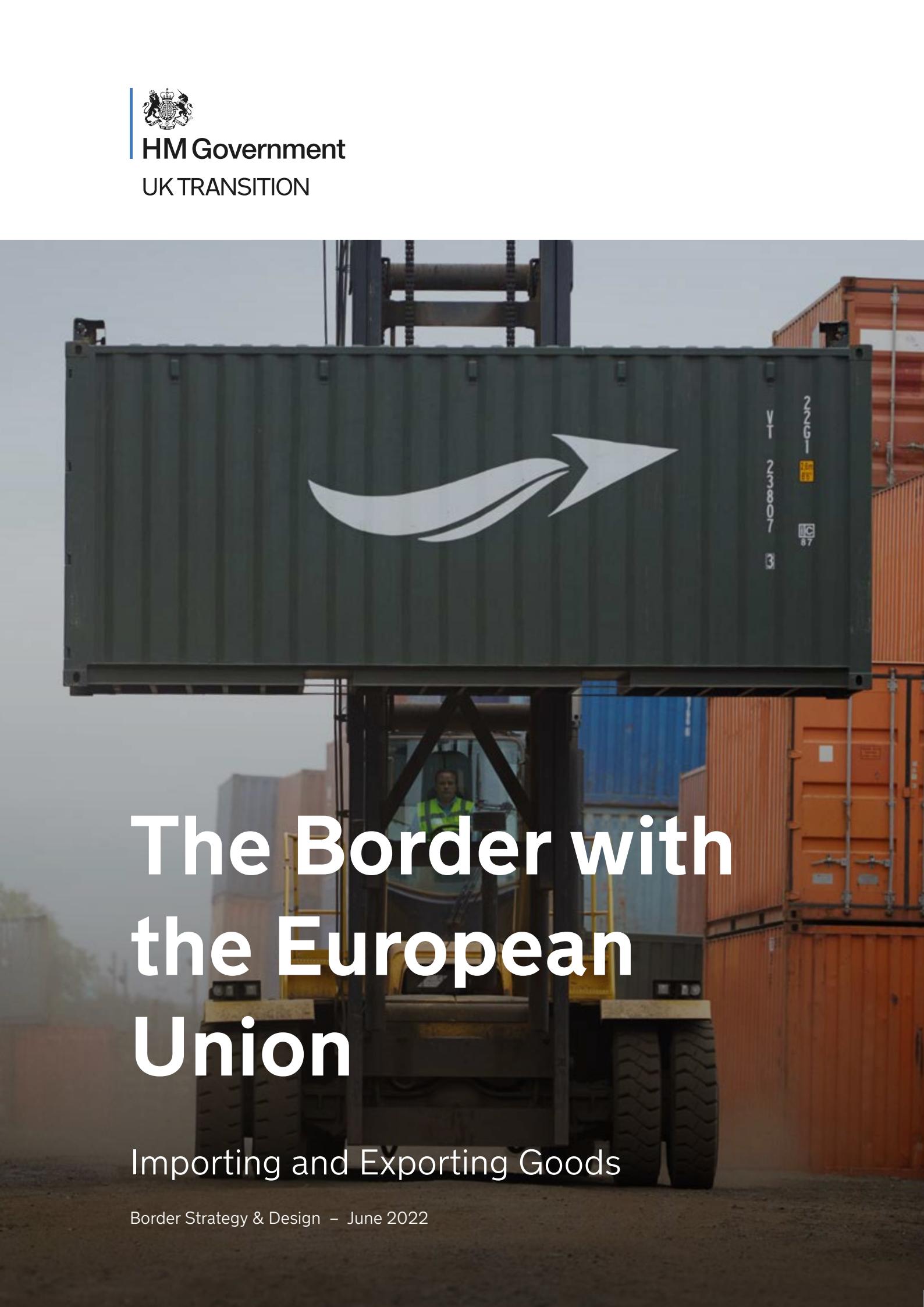




HM Government

UK TRANSITION



# The Border with the European Union

Importing and Exporting Goods



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# Forward

When the UK left the European Union (EU), we regained the right to manage our own borders in a way that works for Britain. This includes how we manage imports into our country from overseas. British businesses and people going about their daily lives are being hit by rising costs caused by Russia's war in Ukraine and in energy prices. It would therefore be wrong to impose new administrative burdens and risk disruption at ports and to supply chains at this point. The remaining import controls on EU goods will no longer be introduced from 01 July 2022 - saving British businesses up to £1 billion in annual costs.

Instead the Government is accelerating our transformative programme to digitise Britain's borders, harnessing new technologies and data to reduce friction and costs for businesses and consumers. This is a new approach for a new era, as Britain maximises the benefits of leaving the EU and puts in place the right policies for our trade with the whole world.

Introducing controls in July would have replicated the controls that the EU applies to their global trade. This would have introduced complex and costly checks that would have then been altered later as our transformation programme is delivered. The challenges that this country faces has underlined that this is not the right thing to do for Britain.

No further import controls on EU goods will be introduced this year. Businesses can stop their preparations for the planned controls from 01 July 2022. We will publish a Target Operating Model in the Autumn that will set out our new regime of border import controls and will target the end of 2023 as the revised introduction date for our controls regime, which will deliver on our promise to create the world's best border on our shores.

This new approach will apply equally to goods from the EU and goods from the rest of the world. It will be based on a proper assessment of risk, with a proportionate, risk-based and technologically advanced approach to controls. This includes the Single Trade Window which will start to deliver from 2023, the creation of an Ecosystem of Trust between government and industry, and other transformational projects as part of our 2025 Borders Strategy.

The controls that have already been introduced will remain in place.

Specifically, the following controls which were planned for introduction from July 2022 will now not be introduced:

- A requirement for further Sanitary and Phytosanitary (SPS) checks on EU imports currently at destination to be moved to Border Control Post (BCP).
- A requirement for safety and security declarations on EU imports.
- A requirement for further health certification and SPS checks for EU imports.
- Prohibitions and restrictions on the import of chilled meats from the EU.

Further announcements will be made in line with the announcement [here](#).

## Navigation guide - What's new or has changed?

Intro & Our Approach to the Border		July 2022
<b>0.1</b> Overview		Changes to the dates for staging import controls, including the creation of a single imports <b>Section 1.0</b> following January 2021 and January 2022.
<b>0.2</b> Core Model		
<b>0.3</b> Additional Requirements		
<b>0.5</b> Border Infrastructure		Updates to details, such as Haulier information and advice sites.
1.0 Imports		July 2022
<b>1.1.3</b> Pre-lodgement Model		Making entry of reference numbers for Safety and Security (S&S) declarations in the Goods Vehicle Movement Service (GVMS) is optional.
<b>1.1.6</b> Safety & Security Declarations		S&S declarations on EU imports are not required.
<b>1.1.8</b> Merchandise in Baggage (MiB)		S&S declarations on imports are not required.
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2.0 Exports		July 2022
<b>2.1.4</b> Safety & Security Declarations		Making entry of reference numbers for Safety and Security (S&S) declarations in the Goods Vehicle Movement Service (GVMS) is optional.
<b>2.1.6</b> Merchandise in Baggage (MiB)		Standalone EXS declarations on empties are not required.
<b>5.1</b> Supplementary information		Standalone EXS declarations are not required for outbound inter-port transhipments.
Annexes		July 2022
		Changes to the dates for staging import controls.



# Introduction

## Our Approach to the Border

The UK Government is implementing full border controls on imports coming into GB from the EU. Recognising the impact of coronavirus on businesses' ability to prepare, the UK Government has introduced new border controls in two stages, and will provide update on future plans. The stages were:

**1. January 2021:** Traders importing non-controlled goods, until 31 December 2021, could choose to delay customs declarations by making a declaration into their own commercial records and then make a supplementary declaration up to 175 days after the date of import. While tariffs are payable where due on relevant goods, payments could be deferred until the customs declaration is made. Hauliers or those responsible for transporting the goods, needed to carry a GB or EU EORI number as evidence of a declaration.

Full customs declarations are needed for controlled goods (as listed in **Annex C**) and excise goods like alcohol and tobacco products as well as for high risk traders excluded from delayed declarations processes. There are also physical checks at the point of destination or other approved premises on all high-risk live animals and high-priority plants and plant products, and a requirement to obtain the relevant documentation and pre-notify for certain movements, but they are not required to enter GB via a point of entry with an appropriate Border Control Post (BCP).

Export declarations and UK exit Safety and Security declarations are required for most goods. Traders importing and exporting goods using the Common Transit Convention need to follow all of the transit procedures – these were not introduced in stages. The Goods Vehicle Movement Service (GVMS) is being used from January, only for transit movements.

### From January 2021, you need to:

- **understand the requirements of EU Member States** - The necessary processes must have been done and documentation completed to comply with these requirements. Further information is provided in **Annex A and B**.
- **GB EORI** - Traders established in GB need a GB EORI number to move goods to or from the UK. Check your EORI number. Apply for a new one if yours does not start with GB.
- **EU EORI** - If undertaking any EU customs processes, traders need an EU EORI. An EU EORI will include an XI EORI issued by HMRC.
- **decide how to complete customs formalities** - Most traders are expected to use a customs intermediary. These are experts who can make declarations on your behalf.
- **duty Deferment Account (DDA)** - A DDA allows holders to delay customs duty, excise duty and import VAT, to be paid once a month rather than on individual consignments.
- **Check to see if a facilitation would benefit the business** - there are a number of facilitations, including the Common Transit Convention, to help import and export goods.
- **if you are importing non-controlled goods prior to 31 December 2021** decide whether to delay the customs declaration for up to 175 days or complete full customs declarations on import.
- **if you are importing live animals or high-priority plants and plant products**, traders need to be prepared for submitting additional documentation and checks taking place at point of destination.
- **if you are an exporter**, be prepared to submit customs export declarations from January, or separate Safety and Security exit declarations if this is required.

### You do not need to:

- **submit** Safety and Security declarations on imports from the EU.
- **submit** full customs declarations at the point of import, if you are importing a non-controlled good via the and you decide to delay your declaration up to 175 days, or complete full customs declarations on import. Delayed declarations ended on 31 December 2021 for most movements.

**2. January 2022:** Traders moving **any** goods must make full customs declarations at the point of importation and pay relevant tariffs; delaying declarations is not possible. All products of animal origin (POAO) – for example meat, honey, milk or egg products require pre-notification. Any physical checks currently in place still continue to be conducted at the point of destination.

Safety and Security declarations are required on exports for empty pallets, containers or vehicles being moved to the EU under a transport contract, or if they are goods being moved in RoRo vehicles where there was a requirement for an Exit Summary (EXS) declaration. This requirement came into force when the temporary easement ended on 01 October 2021.

GVMS is in place for all imports, exports and transit movements at border locations which chose to introduce it.

The government decided to temporarily extend the previous January 2021 staged customs controls for goods that move from the island of Ireland into Great Britain - **see Section 1.1.6**.





**Following January 2022, you need to:**

- **meet full customs requirements** including submitting declarations, regardless of whether it is a controlled or a non-controlled good, as well as paying VAT and excise duty where necessary. If you're importing non-controlled goods via the Island of Ireland, you may still use Delayed Declarations.
- If traders are importing Animal Products (ABP & POAO), traders must be prepared to submit pre-notifications via IPAFFS.
- hold a supplier declaration at the time you issue a statement of origin. Where necessary, these declarations must also retrospectively support statements on origin issued during 2021.

**You must not:**

- **fail** to complete customs, VAT and excise requirements

**3. July 2022:** No further import controls on EU goods will be introduced in 2022. Businesses can stop their preparations for further controls in July now. We will publish a Target Operating Model in the Autumn that will set out our new regime of border import controls and will target the end of 2023 as the revised introduction date for our controls regime. To ease burdens on traders in the meantime, we have introduced a series of facilitations from 1 July 2022.

**From July 2022, there will continue to be no requirement for:**

- further **Sanitary and Phytosanitary (SPS)** checks on EU imports currently at destination to be moved to **Border Control Post (BCP)**
- **safety and security (S&S) declarations** on EU imports
- further **health certification** and SPS checks for EU imports
- prohibitions and restrictions on the import of **chilled meats** from the EU.

**You will not need to:**

- **submit reference numbers for S&S declarations into GVMS**, although the option to submit these reference numbers will remain
- complete **S&S declarations for exported empty units**, even when moved under a transport contract
- complete **S&S import or export declarations for merchandise in baggage** (i.e. commercial goods carried by their owners in vans with a value above £1,500)
- complete **S&S declarations for outbound goods when they have been transhipped and are leaving via a different port**, as long as the goods are put into transit within 14 days of arrival and are moved under a single transport contract, with the import S&S declaration still available and accurate.

## This Document

This document outlines the processes for moving goods between GB and the EU, including processes to be introduced in three stages. It is an update of the document published on 16 December 2021 with specific changes highlighted in the previous Section. When viewing this document electronically, you can navigate through the document by clicking links on the contents page. There are also a number of links provided throughout to take you to further information. The page header and colour denotes which Section of the document you are in.

Import and export controls are generally reserved, but the areas of food safety, the protection of human, animal and plant health, and the environment, are devolved to the Governments of Wales and Scotland. This may lead to some differences in precise requirements and enforcement bodies. The UK Government is working closely with the devolved administrations to ensure the process maps can reflect any different requirements in different parts of the UK.

### Northern Ireland Protocol

This Model does not cover the movement of goods under the Northern Ireland Protocol. We have published comprehensive guidance on moving goods in, out, and through Northern Ireland, including sector-specific guidance. We have also put extensive support in place to help traders move goods to and from Northern Ireland, including the Trader Support Service and Movement Assistance Scheme.

The guidance, and information about the support on offer is available via this page [here](#).



# The Border with the EU

## 0.1 Overview

EU–UK Trade and Cooperation Agreement has ensured zero tariffs or quotas on the movement of goods, and provisions to facilitate trade and address non-tariff barriers for UK exports to the EU and vice versa. The agreement has arrangements for airlines and hauliers that provides further certainty and gives people the ability to travel to and from the EU easily for work and holidays; UK hauliers continue to operate to, through and within the EU.

Following the transition period, the UK Government is bringing in import controls on goods moving from the EU to GB, in a manner similar to the UK's current treatment of Rest of World (RoW) goods. These controls were being introduced in three stages.

All businesses moving goods across the GB-EU border need to take account of these and adapt accordingly – the actions needed to prepare are discussed in **Preparing for the Future**.



## 0.2 The Core Model

Some changes affected all goods movements, which this document refers to as the **Core Model** for importing and exporting goods. These elements were introduced in stages between 1 January 2021 and 1 January 2022, with the exception of additional requirements. These changes are listed below.

The principles of the Core Model applies to all goods that are imported and exported between GB and the EU. However, there may be some differences in processes depending on which border location the goods enter or leave GB. The main difference in process will be the requirement for pre-lodgement of customs declarations at some ports and not others. Details on which border locations are operating which model is provided in **Section 0.5**.

### Core Process

#### Customs Declarations (Exports & Imports)

Importers and exporters will have to complete UK and EU customs declarations after the end of the transition period. Some locations will require pre-lodgement of customs declarations prior to the movement of goods, which will particularly affect 'Roll-on/Roll-off' (RoRo) movements. For details see **IMPORTS Sections 1.3 EXPORTS Section 2.1.3**

#### Customs Duties (Imports)

Importers will need to ensure that any customs duties applicable to their goods under the new UK Global Tariff are paid. In order to do this, importers will need to determine the origin, classification and customs value of their goods. There are options available to defer any payment that is due. For details see **IMPORTS Section 1.1.4**

#### VAT (Imports)

VAT will be levied on imports of goods from the EU, following the same rates and structures as are applied to RoW imports. VAT registered importers will be able to use postponed VAT accounting. They will not be compelled to do so unless they import non-controlled goods and either use Delayed Declarations, or use Simplified Customs Declarations for Imports and make an Entry in Declarants Records. Non-VAT registered importers have the same options available to report and pay import VAT as they do for customs duties. VAT treatment of goods imported in consignments valued at £135 or less in value will be treated differently to those goods in consignments exceeding £135. For details see **IMPORTS Section 1.1.4**

#### Safety & Security Declarations (Exports & Imports)

In order to maintain safety and security standards, the UK Government will collect more information on goods moving into GB from the EU. This ensures we know who's coming in and how often, what they are bringing in, and why. By default, this will include safety and security declarations. For details see **IMPORTS Section 1.1.6 EXPORTS Section 2.1.4**



## 0.3 Additional Requirements

Other changes affect only specific goods movements (e.g. foodstuffs), which this document refers to as the **additional requirements** for importing and exporting goods. These include the need for special certifications, entering the country via specific locations, and undergoing additional checks at or near the border or at the destination. Some of these requirements occur before the core import and export processes, and some occur after. These elements introduced in stages, depending on the type of goods being moved:

### Good Type

**Goods covered by International Conventions / Commitments** e.g. Endangered Species of Wild Fauna and Flora (CITES); Hydrofluorocarbons and Ozone-Depleting Substances; Rough Diamonds (Kimberley Process); ATA Carnets. For details see **IMPORTS Section 1.2.2 EXPORTS Section 2.2.2**

**Goods subject to Sanitary and Phytosanitary controls** e.g. animal products (products of animal origin and animal by-products); fishery products and live bivalve molluscs; High-Risk Food and Feed Not of Animal Origin (HRFNAO); live animals and germinal products; live aquatic animals for aquaculture and ornamental purposes; equines; plants and plant products. **IMPORTS Section 1.2.3 EXPORTS Section 2.2.3**

**Goods with Additional Customs Requirements** e.g. Excise goods **IMPORTS Section 1.2.4 EXPORTS Section 2.2.4**

**Other Goods including Strategic Exports** e.g. Bottled Water; Drug Precursor Chemicals; Explosives Precursors; Firearms; Market Surveillance; Veterinary Medicines containing controlled drugs; Waste; Medicines containing controlled drugs; Medical radioisotopes; Clinical Trial Supplies; Controlled Drugs; Substances of Human Origin; Strategic Export Controls **IMPORTS Section 1.2.5 EXPORTS Section 2.2.5**

## Other Goods Controls

### Import Controls

Import controls can take the form of an outright prohibition (see below) or of a licensing control. Import licensing controls can be in place against specific goods or against imports from specific countries. Further information on import controls currently in force can be found on <https://www.gov.uk/guidance/import-controls>. Any list of goods found on this website is distinct from the list of goods identified as exempt from the staged approach to import controls – as listed in **Annex C**. For these goods, and Following **01 January 2022**, traders must submit a full customs declaration (or use Simplified Customs Declaration procedures if they are authorised to do so); they must use the customs process currently applicable at the location that they are using to move their goods, and ensure that any specific licensing requirements are fulfilled.

### Prohibited Goods

“Prohibited goods” refers to goods that cannot be imported. In some cases, there may be limited circumstances, known as “derogations” where prohibited goods can be imported. Any derogations from a prohibition will be listed in the UK tariff. Further information can be found [here](#).

### Sanctions

The UK has implemented a range of autonomous sanctions through regulations under the Sanctions and Anti-Money Laundering Act 2018 (the Sanctions Act). These prohibit various activities including import, export and associated services. The UK is transferring existing EU sanctions regimes into this new legal framework. Traders should therefore familiarise themselves with the new Sanctions Act regulations and ensure that any imports and exports activities are in line with Sanctions Act regulations. Licences may be required. Further information can be found at <https://www.gov.uk/guidance/uk-sanctions>.

### Customs reporting procedures

It was agreed to delay the introduction of the new ‘customs reporting procedures’ from 31 December 2020 (when GB exited the EU) to allow more preparation time for HMRC to engage with the industry and communicate changes.

Since 01 January 2022, the following changes now apply:

- ‘Clearance outwards’ (sometime referred to as ‘reporting outwards’) will need to be sought for commercial ships, aircraft and pleasure-craft moving from Great Britain to EU countries (Note: clearance outwards (reporting outwards) will not need to be sought for journeys from Northern Ireland to EU countries).
- Pleasure-craft will need to ‘Report inwards’ from EU countries into Great Britain and Northern Ireland.
- New time limits will be in place for the ‘reporting’ of GA aircraft - as listed in **Annex D**.
- Enforcement of the new ‘customs reporting procedure’ following 01 January 2022.



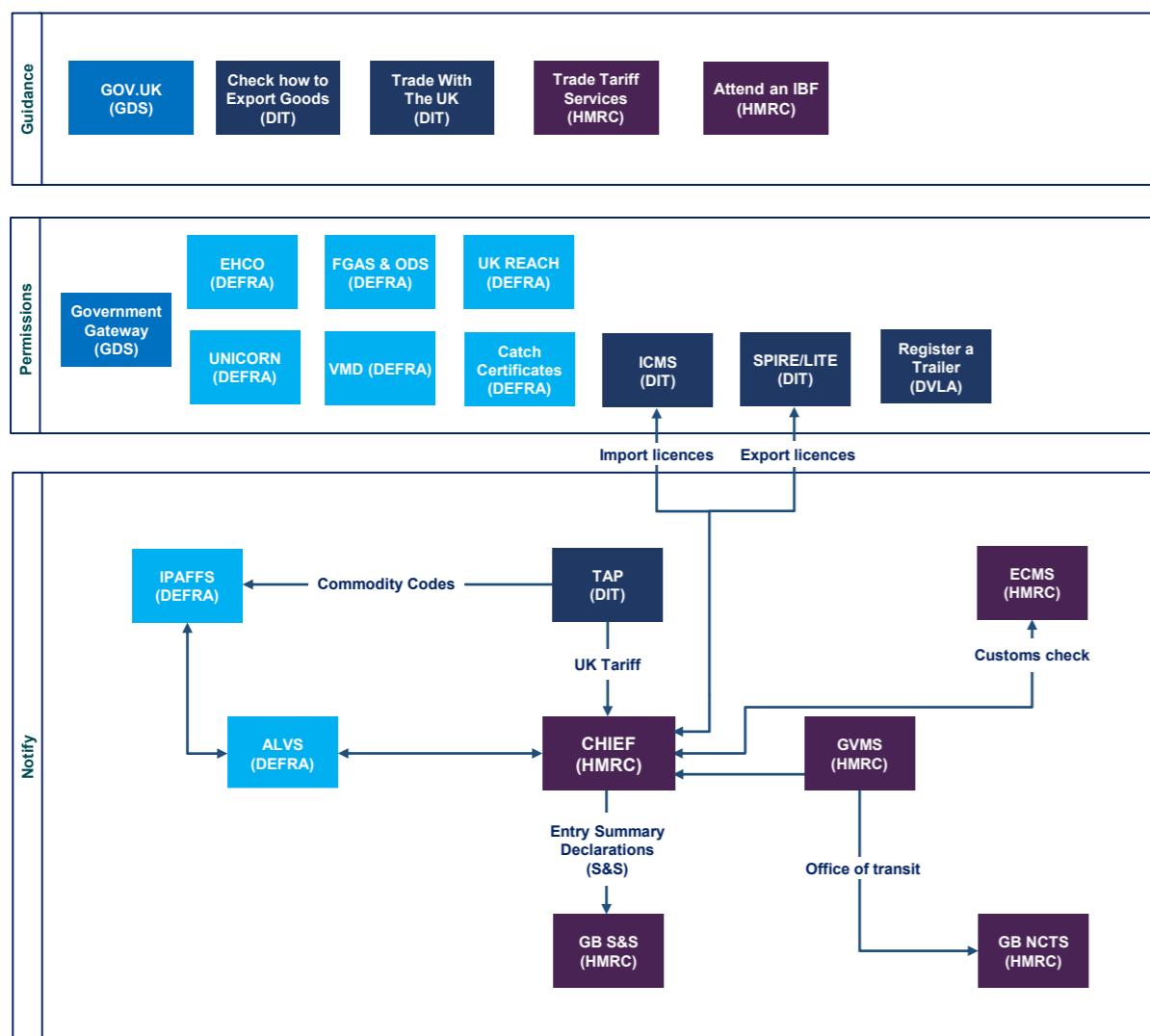
## 0.4 Border systems

The below diagram is a representation of HMG systems which are discussed in this document. Further information on these systems can be found in the relevant Sections throughout, and in the **roles and responsibilities Section**. Further information relating to EU systems is provided in **Annex A and Annex B**.

For ease of understanding, in this diagram HMG systems have been categorised into three Sections:

- **Guidance:** These resources help provide relevant border information
- **Permission:** Granting of licences and permits as necessary
- **Notify:** Handling the transactional information relating to border movements

### Systems map



### Sanitary and Phytosanitary

- Work being done as part of the Defra Digital Assistance Scheme (DAS) will create Application Programming Interfaces (API) into Defra systems to allow traders and 3rd party software developers to share Export Health Certificate information electronically.
- Traders using the legacy plant health systems (eDomero and PEACH) will be transitioned to IPAFFS and Plant Health Export Service (PHES) throughout 2021 and 2022. Traders should continue to use the existing system until directed to register and use the new service.

### Customs

- The migration from the legacy customs system (CHIEF) to CDS will be underway. There will still be some traders using CHIEF until the migration is completed.
- Where GVMS is used for import controls, traders need to use this system to confirm that they have the correct import documentation before moving goods into GB from the EU.

### Transport

- To aid hauliers, the ‘Attend Inland Border Facility’ App, informs hauliers of a site’s capacity, as well as enabling drivers to inform a site in advance of when they are due to arrive. This App can be downloaded from all approved App stores on mobile phones – for more information on the App, please view the guidance [online](#).





## 0.5 Border infrastructure

To support the implementation of the staged introduction of import controls set out in **Our Approach to the Border**, new border infrastructure was required. This Section sets out the infrastructure at ports and inland border facilities. A map of the inland sites, as of January 2022, is provided later in this Section.

### Infrastructure requirements

Following the end of the Transition Period after the UK left the European Union, additional infrastructure was needed at the border to facilitate checks and controls on goods imported from the EU. Much of this infrastructure is located at ports and border locations but where this was demonstrated not to be possible, HMG provided inland facilities. The infrastructure includes facilities for:

- Customs compliance activity - customs checks and processes that require the physical presence of the goods. See further detail in **Sections 1.1.3 / 2.1.3**;
- Market Surveillance checks - physical examination and enforcement activity undertaken on consumer products. See further detail in **Section 1.2.5**;
- CITES - the functions required under the CITES convention including physical wet stamping of the CITES permit. See further detail in **Sections 1.2.2 / 2.2.2**;
- ATA and TIR Carnet processes – including offices to wet stamp Carnets for temporary imports and exports;
- Traffic management processes – lorry holding capacity for use in the event of disruption; and
- CTC processes and checks - the functions required under the Common Transit Convention, including starting and/or ending Transit movements and/or moving into a new customs territory. See further detail in **Sections 1.1.7 2.1.6**.

The Government wrote to all ports to seek formal confirmation of whether they would be able to meet the necessary requirements to provide office of departure, office of destination and office of transit facilities at port in addition to the inland sites mentioned above. A full list of ports providing such facilities is available [here](#).

On 28 April, the government announced that the SPS controls previously scheduled to be introduced from July 2022 would not be implemented. The government will instead consult on the development of a Target Operating Model for the border, involving a proportionate and risk-based regime for checks on imports of animals, animal-derived products, plants and plant-based products and some foods and feeds. Following a review of how to harness technology and data to reduce friction and costs and ease the flow of trade, we will target the end of 2023 as the revised introduction date for our controls regime.

### Additional Traffic Management Infrastructure for areas in Kent

National Highways has installed a Quick Moveable Barrier system to enable the swift deployment of a contraflow arrangement between Junctions 8 and 9 of the M20. This will enable around 2,000 HGVs to queue on the coast-bound carriageway while other traffic continues to flow in both directions on the London-bound side. Should any disruption exceed the HGV holding capacity on the M20, there is provision at Sevington IBF to hold additional HGVs.

The Kent Resilience Forum (KRF) is responsible for operational decisions on deploying traffic management measures to cope with disruption at Eurotunnel and/or the Port of Dover. KRF have a well-honed series of plans together known as Operation Fennell which they use tactically to manage disruption.

HMG are providing Inland Border Facilities, for the performance of customs and security checks, in Kent to serve Eurotunnel and the Port of Dover.

HMG will continue working with the Welsh and Scottish Governments to confirm the infrastructure requirements for Wales and Scotland in light of the change in the requirements for controls on SPS goods.

A map of current and intended inland border sites in GB for January 2021 and January 2022 is provided overleaf alongside detail of what model (GVMS, temporary storage or mixed) ports operating GB-EU routes will be using. Note that for some ports, they will be operating both pre-lodgement and temporary storage models within one border location (a mixed model). The exact operational requirements will vary by port.

Overall, it means that goods arriving in an area without temporary storage approval are not able to board on the EU side without proof that a valid pre-lodged declaration is in place; and goods without pre-lodged declarations enter a temporary storage approved area on arrival in the port (with a valid temporary storage authorisation and inventory linking in place). Further information on all models is given in **Section 1.1.3**.

It is possible to change routes as long as the requirements for the relevant model in operation at the new location are followed.

### Inland Border Facilities

- |  |  |
|--|--|
| <b>1.</b> Warrington*<br>Warrington Inland Border Facility<br>Barleycastle Lane<br>Appleton Thorn<br>Warrington<br>WA4 4SR | <b>2.</b> Holyhead, Kingsland<br>Holyhead<br>Wales<br>LL65   |
| <b>3.</b> Birmingham* **<br>Birmingham International Airport<br>Jet Stream Road<br>BHX Car Park 6<br>B26 3RQ               | <b>4.</b> North Weald Airfield* **<br>Off Rayley Lane<br>North Weald Bassett<br>Epping<br>CM16 6AR |
| <b>5.</b> Ebbsfleet International Station<br>International Way<br>Ebbsfleet Valley<br>DA10 1EB                             | <b>6.</b> Sevington, Ashford<br>Sevington Inland Border Facility<br>Sevington<br>TN25 6GE          |

\* excluding CITES

\*\* to close in 2022

# Map of Port Customs Models and Infrastructure

This lists a selection of border locations and provides a general indication of their proposed customs control models. There are Temporary Storage locations listed as using GVMS to support movements of EU goods with pre-lodged declarations (Unaccompanied and accompanied freight). This is an optional choice that can be offered by border locations and their carriers.

For more information on the two main customs processes that goods can be imported into, and which process applies - [see Section 1.1.3 \(Variation by Location of Entry\)](#).

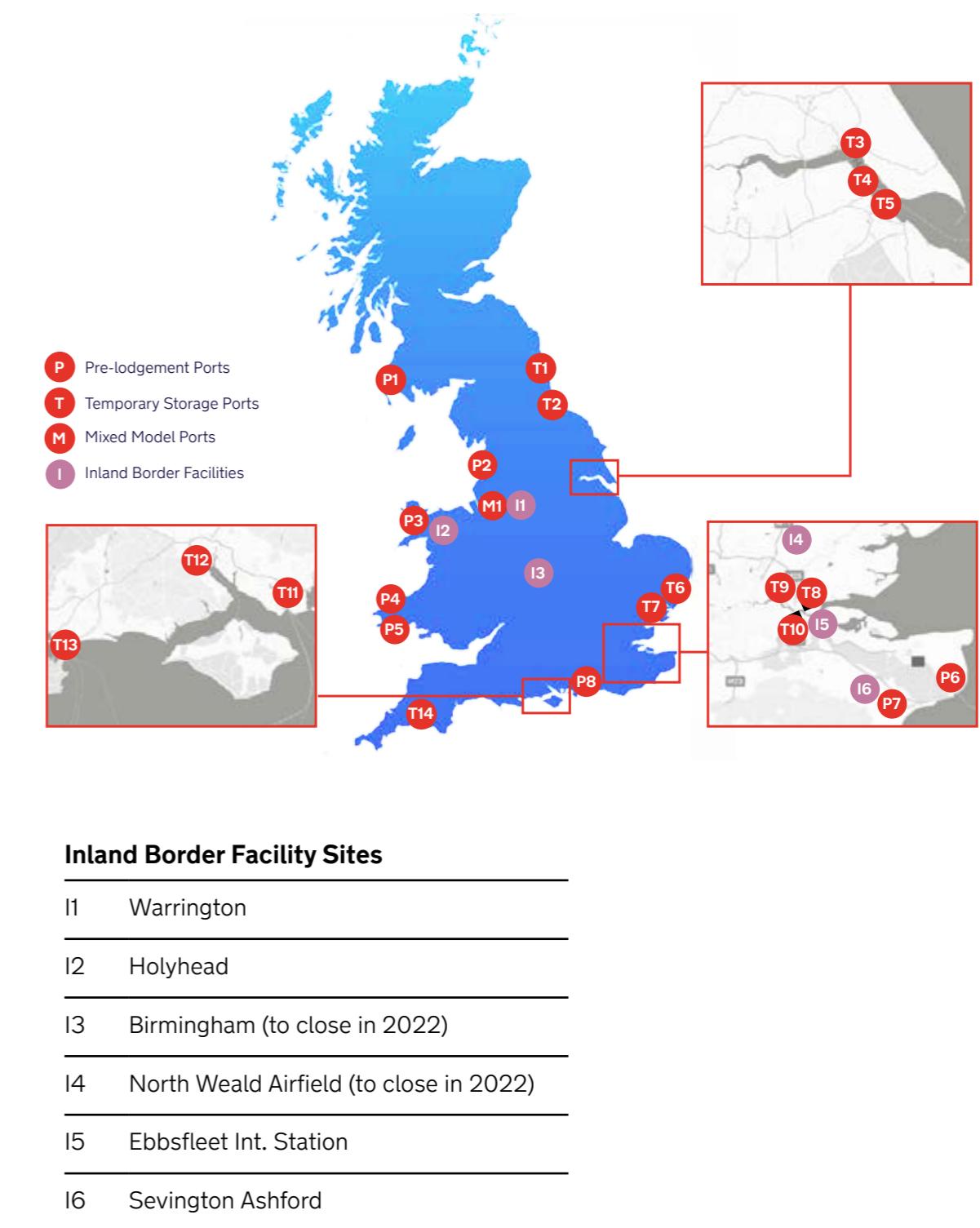
Information around the border locations using Goods Vehicle Movement Service (GVMS) to support Offices of Transit digitally, is available [here](#).

Comprehensive guidance on all the Inland Border Facilities (IBFs), including their addresses and maps is also [online](#).

Temporary Storage Ports	Unaccompanied Freight	Accompanied Freight
T1 Port of Tyne	✓	✓
T2 Teesport	✓	✓
T3 Hull	✓	✓
T4 Killingholme	✓	✓
T5 Immingham	✓	✓
T6 Felixstowe	✓	✓
T7 Harwich	✓	✓
T8 Tilbury 1		
T9 Tilbury 2	✓	✓
T10 Purfleet	✓	
T11 Portsmouth		✓
T12 Southampton		
T13 Poole		✓
T14 Plymouth	✓	✓

Pre-lodgement (GVMS) Ports
P1 Cairnryan
P2 Heysham
P3 Holyhead
P4 Fishguard
P5 Pembroke
P6 Dover
P7 Eurotunnel
P8 Newhaven

Mixed Model Ports
M1 Liverpool





## 0.6 Key Actions

All traders need to consider these actions before they move goods.

All involved in supply chains also need to consider the EU border requirements, procedures and access to EU or individual Member State's systems. These need to be met before moving goods. More information on EU requirements is provided in **Annex A and B**.

### → Apply for a GB EORI number

This is required for all businesses (traders and hauliers) moving goods into or out of GB, including those delaying their import declarations. Further information, including a link to apply for an EORI number, is available [here](#). It can take up to a week to get one, and around 5-10 minutes to apply. VAT registered businesses with EU trade were previously enrolled with an EORI number, so should check whether they already have a number before applying. EU based traders and hauliers will need a GB EORI number to carry out border formalities in GB.

### → Apply for an EU EORI number

Some GB traders or hauliers may also need to apply for an EU EORI number. Traders need an EU EORI number if their business will be making customs declarations or getting a customs decision in the EU. More detail about EU EORI numbers can be found in **Annex A and B**.

### → Get a Customs Intermediary

Customs declarations are complicated as detailed in **Sections 1.1.3 and 2.1.3**. The majority of businesses that currently trade internationally use an intermediary, such as customs agents, Fast Parcel Operators (FPOs), Freight Forwarders (FFs) or brokers, to help them meet the customs requirements set out in this document. Intermediaries can help traders find the information needed to complete formalities and submit the required declarations, for example customs information such as the value and origin of goods to HMRC systems such as the Customs Declaration Service, as detailed in **Section 1.1.4**. This simplifies the declaration processes for traders. Further information can be found [here](#). Over £80m of financial support was made available to intermediaries to help the sector in scaling up.

If a business decides not to use an intermediary, they need to make declarations themselves. To do this they need to get access to HMRC systems and to purchase software, as detailed [here](#). GB Traders may also need an EU intermediary or fiscal representative to carry out export and/or import formalities in the EU. More detail can be found in **Annex A and B** of this document.

We have published and updated on a regular basis an [intermediary register](#). This has a list of intermediaries that traders could use and shows which are taking on new clients, and the services offered. We have also linked to helpful sector trade body pages who offer search functions to customs intermediaries. This will help traders to find a suitable intermediary.

### → Apply for a Duty Deferment Account

Traders who import goods regularly may benefit from having a duty deferment account (DDA). This enables customs charges including customs duty, excise duty, and import VAT to be paid once a month through Direct Debit instead of being paid on individual consignments. VAT registered traders can account for import VAT on their VAT return without using a DDA by using postponed VAT accounting (usually submitting quarterly returns), as detailed below. If they choose to do this then import VAT will not need to be included in the calculation of the DDA.

To set up a DDA, traders, or their representatives, apply for a deferment account number (DAN) and will need to be authorised by HMRC, as detailed [here](#). Since January 2021, business have been able to use duty deferment in Great Britain without a Customs Comprehensive Guarantee (CCG) and allow non-UK traders to hold a DDA as long as they provide a financial guarantee. This must be from a financial institution that is established in the UK and regulated by the Prudential Regulation Authority.

### → Prepare to Pay or Account for VAT on Imported Goods

If you are VAT registered and completing full customs declarations, you are able to use postponed VAT accounting to account for import VAT via the VAT return. This is a choice for individual businesses.

