



March 2019

Dear customer

## **Action needed: Customs processes to prepare for leaving the EU without a deal**

We are writing to you because you are a VAT registered business that imports or exports a high volume of goods with the EU. In this letter we explain how the Common Transit Convention (CTC) can help your business.

### **Moving goods using the Common Transit Convention (CTC)**

CTC allows goods to move between the UK, EU countries and other CTC countries (Iceland, Norway, Liechtenstein Switzerland, Turkey, North Macedonia and Serbia).

It does this by moving goods under 'duty suspension'. This means that you do not have to pay duty on these goods until they arrive at their final destination.

This:

- speeds up the movement of goods - most of the process can be done before you arrive at the border, only a Transit document is needed to be shown at the border
- means less paperwork - removes the need for more import/export declarations when moving goods across multiple customs areas
- helps with your cash flow - it lets you move goods across customs areas without paying duties until the goods arrive at their final destination.

To use CTC:

- you need to make a transit declaration using the New Computerised Transit System, go to [www.gov.uk/new-computerised-transit-system](http://www.gov.uk/new-computerised-transit-system)
- you may choose to use a customs intermediary, like a freight forwarder or customs agent, or you can do this yourself.

### **Using Offices of Departure, Transit and Destination**

Movement of goods must:

- start from an Office of Departure (a government office) or an authorised consignor's premises (your own or an agent's premises)
- pass through an Office of Transit when entering a new customs area to allow the entry of your goods to be recorded
- end at an Office of Destination (a government office) or an authorised consignee's premises (your own or an agent's premises).

Offices of Destination and Departure are likely to be extremely busy in the event of the UK leaving the EU without a deal. As a result, we're inviting you to apply for authorised consignor/consignee status allowing you to start and/or end movements from your own premises.

## How to apply for authorised consignor/consignee status

To be an authorised consignor/consignee you need to have a Customs Comprehensive Guarantee. If you:

- do not already hold one go to GOV.UK and search 'customs comprehensive guarantee'
- only want to be an authorised consignee you need to have an approved temporary storage facility to apply for temporary storage online, go to [www.gov.uk/guidance/temporary-storage](http://www.gov.uk/guidance/temporary-storage)

To apply to become an authorised consignor/consignee, go to GOV.UK and search 'C1343'.

## Customs declarations on UK-EU trade

The information in this letter follows on from previous letters which told you about the actions you need to take now to prepare. Other actions you need to take for your UK-EU trade in a no deal scenario are summarised below. You need to:

- register for your EORI number, go to [www.gov.uk/hmrc/get-eori](http://www.gov.uk/hmrc/get-eori)
- appoint a customs agent to manage the process for you or, if you are not appointing a customs agent, make sure someone in your business is trained to make declarations and that you buy software that links to HMRC's customs systems - go to [www.gov.uk/hmrc/trade-with-the-eu](http://www.gov.uk/hmrc/trade-with-the-eu)
- sign-up for Transitional Simplified Procedures (TSP) if you import, which will make it easier for you to import goods from the EU using roll on/roll off locations like Dover or the Channel Tunnel - go to [www.gov.uk/hmrc/eu-simple-importing](http://www.gov.uk/hmrc/eu-simple-importing)

## EU Exit updates

This letter is about changes that have been recently announced. Further announcements will be made, to find out more:

- register for our email update service, go to [www.gov.uk/hmrc/business-support](http://www.gov.uk/hmrc/business-support) select 'business help and education emails' then 'EU Exit'
- go to the 'Prepare your business for the UK leaving the EU' tool at [www.gov.uk/business-uk-leaving-eu](http://www.gov.uk/business-uk-leaving-eu)

We recognise the challenges that you face getting to grips with new and unfamiliar requirements by 29 March 2019. We are committed to supporting you and your business through this period of change. And to help you to meet these requirements and make importing and exporting with the EU as easy as possible in a no deal scenario.

Yours sincerely,

Jim Harra  
Deputy Chief Executive, HMRC