If you are using Simplified Customs Declaration process, (if you are authorised to do so) and you make an Entry in Declarants Records, then you must account for import VAT on your VAT return.

Non-VAT registered traders (and any VAT registered traders not using postponed VAT accounting) need to report and pay import VAT through the customs processes. Within this context, VAT payments can be deferred using a duty deferment account (DDA) as outlined above

With regards to VAT on imports of goods in consignments valued at £135 or less (excluding Excise and consumer to consumer consignments), we have moved the point at which VAT is collected from the point of importation to the point of sale. This means that UK supply VAT, rather than import VAT, is due on these consignments and therefore accounted for via the VAT return.

### → Ensure drivers carry the correct travel documents

Following 1 October 2021, EU, EEA and Swiss national identity cards are no longer accepted as a valid travel document and a passport is required for entry to the UK. This does not apply to those EU, EEA and Swiss citizens who applied to the EU Settlement Scheme or otherwise had protected rights under the Citizens' Rights Agreement. Gibraltar identity cards issued to British citizens and Irish passport cards also continue to be accepted for travel to the UK. Further details on the new requirements and exceptions will be provided on [GOV.UK](#).

Following 1 October 2021, EU, EEA and Swiss citizens travelling to the UK, including those who travel regularly as hauliers, must ensure that they have a passport to enter the UK unless one of the exceptions applies. A person seeking to enter the UK without the correct travel document is liable to be refused entry.



## → Additional Actions for Customs, VAT, and Excise

### Processes

- Check suitability for **facilitations Section 1.1.7** and **Section 2.1.6** that will make processes smoother.
- Find the [right commodity code](#) for your goods.
- Businesses importing goods into GB should ensure they are familiar with using the '[Trade with the UK](#)' tool which provides detailed information on tariffs, taxes and rules.
- Exporters of goods from GB should ensure they are familiar with using the '[Check How to Export Goods](#)' tool which provides detailed and up to date information on duties and customs procedures for over 160 countries.
- Traders should **engage with supply chains** to discuss how to work together going forward and the information required by different entities to complete customs procedures. Traders should ensure that they communicate with supply chains the preferred and agreed customs declaration process to be followed on each movement.
- Excise traders wishing to use excise duty suspension must also apply as a [registered consignor](#) or seek the services of someone who is already approved. Only registered consignors are permitted to move excise goods in [excise duty suspension](#) and use the Excise Movement and Control System (EMCS) at import.
- Businesses exporting excise goods must also use the UK EMCS, unless you are approved for simplified movements. Excise duty liability will be discharged when confirmation is received that the goods have exited GB (this is via the customs export declaration).
- The UK's EMCS will not be linked to the EU's EMCS - they are different systems following 01 January 2021. Information about EU requirements for moving excise goods can be found in **Annex A and B**.

## → Consider Commercial Arrangements

Individual commercial contracts and arrangements may alter the default legal responsibilities and requirements. Contractual obligations for international commercial transactions are outlined in the Incoterms rules, which are administered by the International Chamber of Commerce. These are an important consideration for traders when moving goods internationally, and should be considered and understood alongside the information in this document.

## 0.7 Freeports

The government is committed to the creation of a number of Freeports across the UK. In addition to specific tax measures, Freeports include a customs model to allow businesses operating in customs sites to access a range of facilitations and benefits.

Authorised businesses storing or processing goods on a Freeports customs sites will be able to take advantage of customs benefits, which include:

- Simplified import and export procedures;
- Import duty benefits - tariff suspended pending declaration into the UK; where permitted, ability to calculate duties on either finished goods or raw materials when declaring goods into GB; and exemption where applicable from customs duties for goods that are directly exported again from the Freeport.

Freeports have a flexible customs model which permits multiple customs sites with economic links to ports to take advantage of the customs benefits. The customs model allows for streamlined movement of goods between customs sites, which will help support businesses to cluster in and around Freeport areas, producing greater benefits.

There are ongoing discussions on delivery of Freeports in the Devolved Administrations. Following the delivery of Freeports in England, we have jointly launched a competitive bidding process for two Green Freeports in Scotland with the Scottish Government. We remain committed to establishing the Freeports programme in Wales and Northern Ireland as soon as possible; DLUHC and Wales Government expect to announce a joint bidding prospectus for Freeports in Wales in the next few months.

Freeports in England have spent the last year developing their delivery plans via the business case process, while fulfilling government criteria to designate their tax and customs sites.



# Importing

## 1.1 Importing: The Core Model

### 1.1.1 Overview

This Section describes the Core Model for imports – following the January 2021 and January 2022 introduction of staged import controls. The Core Model is not an exhaustive list of all the requirements which may apply to a goods movement. Further requirements applicable for particular goods movements are outlined in **1.2 Additional Requirements**.

The importing **Core Model** consists of the following processes, set out in this Section:

- **(1.1.2) Import Preparations**
- **(1.1.3) Customs Declarations**
- **(1.1.4) Duties and Import VAT**
- **(1.1.5) Safety and Security Declarations** will now no longer be introduced for goods moving from the EU into Great Britain from 01 July 2022 as originally announced
- **(1.1.6) UK Tariffs (and Rules of Origin)**

Various **(1.1.7) Import Facilitations** exist to reduce the impact of these processes.

The facilitations available are set out in this Section, including imports from the Island of Ireland..

There is also additional information on **(1.1.8) Non-Freight Imports**.

Most businesses use an intermediary when dealing with customs requirements. Businesses can either hire an agent or may want to recruit or train someone in the business to deal with customs for the company.

### 1.1.2 Import Preparations

In order to fulfil the import process, all traders need to ensure they have:

- A GB [Economic Operator Registration and Identification \(EORI\) number](#).
- The [Commodity Code](#) of their goods – needed to make a customs declaration and calculate duties on an import.
- The [customs value of goods](#) – needed to make a customs declaration and calculate duties on an import. The rules for valuation are based on the World Trade Organisation (WTO) valuation agreement.
- Considered whether they are able to, and would benefit from, using any available customs simplifications or facilitations. More information is available [here](#).
- Considered how they will make customs declarations to HMRC systems, and whether they will use an intermediary. Using CHIEF requires users (the declarant or their representative) to hold a **CHIEF badge** in order to make a customs declaration. Customs declarations can be made using commercial software or through Community System Providers (CSPs). Currently the majority of traders engaging with customs use an intermediary to help them comply with their obligations, including submitting declarations into CHIEF or CDS.

### 1.1.3 Customs Declarations

Since January 2021, traders moving **controlled goods** (as listed in **Annex C**) must submit a full customs declaration (or may use Simplified Customs Declaration Procedures if they are authorised to do so) – this includes those moving excise goods. Traders must use the customs process currently applicable at the location that they are using to move their goods, as well as ensure any specific licencing requirements are fulfilled. Details of these can be found in **Additional Requirements Section 1.2**.

The list of goods imported to GB from the EU that are controlled and therefore exempt from the staged approach can be found in **Annex C**.

From 1 January 2021 to 1 January 2022, traders moving **non-controlled goods** had two options for submitting customs declarations for importing:

1. Use Delayed Declarations - keep records of the imported goods but delay the declaration to HMRC within 175 days from the point of import.
2. Use existing customs processes to complete a full customs declaration at point of entry to GB (or use Simplified Customs Declaration Procedures if authorised to do so).

Declarations could be delayed where the goods were released into GB free circulation, for example EU goods delivered directly for sale on the GB market, EU goods discharged from Transit procedures, or EU goods removed from a UK Customs Warehouse.

Following January 2022, traders moving **non-controlled goods** must also submit a full customs declaration (or may use Simplified Customs Declaration Procedures if they are authorised to do so).



## Delayed Declarations

From 1 January 2021, Traders importing non-controlled goods until 31 December 2021, could choose to make a record in their own commercial records at the point of entry of goods into GB, and then follow this with a supplementary declaration to be submitted to HMRC within 175 days of the point of import. This approach simplified requirements for the vast majority of imports immediately after the transition period. The government decided to temporarily extend this process for goods that move from the island of Ireland into Great Britain - **see Section 1.1.6.**

If the importer is not established in the UK, they must get someone established in the UK to deal with customs for them (the representative must act indirectly).

For traders making a record in their own commercial records and later providing a supplementary declaration, the records must contain the following details:

- [Customs procedure code](#).
- Declaration unique consignment reference (a reference number that allows you to identify the consignment in your records).
- Purchase and, if available, the sales invoice numbers.
- Date and time of entry in records – creating the tax point, which is used for working out VAT payments later.
- Any temporary admission, warehousing or temporary storage stock account references.
- Warehouse approval number.
- Written description of the goods – so they are easy to identify and to decide the correct [commodity code](#) to use.
- Customs value.
- Quantity of goods – for example, number of packages and items, net mass.
- Details of licensing requirements and licence numbers if applicable.
- Details of any supporting documents, including the serial numbers, where appropriate.
- (If an agent making a declaration on behalf of someone else) details of the person being represented.

If the goods are being moved through a location without existing customs control systems, the GB EORI must accompany the goods. The importer must tell the haulier if they intend to make a full customs declaration or make an Entry in Declarants Records. They must also provide the right evidence to the haulier to demonstrate a declaration has been made.

In order to complete the supplementary declaration, the trader, or an intermediary acting on their behalf, need to be authorised for Simplified Customs Declaration process (either Entry in Declarant's Records (EIDR) or Simplified Declaration Procedure (SDP)) and have a Duty Deferment Account.

Traders with a poor recent compliance history are not be able to delay declarations. These traders were identified by HMRC, who wrote to instruct them to make full declarations at the time of import.

### What does poor recent compliance history mean?

- Evidence of recent serious non-compliance with respect to tax and customs obligations, in particular those relevant to cross-border trade such as customs, VAT and excise.
- HMRC will regard deliberate non-compliance, and evidence of multiple repeated instances of non-compliance, as indicating that the trader is not suitable to use delayed declarations.
- Individuals with a record of involvement in serious/repeated non-compliance can also expect other businesses with which they are connected to be regarded as not suitable to use delayed declarations.

You can find more information on how HMRC will be assessing suitability for delayed declarations through 'Regulation 29B Import Duty' and [here](#).

### Traders with acceptable compliance history and newly set up traders:

- Most traders are able to delay declarations when importing goods that are not controlled goods. This is because most traders do not have a recent record of non-compliance of the sort set out above.
- New traders with no compliance history are able to delay declarations. The only exception is if HMRC identifies the new trader as being linked to other traders/ individuals that are not suitable to use delayed declarations.

### Requirements to delay declarations

For goods imported between 1 January 2021 and January 2022, where the importer has used an entry in their records, they need to act now to be able to make their supplementary declarations within 175 days. This means either engaging an intermediary or applying to use the Simplified Customs Declaration Processes.

By the time they need to submit the supplementary declaration they will need access to an authorisation for the Simplified Customs Declaration process and a Duty Deferment Account. Traders can choose to become authorised for the simplified process most appropriate to their business (either Entry in Declarants Records or Simplified Declaration Procedure) to submit their delayed supplementary declarations. Following 01 January 2022 traders must follow the process set out in their authorisation.

Details on applying for these can be found in **Import Facilitations Section 1.1.7.**

Traders submitting a simplified [frontier declaration](#) to declare goods on arrival in the UK, rather than making a record into their own commercial records, will not be able to delay their supplementary declaration and payment of any customs duties by up to 175 days.

Non-UK established traders must use a UK established agent with access to an authorisation for the Simplified Customs Declaration process for imports and a Duty Deferment Account.



“Access to” means that either the trader or an intermediary acting on their behalf must be authorised to use Simplified Customs Declarations processes and have a Duty Deferment Account. The UK Government expects that for most traders it will be beneficial to access their intermediary’s Simplified Customs Declarations process authorisation but to have their own Duty Deferment Account. If UK intermediaries are making delayed simplified declarations on behalf of a UK trader, following 01 January 2021 the intermediary can act in a direct capacity even when using their own simplified declaration authorisation, which means they are not jointly liable.

The overall responsibilities of intermediaries for this representation type has not changed. They must carry out due diligence checks, have authority to act on behalf of the trader, and keep the appropriate records as detailed on their authorisation. The trader is solely liable for any debts arising.

#### **Calculation of Tariff**

The UK Global Tariff was introduced in January 2021. Any tariff that is due must be calculated and paid when the supplementary declaration is submitted. The relevant tariff is calculated using the commodity code provided on the customs declaration.

If claiming tariff rate quotas (TRQs), traders can still delay declarations during Stage 1. However, as some UK tariff rate quotas work on a first come, first served basis, the sooner a claim is submitted on a supplementary customs declaration, the greater chance that the claim will be successful. This is also important for goods which are subject to a quota issued under licence, such as beef.

#### **Checks**

Border Force continues to complete risk based and targeted checks to detect and disrupt cross border criminal and terrorist activity.

#### **Control at border locations without existing customs control systems**

For controlled goods (as listed in [Annex C](#)) moved from Ireland and entering GB through border [locations where pre-lodgement is needed](#), where a declaration is required for imports, traders must submit their import declaration before the goods board on the EU side and will have up to the end of the next working day to notify HMRC that the goods have entered the country. These locations are not required to have GVMS in place for imports.

Where goods are being declared to excise duty suspension, a declaration to the Excise Movement and Control System (EMCS) must also be submitted. Where the customs notification is delayed, the entry to EMCS may also be delayed until the end of the following working day. This is on the condition that you enter the excise movement guarantee reference on the customs import declaration. In this scenario you must also tick the deferred movement box on EMCS to indicate this is a retrospective declaration.

#### **Control at border locations with existing systems**

For controlled goods (as listed in [Annex C](#)) moved from Ireland and entering GB through border locations using the temporary storage model, traders can either submit a pre-lodged customs declaration in advance using the location’s inventory or declare the goods into temporary storage upon arrival and then submit an arrived inventory linked customs declaration within 90 days. For border locations using a bespoke customs control model traders will need to follow the requirements of the particular model. Border locations will use their systems and infrastructure to facilitate the control of controlled goods while goods not requiring a declaration on import are allowed to flow through.

Details about EU export requirements and port systems can be found at [Annex A](#).

#### **Requirements**

Traders established in GB will need a GB EORI number to import. Hauliers may be required to produce a valid EORI number upon entry into GB.

#### **Groupage loads**

Groupage refers to a mixed load of consignments of different importers goods contained within one vehicle. It can also refer to a scenario where multiple product lines are brought together into a single consignment.

For individual imports within a groupage load, this does not negate the need for each individual consignment to have cleared the relevant requirements for those goods to be imported. This means that each individual consignment will need to have met both the ‘core’ model requirements, and where goods within a groupage load are subject to additional requirements, these will also need to be met.

The clearance of the entire groupage load is dependent on this, and therefore traders, intermediaries, and hauliers will need to ensure that the relevant declarations, permissions, and where necessary, paperwork, is in place to ensure groupage loads are not subject to delays or compliance action due to customs or other requirements not being met. The core import requirements are detailed in [Section 1.1](#) and the key import additional requirements are detailed in [Section 1.2](#).

## **Full Customs Declarations**

Importers bringing or receiving goods from the EU (or someone appointed on their behalf) must complete a customs import declaration. Customs declarations are complex. Most businesses that currently trade outside of Great Britain [use an intermediary](#) to submit customs declarations to HMRC systems. Further information on intermediaries can be found [here](#).

Declarations need to be made to either the Customs Handling of Import and Export Freight (CHIEF) or Customs Declaration Service (CDS). The information needed for the vast majority of movements will be set out in the UK trade Tariff (Volume 3). There are different versions of this guidance for use with CHIEF and the Customs Declaration Service. The declarant (importer, agent or person acting on their behalf) is responsible for the accuracy of the information.

When making an import **declaration** the Location Code of the site through which the consignment will enter must be **included**.

#### **Calculation of Tariff**

The tariffs applicable to UK importers can be found [here](#).

The tariff payable is established using the commodity code, the customs value of the goods, and the origin of the goods. It is not affected by the location of import. This is set out in Volume 2 of the UK trade tariff.



The UK signed a free trade agreement with the EU which means that certain goods are able to be imported from the EU tariff and quota free, see **Section 1.1.4**. The origin of the goods will determine whether they are eligible under these agreements for those preferential tariffs.

Reliefs from customs duties are available for certain goods in certain circumstances. Find out if you can pay a lower rate of duty by visiting the link [here](#).

Duties may also be reduced, suspended or eliminated using facilitations.

### Requirements

Completing a customs declaration requires:

- A GB EORI number
- The Commodity Code of their goods. More information is available [here](#).
- The value of goods – needed to make a customs declaration and calculate duties on an import. The rules for valuation are based on the WTO valuation agreement.
- The origin of goods - where supply chains mean that parts of a goods consignment are produced outside the EU (for importers) or outside the UK (for exporters), this may affect the origin of the goods. The practicalities of rules of origin can be complex and in these cases it's a good idea to take expert advice to ensure compliance as an importer or exporter.
- Access to HMRC systems either directly, or via an intermediary with the access.

Traders declaring using CHIEF and not using an intermediary require a CHIEF badge. HMRC does provide free-to-use User Interface services for self-submission of export declarations in both CHIEF and CDS. Other declaration types require the purchase of software.

The [trade tariff tool](#) shows if a licence is needed to move the goods, and whether the goods are covered by additional duties.

Traders can also apply to HMRC for an advance ruling on:

- the **commodity code** that must be used for their goods
- the **origin** of their goods

**Simplified Customs Declaration Procedures** are in place to enable fewer requirements at the border by allowing traders to use a simplified customs declaration or entry in business records upfront, followed by a supplementary declaration up to 4 weeks later. More detail is provided in the Import Facilitations **Section 1.1.7**.

For **oil, gas and electricity imports through a pipeline or interconnector**, the UK Government will introduce a bespoke process that recognises that they are imported as a continuous flow.

## Variation by Location of Entry

Goods imported from the EU are subject to standard customs control following January 2022. There are two main customs processes that goods can be imported into, and which process applies depends on what location the goods are imported through. Border locations can either use the **temporary storage model**, or the **pre-lodgement model**. You should check which model for moving goods into GB from the EU your border point of entry uses:

- The traditional Temporary Storage model, where goods coming into GB can be stored at the frontier for up to 90 days before being declared to customs
- The pre-lodgement model, where goods arriving will be required to have submitted a customs declaration in advance of boarding on the EU side

For re-directed shipments, It is possible to change as long as the requirements for the relevant model in operation at the new location are followed.

HMRC have developed a new IT platform to support the pre-lodgement model, called the Goods Vehicle Movement Service (GVMS). However, its use is not mandatory and the choice between using a Temporary Storage and a pre-lodgement model is a commercial decision for border location operators. Hauliers, carriers and traders using a particular border location need to familiarise themselves with the different steps that they need to take to move their goods through it depending on the model that applies. A list of sites which use the pre-lodgement model is available [here](#).

Provided the requirements for customs controls under each model can be met, it is possible for ports and carriers to operate both pre-lodgement and Temporary Storage models within one border location (a mixed model).

In practice, this means that ports and carriers operating a mixed model need to demonstrate they are able to ensure that:

- Goods arriving in an area without Temporary Storage approval are not able to board on the EU side without proof that a valid pre-lodged declaration is in place.
- Goods without pre-lodged declarations enter a Temporary Storage approved area on arrival in the port (with a valid Temporary Storage authorisation and inventory linking in place).

In exceptional circumstances where neither of these two models can be implemented to control all imported goods, border locations can propose a bespoke customs control model. Any bespoke model will be considered on a case by case basis.

### Customs Approvals

Following January 2022 any frontier location (Port, Wharf, RoRo location, Rail Terminal or Airport) that receives or dispatches freight from outside of the UK will need to be a customs approved area. To become approved the site operator will need to apply to the



Frontiers Approvals Unit (NFAU) based within Border Force. If operators wish to provide temporary storage facilities, they will need to secure a separate temporary storage approval (following January 2022 an inventory system is required for all temporary storage).

Any frontier location which is using the pre-lodgement model to control goods must have specific reasonable steps within their approvals – which sets out the individual actions that the approval holder must follow to ensure that goods arriving at their premises which require checks, are controlled upon arrival in a manner agreed with HMG.

## The Pre-Lodgement Model

Under the pre-lodgement model, to achieve customs control whilst maintaining flow, industry must:

- Ensure all goods have the appropriate declarations before they board
- Communicate to the person in control of the goods (e.g. the driver of a lorry for accompanied goods or the carrier for unaccompanied goods) by the time they arrive at the border, to inform them whether goods are cleared to proceed on their journey or alternatively whether the goods require a check.

### The Goods Vehicle Movement Service (GVMS)

The GVMS is an IT platform which supports the pre-lodgement model. The GVMS allows:

- Declaration references to be linked together so that the person moving the goods (e.g. a haulier) only has to present one single reference (Goods Movement Reference or GMR) at the frontier to prove that their goods have pre-lodged declarations.
- The linking of the movement of the goods to declarations, enabling the automatic arrival in HMRC systems as soon as goods board so that declarations can be processed en route.
- Notification of the risked outcome of declarations (i.e. cleared or uncleared) in HMRC systems to be sent to the person in control of the goods by the time they physically arrive.

**Port operators** using the pre-Lodgement Model must:

1. Ensure goods are not allowed to arrive at that location without pre-lodged declarations. For example, by being listed as a RoRo location or through commercial arrangements with users that goods without declarations will not be allowed into the location.
2. Take reasonable steps to ensure those goods identified as needing checks are controlled upon arrival.

### Reasonable Steps

**Frontier operators** using the pre-lodgement model will have reasonable steps, specific to their locations, included in their customs approval following January 2022. These set out the actions which the approval holder will need to take to ensure that goods arriving at their premises which require checks are controlled.

By following the reasonable steps specified in their customs approval, the frontier operator will be discharged of any liabilities for goods moving through their locations. Any breach of the reasonable steps could result in the approval holder becoming liable for any customs duties in addition to possible civil penalties.

The reasonable steps that the frontier operators will follow may vary; this is to take into account the differing levels of capacity available at approval holders' premises to carry out checks. The reasonable steps will take account of the individual circumstances of frontier locations, and ensure all frontier operators have a responsibility for controlling goods within their premises according to their ability, while also providing flexibility in how these goods can be controlled.





There will be three broad categories of reasonable steps frontier operators may have to take depending on the space and infrastructure available at their locations, though some locations might fall between these categories. The key categories are:

#### **Category 1 Ports with extremely limited capacity to hold uncleared goods within the principal's approved area**

##### **1. Write to carriers reminding them of their responsibilities under the pre-lodgement model**

If the approval holder fails to do so, they will be at risk of incurring a penalty, may be liable for any missing duties and face the possibility of losing their customs approval.

So long as the letter has been sent to all carriers using the port, the approval holder will be able to release uncleared goods on arrival, so that the goods can proceed to an inland site for customs checks.

#### **Category 2 Ports with some capacity to hold uncleared goods within the principal's approved area**

##### **1. Write to carriers reminding them of their responsibilities under the pre-lodgement model**

##### **2. Ensure goods do not leave the frontier location until there is certainty (i.e. a positive message from HMRC-approved IT systems) that the goods are cleared. To achieve this, they will need to:**

Ensure they are able to receive the message about whether the goods are held cleared (either through the API or Border Force) and can direct drivers to the relevant area/s for the checks to be complete.

Provide sufficient infrastructure for the checks to take place and to ensure uncleared goods do not leave

##### **3. Release uncleared goods to move inland for their checks when (and only when) the infrastructure at the port is fully exhausted**

If the approval holder fails to carry out the above steps correctly, they will be at risk of incurring a penalty, may be liable for any missing duties and face the possibility of losing their customs approval.

#### **Category 3 Ports with capacity to hold all uncleared goods within the principal's approved area**

##### **1. Write to carriers reminding them of their responsibilities under the pre-lodgement model**

##### **2. Ensure goods do not leave the frontier location until there is certainty (i.e. a positive message from HMRC-approved IT systems) that the goods are cleared. To achieve this, they will need to:**

Ensure they are able to receive the message about whether the goods are held cleared (either through the API or Border Force) and can direct drivers to the relevant area/s for the checks to be complete.

Provide sufficient infrastructure for the checks to take place and to ensure uncleared goods do not leave:

If the approval holder fails to carry on the above steps correctly, they will be at risk of incurring a penalty, might be liable for any missing duties and face the possibility of losing their customs approval.

Where there are exceptional circumstances, for example where goods must travel from one part of the port's approved area to another for clearance checks via roads that the ports do not have control over, HMRC will ensure this is reflected in the approval holders' customs approvals.

**Frontier operators** may wish to work with other actors involved with the movements, such as carriers, to reach commercial arrangements which assist them in delivering their reasonable steps.

If **hauliers** are moving goods through a location using the pre-lodgement model, they are required to:

- Ask the traders to provide, for each consignment carried, a unique reference number that proves that a declaration has either been pre-lodged or is not needed. This can be an MRN (for goods declared into CHIEF or CDS), or an EORI (for goods where the trader is authorised to make declarations in their own records, please see **Import Facilitations Section 1.1.7** for further details), or a Transit Accompanying Document (TAD).
- Document MRN (for goods moving via Common Transit, please see **Import Facilitations Section 1.1.7** for further details). While responsibility for customs border formalities rests with the traders, the haulier must ensure the driver is given all necessary customs documentation and ensure they have been informed of their responsibilities regarding inspection points.
- Link all these references together into one Goods Movement Reference (GMR) for each trailer movement. This can be done in two ways:
  - A direct link from the haulier's own system into the Goods Vehicle Movement Service
  - An online portal available in the haulier's Government Gateway account.
- The inclusion of any safety and security declaration reference numbers in the Goods Vehicle Movement Service is an optional extra step. While entering S&S declaration reference numbers into GVMS can be helpful to keep track of relevant declarations, there will be no consequences for any vehicles moving without this.
- For each trailer movement, update the GMR with the correct vehicle registration number (VRN) for accompanied movements or trailer registration number (TRN) for unaccompanied movements. The VRN/TRN can be updated to cater for any changes but must be correct when the GMR is presented to the carrier at the point of departure.
- Instruct drivers not to proceed to the border before all the necessary references are added into a GMR to make it complete, or if any declaration reference has not been



accepted onto the GMR, as they will not be allowed to board.

- Instruct drivers to present the GMR to the carrier on arrival at the point of departure to demonstrate they have the necessary evidence to legally move goods.

**Carriers** operating at locations which are using the pre-lodgement model are required to:

- Capture and check the Goods Movement Reference (the reference code that will prove goods in that vehicle have any necessary declarations).
- Refuse boarding to any vehicles that have an invalid GMR.
- Verify at check-in that the vehicle registration number (VRN) for accompanied movements, or trailer registration number (TRN) for unaccompanied trailer movements matches to the reference entered into the GMR, and request that the haulier amends the GMR to include the valid VRN/ TRN before they are allowed to board.
- Send all valid GMRS collected to the UK Government via the GVMS at the point of no return (e.g. at bow doors up) so that declarations can be arrived in the system and risk-assessed en route.

Hauliers will require a GB EORI linked to a UK government gateway account to register for GVMS. Anyone who will need an EORI to move goods between GB and the EU can apply now for a GB EORI.

#### Using GVMS as an EU company

There are no restrictions in terms of EU hauliers obtaining a GB EORI. If EU hauliers already hold an EU EORI this does not prevent them from being able to apply now for a GB EORI to use from 1 January 2021.

Once registered Hauliers can access GVMS in 2 ways:

- Online service via [GOV.UK](#)
- Direct link from software they use into GVMS (API)

Accessing GVMS enables a haulier to create a Goods Movement Record (GMR) so customs and transit declaration references can be linked together into one GMR for each goods vehicle crossing the border. The haulier may also choose to include safety and security declaration references, but this is not required. The haulier will present the GMR to a carrier upon entry to a port before entering or exiting the UK. The carrier sends the GMRs to GVMS to enable customs and transit declarations to be processed.

The Haulier will then receive a notification from GVMS informing them that they are cleared or not cleared from customs control before entering or exiting the UK.

#### Checks

HMRC may undertake checks to confirm the accuracy of the declaration. These checks may be undertaken after the goods have been released from the border and may include taking a sample of the goods being imported.

## The Temporary Storage Model

Goods imported from the EU can be stored temporarily under customs control before they are released to free circulation, exported or placed under the outward processing procedure, or placed under a special procedure (inward processing, customs warehousing, authorised use, or temporary admission). This will mean traders can defer making a customs declaration and paying duties and taxes for up to 90 days from the date the goods are presented. An authorisation is required to operate a temporary storage facility. Following January 2022, an inventory system is required for all temporary storage facilities (including those currently storing non-EU goods). More details are available [here](#).

Border locations using the temporary storage model can use GVMS to facilitate the control of pre-lodged declarations for both accompanied and unaccompanied goods. This is an optional facilitation that can be offered by border locations and their carriers. If GVMS is being used to facilitate control at a temporary storage location, GVMS must be integrated with the border location's inventory system.

Border locations using the temporary storage model and their carriers can also commence risking of EU-GB goods movements using the inventory system up to four hours before the expected physical arrival of the goods in GB.





## 1.1.4 Duties and Import VAT

### Traders using Delayed Declarations

UK VAT registered traders who delay their supplementary declarations must use postponed VAT accounting. This means they will need to account for import VAT on their periodic (usually quarterly) VAT return which includes the date they imported the goods. To do this they need to estimate the import VAT due from the records of imported goods they are required to keep in their own commercial records. When they submit their delayed declaration, they must adjust this estimate to precisely account for the import VAT due on a later VAT return.

Non-VAT registered traders who delay their supplementary declarations must follow the same process as they do for customs duties and will pay any import VAT due on their Duty Deferment Account.

### Traders not using Delayed Declarations

If a UK VAT registered trader who imports non-controlled goods uses the Simplified Customs Declaration process (if they are authorised to do so) and makes an Entry in Declarant's records, then they must account for import VAT on their VAT return by using postponed VAT accounting.

UK VAT registered traders who don't use delayed declarations will otherwise be able, but not compelled, to use postponed VAT accounting when they import non-controlled goods or controlled goods.

Non-VAT registered traders who don't use delayed declarations have the same options available to report and pay import VAT through the customs processes. As is possible for customs duties, traders and intermediaries can use duty deferment to defer payment of import VAT until a prescribed date, delaying payment for an average of 30 days. Details can be found in **Section 1.1.7**. Where delayed declarations are not being used, a Duty Deferment Account (DDA) will be needed before importing the goods, if seeking to defer payment of duties.

Regardless of the method of accounting for VAT on imported goods, checks to ensure that the data on the customs declarations is accurate continue to be highly important for VAT purposes, for all imports. This will be the primary means to ensure that the correct import VAT is accounted for and paid.

### Consignments of Value over £135

Import VAT is levied on all imports of goods valued over £135, excise and commercial goods of any value and gifts above £39 from the EU following the same rates and structures as are applied to RoW imports.

UK VAT registered traders will be able (but not compelled) to account for import VAT on their VAT return by using postponed VAT accounting.

Non-VAT registered traders (and any VAT registered traders not using postponed VAT accounting) will need to report and pay import VAT through the customs processes.

As is possible for customs duties, traders and intermediaries can use duty deferment

to defer payment of import VAT until a prescribed date, delaying payment for an average of 30 days.

As is possible for customs duties, VAT registered traders who choose not to use postponed VAT accounting as well as non-VAT registered and intermediaries can use duty deferment to defer payment of import VAT until a prescribed date, delaying payment for an average of 30 days.

### Consignments of Value of below £135

For imported goods in a consignment valued at £135 or less, excluding excise goods and non-commercial goods, import VAT is no longer due at the border. Low value consignment relief has been withdrawn and VAT is charged on the goods as if they were supplied in the UK and accounted to HMRC on the UK VAT return.

Businesses selling goods to be imported into the UK valued at £135 or less are required to charge and collect any VAT due at the time of sale. Businesses selling goods to be imported into the UK are required to register for VAT in the UK and to account for the VAT due on their VAT return.

In circumstances where businesses sell goods to be imported into the UK valued at £135 or less through an online marketplace, the online marketplace is required to register for UK VAT and to account for the VAT due on their VAT return.

UK VAT registered businesses importing goods in a consignment valued at £135 or less that have not been charged VAT at the time of purchase, are required to account for VAT on their VAT return under the reverse charge method.

Separate guidance on how to pay and account for VAT on non-excise goods valued at £135 or less can be found online for goods [sold directly](#) or [in online marketplaces](#) to customers.

#### Crew Members

The personal allowance rules the personal allowances rules in **Annex G** apply to Ferry crew on short sea ferry services; and cruise crew on cruise liner services. Please see **Annex G** for more detail.

#### Transport Options

Import VAT requirements are not impacted by transport into GB or point of arrival.

#### Systems

Import VAT for freight will continue to be handled through CHIEF/CDS.

#### Checks

The UK already undertakes intelligence-led checks on both EU and RoW movements, which will continue.

#### Collection of Intrastat Data

Following 01 January 2022 businesses are no longer be required to provide Intrastat declarations for goods imported into Great Britain (GB) from the European Union (EU). Businesses who move goods between Northern Ireland and the EU above the 2022 Intrastat exemption thresholds should continue to submit Intrastat declarations for those movements in 2022.

More information on Intrastat reporting in 2022 can be found [here](#).



## 1.1.5 UK Tariffs (and Rules of Origin)

The UK and the EU entered a free trade agreement (FTA) following January 2021. This agreement, the UK-EU Trade and Cooperation Agreement (TCA), has a preferential zero tariff and zero quota rate for originating goods moving from EU-UK or UK-EU. This arrangement applies to goods from GB to NI, as well as those moving between the GB and the EU directly. Traders can claim the preferential tariff **provided that these goods meet the rules of origin requirements to be determined as originating in the UK/EU and they can provide proof of origin to support that.**

### Rules of Origin

Rules of origin are used to determine which preferential or other country specific measures apply to imported goods. Their application, which relates to where the goods or their component parts are produced/manufactured, decide what country they count as originating from. In order to apply a preferential origin under an FTA, the goods are usually imported directly from the originating country subject to the agreement. Goods can move through or be stored under customs control in countries that are not in the agreement, so long as they are not entered into free circulation, if they are to retain the preferential origin.

Preferential origin cannot be claimed if goods have been entered into free circulation in another country between leaving the country of origin and entering the UK. Non-preferential origin, however, remains unchanged as the goods pass through different customs territories, unless the goods are sufficiently processed within one of the territories to obtain a new origin.

With regard to the preferential movement of goods between the UK and EU the specific rules are detailed within the TCA and vary at product level, so traders should consult the TCA (see documents 3 and 4 [here](#)) to check whether their goods are compliant. However, there are a few overarching themes that are covered:

- Wholly originating goods automatically meet the requirements. This is where the goods have been entirely created or produced in the EU.
- Where goods do not wholly originate in the EU, rules of origin are satisfied when there has been (i) a substantial transformation of a product in EU or (ii) change in tariff classification in accordance with the specific rule.
- Goods have to be processed in the EU, in accordance with the TCA, as insufficient processing in the EU and parts obtained from outside the UK or the EU will mean they're not eligible for the preferential tariff. Note:
  1. Both EU and UK parts will contribute to determine whether a good has enough parts to satisfy rules of origin, subject to meeting the provisions on Cumulation.
  2. Goods do not obtain EU origin simply from being previously cleared through customs procedures into free circulation in the EU. They must be processed in accordance with the TCA in order to qualify for preferential treatment.
- If the TCA rules of origin are satisfied, traders must certify this as part of their declaration with a proof of origin. Further information on ways to prove origin can be found [here](#).

### For goods originally exported from the EU that are returned

If those goods remain under customs control for the duration of their time in the UK (for example by using transit procedure to move the goods to a customs warehouse to store the goods) then the goods may retain their status as EU goods. However, no processing can take place. Transit must be used when the goods are moved back into the EU, thereby avoiding any duties.

An alternative option may be for the trader to claim Returned Goods Relief (RGR) when the goods are moved to NI or reimported to the EU. Traders will need to check the eligibility rules for the RGR scheme operated by the EU country in which the goods are being reimported.

### For goods originating from a non-EU country

Traders may wish to consider the use of customs special procedures to prevent both UK and EU tariffs being charged on the same goods. Customs special procedures allow goods to be stored, processed or repaired, imported for a temporary purpose or put to a specific use with partial or full relief from import duty. Further detail on customs special procedures is available [here](#).

### Rules of Origin and Delayed Declarations

As set out elsewhere in the Border Operating Model, for goods imported between 1 January 2021 and 31 December 2021, traders have up to 175 days to complete customs declarations. The relevant tariff due will be calculated using the commodity code provided on the customs declaration. This approach grants traders extra time to make necessary arrangements to evidence their claim to the preferential tariff rate.

### Retrospective Claims

For traders who do not have sufficient documentation available at the time of import. The FTA stipulates that businesses can make a retrospective claim for preference after import, where HMRC will refund the difference between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import under the UK-EU deal. Details on retrospective claims can be found in the guidance [here](#).

### Temporary easements and facilitations

For goods that can be imported under Staged Controls from the EU to the UK (but not vice versa) between 1 January 2021 and 31 December 2021, importers will have up to 175 days to complete and their submit their full customs declarations. This includes the obligation to declare a proof of origin.



## 1.1.6 Safety & Security Declarations

Safety and security declarations will now not be introduced for goods moving from the EU into Great Britain on 01 July 2022 as previously announced. Further announcements will be made in line with the announcement [here](#).

Following 1 October 2021, safety and security requirements apply to most exports from Great Britain to the EU, including for reusable packaging.

## 1.1.7 Import Facilitations

Since 01 January 2021, a number of facilitations are available to reduce the impact of import processes. This Section covers a range of facilitations, but is non-exhaustive. The existing range of customs facilitations for RoW trade is also available for EU imports.

### Transit

Since 01 January 2021 traders are able to move goods into the UK customs territory under the Common Transit Convention (CTC). Details can be found [here](#). The requirements for moving goods under the CTC are not significantly altered by the staged introduction of import controls.

Safety and Security requirements still apply for goods being moved using transit, although Entry Summary declarations (ENS) will now not be introduced for goods moving into Great Britain from the EU on 01 July 2022 - see **Section 1.1.6**. Combined transit and Safety and Security Declarations (TSADs) cannot be used to meet Safety and Security Requirements in GB following 01 January 2021.

Further detail on how transit movements work in the air and rail environment is provided in [Annex D and E](#).

#### Arrivals to the UK

When transit movements arrive in the UK, the goods and the Transit Accompanying Document (TAD) must be presented at an office of transit. The paper TAD document (including a list of items) must accompany the consignment(s) but the UK Government is allowing the office of transit process to be completed digitally following January 2021, using the new Goods Vehicle Movement Service (GVMS).

Hauliers are required to submit their Transit Movement Reference Numbers (MRNs) and vehicle/trailer registrations via the GVMS before checking in at the port of departure. This information is assessed during the crossing to the UK and the person in control of the goods are notified if they are clear to proceed on their journey or require a check. Some ports still operate a paper-based office of transit system. In this circumstance, hauliers should present their goods and Transit Accompanying Documents to customs officials at the port of arrival in GB.

**All hauliers must complete the office of transit on arrival into GB for every transit movement they are carrying.**

#### Transit and the Goods Vehicle Movement Service (GVMS)

More details on the process for using the GVMS can be found in **Section 1.1.3**.

The process for moving goods under transit at locations operating GVMS is the same for moving goods under the pre-lodgement model, although that the MRN which forms the Goods Movement Reference (GMR) is generated from the Transit Accompanying Document (TAD) rather than CHIEF/CDS. The paper TAD must also still travel with the goods.

Ports may choose to operate the GVMS for transit only, rather than adopting it under the pre-lodgement model.

#### Ending transit movements

To send a transit movement to the UK, the trader must declare a UK office of destination or authorised consignee on their transit declaration. The most efficient way to end movements is to become registered as an authorised consignee, which enables movements to end at traders' premises. Authorisation requires an approved temporary storage facility, details on applying can be found [here](#). Alternatively, goods should be taken to a Government office of destination.

**All hauliers must take transit movements to an office of destination or authorised consignee premises to end the transit movement.** If this does not happen then the transit movement cannot be closed, and the Customs office of departure will open an enquiry with the holder of the procedure. The goods and TAD must be presented to the office of destination or an authorised consignee.

#### Discharging a CTC movement into a customs procedure

The movement can only be ended if an import customs declaration is completed and the goods are released into free circulation, or if they enter into another customs procedure. If this does not happen by the time the goods arrive, they must be placed into temporary storage. For traders using Delayed Declarations, providing the EORI at the office of destination is sufficient for the transit movement to be discharged.

#### Requirements

Traders moving goods under transit need to provide a guarantee to secure any customs duty, import VAT and excise duty suspended during the transit movement. Businesses using transit should apply for an authorisation to use a [Customs Comprehensive Guarantee \(CCG\)](#) and obtain a guarantee from a bank or other financial institution.

Businesses can be authorised to end a transit movement from their own premises as an authorised consignee, rather than at a Government office of destination. Authorised consignees need to have authorised temporary storage facilities.

#### Systems

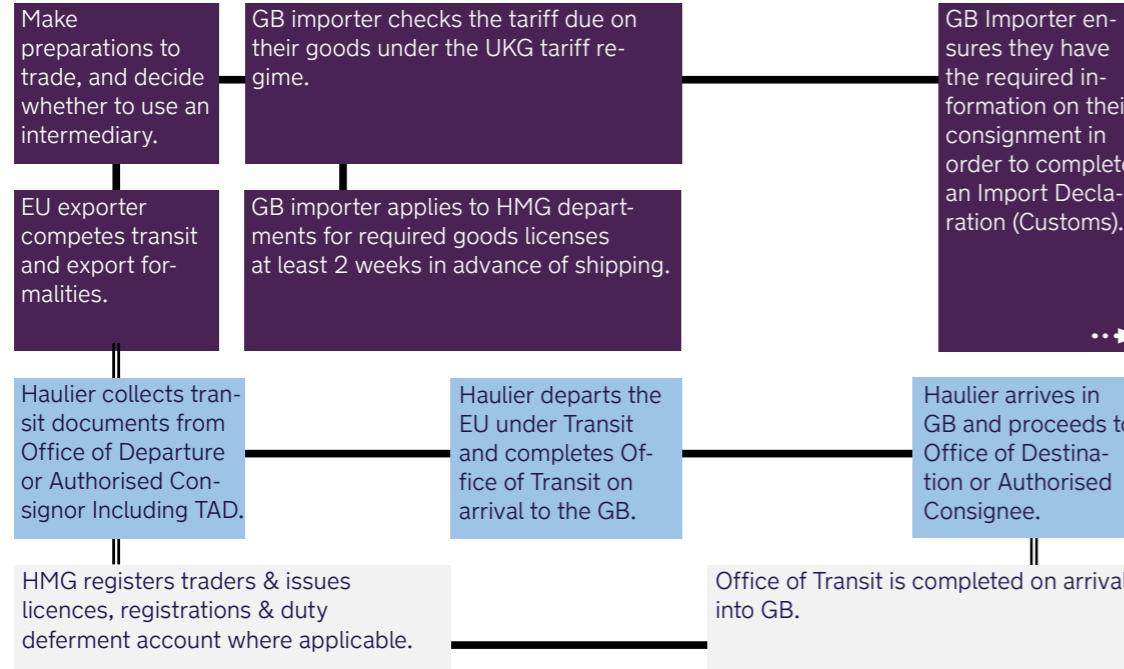
Lodging a transit declaration requires access to the [New Computerised Transit System \(NCTS\)](#).

#### TIR Carnets

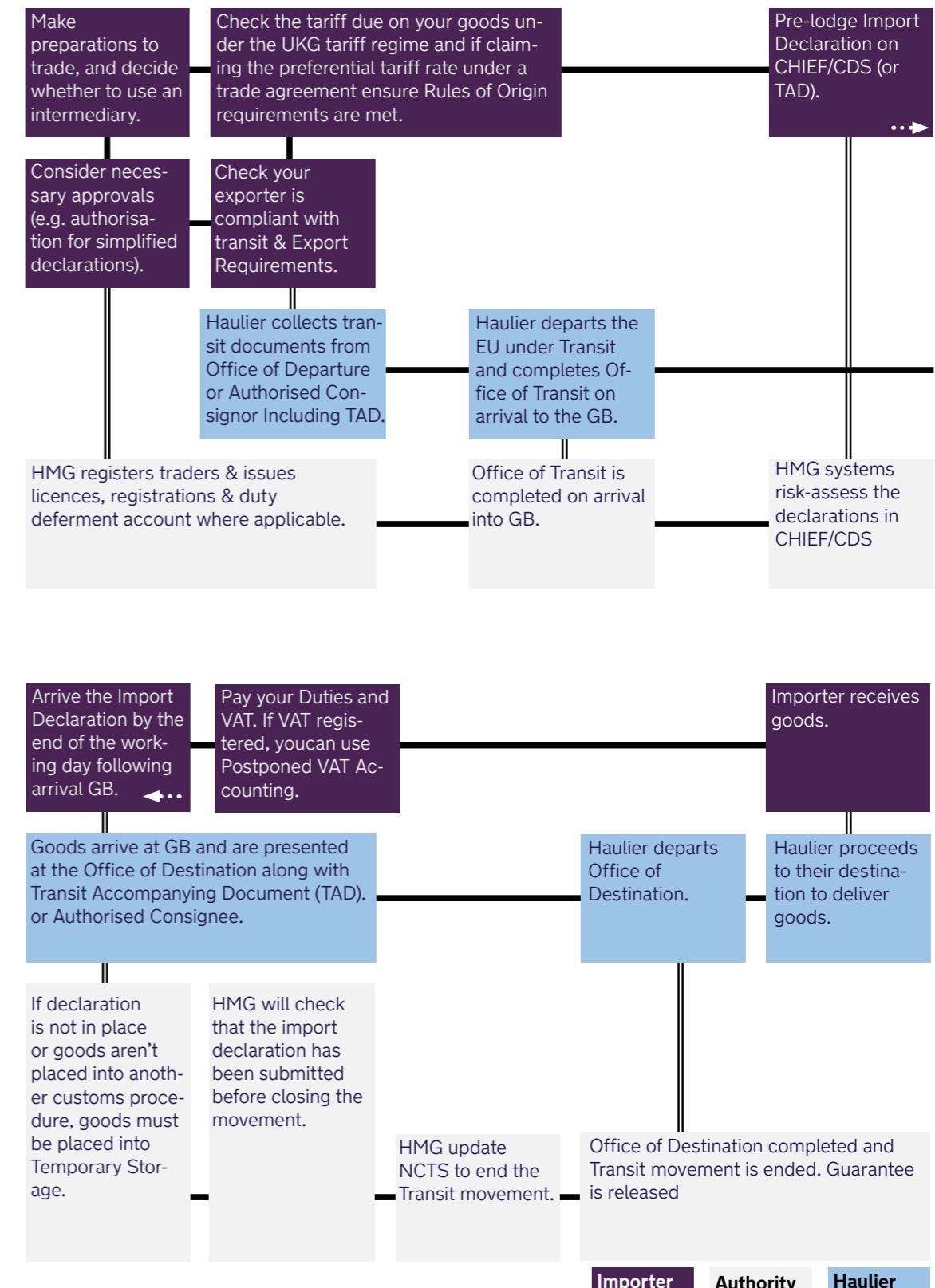
Since 01 January 2021 the requirement to make a TIR declaration into the NCTS in parallel to the paper declaration ends. Each movement under TIR still requires an individual guarantee. More detail on TIR Carnets can be found [here](#).



**1.1.7 Process Map:** Common Transit Convention: Office of Destination No existing customs control systems **January 2021-January 2022** and Goods moving from Ireland to temporary storage locations **January 2022**



**1.1.7 Process Map:** Common Transit Convention: Office of Destination Border locations with existing systems **January 2021 (border locations from January 2022 onwards)**





## Simplified Customs Declarations for Imports

Businesses can apply to use Simplified Customs Declarations processes which allows them to submit a simplified declaration at the time of import followed by a supplementary declaration later. To be authorised businesses must have a Duty Deferment Account. Businesses can also apply to use Customs Special Procedures which can be used with Simplified Customs Declarations. A Customs Comprehensive Guarantee will not normally be required to be authorised for Special Procedures; for Duty Deferment, you can apply [here](#) for a guarantee waiver.

### Authorisation

Traders either need to be authorised to use simplified customs declaration processes themselves or have an intermediary use their authorisation on the trader's behalf. The requirement to be authorised includes having a good customs compliance record, demonstrating that customs records are maintained, and declarations can be submitted to HMRC.

Where intermediaries use their authorisation on the trader's behalf, this is done in an indirect capacity which means the trader and intermediary are jointly liable for paying customs duties and VAT. However, following January 2021, UK intermediaries can use their authorisation to import EU or RoW goods into Great Britain on behalf of UK traders in a direct capacity which means they will not be held jointly liable.

All traders that have used delayed declarations will need access to this type of authorisation – either by getting authorised themselves, or having access to an authorised intermediary – by the time they submit their supplementary declarations.

Traders that want to use simplified customs declarations for imports Following 01 January 2022 must be authorised or have an authorised intermediary before the import is made.

There are two options for simplified customs declarations for imports: **Entry in Declarant's Records (EIDR)**, and **Simplified Declarations Procedure (SDP)**.

EIDR does not require goods to be declared to customs using HMRC systems upon import, with the information recorded in the importer's commercial records. More information is available [here](#).

SDP requires a simplified frontier declaration with a reduced data set to be submitted upon import. More information is available [here](#).

Both therefore mean fewer requirements at the border, with additional customs information submitted via a supplementary declaration at a later date to HMRC.

Businesses can apply to be authorised to use Simplified Customs Declarations processes without the need to provide a Customs Comprehensive Guarantee unless one is specifically required as a condition of authorisation by HMRC. Businesses need to apply for a guarantee waiver, more information can be found [here](#).

You can apply for Simplified Customs Declarations, Duty Deferment Account (DDA) and guarantee waiver at the same time. However, if granted, your authorisation for simplified customs declarations will not be valid until your DDA is in place.

## Customs Special Procedures

Businesses can use Customs Special Procedures to suspend, reduce or claim relief on the payment of customs duties and VAT under specified conditions. Special procedures include:

- Customs Warehousing – allows for the payment of customs duties, import VAT and excise duties to be suspended on imported goods whilst being stored in a customs warehouse.
- Inward Processing – allows for the payment of customs duties, import VAT and excise duties to be suspended on imported goods whilst processing is taking place.
- Outward Processing – allows for the temporary export of goods for processing or repair, and to re-import the processed products whilst retaining domestic status or with partial relief from import duties.
- Temporary Admission – allows for businesses and individuals who are established outside of the UK to be authorised to import goods with total or partial relief from customs duties and other charges because of the specific use to which the goods will be put.
- Authorised Use – allows for reduced or nil rates of Customs duty on certain imported goods, provided they are put to a prescribed end use.

### Requirements

Businesses intending to use special procedures regularly need to be authorised by HMRC. Businesses intending to occasionally import goods into a special procedure (other than Customs Warehousing) can use the Authorisation by declaration method, which allows the use of the procedure without applying for authorisation.

Authorisation by Declaration can only be used up to 3 times per calendar year and the value of the goods must not exceed £500,000 (apart from goods declared to the Temporary Admission procedure). It is not available for all goods.

A Customs Comprehensive Guarantee will not be needed to be authorised to use a special procedure unless specifically required. A guarantee will be required where goods are declared to a special procedure using the Authorisation by Declaration method.

Existing users of Special Procedures will be able to cancel their CCGs following 01 January 2021 unless advised by HMRC that they need to retain their guarantee as a condition of authorisation.

HMRC will apply these new rules for customs special procedures guarantees to excise warehousing arrangements.

### Checks

Physical examination of goods or documentary checks may be undertaken.



## Other import facilitations

- Smaller airfields and air strips receiving general aviation flights are given 24 months to receive a full Certificate of Agreement approval from Border Force, although restrictions apply. See **Annex D** for further detail.
- Authorised parcel operators are able to submit a **bulked customs declaration** for non-controlled goods with a value not exceeding £135. More information is available [here](#).
- Duty Deferment Accounts (DDAs)** are required for traders making delayed declarations (non-controlled goods) because delaying a customs declaration also means deferring the duty payable. A DDA belonging to either the trader or their agent (if the agent is making the declaration) must be in place at the point of submitting the supplementary declaration (which can be delayed up to 175 days from point of import). Traders importing controlled goods (as listed in **Annex C**) need to have a DDA in place at point of import if they are using simplified declaration procedures. Since January 2021, businesses have been able to use duty deferment in Great Britain without needing to obtain a Customs Comprehensive Guarantee.
- Businesses with AEO C status are automatically able to use duty deferment without providing a guarantee. Other compliant and solvent businesses are able to defer customs duty, import VAT and/or excise duty up to £10,000 per month without needing to provide a guarantee. They are able to obtain approval to defer amounts above this monthly limit if they have sufficient financial resources for the amount they're seeking to defer. Duty deferment limits agreed with HMRC do not need to cover amounts included in delayed supplementary declarations. Businesses established in the UK who don't meet these criteria are still be able to set up a DDA if they provide a guarantee. When a guarantee is required for a DDA, this must be from a financial institution that is established in the UK and regulated by the Prudential Regulation Authority or Financial Conduct Authority.
- Businesses who are not established in the UK can apply for a DDA for use in GB but they are not eligible to apply for a guarantee waiver and need to provide a financial guarantee from a financial institution that is established in the UK. For the DDA to operate, they also need to be able to set up a Direct Debit in the UK. Information on how to apply for a DDA in Great Britain from 1 January 2021 is available [here](#).
- Authorised Economic Operator (AEO) Status** – AEO status is an internationally recognised quality mark that shows a business's role in the international supply chain is secure and they have customs control procedures that meet UK AEO standards. Traders can apply for AEO status if they are involved in moving goods between the UK and the EU. The UK has two types of AEO: AEO Customs Simplifications (AEOS) and AEO Security and Safety (AEOS). Each status offers benefits to the holder. The UK has agreed mutual recognition of AEOS status with the EU. Further information is available [here](#).
- From 1 January 2021, goods with pre-lodged temporary storage declarations can be imported through border locations in Great Britain (England, Scotland and Wales) that are operating the pre-lodgement model, and transported to a temporary storage facility, provided they meet certain requirements. More

information on the requirements for TSF operators and Community Systems Providers wishing to offer this service is available [here](#). This does not affect movements in temporary storage which continue to allow goods to move from one temporary storage facility to another.

- The ability to delay customs declarations in the period 1 January 2021 to January 2022, up until 175 days from import, only applies to non-controlled goods which have been in free circulation in the EU immediately prior to import. All rejected exports that haven't entered free circulation in the EU cannot meet this condition and therefore must submit a customs declarations on their return to the UK.

### Returned / Rejected Goods

Following January 2021, businesses that export goods from GB to another country, (including the EU), may need to have those exported goods returned to the UK, or may have their goods rejected upon import to the EU.

In order to return such goods to GB, there are differing requirements depending on:

- Whether the goods have been in free circulation in the UK prior to being exported,
- Whether the goods were in free circulation in the EU prior to being returned,
- Whether the goods have been rejected upon import to the EU,
- And/or whether the goods are subject to additional requirements before they can be imported to GB, for example those goods featured in **1.2 additional requirements**.

### Returned goods – Customs requirements

#### Customs import duty and VAT

Traders returning goods are able to claim Returned Goods Relief (RGR) from customs import duty for goods that are exported from the UK and re-imported within three years of export, subject to certain conditions similar to those set out in existing guidance [here](#). VAT relief also applies, providing that any VAT due has previously been paid in the UK, and the importer/exporter is the same person. VAT relief is also available from the 1 January 2021 for goods that are in free circulation in the UK on the 31 December 2020, providing that EU VAT has been paid. Such goods will be treated as domestic goods for customs purposes.

Businesses would normally apply for RGR in the same way as they do currently which means filling out a full Customs Declaration. In order to identify the goods as returning, the RGR Procedure Code should be used. This declaration should also reference the export declaration, and where the export declaration is not available, HMRC will consider alternative evidence which proves the goods were previously within the UK.

#### Delayed declarations and returned goods

During the period 1 January 2021 to 31 December 2021, up until 175 days from import, traders have the ability to delay customs declarations if they are returning non-controlled goods that have been in free circulation in the EU immediately prior to their return. For those goods, traders can use delayed declarations procedures as detailed in **delayed declarations (Section 1.1.3)**, and claim Returned Goods Relief



from customs import duty (and VAT relief, if applicable) by completing their Entry in Declarants Records and subsequently submitting the supplementary declaration.

#### **Controlled goods and goods rejected upon import into the EU**

Controlled goods (as listed in **Annex C**) and any rejected exports that have not entered free circulation in the EU cannot use **delayed declarations – see Section 1.1.3**.

The trader must submit a full Customs Declaration on returning these goods to the UK. They will also need to meet any additional requirements as detailed below.

#### **Returned / Rejected goods - additional requirements**

Some commodities are subject to additional regulatory requirements, such as those listed in **additional requirements**, and/or those goods that are included on the controlled goods list as detailed in **Annex C**. To return these goods to GB, a full customs declaration is required on their return, and the relevant additional requirements need to be met. **See Section 4.2.3** for further information on returning goods subject to agrifood or environmental legislation.

#### **Returned Goods Relief**

For Returned Goods Relief, there is an 18 month grace period ending on 30 June 2022, during which goods which were transported from the UK to the EU and remained located in the EU at the end of the Transition Period can return to Great Britain under the Returned Goods Relief, regardless of the date they were transported from the UK, if all other conditions of the relief are met. The additional grace period is aimed at helping businesses and individuals whose goods have been in the EU for over three years to return to UK under RGR rules.

## **Movements from the island of Ireland to Great Britain**

The government has decided to temporarily extend staged customs controls for goods that move from the island of Ireland into Great Britain while discussions between the United Kingdom and the European Union on the Northern Ireland Protocol are ongoing. This will avoid any disruption and ensure that businesses moving goods from the island of Ireland to Great Britain can continue to follow the same processes they do now.

Changes to export controls taking effect for movements from Great Britain apply to goods exported to Ireland following 01 January 2022.

This means that for goods that are in Ireland or Northern Ireland immediately before their importation into Great Britain:

- Delayed declarations continue to be available. This also applies to goods arriving through fixed transport installations.
- Where pre-lodgement of declarations is required carriers are not be required to use GVMS or notify HMRC when the vessel or aircraft carrying the goods has embarked for Great Britain. Where declarations have been lodged in HMRC systems, including for controlled goods, traders have up to the end of the next working day to notify HMRC that the goods have arrived in Great Britain.
- VAT registered businesses using staged customs controls are required to account for import VAT as appropriate in the VAT return for the period in which the import takes place.

Qualifying Northern Ireland goods moving from Northern Ireland directly to Great Britain are unaffected by this change and continue to benefit from unfettered access.

#### **Controlled Goods**

Since 01 January 2021, goods on the controlled goods list will continue to require a full customs declaration (or use Simplified Customs Declaration Procedures if traders are authorised to do so) - **see Section 1.1.3**. The continuation of delayed declarations does not affect them.

#### **Sanitary and Phytosanitary Arrangements**

For traders moving goods from the island of Ireland to Great Britain following January 2022, the following goods will continue to not require pre-notification:

- Products of Animal Origin (POAO) for human consumption and low-risk Animal By-Products (ABP) not for human consumption
- Fishery products and live bivalve molluscs
- High-risk food and feed not of animal origin (HRFNAO), imported into the EU and subsequently exported to the UK.
- Regulated plants and plant products.



## 1.1.8 Other Imports (Non-Freight)

### Commercial goods carried in accompanied baggage or small vehicles (Merchandise in Baggage)

Travellers carrying standard (non-controlled) commercial goods in their luggage or a small vehicle with a value not exceeding £1500 and weighing less than 1000kg must make a simple online declaration either before arriving into GB or make an oral declaration at the point of import using a Red Point/Channel if it exists at the GB port.

For goods over £1500, or which weigh more than 1000kg, or are controlled goods (as listed in **Annex C**), travellers must make an electronic full customs declaration before arrival. Safety and Security import requirements from the EU will now not be introduced on 01 July 2022 - **see Section 1.1.6**.

Safety and Security declarations are not required for merchandise in baggage imports.

### Cash Controls

Since 01 January 2021 individuals travelling into GB carrying £10,000 or more are required to declare this. These requirements will also fall on couriers who are transporting cash on behalf of business.

Declarations can be made either [online](#) or by phone. They can also be made via a paper BOR9011 declaration submitted to Border Force officials at a Red Channel/Point, if one exists at the GB port of entry.

### Post and Parcels

Since 01 January 2021 the customs declaration requirements currently in place for the movement of goods with RoW countries by post and parcel will apply to movements between GB and EU.

For postal consignments imported by the Royal Mail Group (RMG) – the UK's designated universal postal service provider – the use of the CN22/CN23 customs forms will apply for standard (non-controlled) goods imported into GB not exceeding £900 in value. For all other postal movements into GB, an electronic full customs declaration must be submitted to HMRC.

For goods moved into GB by parcel operators (other than the RMG), an electronic full customs declaration must be submitted to HMRC, unless the parcel operator is authorised to submit a bulked customs declaration.

However, between 1 January 2021 and 1 January 2022 both RMG and parcel operators will be able to make a delayed supplementary import declaration (assuming the operator and goods meet the eligibility requirements).

### Reusable Packaging

Reusable packaging is packaging that is designed to be reused multiple times to protect sensitive items or equipment from damage during transportation are not intended for resale and for imports eligible for a relief on customs duties. These items include plastic or metal cages, crates or frames.

To claim import relief the packaging must have been previously exported or used to import goods.

To import reusable packaging you can either make an electronic customs declaration, or where there is an available facilitation you can make a declaration by conduct or an oral declaration to the temporary admission or free circulation procedures.

The Temporary Admission special procedure will allow you to import goods into the UK and use them for up to 2 years or more, before re-exporting them. Further guidance can be found [here](#).

You can also declare reusable packaging to free circulation and claim the relief from customs duties and VAT.

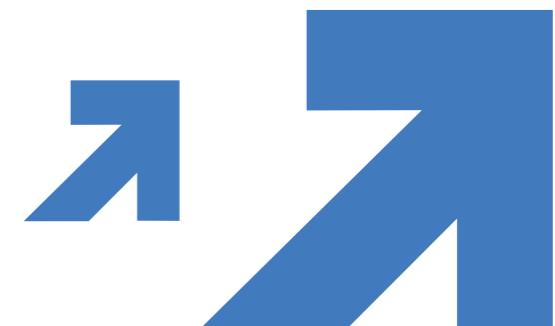
Further guidance is available [here](#).

## Customs reporting procedures

It was agreed to delay the introduction of the new 'customs reporting procedures' from 31 December 2020 (when GB exited the EU) to allow more preparation time for HMRC to engage with the industry and communicate changes.

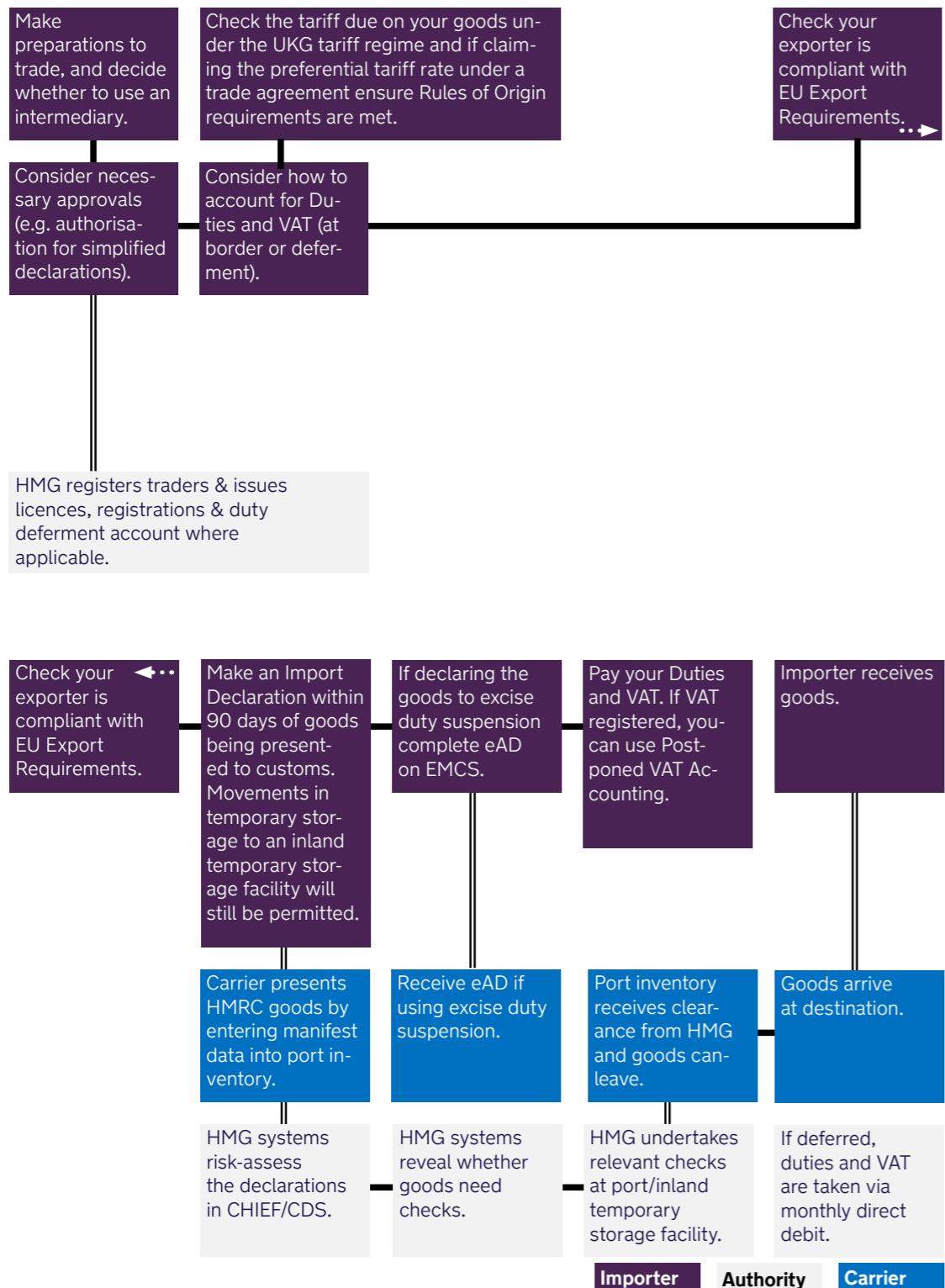
Following 01 January 2022, the following changes now apply:

- 'Clearance outwards' (sometime referred to as 'reporting outwards') need to be sought for commercial ships, aircraft and pleasure-craft moving from Great Britain to EU countries (Note: clearance outwards (reporting outwards) do not need to be sought for journeys from Northern Ireland to EU countries).
- Pleasure-craft need to 'Report inwards' from EU countries into Great Britain and Northern Ireland
- New time limits are in place for the 'reporting' of GA aircraft - as listed in **Annex D**
- Enforcement of the new 'customs reporting procedure' following 01 January 2022.

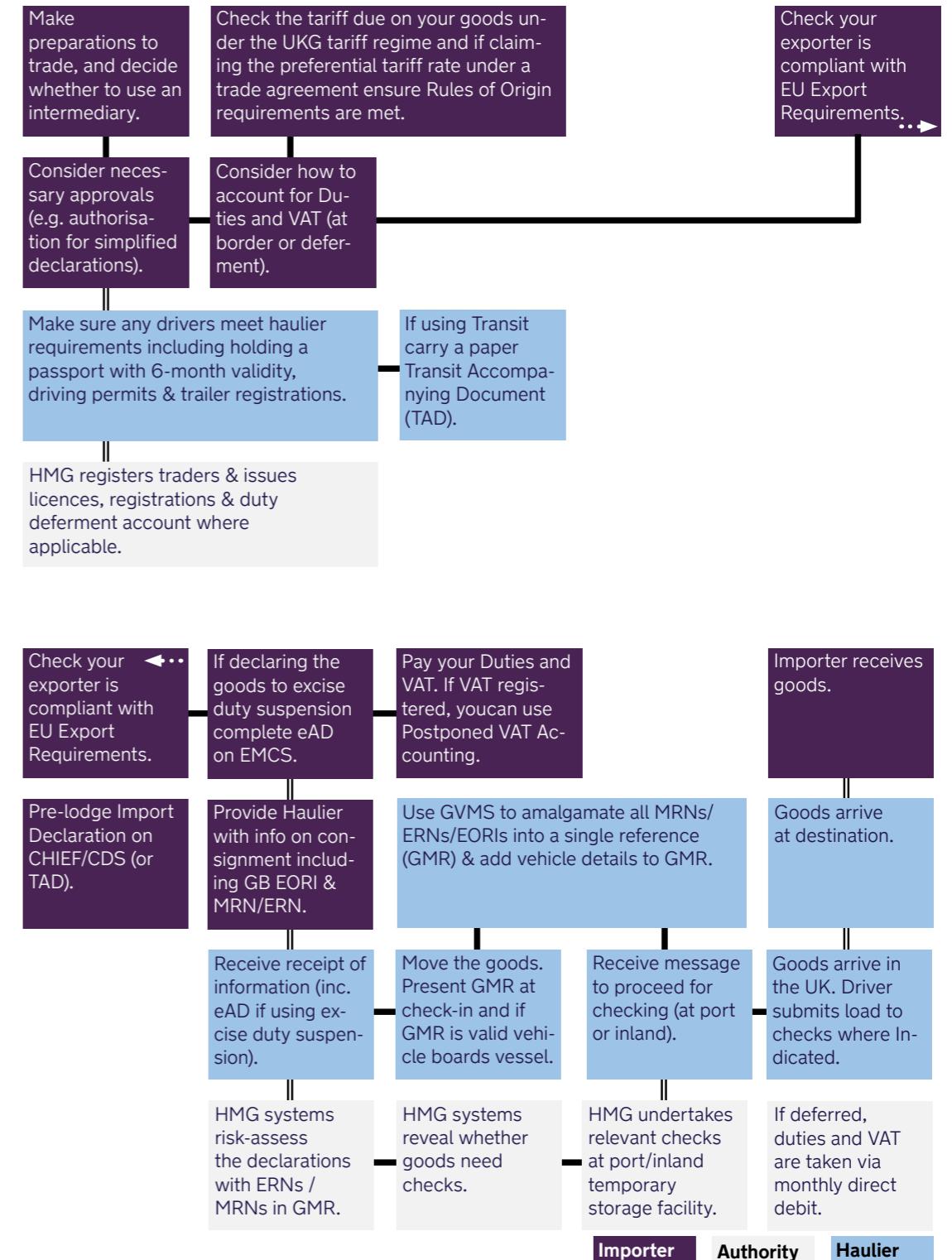


## 1.1.9 Core Import Process Maps

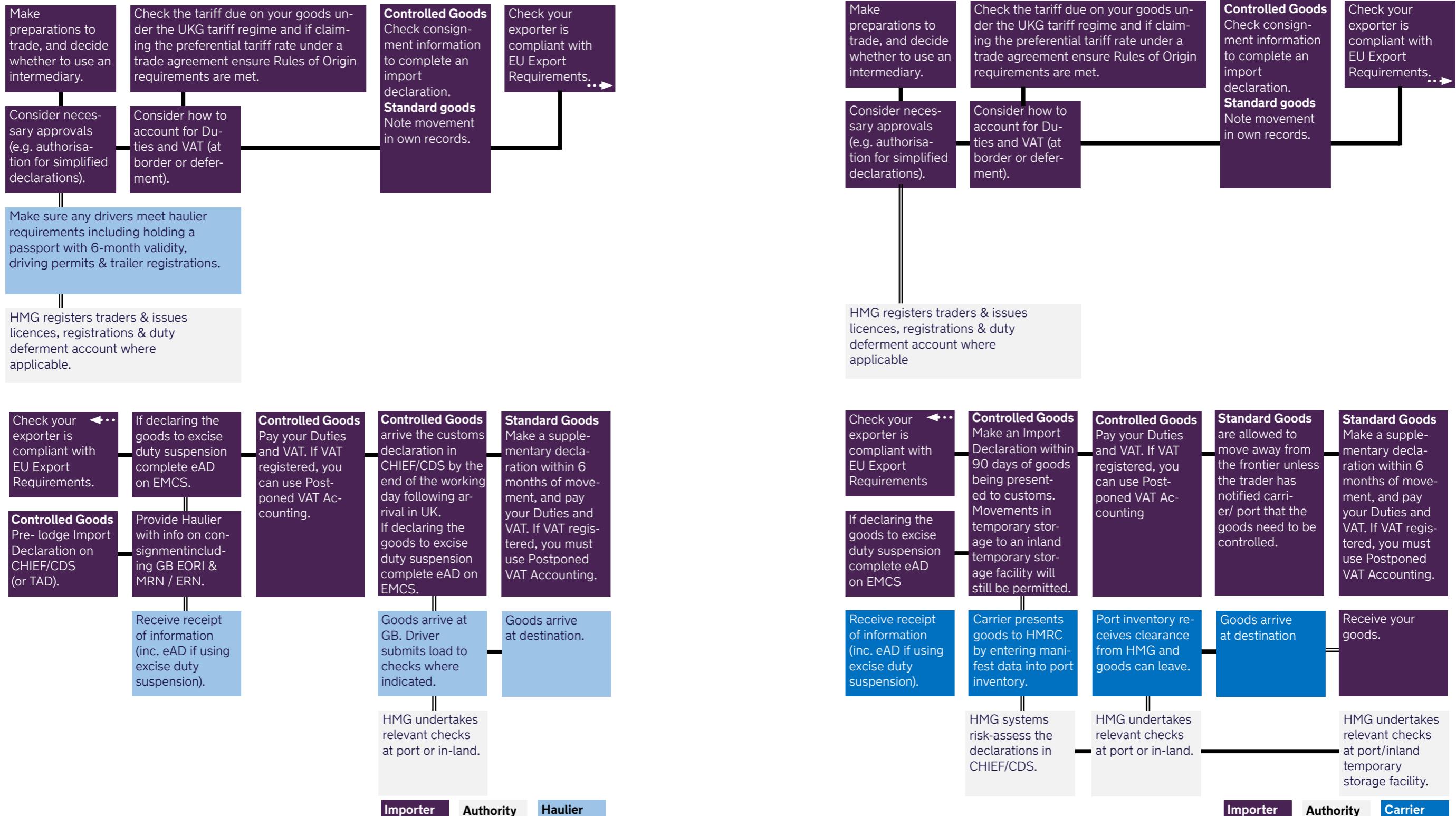
## **1.1.9 Process Map: Temporary Storage January 2022**



## **1.1.9 Process Map: Pre-lodgement January 2022**



**1.1.9 Process Map:** No existing customs control system **January 2021-January 2022** and Good moving from Ireland to pre-lodgement locations **January 2022**





## 1.2 Importing: Additional Requirements

This Section describes the additional processes users will face when importing the following goods:

### 1.2.2 Goods covered by International Conventions / Commitments

- Endangered Species of Wild Fauna and Flora (CITES)
- Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)
- Rough Diamonds (Kimberley Process)
- ATA carnets

### 1.2.3 Goods subject to Sanitary and Phytosanitary Controls

- Animal products (Products of Animal Origin & Animal By-Products)
- Additional requirements for fishery products and live bivalve molluscs
- High-Risk Food, germinal products and Feed Not of Animal Origin (HRFNAO)
- Plants and Plant Products

### 1.2.4 Goods with Specific Customs Requirements

- Excise goods

### 1.2.5 Other Goods

- Bottled Water
- Drug precursor chemicals
- Explosives precursors
- Firearms
- Market surveillance
- Veterinary Medicines including those not containing controlled goods
- Waste
- Medicines, Medical radioisotopes, Clinical Trial Supplies, controlled drugs, Substances of Human Origin

## 1.2.2 Goods Covered by International Conventions / Commitments

### Endangered Species of Wild Fauna and Flora (CITES)

#### Requirements

Following January 2021, species covered by the Convention for the International Trade in Endangered Species of Wild Fauna and Flora (CITES) are subject to new import requirements. This will require listed species and their parts or derivatives to:

- be accompanied by valid CITES documentation, such as an import permit from the UK and an export permit from the exporting country.
- enter GB via a CITES-designated point of entry

Species covered by CITES are listed in the UK under [one of four Annexes to the Wild-life Trade Regulations](#), according to the degree of protection that each species needs. The exact import controls that apply are determined by the appendix the species are listed in.

Following the end of the transition period, movements of species controlled under CITES between GB and the EU need to comply with the same arrangements as those in place for movement between the UK and non-EU countries.

Traders can check whether the species they are looking to import is listed here: [Species](#).

Further guidance is available [online](#).

CITES permit applications are processed by the Animal and Plant Health Agency (APHA). Most permits are processed within 15 working days, but can take up to 30 days. Permit forms for import and export, as well as application guidance, are available [here](#).

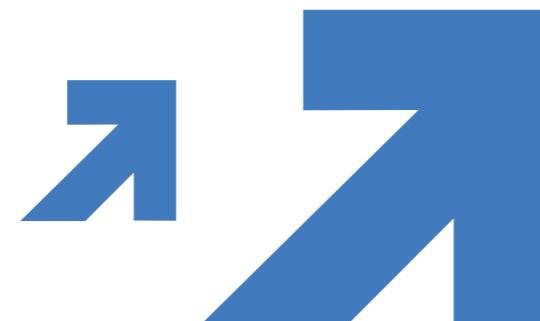
There are some specific exemptions to these requirements, and applicants are encouraged to contact APHA prior to making an application.

#### Location of Checks

Imports of CITES-listed specimens need to enter GB via a CITES-designated point of entry and exit (PoE). A list of CITES-designated PoEs is available [online](#).

The importer or their representatives need to present the relevant documentation (i.e. import/export permit) to the UK Border Force for inspection and endorsement on entry to GB.

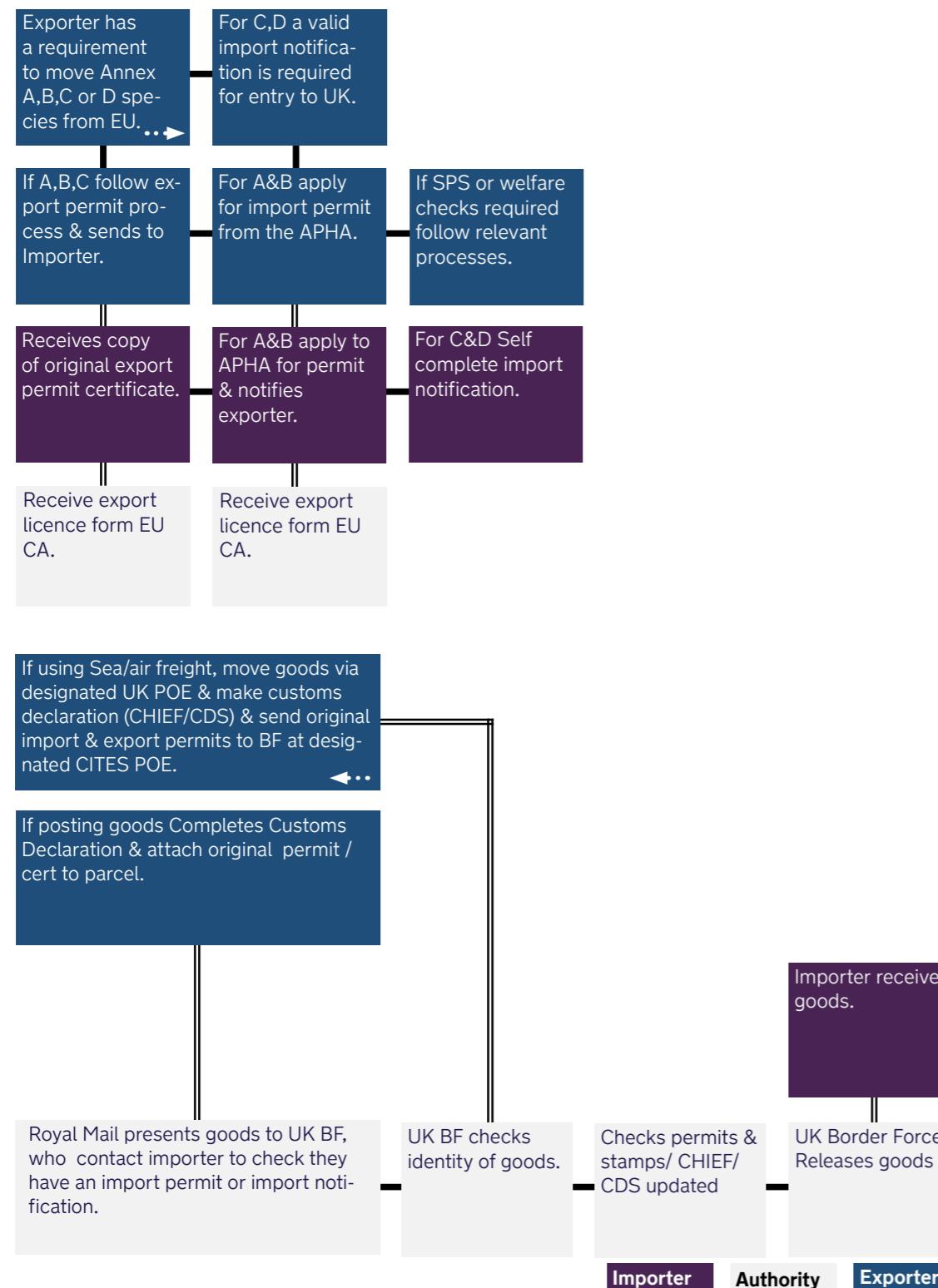
Importers should note that there are criminal offences associated with moving or trading CITES-controlled species without a valid permit or certificate. Importers contravening these requirements could be liable to a prison sentence of up to 7 years, an unlimited fine, or both.



#### **Additional Welfare and Sanitary and Phytosanitary requirements**

Imports of live animals, animal products or controlled plants listed under CITES may also be subject to separate welfare or sanitary and phytosanitary controls as detailed elsewhere in this document. These may require additional documentation and further restrict which point of entry/exit they can use.

### **1.2.2 Process Map: CITES-listed goods**



# **Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)**

## Requirements

Imports of hydrofluorocarbons (HFCs) - the main type of fluorinated greenhouse gas (F-gas) - and ozone-depleting substances (ODS) or products/equipment containing such gases need to meet import controls as prescribed in the relevant regulation for HFCs and ODS.

This covers all categories of HFCs listed in Annex I, II, III of the [F-Gas Regulation](#) and all categories of ODS listed in Annex I of the [ODS Regulation](#).

The Environment Agency will administer the GB HFC and ODS systems on behalf of England, Scotland and Wales, subject to receiving the direction of the Scottish and Welsh Governments, following the end of the transition period.

For HFCs, the GB importer must be registered on the GB HFC registry and have sufficient quota allocated/quota authorisations to cover the imported quantities. This quota is allocated to businesses annually.

For ODS, the GB importer must be registered on the GB ODS licensing and quota systems and must obtain an ODS import licence and quota to cover the imported quantities. This quota is allocated to businesses annually. Importers can register for the ODS licensing and quota system [online](#).

Further guidance is available on [GOV.UK](#)

Systems

For HFC, importers need to register on the GB HFC registry and quota system [online](#).

For ODS, importers need to register on the GB [ODS licensing system](#) and [ODS quota registry](#) (both available online).

## Location of Checks

HFCs (F-gases) and ODS can enter GB through any point of entry.

Following January 2021, bulk imports of HFC/ODS and products/equipment containing them are subject to documentary and physical checks at the border.

Documentary checks entail checks on

- For HFC, registration on the GB HFC Registry, sufficient quota/authorisation to cover the import and a customs declaration
  - For ODS, registration of the GB ODS Licensing System, valid import licence and a customs declaration

Physical checks entail checking the goods on an intelligence-led, risk-based approach, taking account of the outcome of the documentary checks.



For checks on HFCs and ODS, National Clearance Hub (NCH) performs administrative, remote verification of the customs declaration against the GB HFC Registry/ODS Licensing System to check that the consignment has sufficient quota/authorisations/a valid ODS import licence.

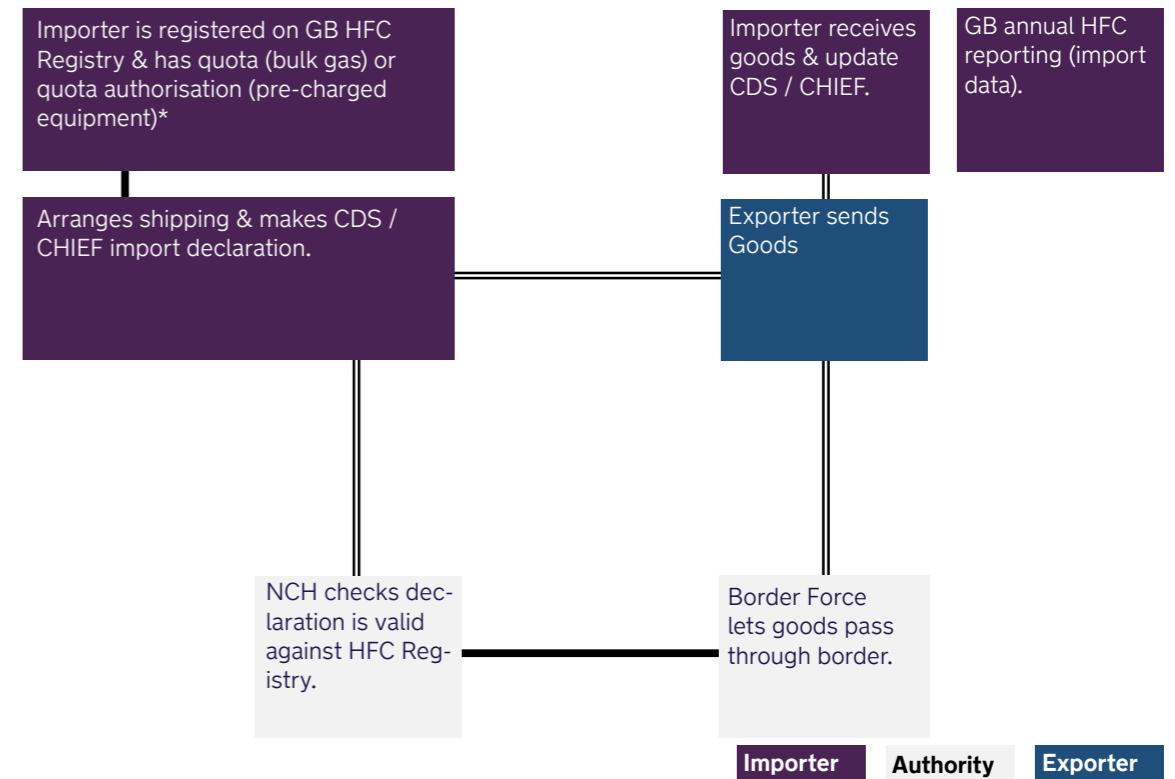
If NCH checks reveal the importer is not on the HFC registry/ODS licensing system or does not have a valid ODS import licence and sufficient quota/authorisations, this is an indication of illegal importation. This consignment would be flagged to Border Force to seize and detain the consignment at the border. NCH or Border Force will then make contact with the appropriate regulator to determine the next steps.

Physical checks and further investigation follows, and these are undertaken as required by the appropriate regulator.

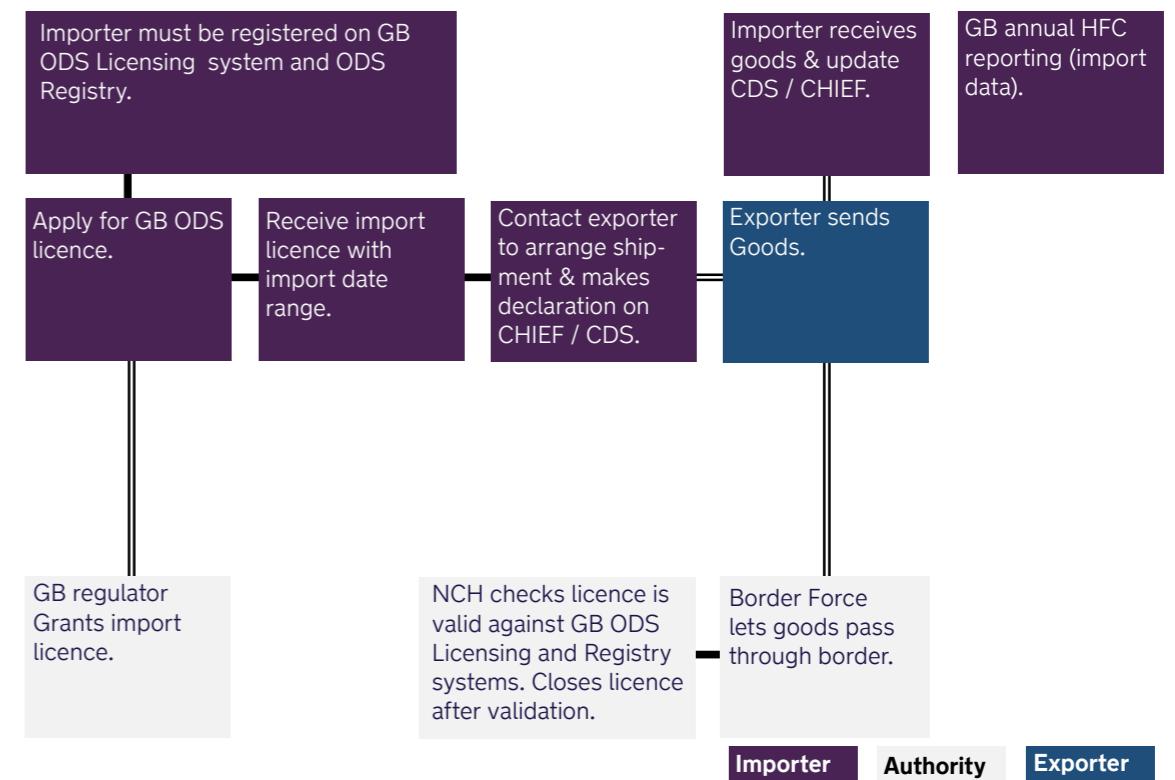
#### \*Exemptions:

- Registration and quota (authorisation) is not needed for importers importing less than 100 tonnes CO<sub>2</sub>e of HFC per calendar year
- Importers need to register on GB HFC registry, but do not usually need a quota if importing:
  - For destruction
  - Direct supply by an importer to undertakings for use in feedstock applications
  - Direct supply by an importer to undertakings, for export out of GB where those HFCs are not subsequently made available to any other party within GB, prior to export
  - Direct supply by an importer for use in military equipment
  - Direct supply by an importer to an undertaking using it for the etching of semiconductor material or the cleaning of chemicals vapour deposition

#### 1.2.2 Process Map: F-Gas



#### 1.2.2 Process Map: ODS





## Rough Diamonds

Rough diamonds are diamonds that are unworked or simply sawn, cleaved or bruted and fall under the relevant trade tariff commodity codes – 7102.1000 (unsorted rough diamonds), 7102.2100 (industrial rough diamonds) and 7102.3100 (non-industrial rough diamonds).

The framework that regulates the international trade in rough diamonds - the Kimberley Process (KP) - continues to apply in the UK from 1 January 2021. Although the UK will no longer be represented by the EU in the KP, the UK has secured independent KP participation.

This means that importing rough diamonds from the EU are subject to import controls in line with rough diamond imports from all KP participants. A list of KP participants can be found on the [KP website](#).

Importing rough diamonds from non-KP participants is prohibited. The Government Diamond Office (GDO) implements the KP in the UK.

Original KP certificates for rough diamond imports should be presented to HMRC or Border Force before entry clearance can be granted. Border Force officers endorse the KP certificate at the time of import (at port) after import checks are performed and requirements are met. If there isn't an original KP certificate, the goods are liable for seizure. Further information can be found [here](#).

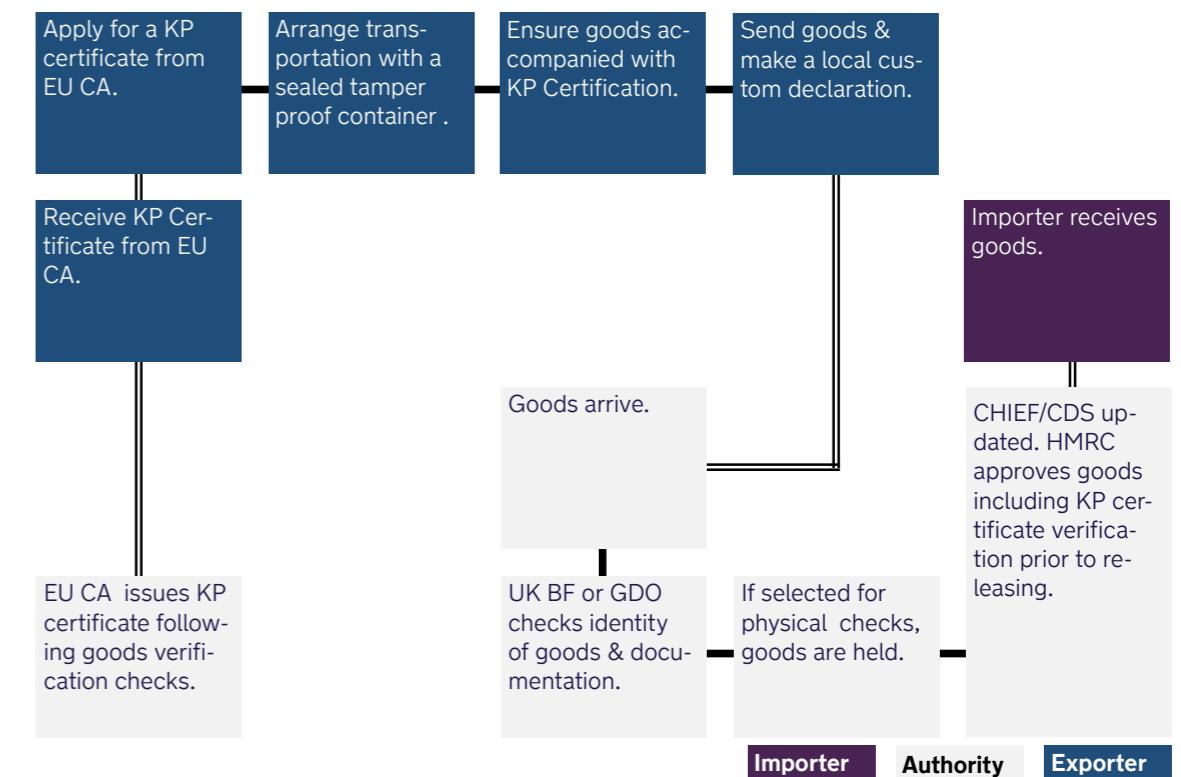
For imports at non-linked inventory ports, the importer or agent must present the Kimberley Process certificate to HM Revenue and Customs (HMRC) by faxing the customs import declaration and supporting documents to their National Clearance Hub (NCH). At the same time the importer or intermediary needs to make arrangements to present the original KP certificate to Border Force for verification and endorsement.

### Requirements

Rough diamond imports to GB from the EU need an accompanying KP certificate issued by an EU competent authority and imported in a sealed, tamper-proof container.

Imports may be subject to physical inspection by the GDO and Border Force to ensure full compliance with the KP. If inspections indicate that the rough diamonds are not KP compliant or do not match the details on the certificate (e.g. value, weight, etc.), then the shipment could be liable to seizure.

### 1.2.2 Process Map: Rough Diamonds



Importer      Authority      Exporter



## ATA Carnets

The ATA Carnet is an international customs document that can be used by private travellers and businesses in over 70 different countries around the world. The Carnet allows non-perishable goods to be temporarily moved between countries without the payment of customs charges. An ATA Carnet is valid for one year from the date of issue.

Using a Carnet:

- Simplifies customs clearance of goods in exporting and importing countries by replacing customs documents that would normally be required.
- Provides a financial security for customs charges potentially due on the goods.
- Helps to overcome language barriers and having to complete unfamiliar customs forms.

Countries have their own rules about what goods can be brought in with an ATA Carnet, but it can be used for goods such as:

- Samples to show at trade fairs or sales meetings
- Publicity materials
- Recorded film and audio
- Equipment needed for work like laptops, cameras or sound equipment
- Goods for educational, scientific or cultural purposes
- Sports goods.

ATA Carnets do not exempt the holders from obtaining necessary export licences or permits.

Following January 2021, ATA Carnets provide one of the options available to both businesses and individuals when temporarily moving goods between the UK and EU countries. Detailed guidance is available [here](#).

### Transport options

Traders applying for a Carnet via the Chamber of Commerce are provided with guidance and instructions.

Traders can also contact the HMRC imports/exports helpline or visit gov.uk, when planning their journey. The general helpline will provide traders with a contact number for customs at the designated port or airport, and traders can check whether an officer will be available to physically wet stamp their Carnet. HMRC can advise traders of alternative arrangements if necessary.

If the goods are moved/carried in their baggage, they should be presented to a customs official in the red channel.

### Requirements

The ATA Carnet holder must ensure that:

- The Carnet is presented to customs for endorsement each time the goods enter or leave a customs territory. This is currently a manual, paper-based process.
- They present the Carnet and the goods when requested by customs

### Applying for an ATA Carnet

Traders (both existing and new users) need to apply for a Carnet online using the London Chamber of Commerce & Industry eATA Carnet system [here](#) or by post.

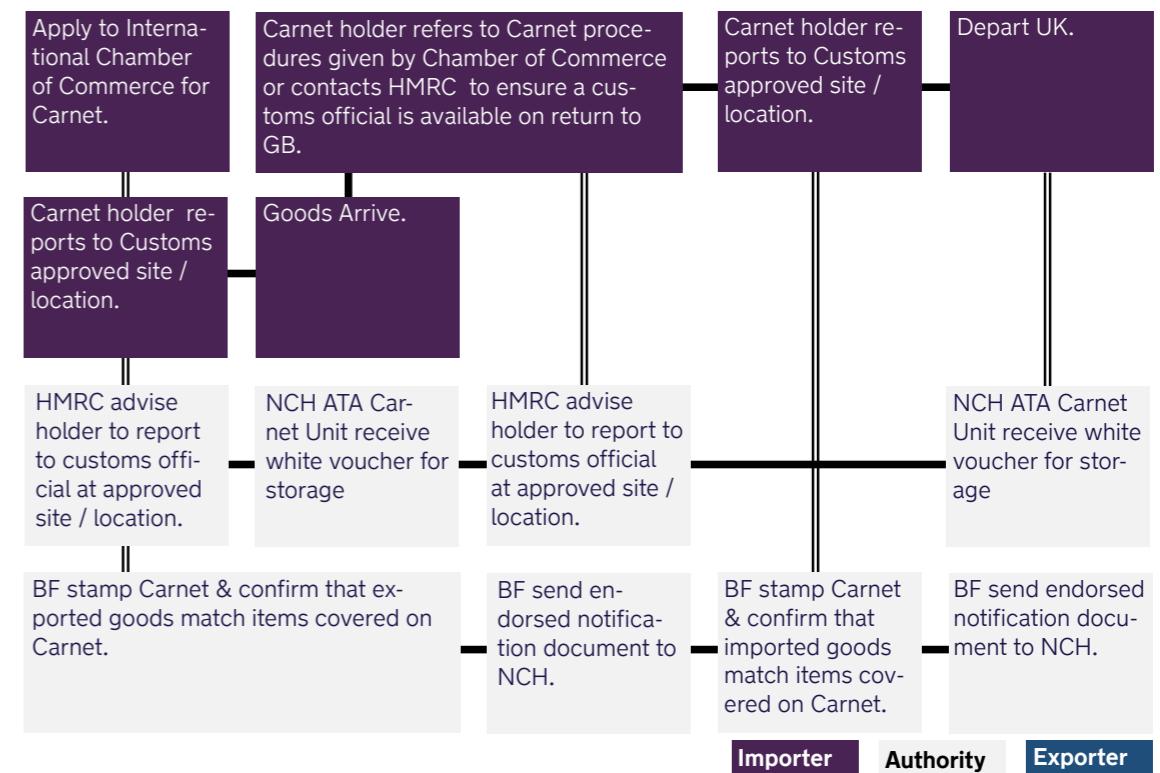
### National ATA Carnet Unit

Ralli Quays, 3 Stanley Street, Salford, M60 9LA  
Telephone: 0300 322 7064  
Email: [atacarnetunit@hmrc.gov.uk](mailto:atacarnetunit@hmrc.gov.uk)

### The London Chamber of Commerce and Industry

33 Queen Street, London, EC4R 1AP  
Telephone: +44 (0)207 248 4444 or +44 (0)207 203 1856  
Website: [London Chamber of Commerce and Industry](#)

### 1.2.2 Process Map: ATA Carnets





## 1.2.3 Goods Subject to Sanitary and Phytosanitary Controls

Various Sanitary and Phytosanitary controls continue apply to goods imported from the EU following 01 January 2021 and 01 January 2022. Details of the controls which currently apply are in the following Sections.

### Key definitions for traders

Controls following 01 January 2021 and 1 January 2022 introduced a number of new processes and procedures which apply to the import of **animal products (including fishery products and live bivalve molluscs), HRFNAO, live animals (including live aquatic animals for aquaculture and ornamental purposes and equines) and plants and plant products.**

These controls include the requirement for:

- **Import pre-notification required for animals, plants and their products, with documentary checks carried out remotely.**
- **Health certificates required for certain goods, such as high-risk plants.**
- **Identity and physical checks at destination or other approved premises on certain goods, such as high-risk animals.**

An **import pre-notification** refers to the means by which importers provide advance notice to relevant regulatory bodies of a consignment's arrival into GB or EU. This is typically a standardised import notification form that requires the importer to provide details regarding the consignment, such as the consignment's country of origin, place of destination, the specific species/product and general details for the importer, exporter and transporter. This is submitted by the importer in advance of the consignment's arrival to the relevant regulatory body for that commodity.

A **health certificate** refers to an official document that confirms the product meets the health requirements of the destination country. This is required to accompany the consignment during its passage. It is the responsibility of the exporter to secure this from the country of origin's relevant competent authority. Different products will require different details from the exporter regarding the consignment, though this will generally include details of the country of origin, place of destination, and nature of transport, as well as a health attestation of the consignment. For live animals and most products of animal origin, for instance, this will require the consignment to be inspected by an Official Veterinarian in order to verify that the consignment's contents meet the health requirements of the destination country. An individual health certificate is required for each species/type of product/destination. Therefore, a single import may consist of multiple consignments that each require a health certificate.

**A documentary check** is an examination of official certifications, attestations and other commercial documents that are required to accompany a consignment.

**An identity check** entails the visual inspection of a consignment in order to verify its content and labelling corresponds to the information provided in accompanying documentation.

**A physical check** entails a check on the goods to verify that they are compliant with the sanitary and phytosanitary import requirements for GB. This includes, as appropriate, checks on the health of the animals, the consignment's packaging, means of transport and labelling. Temperature sampling for analysis, laboratory testing or diagnosis may also be required.

**Entry via an established point of entry with an appropriate Border Control Post (BCP)** refers to the requirement for certain goods to enter GB via specific points of entry that are equipped to perform checks on specified goods.

A BCP is an inspection post designated and approved in line with that country's relevant legislation for carrying out checks on animals, plants and their products arriving from the EU. These checks are carried out to protect animal, plant and public health. The commodities that BCPs are equipped and approved to process will differ between BCPs. Therefore, it is the responsibility of the importing/exporting parties to ensure that their goods are routed via a point of entry with an appropriate BCP; importers are typically required to notify the relevant BCP of the goods arrival as part of the pre- notification process.





### Requirements for imports from EEA/EFTA countries

Where EEA/ EFTA countries are fully harmonised with EU SPS standards, phasing of SPS control arrangements will be carried out in line with EU countries. Where EEA/ EFTA countries are not currently fully harmonised with EU SPS standards, they should expect continuity of their current SPS control arrangements from January 2021.

For animals and their products, where EEA/ EFTA countries are fully harmonised with EU SPS standards, phasing of SPS control arrangement are carried out in line with EU countries. For animals and their products, where EEA/ EFTA countries are not currently fully harmonised with EU SPS standards, they should expect continuity of their current SPS control arrangements from January 2021.

The processes for plants and plant products from the EU outlined in the Border Operating Model apply to Switzerland and Liechtenstein, but not Iceland, Greenland or the Faroe Islands.

### Marketing standards

Depending on the exact goods being imported, changes will apply to the rules on marketing standards for imports of:

- fruits and vegetables;
- hops;
- beef and veal
- eggs;
- hatching eggs and chicks; and
- poultry meat.

Since 01 January 2021, imports of these products from the EU may need to meet new requirements. These will vary by sector. Full details of the marketing standards that will apply to specific products are available [online](#).

On Thursday 28 April 2022, the Government announced that no further import controls on EU goods will be introduced this year. This includes the requirement for organics certificates of inspection (COIs) from the EU, EEA and Switzerland and controls on marketing standards. Relevant legislation is being prepared to bring these changes into effect.

Requirements for Certificate of Inspections (COIs) have applied to organic imports to GB from non-EU countries since 1 January 2021. COIs for organic goods entering GB from the EU, EEA and Switzerland will no longer commence from 1 July 2022 and confirmation of future arrangements for these controls will be provided in due course.

## Animal Products (Animal By-Products and Products of Animal Origin)

In January 2021, import requirements for High-risk Animal By-Products (ABP) and Products of Animal Origin (POAO) under safeguard measures were introduced.

Since January 2022, Products of Animal Origin (POAO) and low-risk Animal By-Products (ABP) have been subject to additional import requirements, with the exception of goods moving from the island of Ireland - see **Section 1.1.6**.

POAO within the scope of fishery products and live bivalve molluscs for human consumption will be subject to additional requirements as detailed in **Section 1.2.3 – additional requirements for fishery products and live bivalve molluscs**.

The Government has announced that new SPS controls for imports from the EU will now not be introduced on 1 July 2022. Further announcements will be made in line with the announcement [here](#).

### Requirements

Following January 2021 and 2022, new import requirements apply to EU POAO for human consumption and ABP not for human consumption. Guidance on products that are classed as POAO can be found [here](#), and APB not intended for human consumption [here](#).

The scope of POAO for human consumption includes composite products which contain processed animal product and plant product as a main ingredient. The staged import requirements also apply to composite products unless the product meets the requirements to be exempt. Further information on composite products can be found [here](#).

### High-risk Animal By-Products (ABP)

Following January 2021, high-risk ABP products – such as **Category 1 material**, **Category 2 material**, meat-and-bone meal or animal fat **derived from Category 1 and Category 2 materials** and **Category 3 processed animal protein (PAP)** – need to meet specific border requirements, including:

- Import pre-notifications for Category 1 material, Category 2 material and meat-and-bone meal or animal fat derived from Category 1 and Category 2 materials and Category 3 processed animal protein (PAP) submitted by the importer on the domestic notification system (Import of Products, Animals, Food and Feed System(IPAFFS)) in advance of the goods' arrival (in line with existing requirements for imports of high-risk ABP from the EU)
- Pre-authorisation by Defra/APHA of Category 1 material, Category 2 material and meat-and-bone meal or animal fat derived from Category 1 and Category 2 materials prior to any imports taking place
- Goods to be accompanied by the current official ABP commercial documentation

### Products of Animal Origin (POAO) under safeguard measures

Since January 2021, products of animal origin (POAO) subject to safeguard measures must be accompanied by a health certificate; this must be secured by the exporter from the EU country of origin's competent authority.



The GB importer also must submit a notification via IPAFFS in advance of the goods' arrival.

For POAO subject to safeguard measures, the UK importer should supply the EU exporter / Official Veterinarian (OV) with the unique notification number (UNN) that is produced on IPAFFS when the importer notifies APHA about the import. The exporter must add the UNN to the commercial documentation or health certificate (if one is required).

Emergency safeguard action can be taken at very short notice to prohibit or restrict the importation of certain products from certain countries following an outbreak of disease or a public health issue. Information on the latest updates concerning disease outbreaks which may affect imports into the UK can be found online.

Further information on the international and UK monitoring of animal diseases can be found [online](#).

#### **Products of Animal Origin (POAO) and low-risk Animal By-Products (ABP)**

Since January 2022, additional import controls have been introduced for POAO and low-risk ABPs, with the exception of goods moving from the island of Ireland - see [Section 1.1.6](#).

The requirement for POAO and low-risk ABP to be accompanied by a health certificate or other official documentation, and entry through an established point of entry with an appropriate Border Control Post to undergo identity or physical checks at the border will now not be introduced on 01 July 2022.

Importers will need to check if the Combined Nomenclature (CN) / commodity code for their product is listed in Regulation 2019/2007 in order to determine whether their POAO or ABP is subject to SPS controls.

In Scotland, individual importers do not require authorisation but relevant authorities may need to confirm that the consignment is destined for an authorised facility.

For POAO and ABP, importers will need to submit import pre-notifications via IPAFFS in advance of arrival.

#### **Processes for new and emerging diseases**

If the safeguard measures are in place because of a new or emerging disease, and the commodity code is unavailable in IPAFFS, the GB importer should follow the guidance [here](#) to raise a notification.

#### **Requirements for RoW goods transiting the EU**

Since 01 January 2021, consignments of POAO transiting EU territory before being imported to GB will be required to enter GB via an appropriate BCP approved for those commodities if they have not had full checks on entry into the EU. This will require goods to be accompanied by health certificates/relevant documentation for import into GB as appropriate and pre-notification on IPAFFS.

Goods that have undergone full veterinary public health and animal health checks on entry into the EU can enter GB via any point of entry.

#### **Additional Requirements for fishery products and live bivalve molluscs for human consumption and CITES-listed goods**

Imports of fishery products and live bivalve molluscs for human consumption will also need to meet Catch Certificate requirements as detailed in [additional requirements for fishery products and live bivalve molluscs in Section 1.2.3](#).

Imports of food products from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the sturgeon family, will also need to meet CITES-related requirements as detailed for [CITES goods in Section 1.2.2](#). These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

#### **Systems**

Importers will need to [register for IPAFFS](#).

#### **Location of checks**

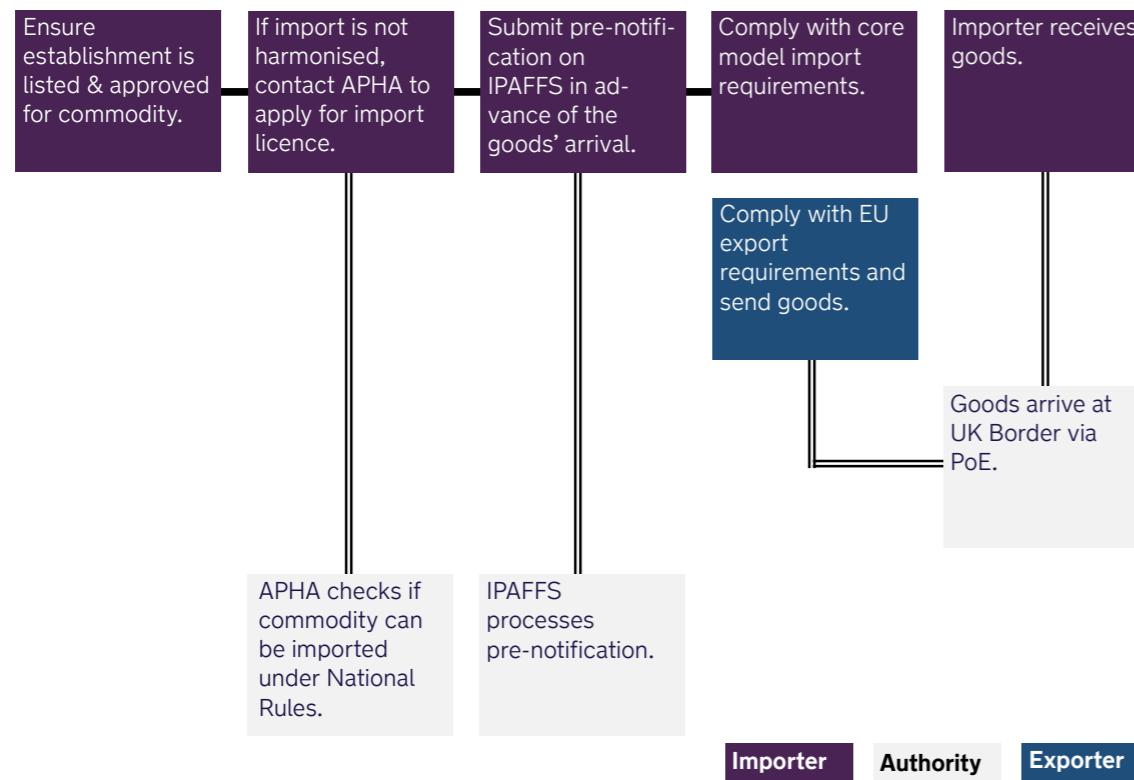
Consignments of **high-risk ABP and POAO under safeguard measures** from the EU continue to enter at any point of entry and will now not need to enter via a point of entry with an appropriate BCP on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

Documentary checks will occur remotely, and identity and physical checks on POAO under safeguard measures will be undertaken at the point of destination on a risk-led basis.

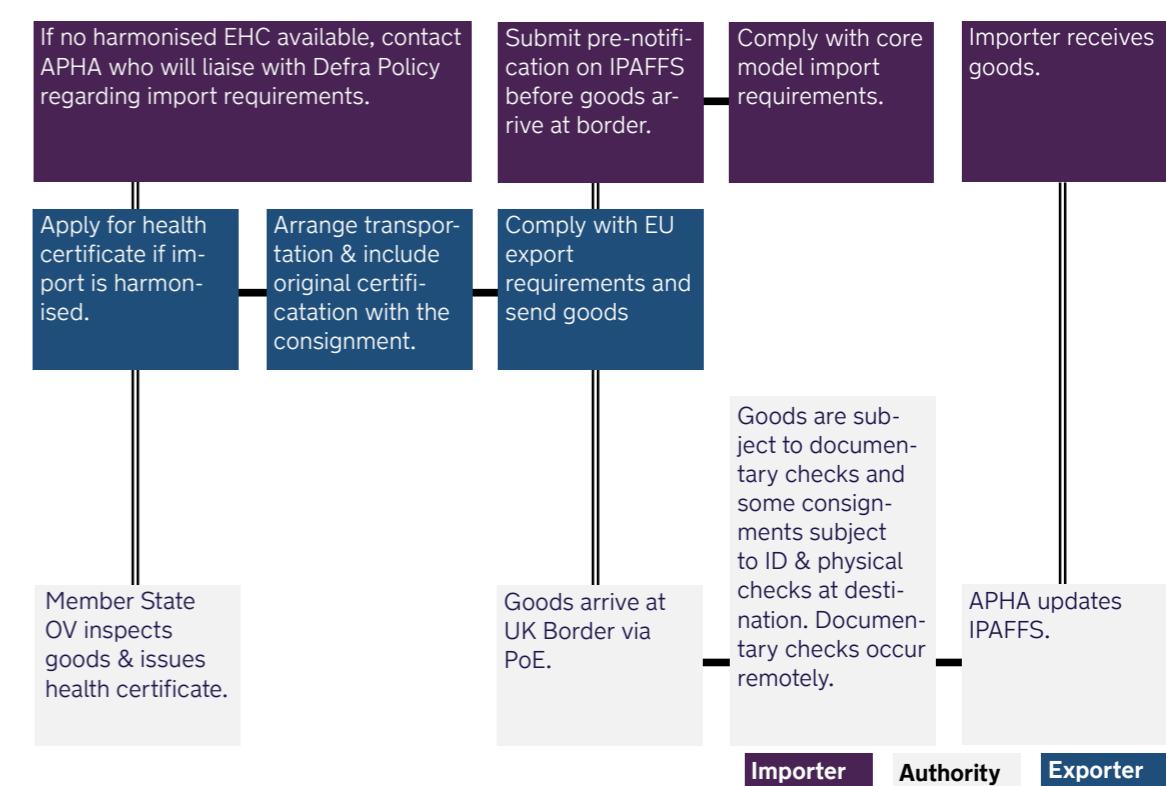
The requirement for **POAO and low-risk ABP** to be accompanied by a health certificate or other official documentation, and entry through an established point of entry with an appropriate Border Control Post to undergo identity or physical checks at the border will now not be introduced 01 July 2022. Further announcements will be made in line with the announcement [here](#).



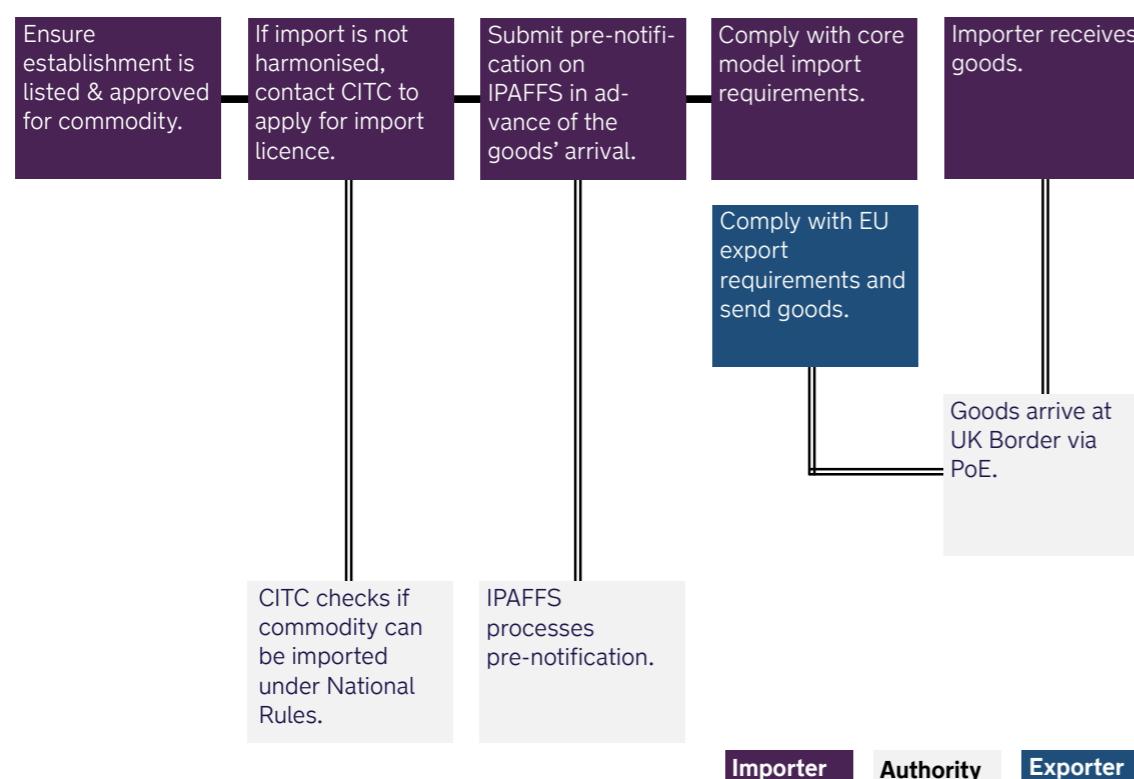
### 1.2.3 Process Map: Products of Animal Origin -



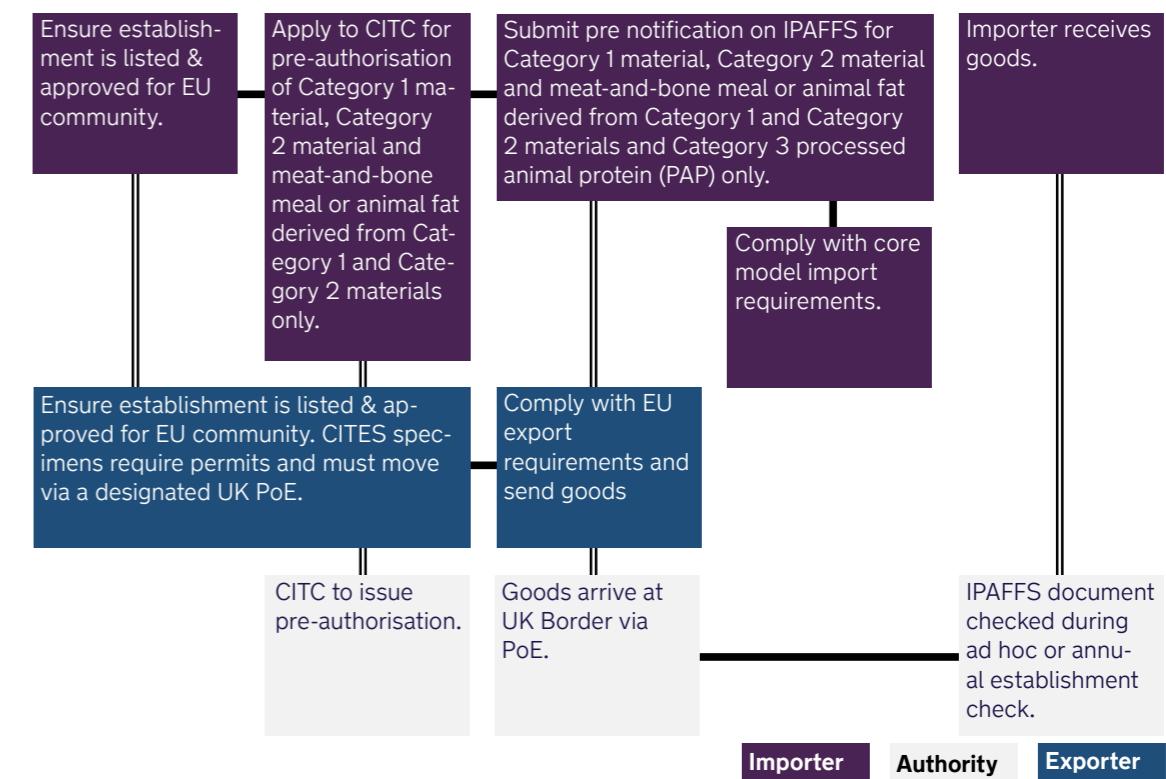
### 1.2.3 Process Map: Products of Animal Origin Under Safeguard Measures



### 1.2.3 Process Map: Low-Risk Animal By-Products -



### 1.2.3 Process Map: High-Risk Animal By-Products





## Additional requirements for fishery products and live bivalve molluscs

Following January 2021, most imports of marine-caught fish and some shellfish need to be accompanied by a Catch Certificate (and other relevant Illegal, Unreported, and Unregulated (IUU) fishing documentary requirements). Checks on these documents take place from January 2021.

In line with rules for Products of Animal Origin (POAO), imports of **fishery products and live bivalve molluscs** are subject to pre-notification requirements following January 2022 – see **Section 1.2.3**.

**Direct landings of marine-caught fish, shellfish and their products** are subject to requirements as listed below.

**Live aquatic animals for aquaculture and ornamental purposes** are subject to separate import controls as detailed in **Section 1.2.3**.

### Requirements for all fishery products and live bivalve molluscs

Most imports of marine-caught fish and some shellfish will need a validated Catch Certificate (or other relevant IUU documentation) to be sent to the importing competent authority prior to the goods' arrival as per requirements introduced in January 2021.

Imports of non-marine-caught fish (e.g. farmed fish/shellfish, freshwater fish) and certain exempt marine species (e.g. mussels, cockles, oysters, scallops, fish fry or larvae) are not subject to Catch Certificate requirements.

Requirements for live aquatic animals for aquaculture and ornamental purposes are outlined elsewhere in this document.

### Requirements for fishery products and live bivalve molluscs for human consumption

In line with rules for animal products, import requirements now apply to EU fishery products and live bivalve molluscs following January 2022. Importers should note that where intended for direct human consumption, live animals are treated as products and not as live animals, such as live lobsters or molluscs moving directly to the final consumer. General guidance on products that are classed as POAO can be found [online](#).

Following January 2022, there will also be new requirements for importers to submit pre-notifications for fishery products via IPAFFS in advance of the goods' arrival (as per rules for POAO).

### Requirements for direct landings of marine-caught fish by EU-registered fishing vessels

EU-registered fishing vessels intending to land their catch directly into GB must land into an appropriately designated port in line with IUU fishing rules and the North East Atlantic Fisheries Commission (NEAFC) convention. Details can be found [online](#).

Vessels must also provide at least four hours' notice to UK authorities for fresh fish (72 hours otherwise) and submit:

- A prior notification document;
- A pre-landing declaration;
- A validated Catch Certificate for the fish that is being landed; and
- the required NEAFC Port State Control forms (PSC1 or PSC2).

If a vessel is over 12m in length it must also correctly complete and submit its electronic logbook in accordance with EU regulations.

Fresh fish may be landed without a health certificate, but products from food-approved vessels must be landed under a Captain's certificate and pre-notified by the importer via IPAFFS.

Further details are available [online](#).

### Additional requirements for endangered species listed under CITES

Imports of food products or live animals listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in 1.2.2. These include the requirement for relevant EUWTR export permits from the country of departure and UKWTR import permits issued by APHA.

### Systems

The importer will need to register for IPAFFS [online](#).

### Locations of checks

The requirement for fishery products and live bivalve molluscs to be accompanied by a health certificate or other official documentation, and entry through an established point of entry with an appropriate Border Control Post to undergo identity or physical checks at the border will now not be introduced on 01 July 2022. Catch certificates and other IUU documents (e.g. processing statements and evidence of storage) will, however, be subject to checks from January 2022.

All Catch Certificates will need to be checked and authorised prior to landing. These checks are carried out away from the border.

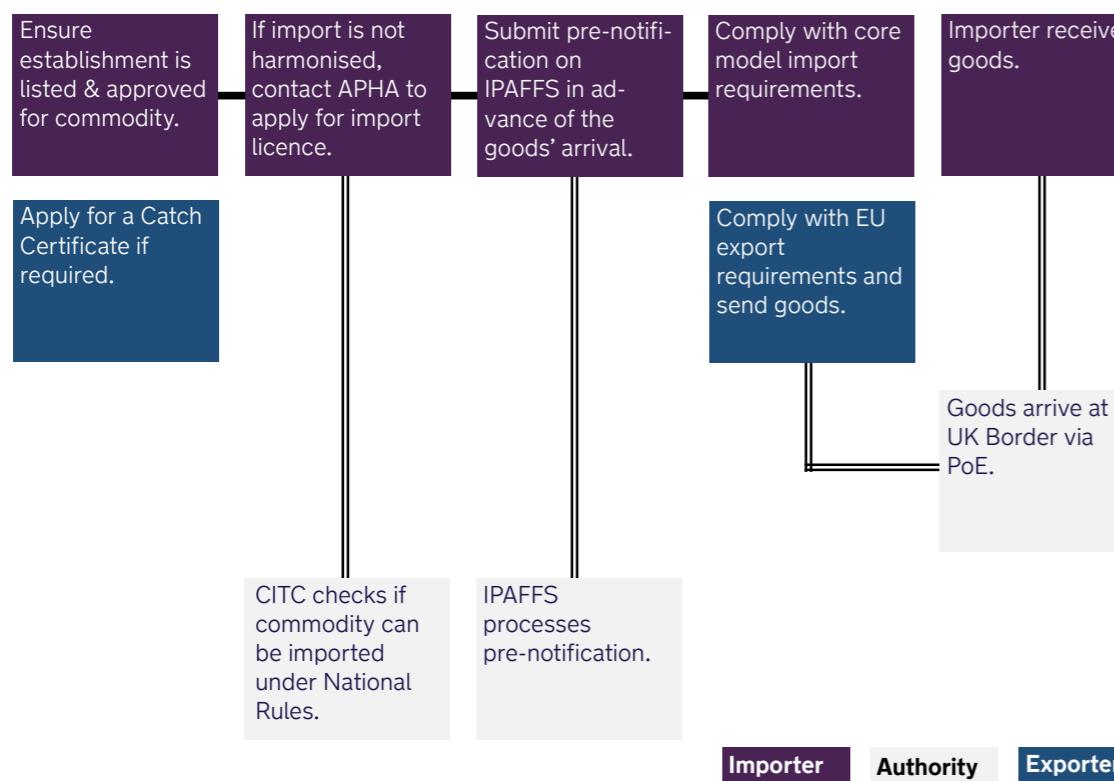
Following January 2021, direct landings of marine-caught fish, which are subject to the NEAFC convention, will need to be landed at a designated GB port as listed by the NEAFC. The ports into which EU-registered fishing vessels directly land fish and fishery products will also need to be designated for IUU purposes.

5% is the IUU regulation benchmark for port inspection of third country vessels (which would include EU vessels). This is determined by species of fish caught, previous catch behaviour and/or country flag.

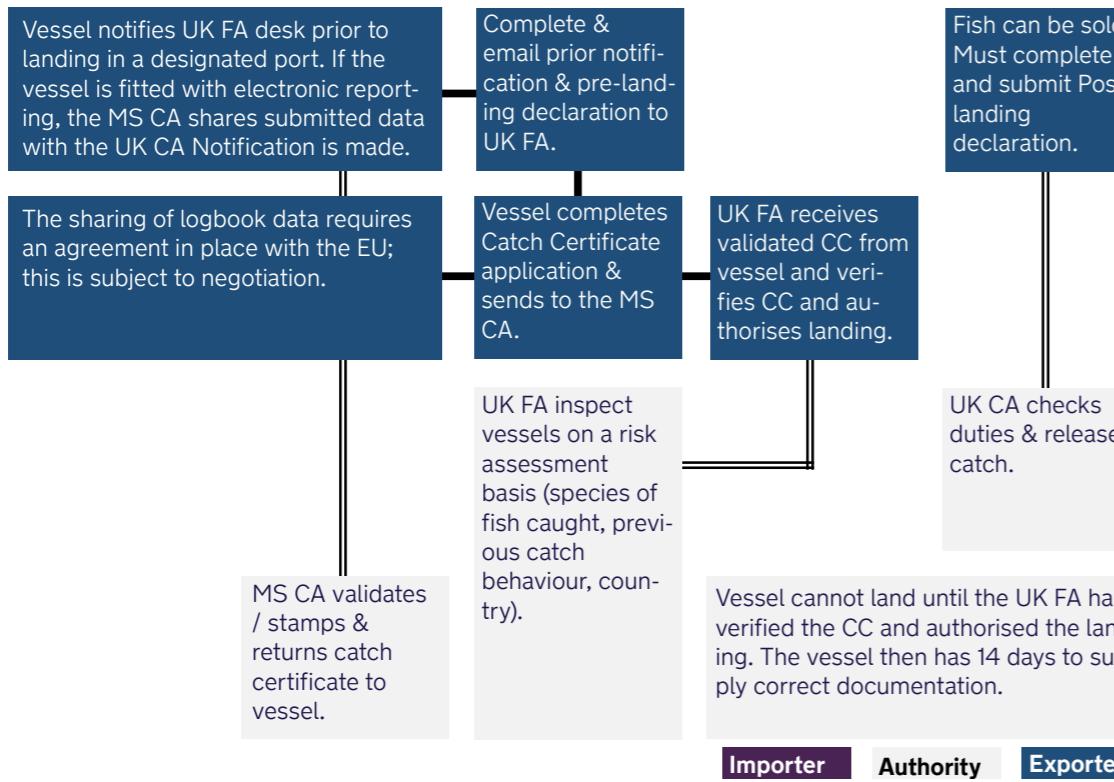
Further details are available [online](#).



### 1.2.3 Process Map: Additional requirements for fishery products and live bivalve molluscs



### 1.2.3 Process Map: Direct Fish Landings



## High-Risk Food and Feed Not of Animal Origin

Since January 2021 and following 2022, there are additional import requirements for **High-Risk Food and Feed Not of Animal Origin (HRFNAO)**.

Whilst there is currently no **HRFNAO** originating from within the EU, there are requirements for non-EU country **HRFNAO** imported into the EU and subsequently exported to the UK.

For all **HRFNAO** that originates from non-EU countries and are not controlled by the EU (e.g. transiting through the EU), there are requirements for goods to be pre-notified and controlled at an appropriately designated BCP upon entry to GB.

### Requirements

Following January 2022, new import requirements apply to High-Risk Food and Feed Not of Animal Origin (HRFNAO), imported into the EU and subsequently exported to the UK, with the exception of goods moving from the island of Ireland - see **Section 1.1.6**. This includes the requirement for:

- import pre-notifications submitted by the importer via IPAFFS at least one working day before the expected time of arrival at the point of entry.

Since 01 January 2021, any non-EU-originating HRFNAO that transits the EU for import into GB needs to enter GB via an established point of entry with an appropriate BCP approved for HRFNAO, in order to undergo checks. Consignments in this category will not have been controlled upon entry to the EU as they are not intended to be placed on the EU market, allowing them to travel through the EU under Customs seal for import into GB.

A list of current BCPs and the commodities they accept is available [here](#).

### Systems

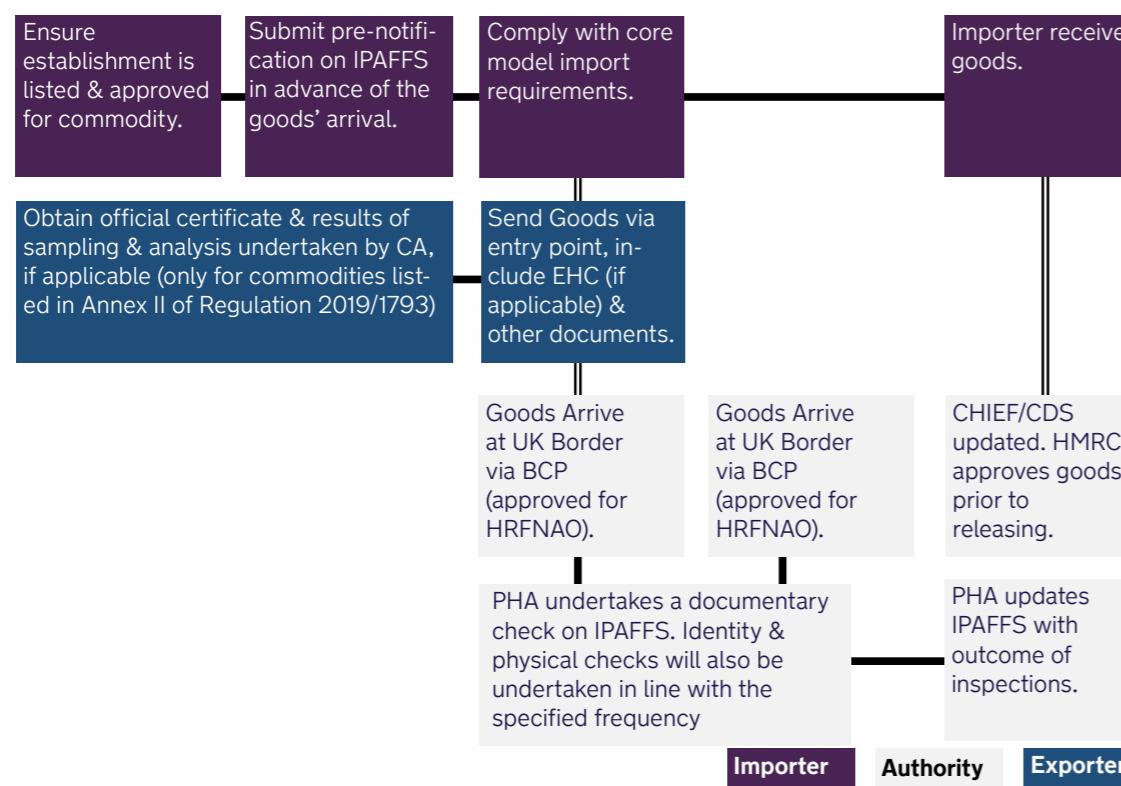
The importer will need to [register for IPAFFS](#).

### Location of checks

The requirement for non-EU HRFNAO that has been placed on the EU market and exported to GB to be accompanied by a health certificate or other official documentation, and entry through an established point of entry with an appropriate Border Control Post to undergo identity or physical checks at the border will now not be introduced on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

This does not apply to non-EU-originating HRFNAO that transits the EU, where it has been a requirement since January 2021 for such imported goods to be pre-notified and controlled at an appropriately designated border control post.

### 1.2.3 Process Map: HRFNAO (Third country transits through the EU)



## Live Animals and Germinal Products

Since 01 January 2021, **live animals and germinal products** imported from the EU are subject to new import controls. These include the requirement for health certification and import pre-notifications.

The Government has announced that new SPS controls for imports from the EU will not be introduced on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

In addition to these requirements, **CITES-listed goods, live aquatic animals for aquaculture and ornamental purposes** and **equines** need to meet separate import requirements. These are detailed in:

#### For CITES goods – 1.2.2

#### For live aquatic animals for aquaculture and ornamental purposes – 1.2.3

#### For equines – 1.2.3

### Requirements

Since 01 January 2021, new import requirements apply to live animals and germinal products from the EU.

These include the requirement for:

- goods to be accompanied by a [health certificate](#).
- import pre-notifications submitted by the importer via IPAFFS at least one working day before the expected time of arrival at the point of entry.

Live animals may continue to enter at any point of entry and will now not need to enter via a point of entry with an appropriate BCP on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

Since January 2021, all live animals and germinal products need to be accompanied by a [health certificate](#). This is issued by the competent authority in the exporting country to the EU exporter. for guidance on what will be required, [model health certificates](#) are available on [GOV.UK](#).

Where there are no standardised requirements and no model health certificate currently exists, the GB importer will need to contact CITC for England and Wales. Contact details for CITC are available [online](#).

Importers of live aquatic animals in England and Wales must be authorised by the relevant Fish Health Inspectorate before importing. There is no such requirement for importers in Scotland. Contact details for Fish Health Inspectorates are available online at:

- [Fish Health Inspectorate at Cefas](#) (England and Wales)
- [Fish Health Inspectorate at Marine Scotland](#) (Scotland)

Depending on the type of animal, specific welfare requirements may apply including the need for specifically approved transportation vehicles, and certificates of competence or authorisations for the drivers and handlers of the animals. Depending on the length of the journey, a journey log would also need to be submitted to APHA and accompany the consignment.

Details on these are available [online](#).

The GB importer will also need to submit a notification via the Import of Products, Animals, Food and Feed System (IPAFFS) at least one working day before the expected time of arrival at the point of entry.

For live animals and germinal products, the GB importer will need to supply the EU exporter/Official Veterinarian (OV) with the unique notification number (UNN) that is produced when the importer notifies APHA about the import. The exporter must add the UNN to the commercial documentation or health certificate (if one is required).

#### Requirements for RoW goods transiting the EU

Since 01 January 2021 live animal checks at the point of entry, live animals subject to veterinary checks that originate in RoW and have transited EU territory before arriving in GB do not need to enter GB via a BCP if the following criteria is met:

- They have a health certificate
- A GB importer has pre-notified via IPAFFS
- They can show that they received a favourable animal health inspection at a recognised EU BCP (transporter/agent will be required to either upload to IPAFFS or email a copy of the Common Health Entry Document (CHED) to CITEC).

Since 01 January 2021, germinal products subject to veterinary checks that originate in RoW and have transited EU territory before arriving in GB, are subject to checks at BCPs.

If the importer cannot show that the goods have successfully undergone animal health inspection at an EU BCP (which is a requirement to enter into transit and cross the EU), then the goods will be required to enter GB at a BCP with the appropriate designation in order to undergo checks.

Live animals are required to rest at their final destination for 48 hours before being moved again. If APHA assess that the animal requires a further animal health inspection, or any non-compliance is suspected, then an APHA veterinary officer will visit the site and inspect the animal and documentation.

#### Additional requirements for endangered species

Imports of live animal species listed in the CITES, EUWTR or UKWTR annexes will also need to meet CITES-related requirements as detailed for CITES goods in **Section 1.2.2**. These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

#### Systems

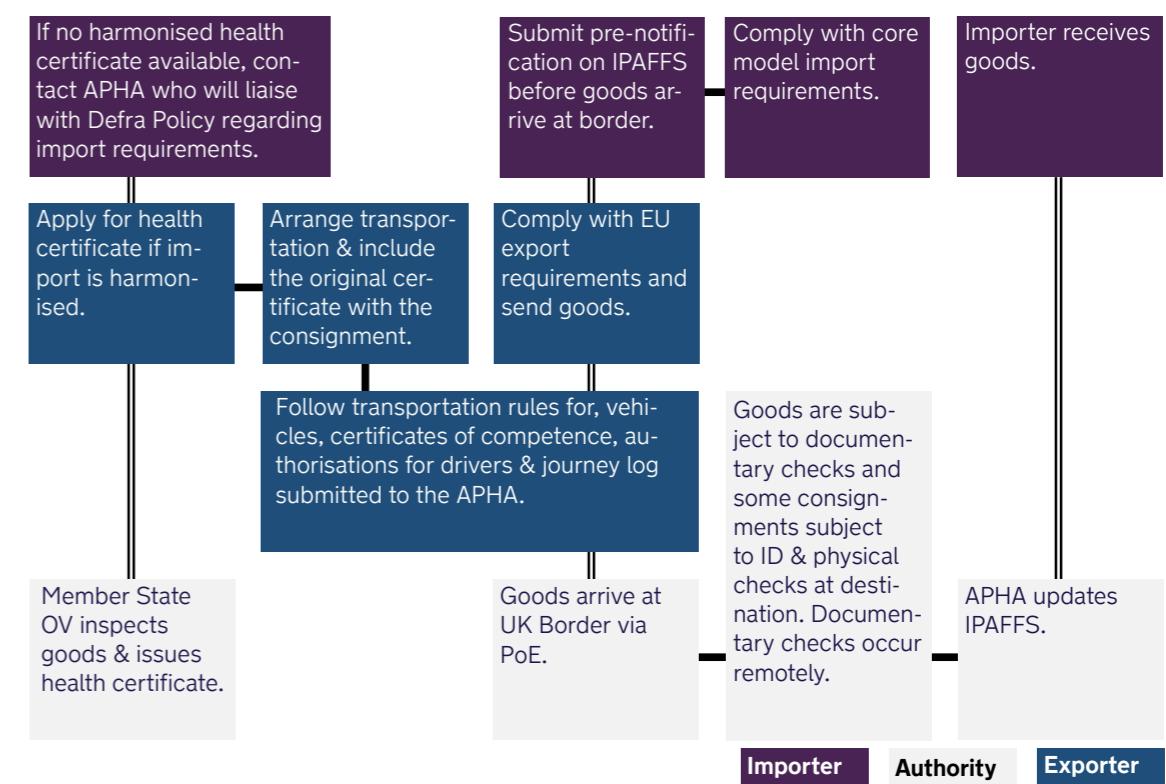
Importers need to [register for IPAFFS](#).

#### Location of checks

Since January 2021, consignments of live animals and germinal products from the EU continue to enter at any point of entry and will now not need to enter via a point of entry with an appropriate BCP on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

A documentary check entails an examination of the official documents which are required to accompany the consignment, and identity checks include a visual inspection to verify the content of the consignment – including the marks on animals – correspond to the official documents. A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

#### 1.2.3 Process Map: Live animals and germinal products



## Live aquatic animals for aquaculture and ornamental purposes

Since January 2021, **live aquatic animals for aquaculture and ornamental purposes** imported from the EU are subject to new import controls in line with rules for **live animals**. These include the requirement for health certification and import pre-notifications.

This Section covers all live aquatic animals that are imported for any purpose other than direct human consumption. This includes aquatic animals for the following purposes:

- aquaculture (including live shellfish for purification (depuration) prior to consumption)
- ornamental trade
- research
- restocking
- for further processing prior to human consumption

The Government has announced that new SPS controls for imports from the EU will not be introduced on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

In addition to these requirements, **live aquatic animals for aquaculture and ornamental purposes** within the scope of **CITES-listed goods** need to meet separate import requirements as detailed in **Section 1.2.2**.

### Requirements

In line with rules for live animals, imports of aquatic animals for aquaculture (including live shellfish for purification (depuration) prior to consumption) and ornamental purposes are subject to new sanitary and phytosanitary import controls following January 2021. This includes the requirement for:

- Import pre-notifications submitted by the importer in advance of arrival
- Consignments to be accompanied by a [health certificate](#)

Live aquatic animals for aquaculture and ornamental purposes may continue to enter at any point of entry and will now not need to enter via a point of entry with an appropriate BCP on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

All importers in England and Wales must also be authorised by the Fish Health Inspectorate (FHI) at Cefas. If needed, importers should contact their respective FHI who can advise on the trade process.

Contact details for Fish Health Inspectorates are available online at:

- [Fish Health Inspectorate at Cefas](#) (England and Wales)
- [Fish Health Inspectorate at Marine Scotland](#) (Scotland)

Further details on the import process are also available [online](#).

Health certificates need to be secured by the exporter from the EU country of origin's competent authority. The relevant Fish Health Inspectorates can provide the relevant model certificates.

The GB importer must submit an import pre-notification via the Import of Products, Animals, Food and Feed System (IPAFFS) in advance of the goods' arrival. Traders must [register with IPAFFS](#) (see Systems below).

For live animals and germinal products, the GB importer needs to supply the EU exporter/Official Veterinarian (OV) with the unique notification number (UNN) that is produced when the importer notifies the UK's Animal Plant Health Agency (APHA) about the import. The certifying officer must add the UNN to the health certificate.

### Additional requirements for endangered species

Imports of live animal species listed in the CITES, EUWTR or UKWTR annexes also need to meet CITES-related requirements as detailed for CITES goods in **Section 1.2.2**. These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

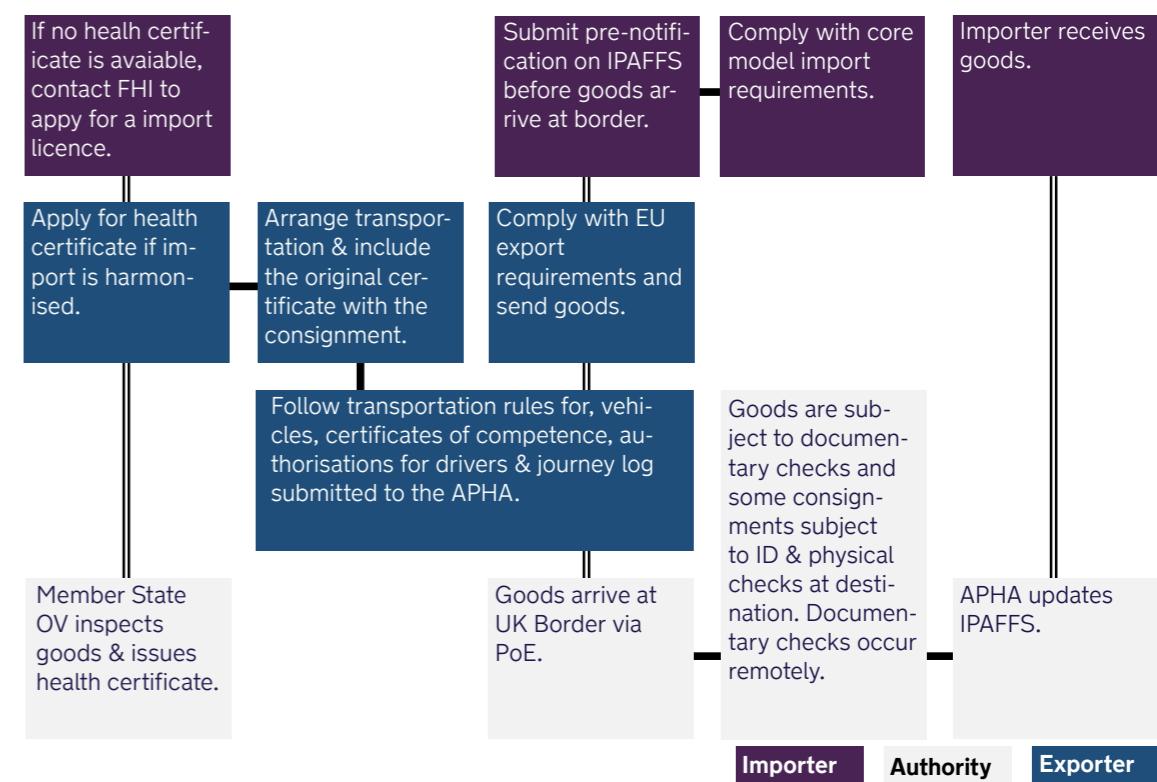
### Systems

Importers need to [register for IPAFFS](#).

### Locations of checks

Following January 2021, Live aquatic animals for aquaculture and ornamental purposes from the EU continue to enter at any point of entry and will now not need to enter via a point of entry with an appropriate BCP on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

### 1.2.3 Process Map: Live aquatic animals for aquaculture and ornamental purposes



## Equines

Following January 2021, **equines** from the EU are subject to import controls in line with those for **live animals**, such as the requirement for health certification and import pre-notifications – see **Section 1.2.3**.

Identity and physical inspections will move to designated BCPs when facilities become available. The Government has announced that new SPS controls for imports from the EU will not be introduced on 1 July 2022. Further announcements will be made in line with the announcement [here](#).

### Requirements

Since January 2021, new import requirements apply to equines from the EU.

This includes the requirement for

- goods to be accompanied by a health certificate
- import pre-notifications submitted by the importer in advance of arrival

Equines continue to enter at any point of entry and will now not need to enter via a point of entry with an appropriate BCP on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

Since January 2021, all equines need to be accompanied by a health certificate; this needs to be secured by the exporter from the EU country of origin's competent authority.

As part of this process, all unregistered equines have to undertake pre-export blood testing, and meet certain residency and isolation requirements, before importation. These requirements are as follows:

#### Blood testing:

Unregistered equines must be tested for:

- equine infectious anaemia - within 30 days before travel
- equine viral arteritis - within 21 days of travel for uncastrated male equines older than 180 days, unless they meet vaccination requirements

#### Residency and isolation:

Unregistered equines must be:

- kept on a holding in the country or a country with similar health status for 40 days prior to travel
- separated from other equines that do not have equivalent health status, for at least 30 days prior to travel

Registered equines will not have to meet any blood testing, residency, or isolation requirements

The GB importer will also need to submit a notification via IPAFFS in advance of the goods' arrival.

The driver of the equine transportation would also require a Certificate of Competence, a valid Vehicle Approval Certificate, from Defra, and Transporter Authorisation, from APHA. A journey log would also need to be submitted to APHA and accompany the equine in certain cases. Details on these are available [online](#).

### Systems

Importers need to [register for IPAFFS here](#).

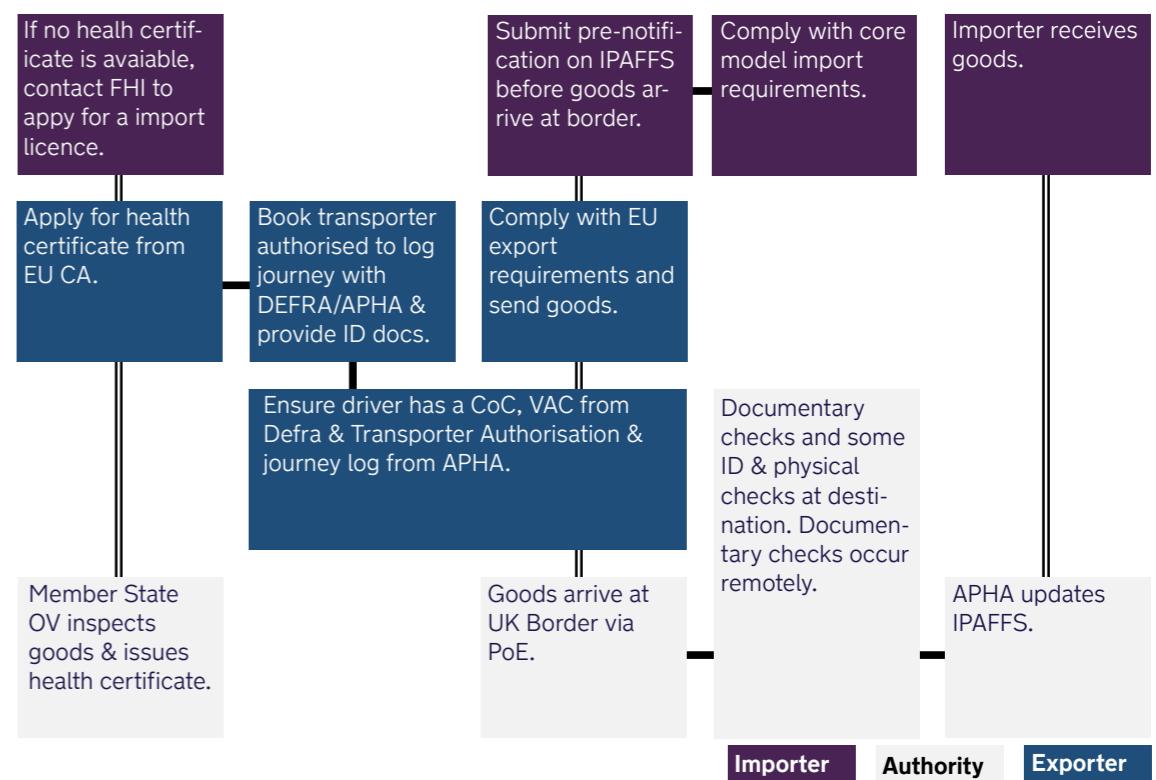
### Location of checks

Since January 2021, Equines from the EU continue to enter at any point of entry and will now not need to enter via a point of entry with an appropriate BCP on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

Documentary checks will occur remotely, and identity and physical checks on equines will be undertaken at the point of destination on a risk-led basis. A documentary check entails an examination of the official documents which are required to accompany the consignment. An identity check entails a visual inspection to verify the content of the consignment corresponds to the official documents.

A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

### 1.2.3 Process Map Equines





## Plants and Plant Products

In January 2021, import requirements for high-priority plants and plant products were introduced – see below. Further guidance on plants and plant products that fall within this category is available on [GOV.UK](#).

Since January 2022, all ‘regulated and notifiable’ produce and cut flowers have been subject to some import requirements. Further guidance on plants and plant products that fall within this category is available on [GOV.UK](#).

Since 1 June 2021, charges for plant health controls have applied to imports of EU high-priority plants and plant products in England, Wales and Scotland.

A selection of plants and plant products are exempt from phytosanitary controls. Guidance on the commodities exempt from import controls is available on [GOV.UK](#). This lists plant products which do not pose a risk to UK biosecurity and are therefore exempt from import controls.

### Requirements

#### All regulated plants and plant products

Since January 2022, all notifiable produce and cut flowers have required import pre-notifications in advance of arrival.

An exhaustive list of all notifiable plants and plant products is available on the [Plant Health Portal](#). This includes:

- Root and tubercle vegetables.
- Some common fruits other than fruit preserves by deep freezing.
- Some cut flowers.
- Some seeds.
- Leafy vegetables other than vegetables preserved by deep freezing.
- Potatoes from some countries.
- Machinery or vehicles which have been operated for agricultural or forestry purposes.

Importers will need to submit import notifications at least four working hours prior to arrival for Roll-on/Roll-off and air movements, or at least one working day prior to arrival by all other modes of transport – along with the phytosanitary certificate.

Further information is available on [GOV.UK](#).

#### High-priority plants and plant products

Since 01 January 2021, import controls have applied to imports of high-priority plants and plant products from the EU. This includes the requirement for:

- Goods to be accompanied by a phytosanitary certificate,
- Import pre-notification to be submitted by the GB importer,
- Documentary, identity and physical checks

An exhaustive list of the high-priority plants and plant products that require a phytosanitary certificate and pre-notification of import following 1 January 2021 is available on [GOV.UK](#). In addition, for solid fuel wood not otherwise regulated, pre-notification is required but a phytosanitary certificate is not.

All high-priority plants and plant products imported from the EU need to be

accompanied by a phytosanitary certificate and may be checked upon entry into GB. A phytosanitary certificate is an official document that certifies that the material has been inspected, is considered free from quarantine and pests, and that it conforms to the plant health regulations of the importing country.

Exporters need to apply for a phytosanitary certificate from the relevant competent authority of the EU country of origin; this needs to be secured prior to the goods' departure so that it can be sent to the importer for pre-notification purposes.

Importers need to submit import notifications at least four working hours prior to arrival for Roll-on/Roll-off and air movements, or at least one working day prior to arrival by all other modes of transport – along with the phytosanitary certificate.

Checks are carried out by Plant Health and Seed Inspectors (PHSI) from the Animal and Plant Health Agency (APHA) and the Forestry Commission (FC) in England and Wales, and the Scottish Government and Scottish Forestry in Scotland. Physical inspections will take place at destination. Importing companies that intend to operate as a Place of Destination (PoD) need to register as such; in addition, importers also need to ensure that their premises have adequate facilities to enable the performance of any checks. Further information on the requirements for a Place of Destination (PoD), along with details on how to register are available [here](#).

#### Additional requirements for CITES-listed goods

Plants and plant products that fall under endangered species regulations (CITES/UKWTR) have further requirements as detailed in [Section 1.2.2](#).

#### Systems

For notifiable produce and cut flowers, the importer will need to have registered via the relevant IT system. The IT system used to facilitate the pre-notification of imports of plants and plant products is changing, moving from the current PEACH system to a new service building on IPAFFS technology. However, importers should continue to use PEACH until directed to register and use IPAFFS. The timing and sequencing of this migration will ensure a smooth and orderly transfer between systems and will allow sufficient time for importers to become familiar with the new service. We will be providing comprehensive training and support before, during, and after migration.

#### Locations of checks

Following January 2021, High-priority plants and plant products from the EU continue to enter at any point of entry and will now not need to enter via a point of entry with an appropriate BCP on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

High-priority plants and plant products are subject to documentary, identity and physical checks. A documentary check entails the examination of official certifications, attestations and other commercial documents that are required to accompany the consignment.

An identity check entails a visual inspection to verify that the contents of a consignment correspond with the information provided in the accompanying documentation.

A physical check entails a check on the goods to verify that they are compliant with the phytosanitary import requirements of the country of destination. This includes, as appropriate, checks on the consignment's packaging and means of transport. Sampling for laboratory testing or diagnosis may also be required.

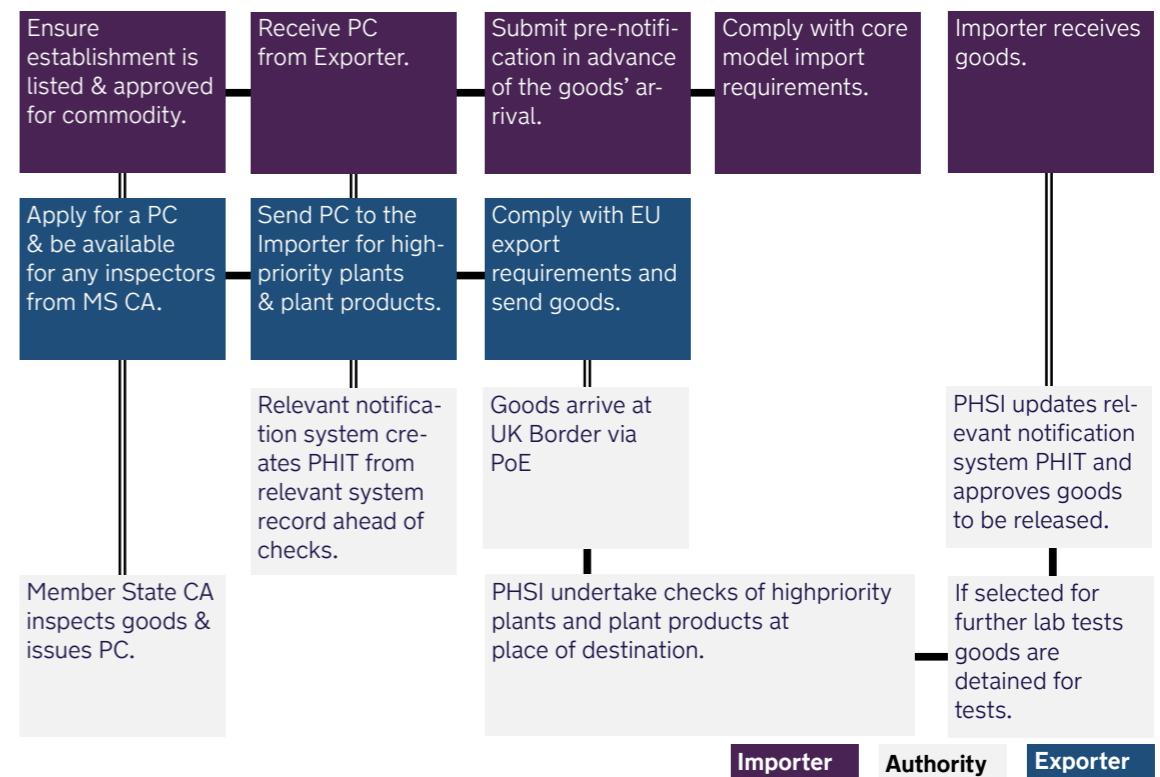
The requirement for all regulated plants and plant products to be accompanied by an phytosanitary certificate, and entry through an established point of entry with an appropriate Border Control Post to undergo identity or physical checks at the border will now not be introduced on 01 July 2022. Further announcements will be made in line with the announcement [here](#).

## Wood Packaging Material

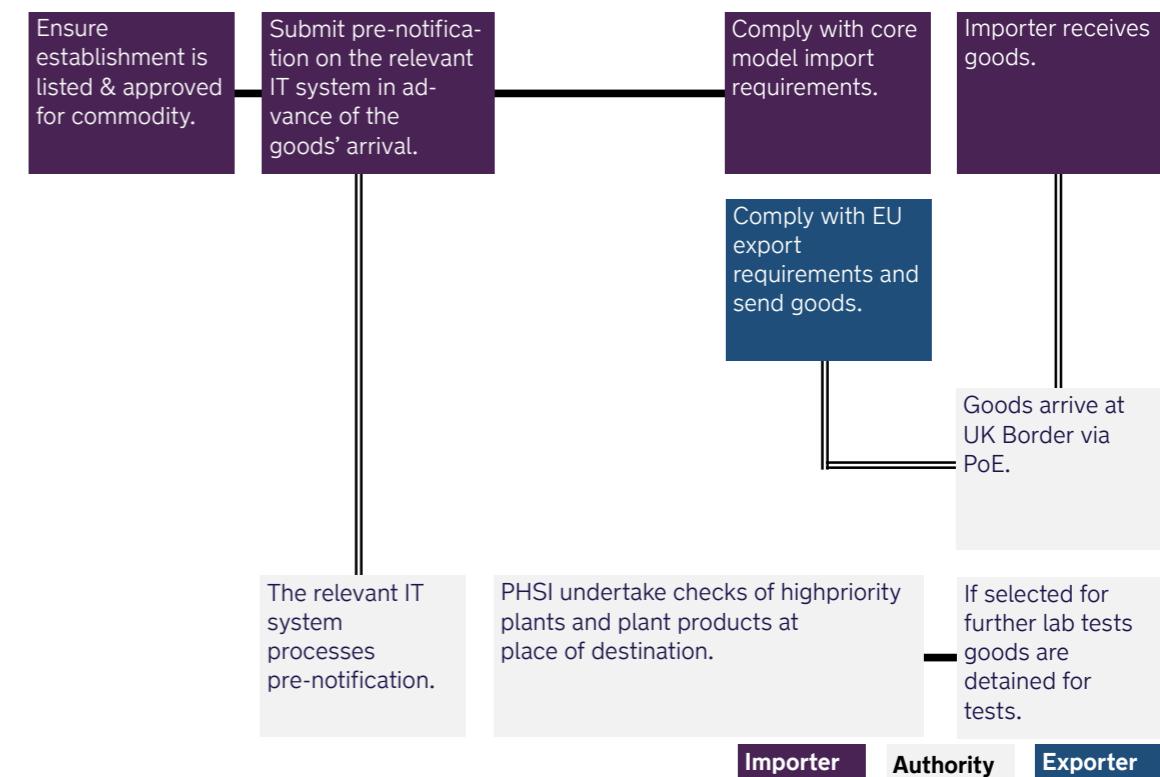
Wood packaging material (WPM), including pallets and crates, must meet the ISPM15 international standards for treatment and compliant marking. The WPM holding a consignment may be subject to inspections upon entry to GB to verify compliance with the ISPM15 requirements.

Further details on ISPM15 requirements can be found online [here](#).

### **1.2.3 Process Map: High-Priority Plants and Plant Products**



### **1.2.3 Process Map: All Regulated Plants & Plant Products**



## 1.2.4 Goods with Specific Customs Requirements

Additional requirements on Goods with specific customs requirements will continue to apply as they have since January 2021

### Excise Goods

Since January 2021, businesses importing excise goods into GB need to complete a customs declaration.

Excise duty will be collected following the same rules that apply to goods from the RoW, and importers will be able to enter excise goods into duty suspension as they can do now for RoW imports.

Some types of excise goods have specific requirements, which are detailed below

A comprehensive guide on importing excise goods can be found [here](#).

Businesses importing excise goods into GB have to complete a customs import declaration. This can be a full or simplified declaration for imports (the Simplified Declaration procedure available to importers of excise goods from the EU is the same as is available to importers from RoW). Excise duty will be collected following the same rules that apply for RoW.

All excise duty must be collected via CHIEF/CDS. The Excise Movement and Control System (EMCS) was switched off for receipts from the EU.

Excise importers are able to enter excise goods into excise duty suspension as they can do now for RoW imports. The EMCS continues to operate but solely for internal UK duty-suspended movements, including movements from the port to the importer's warehouse.

#### Specific requirements for parcels, tobacco and alcohol

Specific guidance is available on importing [tobacco](#) and [alcohol](#) products. Excise duty on parcels containing excise goods is collected by the parcel operator from the recipient in the UK (along with any VAT and customs duty). This is in line with current RoW excise parcel processes.

#### Wine VI-1 certification

On 16 December 2021, HMG signed into law legislation that removed the required of VI-1 certification for wine imports from all wine imported into Great Britain.

#### Requirements

To import excise duty goods, a GB EORI number is required.

Importers wishing to import to excise duty suspension also need to be approved as a Registered Consignor (or seek the services of one) to declare the goods onto EMCS. An excise movement guarantee must be in place (if required) for duty suspended imports to cover the movement from the port to the warehouse.

To defer the payment of excise duty due on importation, traders or their representatives need to apply for a Deferment Account Number (DAN). Since January 2021, businesses have been able to use duty deferment in Great Britain without needing to obtain a Customs Comprehensive Guarantee. This easement does not apply to businesses that have a history of non-compliance or are insolvent. HMRC

are also assessing how these new rules can be applied to excise duty deferment arrangements applied across other areas in the domestic excise regime.

#### Systems

All excise imports are declared through the CHIEF/CDS system. Domestic duty-suspended movements will also be declared on the EMCS.

#### Checks

Intelligence-led checks at the frontier continue to be carried out by Border Force.

## 1.2.5 Other Goods

### Bottled Water

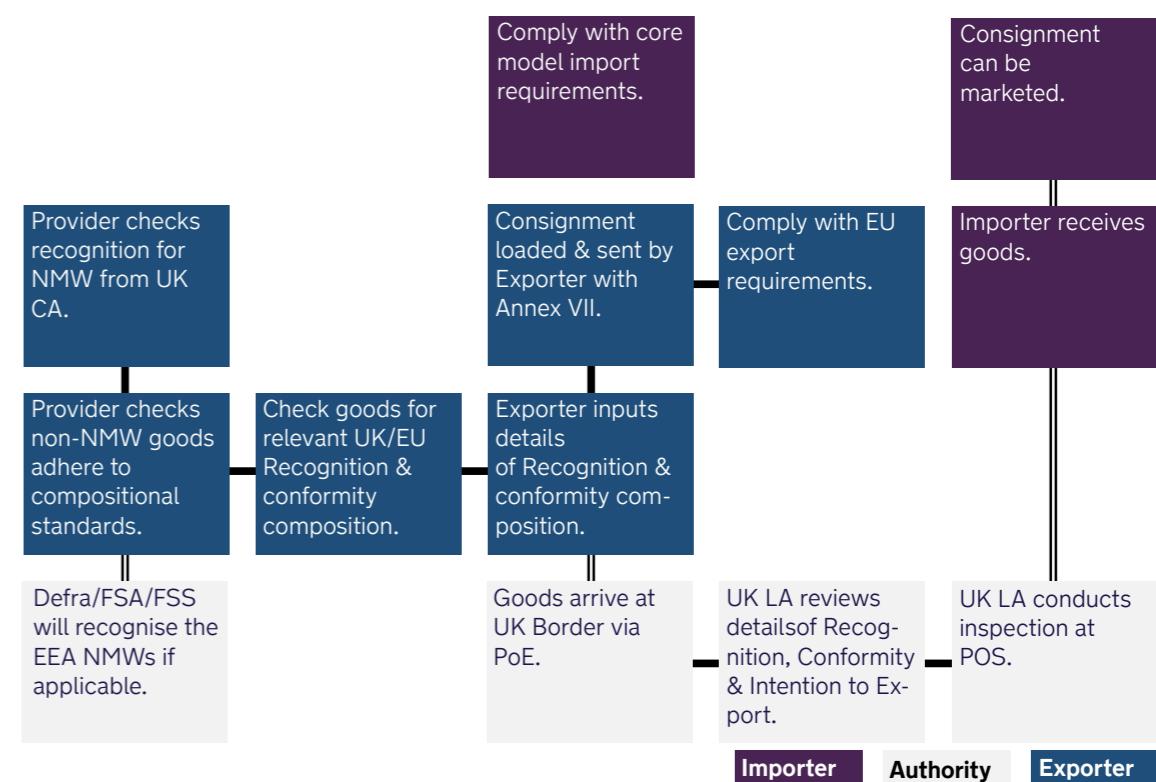
#### Requirements

Since January 2021, bottled water has not been subject to specific border check requirements and can use enter GB via any point of entry.

As with all goods, documentary and/or physical checks may occur at various points through the import process to ensure that products meet the appropriate standards. These checks may include taking a sample of the goods being imported and may be undertaken after the goods have been released from the border.

At the Point of Sale, aside from customary safety and compositional standards for all bottled waters, natural mineral waters carry an NTB (i.e. the recognition as natural mineral water in this case in GB), which will be checked by the corresponding enforcement authorities to ensure the natural mineral water is allowed to be marketed in GB.

### 1.2.5 Process Map: Bottled Water





## Chemicals

### Requirements

Since January 2021, imports of chemicals from the EU are subject to new import requirements. Exact import requirements vary according to the particular chemical/s being imported, and importers need to check which import requirements apply to their trade.

These requirements may include, but are not limited to, the following:

- Importers to inform the Designated National Authority (the Health and Safety Executive –HSE) during the first quarter of each year of the quantities of listed chemicals they have imported during the preceding calendar year in line with Prior Informed Consent (PIC) Regulation.
- If the chemical being imported has previously been subject to an EU REACH authorisation, it will still be subject to a UK REACH authorisation following January 2021.
- Imports of one tonne or more of a chemical substance from the EU/EEA into GB need to be covered by UK REACH registration requirements. The registration requirements varies, depending on the status of the importer in EU REACH (registration-holder or downstream user) and the tonnage of the substance in question. More information can be found in the guidance on the [GOV.UK](#) website.
- Separate Classification, Labelling and Packaging (CLP) requirements.

Importers need to check the exact import requirements that apply to their trade on [HSE's website](#).

### Imports of mercury into GB from the EU

The EU has committed to ban the export of elemental/commodity mercury and compounds and mixtures of mercury from the date set out in Annex I of the EU Mercury Regulations 2017. As such, imports of mercury into GB from the EU are not expected to take place. Though this prohibition does not apply to mercury waste, there are no facilities in GB capable of processing this type of waste.

Certain types of Mercury Added Products (MAPs) are prohibited from being imported, exported and manufactured by law. Further information can be found [online](#).

### Persistent Organic Pollutant substances

A number of Persistent Organic Pollutant (POPs) substances are also subject to PIC procedures. More information is available [online](#).

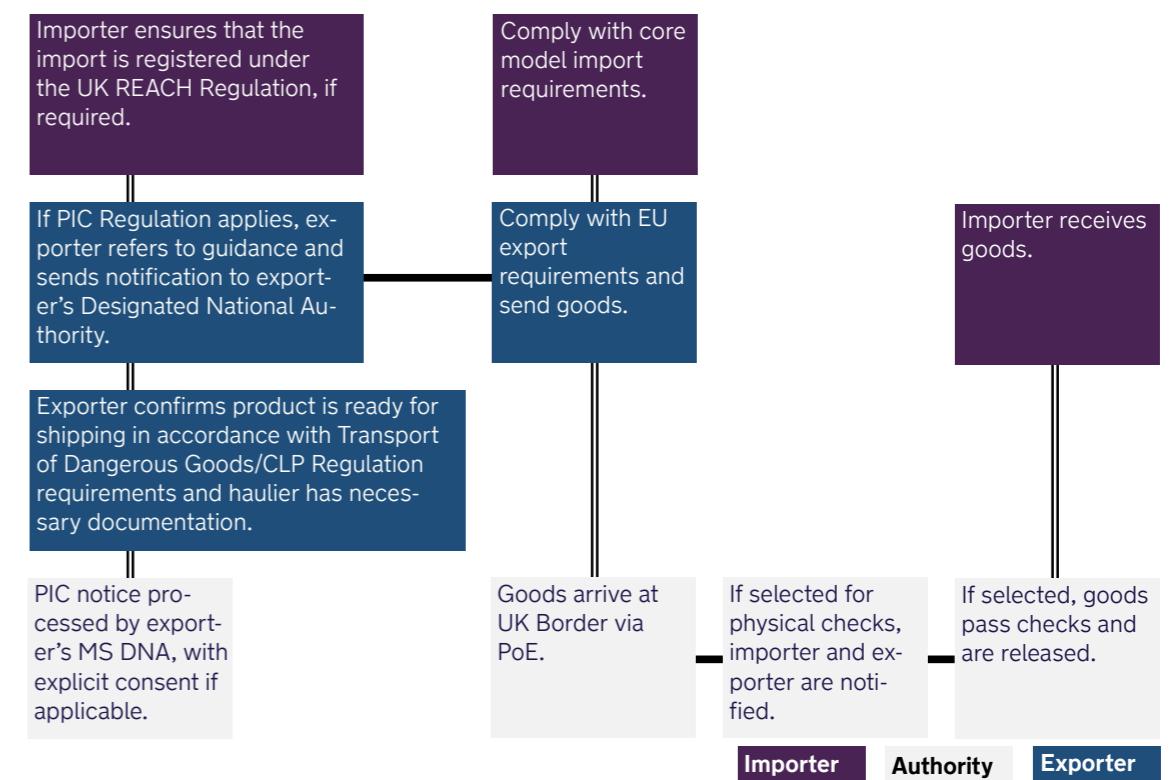
### Systems

Where relevant, importers need to fulfil the UK REACH registration and notification requirements via 'Comply with UK REACH' online.

### Location of checks

Chemicals may enter GB via any point of entry. Goods are not subject to routine checks at the border, but may be subject to checks inland.

### 1.2.5 Process Map: Chemicals



Importer      Authority      Exporter

## Plant Protection Products (Pesticides)

### Requirements

Plant protection products (PPPs) – i.e. pesticides – for use in GB need to be authorised under GB rules. Pre-formulated PPPs originating from the EU and moving into GB are subject to the same controls as they [are now](#).

To authorise PPPs containing approved active substances, GB importers/EU exporters must obtain an authorisation by the GB competent authority (HSE) before they are placed on the market. Further details are available [online](#).

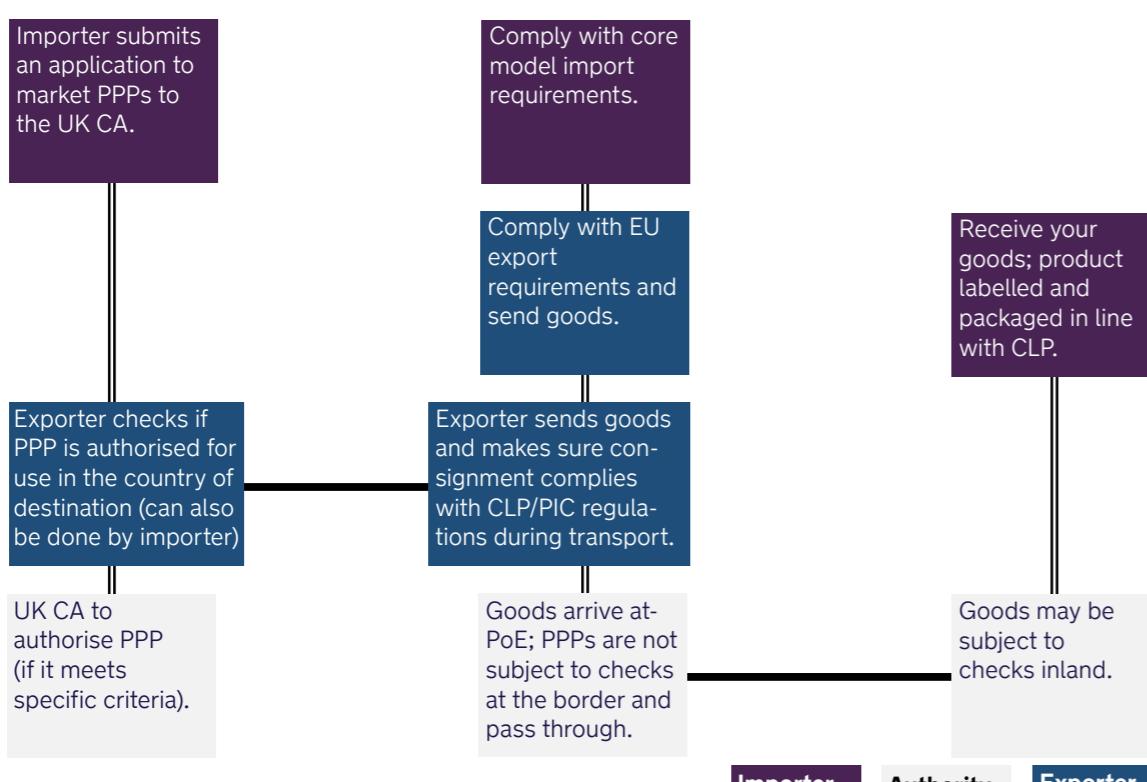
For imports of chemicals used in the formulation of PPPs, importers need to follow requirements for **chemicals** as set out in **Section 1.2.5**.

The EU exporter must comply also with EU CLP/PIC rules.

### Location of Checks

PPPs can enter GB via any point of entry. Goods are not subject to routine checks at the border, but may be subject to physical checks inland.

### 1.2.5 Process Map: Plant Protection Products



## Drug precursor chemicals

Drug precursor chemicals are licenced by the Home Office, given that they can also be used to produce illicit drugs – despite having legitimate uses.

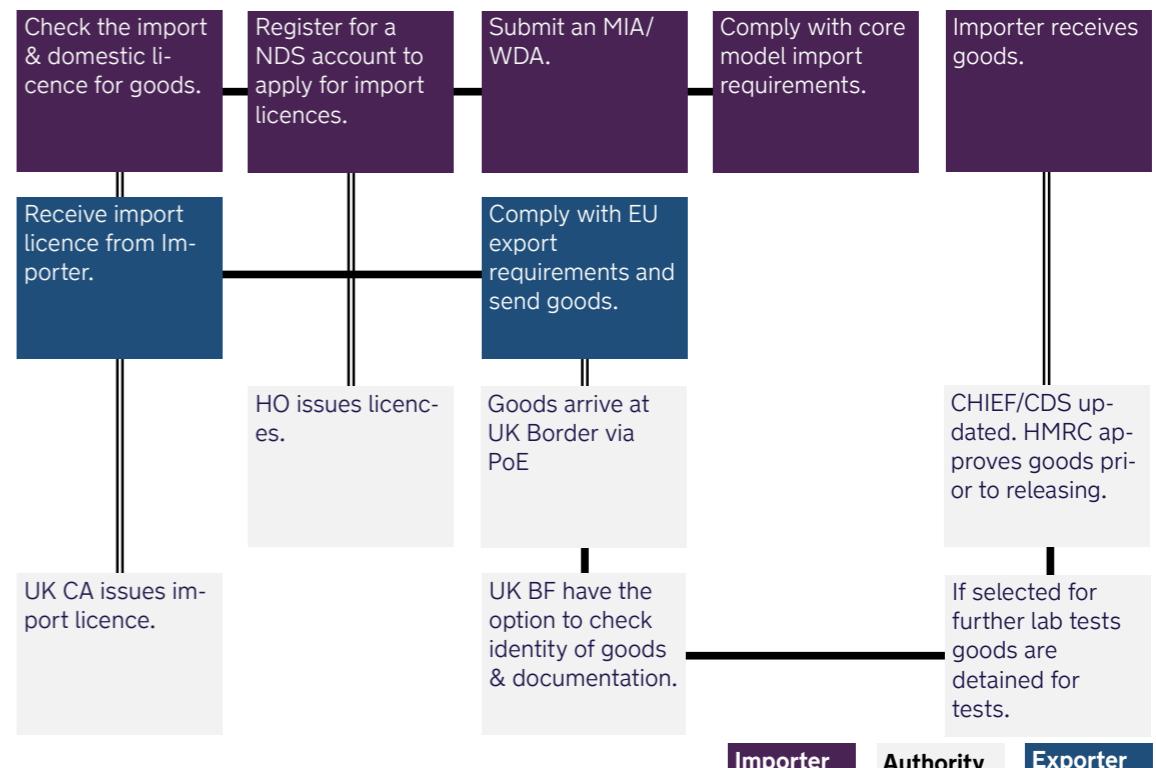
Drug precursor chemicals are divided into categories reflecting the risks associated with these. Information on drug precursor chemicals and their categorisations can be found [here](#).

### Requirements

If an import licence is required, then the following applies:

- Import licences can only be issued to holders of a valid domestic licence/registration. Individual domestic licence or registration is required for each site handling drug precursor chemicals. Domestic licences are valid for one year.
- Importers must register for a National Drugs Control System (NDS) account to apply for import or export licences.
- Individual import licences are required every time a shipment takes place.
- Import licence holders must match the owner of the goods (importer) on the customs import declarations. An import licence can name an intermediary acting on the licence holder's behalf for this purpose.
- All import licences are normally valid for 3 months.

### 1.2.5 Process Map: Drug Precursor Chemicals





## Explosives Precursors

Certain chemicals can be used in the illicit manufacture of explosives or to cause harm. Members of the public who want to acquire, import, possess or use these chemicals must have a valid explosives precursors and poisons (EPP) licence issued by the Home Office and an associated photographic identity document.

The Poisons Act 1972 lists all regulated and reportable substances, including details of concentration thresholds. A list can also be found [here](#).

### Checks

There is no requirement for regulated substances or EPP licences to be presented to Border Force at the border.

### Requirements

The licence application process will include a series of questions to check whether a licence is required. It will provide prompts for the necessary documents.

On receipt of application and payment, the Home Office will conduct checks into suitability, including criminal record and health checks.

Offences that might be considered relevant to these checks are listed in due diligence checks.

Once a decision on an application has been reached, the Home Office will write to the applicant. If accepted, a licence will be posted to the applicant separately.

There is specific advice for home users on the Poisons Act 1972 and the Control of Poisons and Explosives Precursors Regulations 2015, and for retailers on how to check licences at [www.gov.uk/government/publications/supplying-explosives-precursors/supplying-explosives-precursors-and-poison](https://www.gov.uk/government/publications/supplying-explosives-precursors/supplying-explosives-precursors-and-poison).

## Firearms

Import licences, issued by the Department for International Trade's (DIT) Import Licensing Branch, are required to commercially import firearms. This includes firearms' component parts, ammunition, noise or flash suppressors and bump stocks.

For permanent non-commercial imports of firearms – people importing their own firearm – an import licence is not required. The importer must ensure that there is space on their domestic possession authority to allow possession of the imported firearm. This authority will need to be presented at the border for checking.

For temporary imports of non-commercial firearms – people importing their own firearms into GB on a temporary basis, e.g. for a shooting competition – a British Visitor's Passport (BVP) will be needed, issued by UK police.

Commercial imports of firearms: the licence check is done electronically by the HMRC National Clearing Hub through the information declared in the customs declaration on CHIEF/CDS. If the goods don't have a valid UK import licence, Border Force will seize the goods at the border. An importer (commercial or personal) of firearms must present a valid UK import licence or UK firearms certificate/UK shotgun certificate if asked by a Border Force officer.

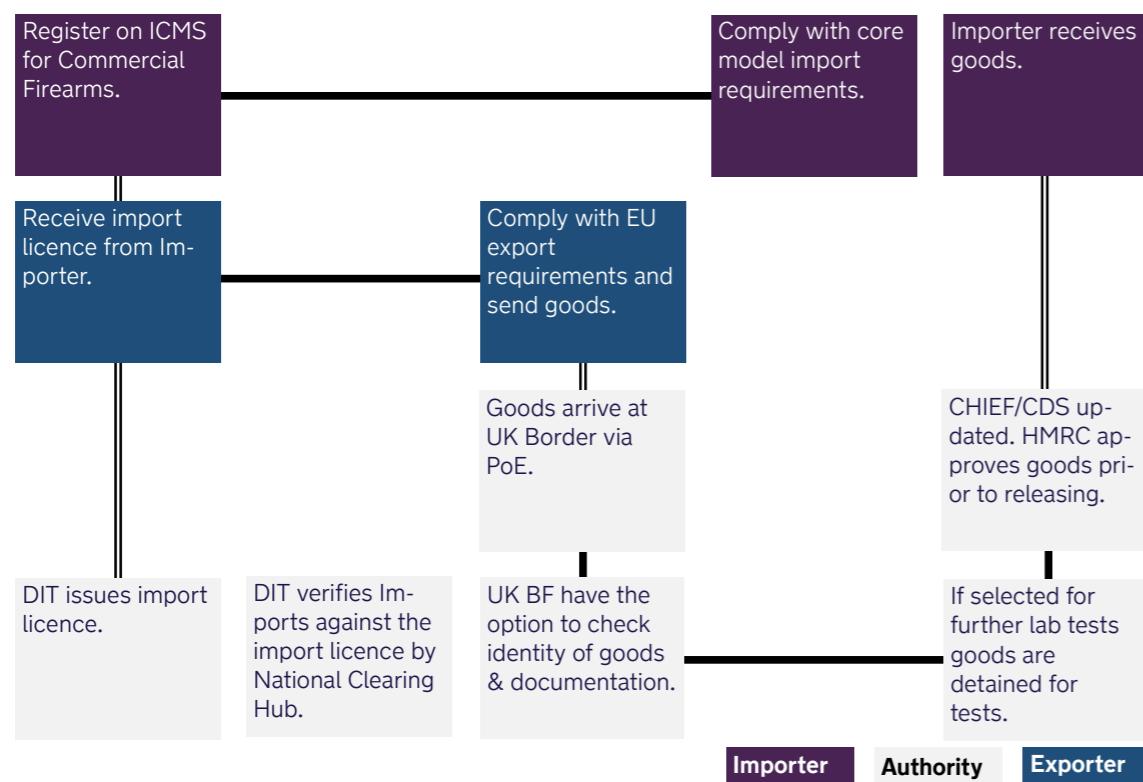
### Application requirements

For commercial imports of firearms, importers will need to register on [DIT's Import Case Management System \(ICMS\)](#). Further information on the application process for a licence can be found on this website.

Applications for more than one type of firearm can be made at the same time. Since 22 March 2021, an import licence for an antique firearm can be requested if the firearm meets the requirements of Section 58 of the Firearms Act 1968 and of the Antique Firearms Regulations 2021. Full details of the requirements can be found at <https://www.gov.uk/government/publications/circular-0012021-antique-firearms>.

The outcome of the application for a licence – whether it has been granted, refused, or if further information is required – will be communicated through a notification on the ICMS.

### 1.2.5 Process Map: Commercial Firearms



## Market Surveillance

Market surveillance refers to the activities carried out by market surveillance authorities to ensure products comply with the relevant legislation and do not endanger the health and safety of consumers and other aspects of public interest protection. Market surveillance in the UK is delivered by a combination of national, and local delivery bodies, some of these are sector specific (such as the Medicines and Healthcare regulatory Agency) and others operate across multiple sectors (such as local authority trading standards).

All non-food consumer products imported (whether from EU or Rest of World) into GB must meet the UK's safety and labelling requirements. These are largely the same as they were before 1 January 2021, although for products previously covered by EU product-specific rules there will be some changes to reflect that the UK is no longer part of the EU. For example, UK and EU distributors of certain goods will assume the responsibilities of being an importer and will have additional responsibilities. Information on these changes can be found [here](#).

Whereas non-food consumer products imported into the UK from outside of the EU which were not covered by EU-wide product specific rules have always needed to meet the UK's existing product safety and labelling standards requirements, following 01 January 2021, non food consumer products imported into GB from the EU also need to meet the same requirements, even if they were lawfully marketed previously in an EU Member State.

### Requirements

The legal obligations relating to the placing on the market of products that were previously subject to EU harmonised product legislation are detailed in the relevant UK legislation (which following 01 January 2021, largely mirrors the obligations in the previously applicable EU legislation). The EU legislation can be found [here](#) – UK legislation [here](#). There are different regulations for different product categories.

There are varying obligations (depending on the relevant legislation) on economic operators within the supply chain (i.e. manufacturers, importers, and distributors). All products placed on the UK market must be safe and for some products this requires producing a declaration of conformity to indicate the goods comply with essential requirements, producing and maintaining technical documentation and marking products in accordance with the relevant requirements with the appropriate conformity marking and traceability requirements.

For other consumer goods a general safety obligation applies, some manufacturers use standards developed either by the European standards bodies or, in some cases, by the UK's National Standards Body to demonstrate their product is safe.

The European Union (Withdrawal) Act 2018 had the effect of retaining EU-derived legislation, including product safety and metrology legislation, in domestic UK law. Secondary legislation amended this retained legislation to address deficiencies and take into account the terms of the Withdrawal Agreement. The relevant secondary legislation can be found on the [legislation.gov.uk](#).



### Checks

Market surveillance authorities (such as local authority trading standards teams) work alongside Border Force and HMRC at the UK Border. Manufacturers and importers are responsible for the safety and compliance of goods placed on the UK market. Market surveillance authorities use a risk-based and intelligence led approach to undertake 'appropriate checks on an adequate scale' to ensure manufacturers and importers are meeting their obligations. These checks are most frequently targeted at those products that have the potential to pose the most serious risk to consumers and at economic operators that have a track record of non-compliance.

Where products have been identified for checks, this may involve documentary and physical checks, depending on the circumstances of what the market surveillance authority needs to do to determine if the goods are safe and compliant. This may include submitting products for examination or testing.

The majority of market surveillance activity occurs at businesses premises throughout the distribution chain. A limited number of market surveillance checks take place at the Border, prior to good being released for circulation on the UK market. Unsafe and non-compliant goods identified at the Border are likely to be prohibited from access to the UK market.

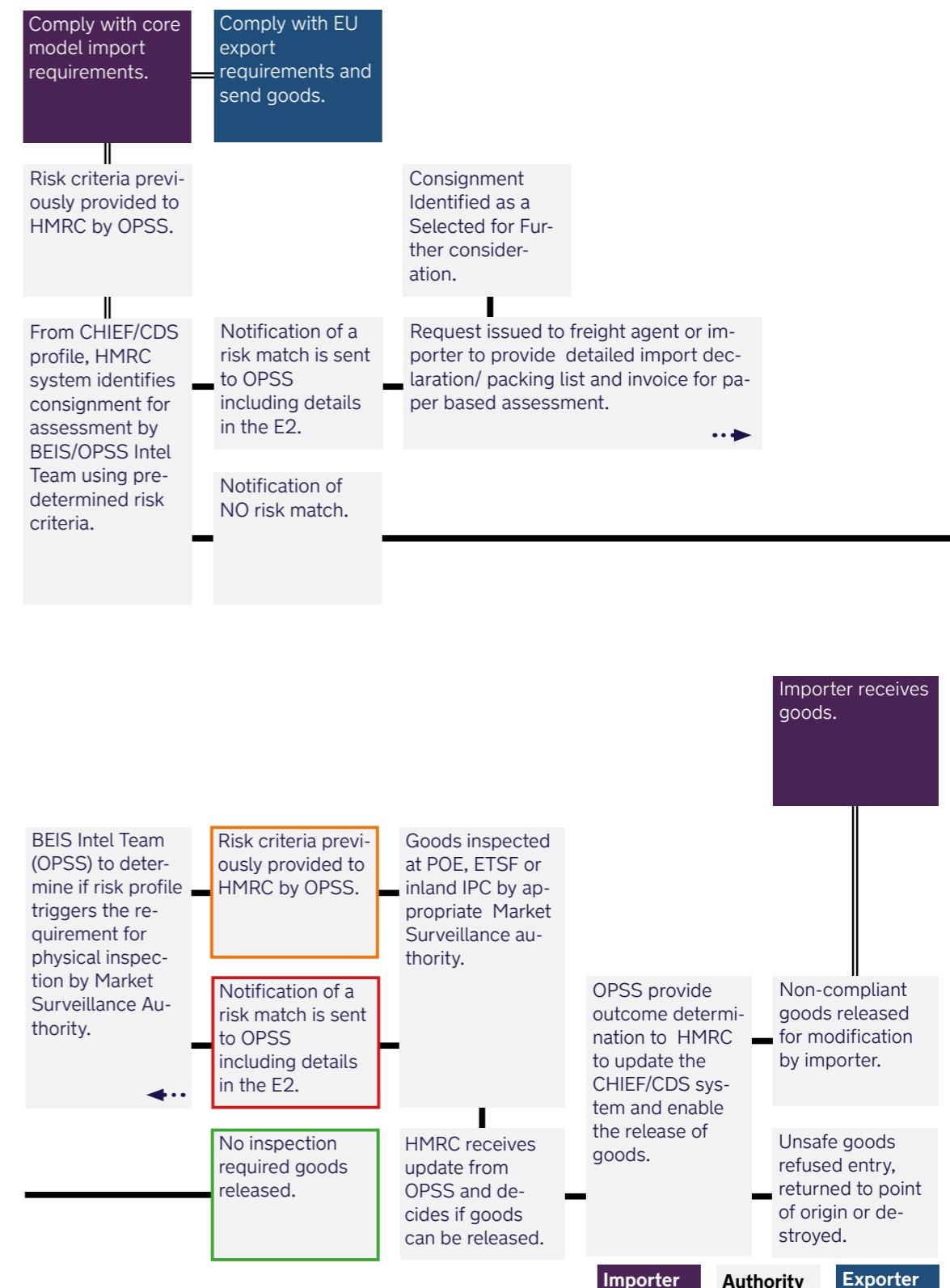
### Systems

As part of the risk-based approach to checks, Market Surveillance Authorities work closely with Border Force and HMRC to create product risk profiles which are delivered through the HMRC CHIEF/CDS system.

Some products are subject to conformity assessment procedures that require manufacturers to carry out various forms of pre-market checking, often by third-party testing organisations, known as UK Approved Bodies.



### 1.2.5 Process Map: Market Surveillance





## Veterinary Medicines

The border controls applicable to veterinary medicines imported from the EU vary according to whether the veterinary medicines contain controlled drugs or not.

Veterinary medicines imported into GB containing controlled drugs need to meet full customs processes including the requirement for the goods to be accompanied by a full customs declaration.

For veterinary medicines that do not contain controlled drugs, the requirement for a full customs declaration can be deferred until January 2022 - see **Section 1.1.3**.

### Requirements

Veterinary medicines imported from the EU that are authorised for use in the UK will not be subject to additional import requirements. A list of authorised veterinary medicines is available [here](#).

The veterinary medicinal product must be authorised for use in the UK unless imported under the Special Import Scheme (for which a valid licence must be shown). Applications can be made for this [online](#).

There are no specific import transport requirements for veterinary medicines, meaning goods can enter GB via any point of entry.

### Controlled Drugs (CDs)

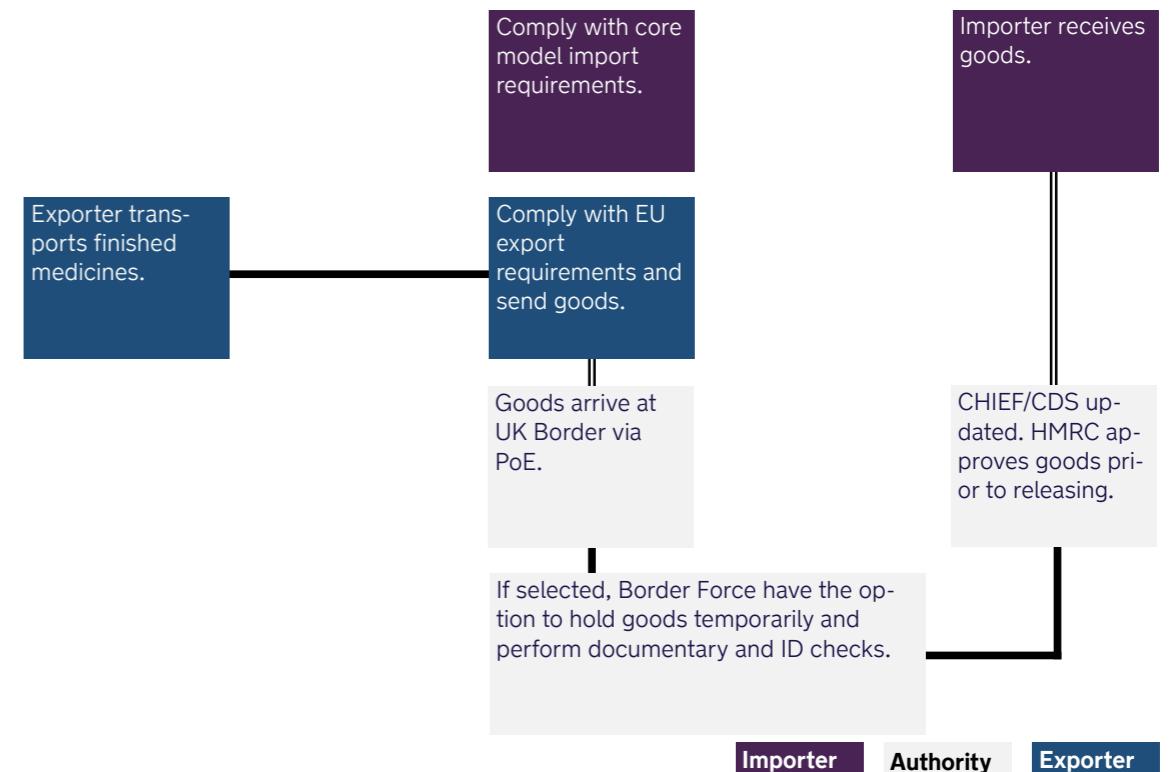
Controlled Drug import licences must be physically presented at the border for import. If this does not happen, these goods will be subject to inspection, further delays and the importer could be charged as it is an offence to fail to comply with licensing obligations. The penalties for non-compliance are detailed on the National Crime Agency's website.

Controlled drugs are drugs named in the misuse of drugs legislation. The most common ones can be found on the controlled drugs list. The full lists can be found in both the [Misuse of Drugs Act 1971](#) and schedules 1 – 5 of the [Misuse of Drugs Regulations 2001](#).

### Location of Checks

Border Force will continue to conduct checks on imported veterinary medicinal products on a risk-based approach.

### 1.2.5 Process Map: Veterinary Medicines





## Waste

Since 01 January 2021, there have been some additional requirements on imports of waste from the EU.

All imports of notified wastes ('Amber List') destined for GB will require the submission of a waste notification and waste movement form ahead of the waste shipment. The subsequent authorised waste shipment will need to be carried out by an authorised waste carrier and must be accompanied by a copy of the waste movement form.

However, GB importers will not be able to import waste for disposal or import mixed municipal waste for recovery from the EU in line with EU rules.

### Requirements

The UK is a party to the Basel Convention and a member of the Organisation for Economic Co-operation and Development (OECD). Therefore, the UK will be treated in the same way as any other OECD country or any country party to the Basel Convention that intends to import waste from an EU country.

The rules for shipping non-notified waste or 'Green List' waste from the EU to GB for recycling has stayed the same.

For waste shipments from the EU to GB, EU countries are not allowed to export waste for disposal, or export mixed municipal waste for recovery, to GB under EU law.

All imports of notified wastes from EU countries destined for GB require the submission of a waste notification and waste movement form ahead of the shipment. The subsequent authorised waste shipment must be carried out by an authorised waste carrier and must be accompanied by a copy of the waste movement form.

Further information on categories of waste can be found [online](#).

Business importing waste into GB from the EU should be aware of the following requirements:

- the EU exporters must complete waste notification and waste movement forms with details of the Customs Office of Exit from the EU
- waste carriers must provide a copy of the waste movement document to the Customs Office of Exit from the EU if requested; when exporting through Germany, a copy of the waste movement document must always be provided

GB operators should check that any transport of waste within the EU for destination in GB is carried out by an appropriately authorised waste carrier.

'Green list' waste coming into GB must be accompanied by an Annex VII form (which describes the waste, where it came from, where it is going) and the exporter must have a written contract with the destination facility.

Guidance on how to complete the Annex VII form and Article 18 controls can be found [here](#).

Importers should note that Germany, Bulgaria, Croatia, Luxembourg, Poland, Romania, Slovakia and Hungary require shipments of notifiable waste to enter or exit through a designated Customs Office. If you are shipping waste to or through these EU Member States, please review the [list of designated customs offices here](#).

There is no requirement for 'Green List' or non-notified waste shipments, to move through a designated point of exit from the EU or entry into GB.

The relevant EU legislation for business intending to import waste into GB from the EU can be found [here](#). Further guidance issued by EU waste shipment regulators can be found [here](#).

### Systems

There are no EU IT systems which control the movement of waste between EU member states and GB.

### Location of checks

There is no requirement for 'Green List' or non-notified waste shipments, to move through a designated point of exit into the EU or entry into the GB.

Notified waste shipments, which require prior approval, must follow the route that has already been agreed as part of the notification application. If the shipment is expected to deviate from the pre-agreed route, the exporter will need to inform the relevant competent authorities.

Waste may be subject to physical checks and checks on documentation. These checks can take place at any point from the site of loading to the waste arriving at its point of destination and are conducted under a risk-based approach. This entails a series of checks to confirm that:

The Notification & Movement documents are as originally notified, and any alterations have been approved

- The movement document is completed correctly
- The site operator is conducting effective checks of the waste before accepting the delivery, such as whether the operator is capable of identifying a misclassified waste)
- The recovery (or disposal) methods and codes on the Notification match the operations permitted at the site

This may also include a visual check of the waste against the waste codes and descriptions on the Notification and Movement documents.

If goods are selected for inspection, importers will need to be able to:

- Provide recent Notification & Movement documents to the inspector as originally notified and provide evidence that any alterations have been approved
- Provide information to the inspector on checks that are undertaken on the waste before accepting the delivery



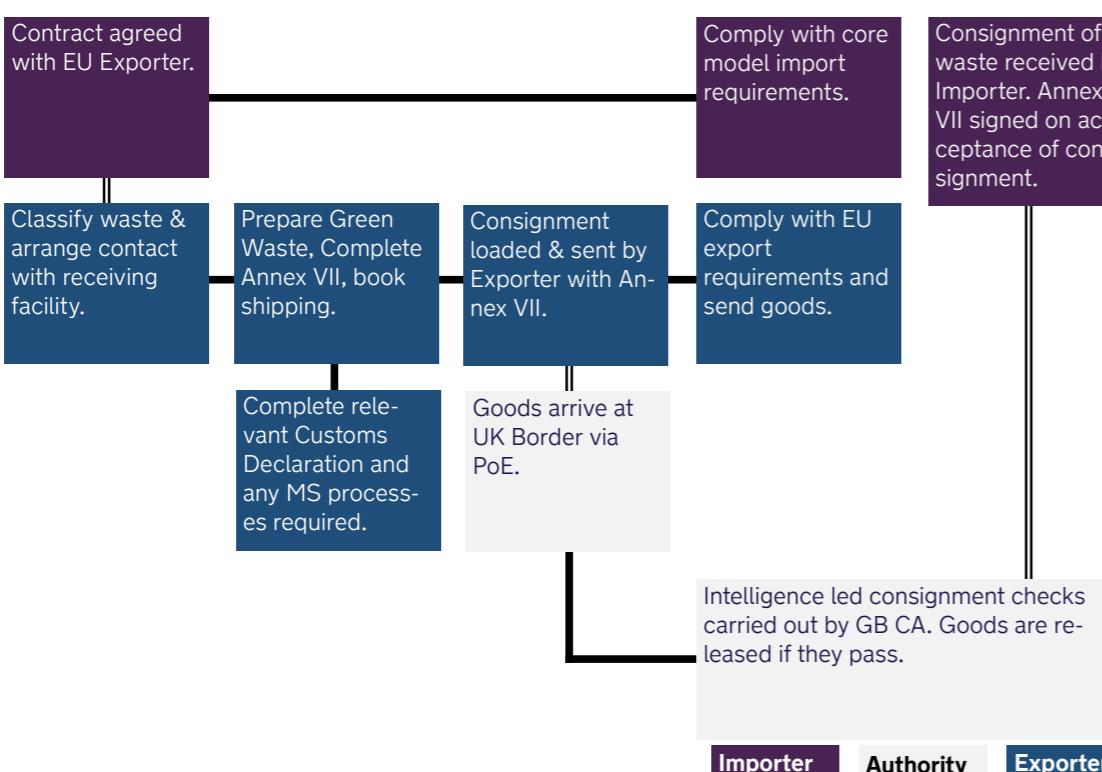
- Provide information to the inspector so that they can verify that the recovery (or disposal) methods and codes on the Notification match the operations permitted at the site (have site permit(s) to hand as evidence if requested and any details of relevant exemptions held by the site)
- Provide site records to the inspector in respect of any loads that have been rejected (this should include any waste the site accepted with missing, incomplete or incorrect documentation)
- Provide evidence to the inspector to verify that the site followed rejected loads procedures for these wastes
- Provide evidence of any site procedures in respect of handling of waste imports, including sampling and testing procedures and records of such sampling and testing
- Provide records to the inspector to demonstrate that historic loads have been recovered or disposed of. This may include weighbridge tickets, analytical records, process sheets, hazardous waste consignment notes etc.
- Provide any other information the inspector requires to verify compliance with waste shipments controls

The regulatory bodies responsible for checks on waste shipments are as follows:

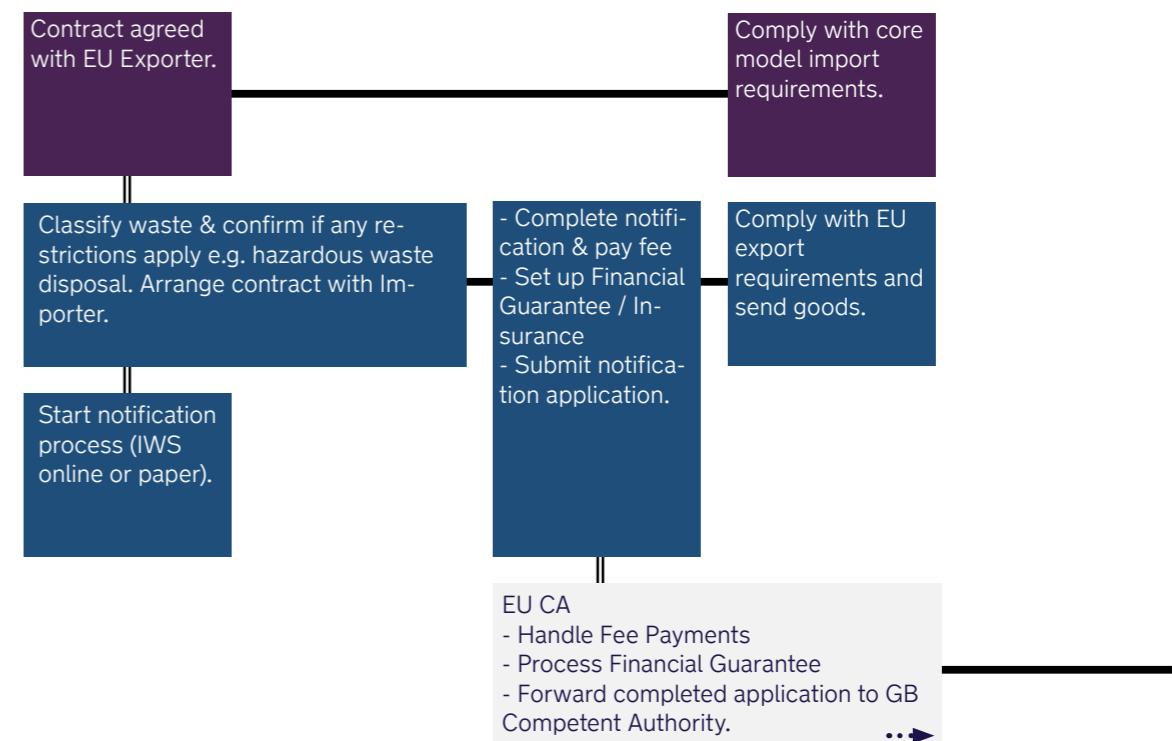
- For England: The Environment Agency
- For Scotland: The Scottish Environment Protection Agency
- For Wales: Natural Resources Wales

If requested by the according regulatory body, HMRC/Border Force (BF) may detain waste that is scheduled for import or export where inspection is required.

#### 1.2.5 Process Map: Green List Waste



#### 1.2.5 Process Map: Amber List Waste





## Timber

### Requirements

Imports of timber and timber products from the EU are subject to new due diligence checks to ensure the goods have not been illegally harvested as set out in the [UK Timber Regulation](#).

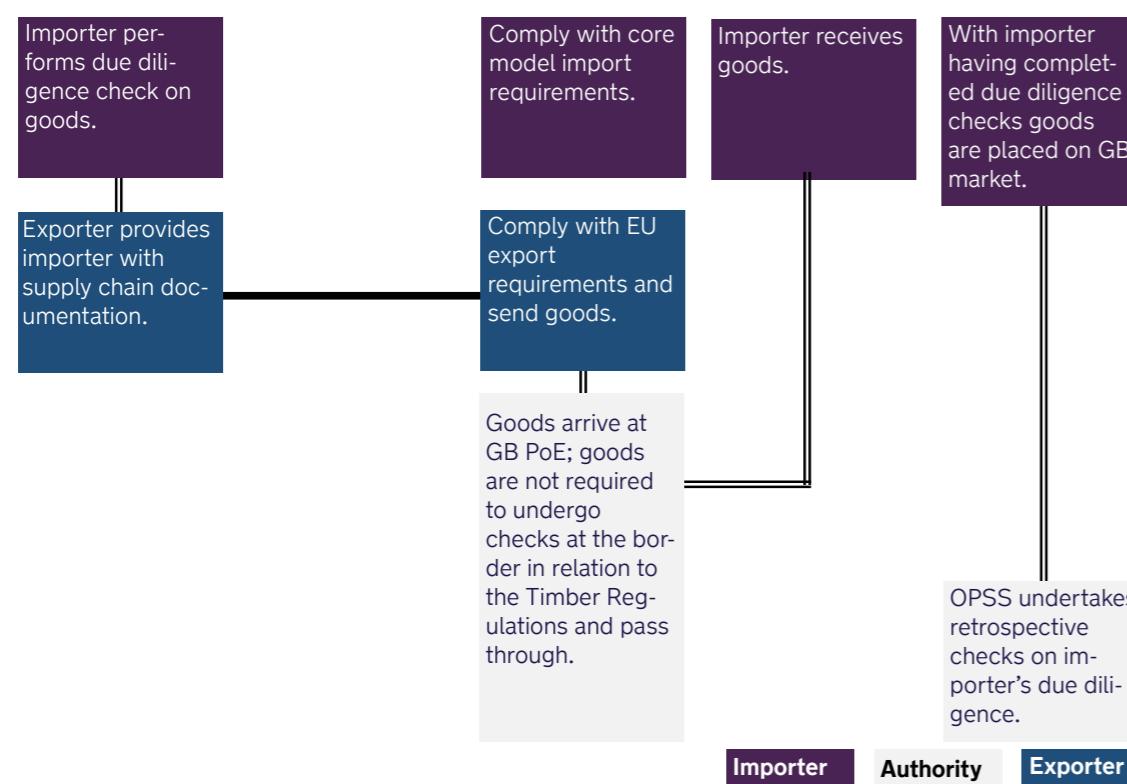
The importing operator (i.e. the person placing the timber or timber products on the market for the first time) must exercise due diligence to ensure the goods have not been illegally harvested. This consists of gathering supply chain information on the timber from the EU exporter, assessing the risk of the timber having been illegally harvested and mitigating any identified risk accordingly. This will need to be undertaken before the timber can be placed on the GB market. Further information can be found [online](#).

### Location of Checks

Goods can continue to enter GB via any point of entry and are not subject to checks at the border.

Checks on compliance with due diligence requirements will be checked retrospectively and away from the border by the Office for Product Safety and Standards (OPSS); this will often be at the premises of the importing business.

### 1.2.5 Process Map: Timber



## Medicines, including Radioactive Medicines and Controlled Drugs, Medical Isotopes, Clinical Trial Supplies, Substances of Human Origin

### Medicines for human use

For imports of medicines, regulatory licensing information must be included as part of new customs declarations forms and systems.

For medical radioisotope products, declaration and clearance policies and processes reflect rest of the world arrangements and the core importing operating model.

### Medicines and Healthcare products Regulatory Agency (MHRA) Licence Requirements

Guidance on the requirements for importing medicines, including unlicensed medicines can be found [here](#) and [here](#).

Regulatory licences are still needed. The relevant Manufacturer's Licence (MIA) / Wholesale Dealer Authorisation (WDA) / Active substance registrations should be represented on the relevant customs declaration.

If a Member State's own licenced medicine is being imported from a non-EEA country, then this will have to be under a Manufactures Licence (also known as MIA). Member State procedures will also apply, unless the UK's process and licences are recognised by the European Commission/EEA.

### Medical Radioisotopes

For radioactive goods, clearance processes by UK customs officials at airports are as frictionless as possible to avoid delays. HMRC maintain their two hour customs clearance commitment for urgent goods. For medical radioisotopes, UK regulations maintain existing requirements for storage capacity and premises registration with the Environment Agency.

### Controlled Drugs

Controlled drug import licences must be physically presented at the border for import. If this does not happen, these goods will be subject to inspection, further delays and the importer could be charged as it is an offence to fail to comply with licensing obligations. The penalties for non compliance are detailed on the National Crime Agency's website.

Controlled drugs are drugs named in the [misuse of drugs legislation](#). The most common ones can be found on the [controlled drugs list](#). The full lists can be found in both the Misuse of Drugs Act 1971 and schedules 1 – 5 of the Misuse of Drugs Regulations 2001.

### Systems

Forms to apply for different medicine licences can be found [here](#). These need to be emailed to the MHRA using the details provided on the forms. The process to apply for a Wholesaler Dealer Authorisation (WDA(H)) and variations can be found [here](#). As part of new [regulatory guidance](#), a Responsible Person for Import will need to be named on the wholesale dealer authorisation within 2 years.



## Requirements

Information on the import of controlled drugs can be found [here](#). Importers will need an [NDS account \(National Drugs control System\)](#) to apply for an import or export licence. More information can be found through the user guide [here](#).

Importers will need a domestic licence before applying for an NDS account. Importers without a valid domestic licence will have their request cancelled. More information can be found [here](#).

Once an account is approved, importers will need to provide information about their overseas trading partners and the products being imported.

## Checks

Checks will continue to be made at individual elements of the supply chain rather than at the border. There will not be any regulatory border checks on the products as they move through this process.

## Substances of Human Origin

Imported human blood, blood products (blood components), organs, tissues and cells for use in grafting, implanting (transplant) or transfusion can be imported into the UK in an emergency, and qualify for a by-conduct customs declaration. These items must be:

- Needed for emergency transplant, grafting or transfusion
- In secure packaging and clearly labelled
- Eligible for relief from import duty.

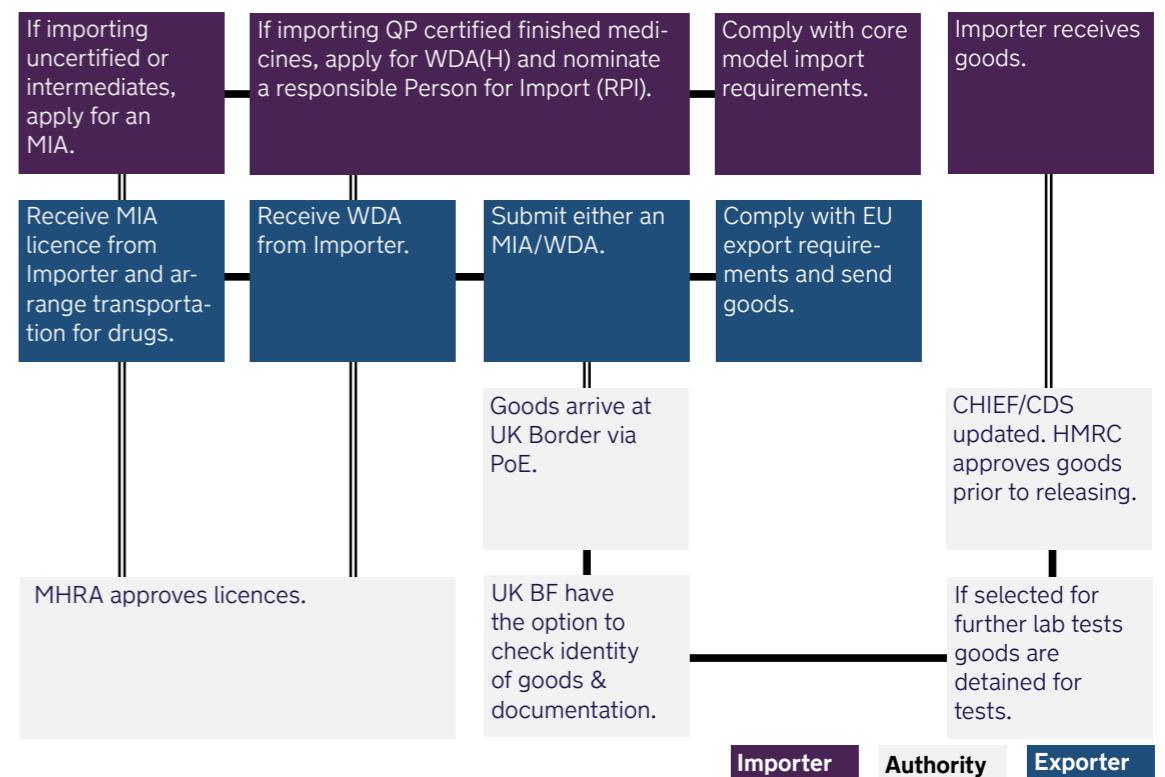
<https://www.gov.uk/guidance/pay-no-import-duties-on-substances-of-human-origin-for-transplant>

When accompanied by a courier or representative of the hospital, the declaration by conduct can be made by carrying the items through the 'green' channel or past a customs post. When these items are moved as freight or unaccompanied, the declaration by conduct is made when placing the items onto the means of transport destined for the UK.

Blood, organs, tissues and cells that do not qualify for a by-conduct customs declaration will be required to make a full customs declaration.

For specific regulatory information, such as import authorisation and traceability requirements, please contact the relevant regulator.

## 1.2.5 Process Map: Medicines, Medical Radioisotopes, Clinical Trial Supplies, Controlled Drugs, Substances of Human Origin





# Exporting Goods

## 2.1 The Core Model

### 2.1.1 Overview

This Section describes the **Core Model** for exports – the processes that all goods movements must follow since **01 January 2021**. The Core Model is not exhaustive, and further requirements applicable for particular goods movements are outlined in **Additional Requirements**.

The Import **Core Model** consists of the following processes, set out in this Section:

- **(2.1.2) Export Preparations**
- **(2.1.3) UK Customs Declarations**
- **(2.1.4) UK Safety & Security Declarations**
- EU S&S and Customs requirements – See **Annex B**.

Various (2.1.5) export facilitations exist to reduce the impact of these processes. The facilitations available are also set out in this Section. There is also additional information on (2.1.6) other exports (Non-Freight). Most businesses use an intermediary when dealing with customs requirements. Businesses can either hire an agent or may want to recruit or train someone to deal with customs for the company.

### 2.1.2 Export Preparations

In order to fulfil the export process, traders need to ensure they have:

- ➔ A GB [Economic Operator Registration and Identification \(EORI\) number](#)
- ➔ Access to the S&S GB system is required to submit Exit Summary declarations (if not submitting combined export declarations), and access to CHIEF and a CHIEF badge is required to submit export customs declarations. **An intermediary will handle this on the trader's behalf in the majority of cases.**
- ➔ Traders should make use of the tool '[Check duties and customs procedures for export goods](#)' on [GOV.UK](#). The service provides tailored information for exporting goods to over 160 markets across the world, including the EU. The tool also provides information regarding paperwork required to move goods over the border, as well as what tariffs and quotas are applicable.
- ➔ Apply for an **EU EORI number** Some GB traders or hauliers may also need to apply for an EU EORI number, especially if they are carrying out border formalities in the EU, for example safety and security declarations into the member state's Import Control System (ICS). More detail about EU EORI numbers can be found in **Annex A and B**.





## 2.1.3 UK Customs Declarations

Since 01 January 2021, GB-based business sending goods from UK must complete [a UK customs export declaration](#).

Most RoW declarations are currently submitted by an intermediary, such as a customs agent. Alternatively, exporters can submit declarations through the National Export System (NES) or by using commercial software.

The declarant (exporter or person acting on their behalf) is responsible for the accuracy of the information.

There is also a requirement for an EU import customs declaration for goods being exported from GB to the EU. Further information on EU requirements is provided in **Annex A and Annex B**.

### Requirements

Completing a customs declaration requires:

- [A GB EORI number](#)
- The commodity code of the goods. More information is available [here](#).
- The value of goods – needed to make a customs declaration and calculate duties on an import. The rules for valuation are based on the WTO valuation agreement.
- Access to HMRC systems either directly, or via an intermediary with access. Traders not using an intermediary and declaring onto CHIEF will require a CHIEF badge.

The [trade tariff tool](#) shows if a licence is needed to move the goods.

Traders can also apply to HMRC for an advance ruling on:

- The **commodity code** that must be used for their goods.
- The **origin** of their goods.

**Simplified Declaration Procedures** are in place to enable a faster clearance at the border by allowing traders to use a simplified customs declaration or entry in business records upfront, followed by a supplementary declaration up to four weeks later.

### Transport options

Following January 2022 goods exported via all border locations (including goods exported to Ireland) will be subject to full customs control (meaning goods must be presented to customs at the frontier, they must not be exported without permission and a message must be sent after their departure) and most will follow the standard exports process. Only goods moving via specified locations, identified as having space constraints, will be able to submit an arrived declaration. These locations are published at <https://www.gov.uk/guidance/check-which-locations-need-an-arived-export-declaration-from-1-january-2022>.

After an arrived declaration is submitted the declarant will receive ‘Permission to Progress’ (P2P) or a specific routing in order to be checked. If a physical check is required, the haulier or declarant will be instructed to move the goods to a specified location for a check. Checks on goods must be completed and P2P granted before proceeding to the point of departure. Evidence of a customs declaration must accompany goods which use the arrived export declaration process.

At the point of departure carriers will verify that P2P is in place before allowing goods to board, any goods not holding valid P2P will be turned around, a departure message will then be needed to confirm the goods have left the country.

For locations identified as having sufficient space/space configuration, the standard exports process using a pre-lodged exports declaration will be followed. The goods will then proceed to their point of departure (or other customs approved area such as a DEP) where the goods will be arrived and presented, followed by any required checks. After which P2P will be granted and the goods can be exported which must be followed by a departure message.

While responsibility for customs border formalities rests with the traders, the haulier must ensure the driver is given all necessary customs documentation and other paperwork so they can be carried in the vehicle for the duration of the journey, and ensure the haulier is informed of their responsibilities re inspection points.

Following January 2022 export locations will need processes to control goods for export. At locations using the Goods Vehicle Movement Service (GVMS) hauliers need GVMS to link export declaration references together into one single Goods Movement Reference (GMR). The driver is required to present the GMR at the port or terminal of exit and the carrier will be responsible for capturing and validating the GMR at check-in. The process for using GVMS is set out in **Section 1.1** and the requirements for pre-boarding in the core GVMS map in **Section 2.1.8**.

### Groupage loads

Groupage refers to a mixed load of consignments of different importers' goods contained within one vehicle. It can also refer to a scenario where multiple product lines are brought together into a single consignment.

For individual exports within a groupage load, this does not negate the need for each individual consignment to have cleared the relevant requirements for those goods to be exported. This means that each individual consignment needs to have met both the ‘core’ model requirements, and where goods within a groupage load are subject to additional requirements, these also need to be met.

The clearance of the entire groupage load is dependent on this, and therefore traders, intermediaries, and hauliers need to ensure that the relevant declarations, permissions, and where necessary, paperwork, is in place to ensure groupage loads are not subject to delays or compliance action due to customs or other requirements not being met. The core export requirements are detailed in **Section 2.1** and the key export additional requirements are detailed in **Section 1.2**.

There is also further information about export groupage loads relating to goods subject to agrifood or environmental legislation later in this document.



### Arrived Exports and Joint Location Codes

If an Export Declaration contains a Freight Location Code of any location that is specified as operating the arrived exports process or a joint location code of Dover/Eurotunnel, then an arrived export declaration must be submitted. These locations are published at <https://www.gov.uk/guidance/check-which-locations-need-an-arrived-export-declaration-from-1-january-2022>.

For Dover and Eurotunnel, the joint location code of Dover/Eurotunnel must be used unless there is certainty that the point of exit will be either Dover or Eurotunnel.

### 2.1.4 Safety & Security Declarations

Since 01 January 2021, most exports require Safety and Security (S&S) information.

The UK's approach to S&S is in line with the World Customs Organisation's (WCO) SAFE framework, which requires the pre-arrival or departure collection and risking of information for all consignments entering or exiting a territory. It protects the UK against potential threats such as terrorism and the trade from illicit goods such as guns and drugs while facilitating the movement of legitimate trade into or out of the UK.

Carriers have the legal responsibility to ensure that the UK customs authority is provided with pre-arrival or pre-departure S&S information. The carrier is defined as the "operator of the active means of transport". The carrier can agree to pass the requirement onto the trader, however, the carrier has the legal responsibility.

The requirement for S&S information on export can be fulfilled via the customs export declaration, which contains information to fulfil both fiscal and S&S requirements. Where an export declaration is not submitted pre-departure, a standalone exit summary declaration (EXS) may be needed.

A standalone EXS declaration is required if:

- Goods have remained in temporary storage for more than 14 days.
- Goods have remained in temporary storage for less than 14 days but the import safety and security declaration details are unknown or where the destination or consignee details change.
- Goods are moved under transit using a Transit Accompanying Document (TAD) or Transit and Safety and Security Declaration (TSADs), unless as part of an inter-port transhipment. TSADs cannot be used to meet Safety and Security Requirements in GB from 1 January 2021.

From 1 July 2022, standalone EXS declarations are not required for any empty pallets, empty containers and empty vehicles moved out of GB, including those moved under a transport contract.

Standalone EXS declarations are also not required for outbound inter-port transhipments, meaning goods that are transhipped and then leaving via a different port, as long as they are put into transit within 14 days of arrival and are being moved under a single transport contract. The import S&S declaration, or Entry Summary (ENS) declaration, also needs to still be available and accurate.

You do not need to submit safety and security export declarations for goods moving from Great Britain to Northern Ireland. For further guidance, see [here](#).

When not moved under a contract of carriage, empty pallets, containers and vehicles moved out of Great Britain will continue to be exempt from the requirement to lodge an exit summary declaration. You do not need to submit safety and security export declarations for goods moving from Great Britain to Northern Ireland. For further guidance, see [here](#).





The data required for a pre-departure declaration includes consignor, consignee, a description of the goods, routing (country by country), location of goods and customs office of departure.

The declaration must be submitted with the most accurate information available at the time of submission. Declarants can amend S&S declarations after the initial submission if certain information (e.g. ferry company used, or time of arrival) changes, up until the point of customs clearance.

For accompanied goods, the haulier is told if the goods need to be presented to a UK Customs Office, and then whether there is permission to progress onwards. The UK Government reserves the right to conduct checks for prohibited and restricted items at the port of departure.

#### **Reusable Packaging**

Safety and security requirements apply to exports from Great Britain to the EU following 01 January 2021, including for reusable packaging.

#### **Transport Options and Timing**

The way the goods are transported impacts on how far in advance of leaving the UK custom control S&S information must be provided. S&S information must be submitted a minimum of a specific number of hours in advance of the goods leaving a UK port.

Further information on the timing requirements can be found on the ‘S&S timing requirements chart (Fig. 2)

Declarants are able to amend a S&S declaration after the initial submission if certain information (e.g. ferry company used, or time of arrival) changes up until the point of customs clearance. However, it is important to note that the declaration must be submitted with the most accurate information available at the time of submission.

#### **Requirements**

A GB EORI number is required to submit S&S declarations.

To lodge a standalone Exit Summary Declaration on CHIEF, a CHIEF badge is required.

#### **Systems**

For customs export declarations (which fulfil S&S export requirements), or standalone Exit Summary declarations, the submission is made on CHIEF/CDS and data is shared with the UKS&S system, ‘S&S GB’.

There is still the option to submit declarations through CSP systems/third party software providers.

#### **S&S timing requirements chart**



\* This time is dictated by arrival at Folkestone

\*\* For short sea journeys, S&S export declarations will have to be submitted at least 2 hours pre-departure for both containerised and non-containerised exports.

Short sea journeys refer to journeys to:

- Ports of the English channel, or the Atlantic coast of Europe from the point where it meets the English Channel to and including the port of Algeciras;
- Norway;
- Channel islands;
- Ireland;
- Faroe Islands;
- Iceland; and
- Ports on the Baltic and North Sea.

\*\*\* Containerised cargo must be submitted pre-loading, for all other modes the timings given are pre-departure



## 2.1.5 EU Tariffs (and Rules of Origin)

The UK and the EU entered a free trade agreement (FTA) following 01 January 2021. This agreement, the UK-EU Trade and Cooperation Agreement (TCA), has a preferential zero tariff and zero quota rate for originating goods moving from EU-UK or UK-EU. This arrangement applies to goods from GB to NI, as well as those moving between the GB and the EU directly. Traders can claim the preferential tariff provided that these goods meet the rules of origin requirements to be determined as originating in the UK and you can provide proof of origin to support that.

### Benefiting from Tariff-Free Exports

In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements as stipulated [here](#). These are known as Rules of Origin (RoO). The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin.

If traders cannot prove that they meet the Rules of Origin for the product through the relevant paperwork, they cannot benefit from the preferential tariffs agreed with the EU. A guide to proving the origin of goods has been produced and is available [here](#).

In general terms, you may claim the preferential tariff and prove the originating status of the goods using a statement on origin. A statement on origin is made out by an exporter of an originating product on the basis of information demonstrating that the product is originating. The statement should be made out on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification. The specific text of the statement will be set out in the text of the FTA. If a supplier declaration is needed, businesses must hold these at the time they issue a statement on origin. They should also have obtained them, or other information demonstrating the originating status of their goods, for any statements on origin they've issued during 2021 where supplier declarations were needed but they did not hold one.

An alternative method for claiming the preferential tariff and proving originating status is using 'importer's knowledge'. Under this method the importer declares that based on evidence they have obtained they are satisfied that the goods meet the origin rules. This method does not require an exporter to make out a statement on origin.

### Retrospective Claims

If a claim for preference was not made at the time of import the FTA stipulates that businesses may make a retrospective claim where EU authorities will refund the difference between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import under the UK-EU deal. Details on retrospective claims can be found in the comprehensive guidance [here](#).

### Exporting not using the FTA

Where traders make a choice not to utilise the terms of the FTA, for example because they know they cannot meet the rules of origin requirements or **because the MFN rate is 0%**, there will be no need to prove the origin of the goods. These goods will be subject to the EU's external tariff and payment of tariffs and duties will be due as per the EU's import requirements. Details on the EU process for imports can be found in **Annex B**.

## 2.1.6 Export Facilitations

### Transit

The Common Transit Convention (CTC) is a facilitation that may provide benefits to traders by allowing some customs processes to be done away from the border. Traders only have to make customs declarations and pay import duties when the goods arrive at their final destination. Safety and security requirements still need to be met.

Office of transit processes only occur on entry to GB. When exporting goods from GB to the EU under transit, traders need to follow the export guidance in the Border Operating Model. Alongside the export requirements, goods moving under transit must be accompanied by the Transit Accompanying Document at all times. They also need to ensure they are familiar with the office of transit process for the customs territory they are entering after leaving GB. Following January 2021, traders exporting goods from GB need to provide their export declarations to GVMS, if the location chooses to operate GVMS.

If traders are moving goods through GB under transit but they did not originate in GB they will not have a UK export declaration to meet the January 2022 export requirements in GVMS. If leaving GB through a port using the pre-lodgement model, traders will need to enter their TAD MRN to GVMS in place of an export declaration following January 2022 to complete their GMR as well as completing an EXS declaration.

Safety and Security Requirements still apply for goods being moved using transit. Combined Transit and Safety and Security Declarations (TSADs) cannot be used to meet Safety and Security Requirements in GB, so traders moving goods under transit need to ensure that the appropriate Safety and Security declarations are made via other means where necessary. Please refer to **Section 1.1.4** for more details.

### Starting Transit Movements

Before a movement can start, an export declaration must be submitted as well as a transit declaration. Completing a transit declaration requires: the details of the planned journey for the goods, the guarantee reference number or details of the guarantee waiver and the local reference number. The master reference number from the export declaration and S&S declaration may also need to be included.

### Declaring the correct transit offices

Traders moving goods under transit need to submit a transit declaration for each movement. The transit declaration must contain the office of departure where the movement will start from, the office of destination where the movement will be ended, and all offices of transit where the movement will enter a new customs area. The transit movement can only be started from the office of departure or the authorised consignor location that is entered on the transit declaration. This cannot be amended after the declaration has been submitted.

The transit movement will end at the office of destination or the authorised consignee premises entered that is entered on the transit declaration. This must be in the country of destination. An office of transit must be declared for every time the goods are expected to cross a customs border. The office of transit will be the port of entry into the next customs area, not the port of exit of the previous area.

All UK Customs Offices can be found on the [UK Customs Office List](#).



## Locations

The most efficient way to start transit movements is to become registered as an **authorised consignor**, which enables movements to start at an exporter's own approved premises. Details on how to register to use premises to start transit movements can be found [here](#). Alternatively, goods can be taken to a Government office of departure. Once the Customs Officer or consignor is content with the export and transit declaration and have conducted relevant checks, they will issue a Transit Accompanying Document. This must accompany goods throughout the movement.

## Requirements

Traders exporting goods under transit need to provide a guarantee to cover any potential customs duties and import VAT. Businesses using transit should apply to be authorised to use Customs Comprehensive Guarantee (CCG) and once approved, obtain a guarantee from a bank or financial institution. Further information on applying for a CCG is available [here](#).

## Systems

To lodge a transit declaration exporters or their agent need access to the [New Computerised Transit System \(NCTS\)](#).

## Other Export Facilitations

HMRC offer a range of customs authorisations and facilitations that make trading across borders quicker, cheaper and easier for businesses.

Exporters may submit export declarations through HMRC's [National Export System](#). One route allows exporters to make declarations themselves without the need for an agent or commercial software.

## Transport Options

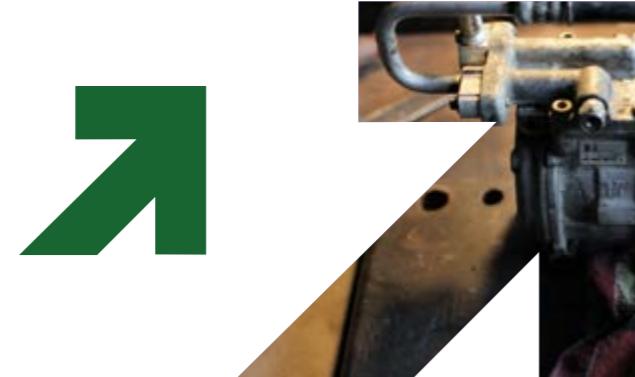
Under **Customs Supervised Exports (CSE)** and **Designated Export Places (DEP)** (which are located outside of an airport or port) business premises can be authorised to consolidate and clear goods inland prior to the removal of goods to the point of departure. Under normal export procedures they would be required to re-present the goods at the UK Border. CSE typically facilitates certain airport traffic or high-volume movers. Further information on applying for CSE is available [here](#).

At goods moving via specified locations, exporters will be required to make a declaration and wait for permission to proceed before moving to the location of exit, to minimise the risk of congestion at. Checks on strategic exports (e.g. goods with potential military applications) will continue to take place at the border.

## Requirements

Exporters can be authorised for a **simplified export declaration processes** which can allow them to make a simplified export declaration or an [entry in the declarant's records](#) (EIDR) followed by a supplementary export declaration.

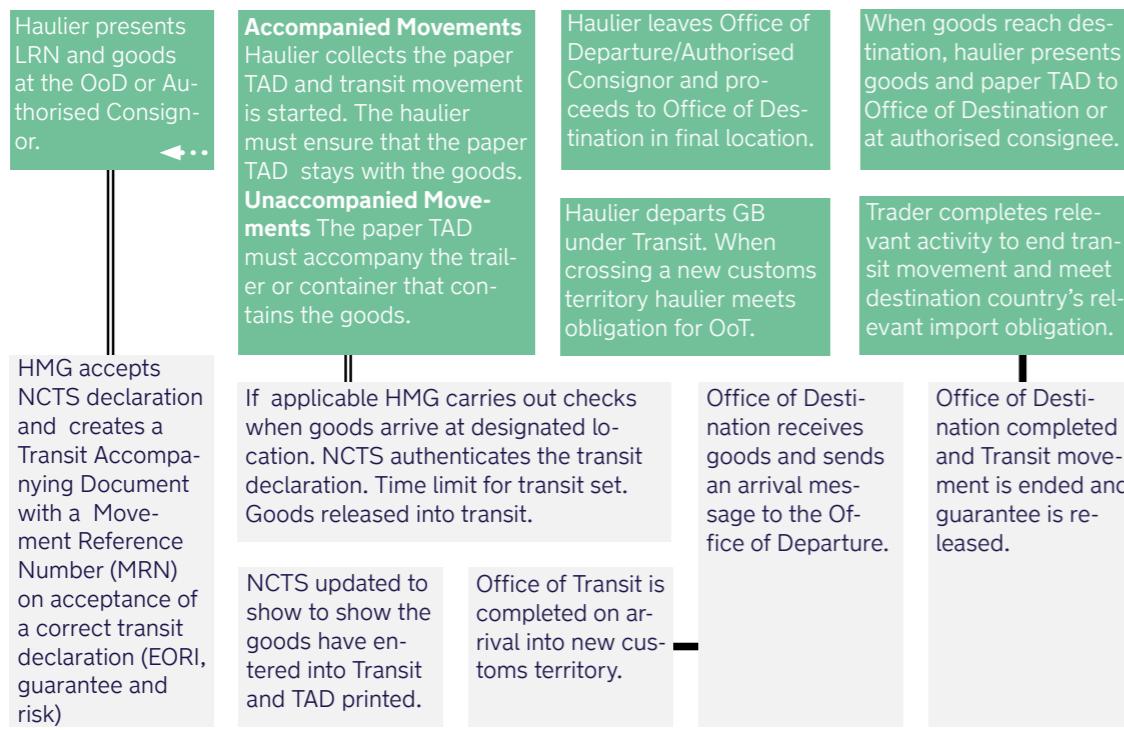
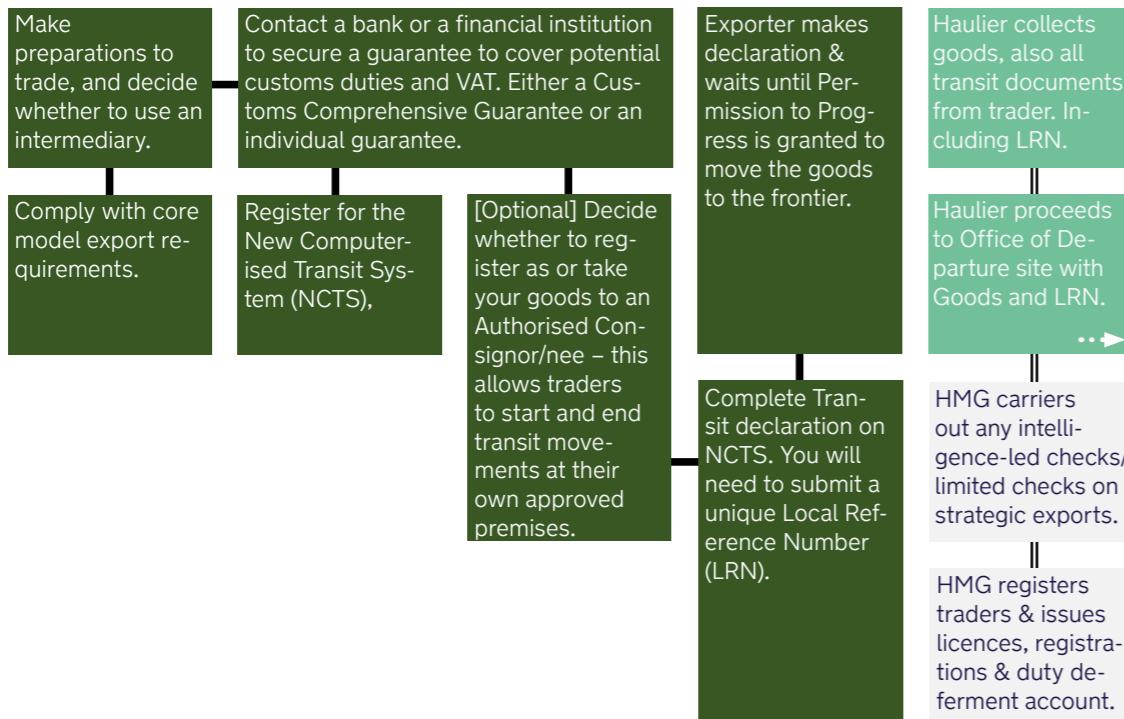
Other types of export procedures and declarations can be utilised by traders, and guidance on these can be found [here](#).





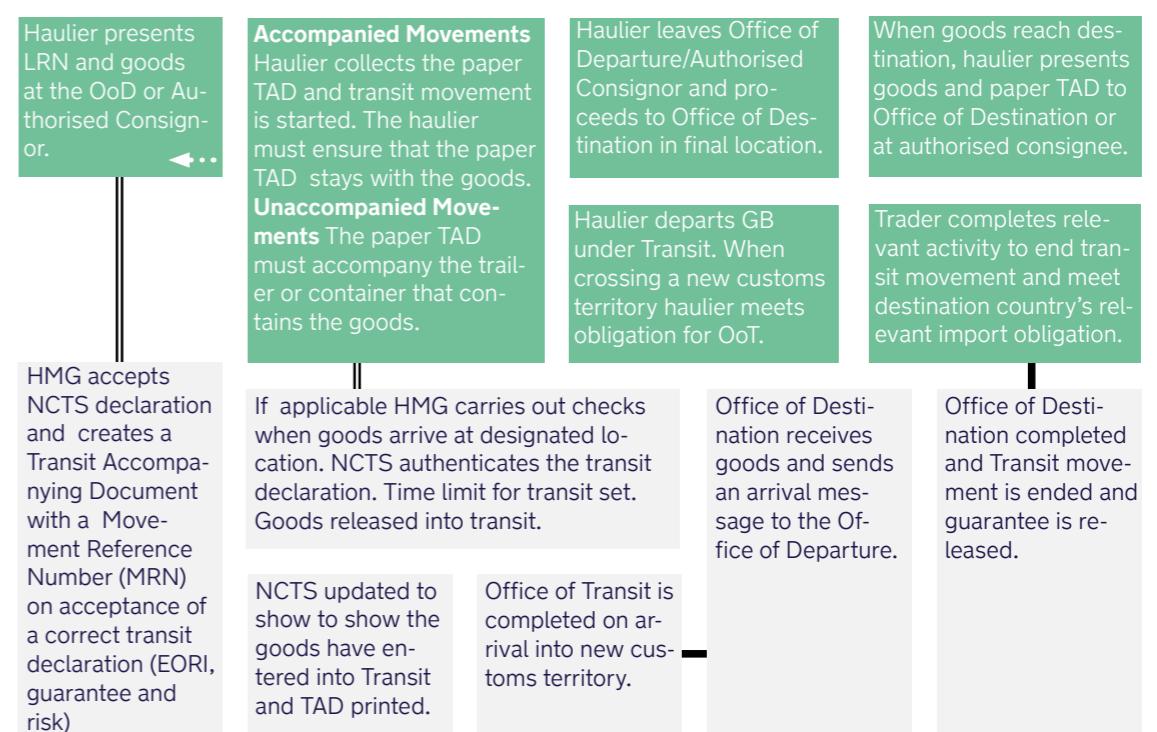
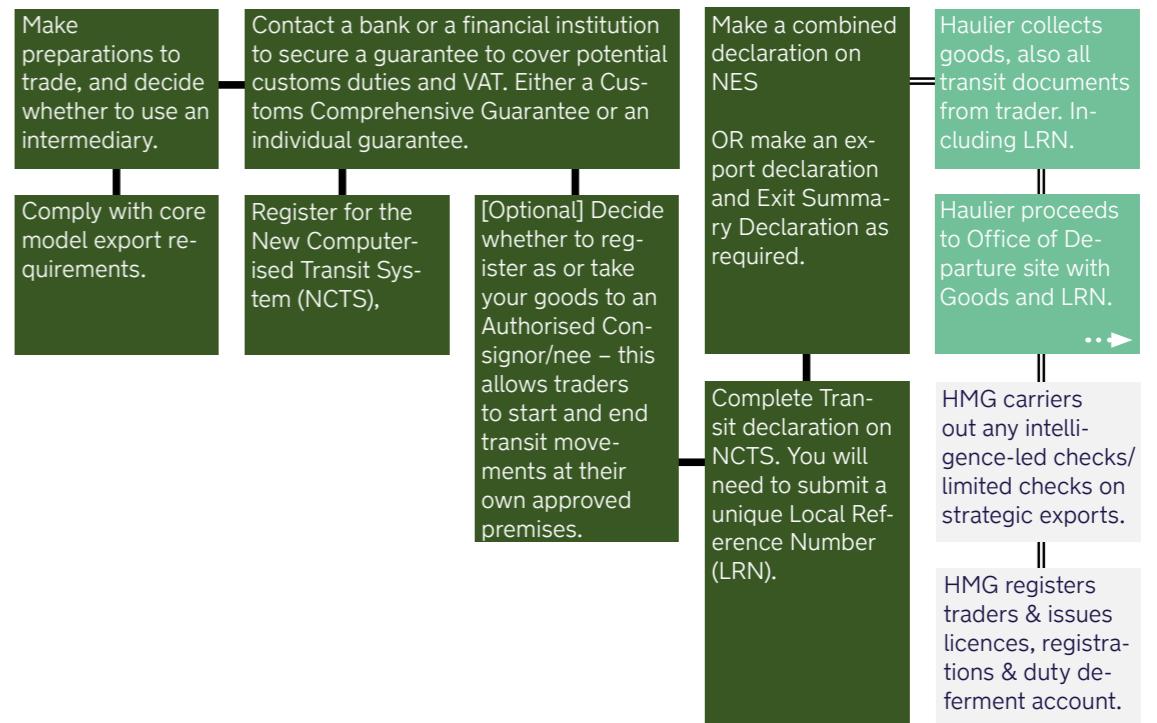
## 2.1.6 Transit Export Process Maps

**2.1.6 Process Map:** Common Transit Convention: Office of Departure No existing customs control systems **January 2021**



Exporter   Authority   Haulier

**2.1.6 Process Map:** Common Transit Convention: Office of Departure Border locations with existing systems **January 2021 (border locations from January 2022 onwards)**



Exporter   Authority   Haulier



## 2.1.6 Other Exports (Non Freight)

### Commercial goods carried in accompanied baggage or small vehicles (Merchandise in Baggage)

Travellers carrying commercial goods in accompanied baggage or in a small motor vehicle with goods that are non-controlled, with a value not exceeding £1,500 and weighing less than 1000kg can make a custom declaration either using a simple online declaration through the merchandise [on-line](#) declaration service available on [GOV.UK](#) before departing from GB, or an oral declaration to a Border Force officer at the GB port. You can choose to make a declaration by conduct instead [except for excise goods] but this will not provide any written record of you exporting the goods. You might need this, for example, to support a request for a relief from import duty if the goods were subsequently reimported into GB.

For goods over £1500 in value, weighing more than 1,000kg, or controlled goods (as listed in **Annex C**), an electronic full customs declaration must be submitted to HMRC. To do this you will need to engage with a customs agent or intermediary unless you have specialist software to make the declaration yourself.

From 1 July 2022, there will be no Safety and Security requirements for merchandise in baggage exports.

Following January 2022, how travellers export commercial goods out of Great Britain in their accompanied baggage or a small motor vehicle, who make a full customs declaration has changed. When you submit a full export customs declaration into CHIEF, the goods will be automatically marked as ‘arrived’ at the port for export out of GB. This means you no longer need to present your goods to a Border Force officer at airports or ports of departure with red channels. At ports without red channels, travellers carrying non-controlled goods will no longer be required to complete C1601 and C1602 forms for the National Clearance Hub (NCH) to arrive the goods. However, travellers carrying controlled goods need to complete and submit a [C1602 form](#) in advance to NCH to arrive the goods, either electronically or by printing and sending a paper copy.

### Travellers with personal goods in accompanied baggage (passengers)

Since 01 January 2021 all individuals travelling from GB into an EU country are subject to the EU’s personal allowances. Please see **Annex G** for further information.

### Post and Parcels

The customs export declaration requirements previously in place for the movement of goods by post and parcel between the UK and non-EU countries extended to movements between GB and the EU following end of the transition period.

For postal consignment exported by the Royal Mail Group (RMG) – the UK’s designated universal postal service provider – the use of the CN22 and/or CN23 customs forms applies for non-controlled goods not exceeding £900 in value. For all other postal movements, an electronic full customs declaration must be submitted to HMRC. Items of correspondence (letters, postcards, and braille letters) can be imported through a declaration by conduct.

For goods exported by express parcel operators (other than the RMG) an electronic full customs declaration must be submitted to HMRC for goods over £900 in value,

controlled goods (as listed in **Annex C**), or where the parcel operator is not authorised by HMRC under a memorandum of understanding to submit a simplified declaration for imports of non-controlled goods not exceeding £900.

### Cash Controls

Since 01 January 2021, individuals travelling out of GB carrying £10,000 or more are required to declare this. These requirements also fall on couriers who are transporting cash on behalf of business. Declaration can be made either online, by phone, or via a paper BOR901 declaration submitted to Border Force officials at the border.

### Reusable Packaging

Reusable packaging is packaging that is designed to be reused multiple times to protect sensitive items or equipment from damage during transportation are not intended for resale and for imports eligible for a relief on customs duties. These items include plastic or metal cages, crates or frames.

To export reusable packaging you can either make an electronic customs declaration, or where there is an available facilitation you can make a declaration by conduct or an oral declaration to the temporary admission or free circulation procedures.

Further guidance is available [here](#).

## Customs reporting procedures

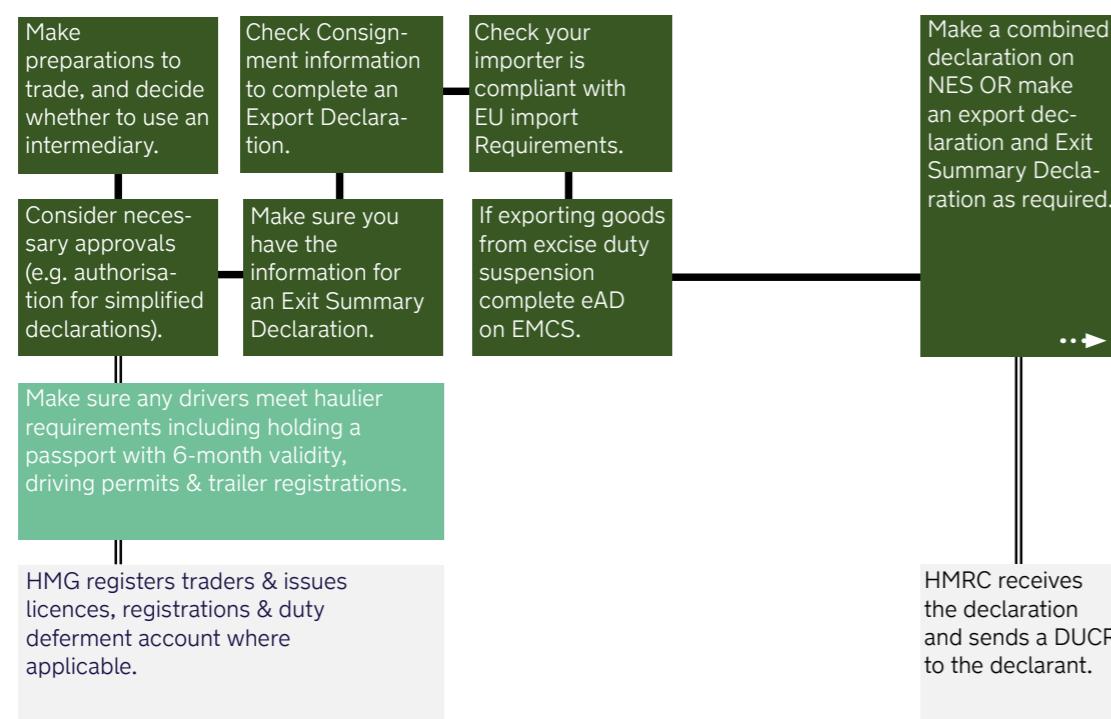
Since 01 January 2022, the following changes to customs reporting procedures have applied:

- ‘Clearance outwards’ (sometime referred to as ‘reporting outwards’) need to be sought for commercial ships, aircraft and pleasure-craft moving from Great Britain to EU countries (Note: clearance outwards (reporting outwards) need to be sought for journeys from Northern Ireland to EU countries).
- Pleasure-craft need to ‘Report inwards’ from EU countries into Great Britain and Northern Ireland.
- New time limits are in place for the ‘reporting’ of GA aircraft - as listed in **Annex D**
- Enforcement of the new ‘customs reporting procedure’ started following 01 January 2022.

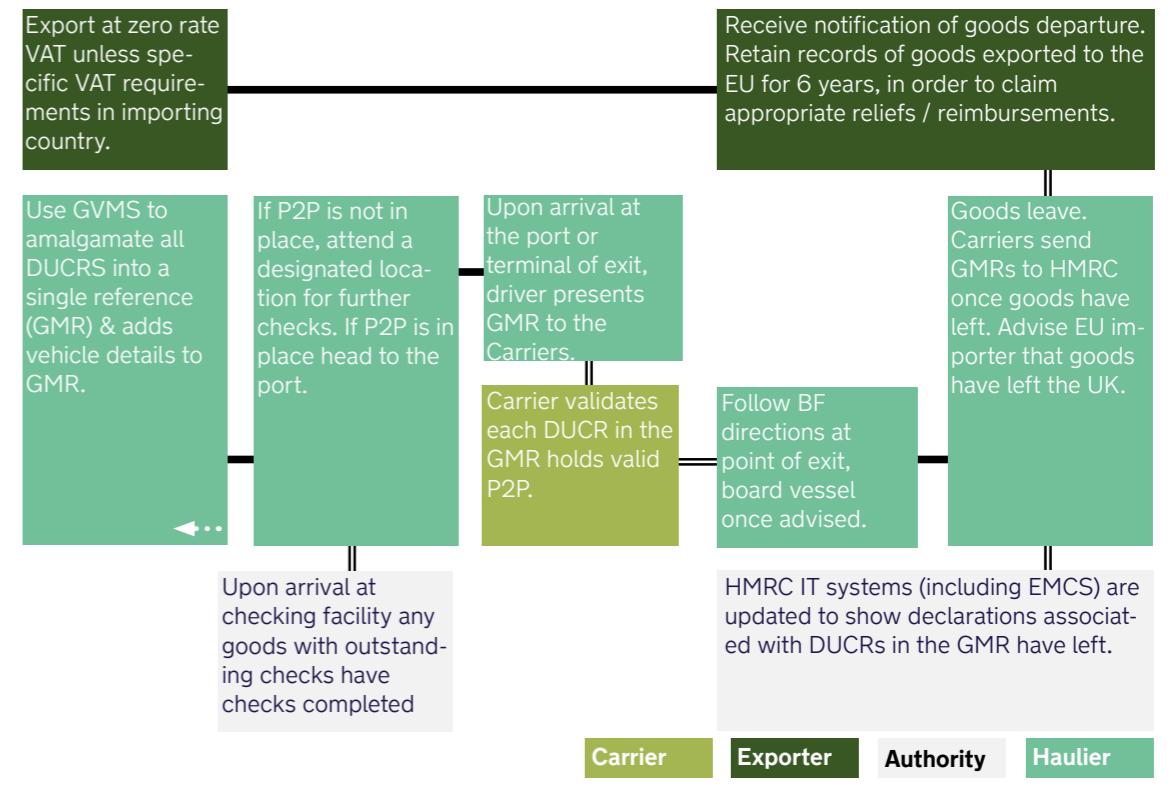
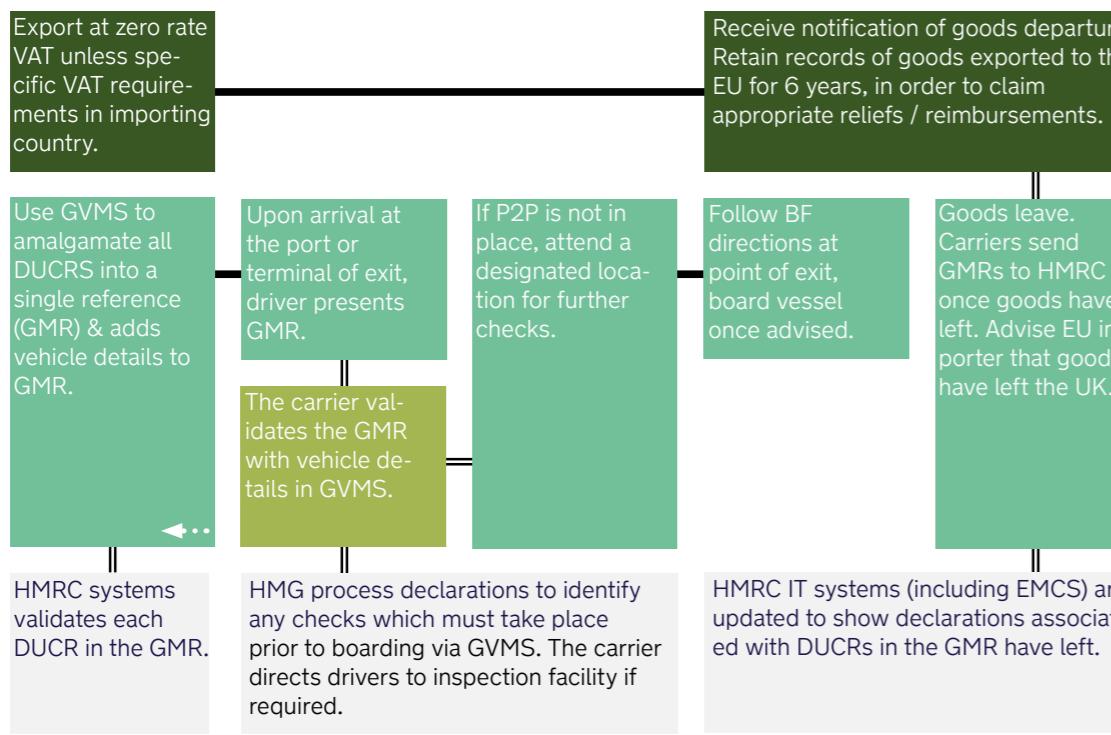
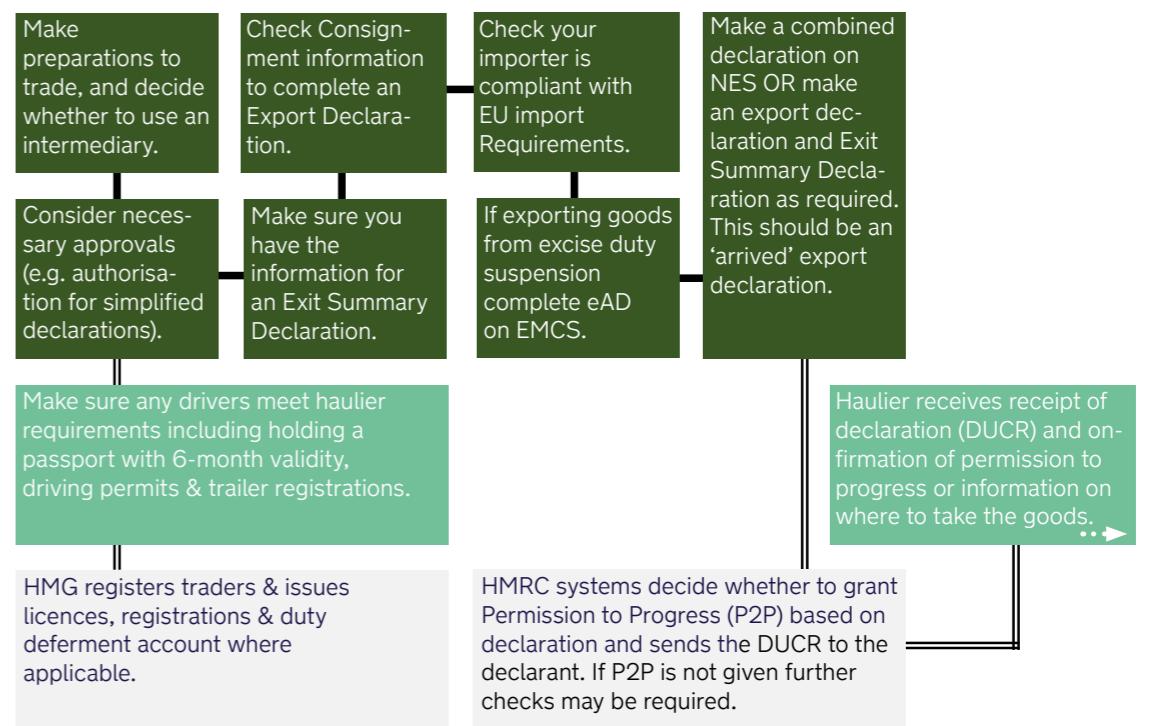


## 2.1.7 Core Export Process Maps

### 2.1.7 Process Map: Standard Export at GVMS Locations



### 2.1.7 Process Map:-Arrived Export at GVMS Locations



**Carrier      Exporter      Authority      Haulier**



### 2.1.7 Process Map: Export at non GVMS controlled locations



## 2.2 Exporting: Additional Requirements

### 2.2.1 Overview

Certain goods may require additional processes or may be subject to restrictions. This should be identified before exporting goods. This Section describes the additional steps and checks users will face when exporting the following goods:

#### (2.2.2) Goods covered by International Conventions / Commitments

- Endangered Species of Wild Fauna and Flora (CITES)
- Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)
- Rough diamonds (Kimberley Process)
- Temporary export of non-perishables (ATA Carnets)

#### (2.2.3) Goods subject to Sanitary and Phytosanitary Controls

- Animal products (Products of Animal Origin and Animal By-Products)
- Additional requirements for fishery products and live bivalve molluscs
- High-Risk Food and Feed Not of Animal Origin (HRFNAO)
- Live animals and germinal products
- Live aquatic animals for aquaculture and ornamental purposes
- Equines
- Plants and Plant Products

#### (2.2.4) Goods with Specific Customs Requirements

- Excise goods

#### (2.2.5) Other Goods including Strategic Exports

- Bottled water
- Chemicals
- Plant Protection Products (Pesticides)
- Drug precursor chemicals
- Firearms
- Veterinary Medicines
- Waste
- Timber
- Medicines, medical radioisotopes, clinical trial supplies, controlled drugs, Substances Of Human Origin
- Cultural objects
- Strategic export controls
- Temporary export restrictions



## 2.2.2 Goods Covered by International Conventions / Commitments

### Endangered Species of Wild Fauna and Flora (CITES)

#### Requirements

Since January 2021, species covered by the Convention for the International Trade in Endangered Species and listed in the Wildlife Trade Regulations are subject to new export requirements.

This requires listed species and their parts or derivatives to:

- be accompanied by valid CITES documentation, such as an export permit from GB and an import permit from the exporting country.
- leave GB via a CITES-designated point of entry

Species covered by CITES are listed in the EU under [one of four Annexes to the Wildlife Trade Regulations](#), according to the degree of protection that each species needs. The exact import controls that apply are determined by the Annex the species are listed in.

Movements of species controlled under CITES between GB and the EU comply with the same arrangements as those in place for movement between the UK and non-EU countries.

Traders can check whether the species they are looking to export is listed under the CITES appendices [online](#), as well as through [Species+](#).

Further guidance is available [online](#).

CITES permit applications are processed by the Animal and Plant Health Agency (APHA). Most permits are processed within 15 working days, but can take up to 30 days. Permit forms for import and export, as well as application guidance, are available [here](#).

There are some specific exemptions to these requirements, and applicants are encouraged to contact APHA prior to making an application.

#### Location of checks

Exports of CITES-listed specimens need to exit GB and enter the EU via a CITES-designated point of entry/exit. A list of GB CITES-designated points of entry/exit is available [online](#). Exporters are advised to check the CITES requirements of the importing country with the EU importer.

The exporter or their representatives need to present the relevant documentation (i.e. import/export permit) to Border Force for endorsement upon exit from GB. Both the export and import permit/notification also be inspected and endorsed by a customs officer upon entry to the EU.

Exporters should note that there are criminal offences associated with moving or trading CITES specimens-controlled species without a valid permit or certificate.

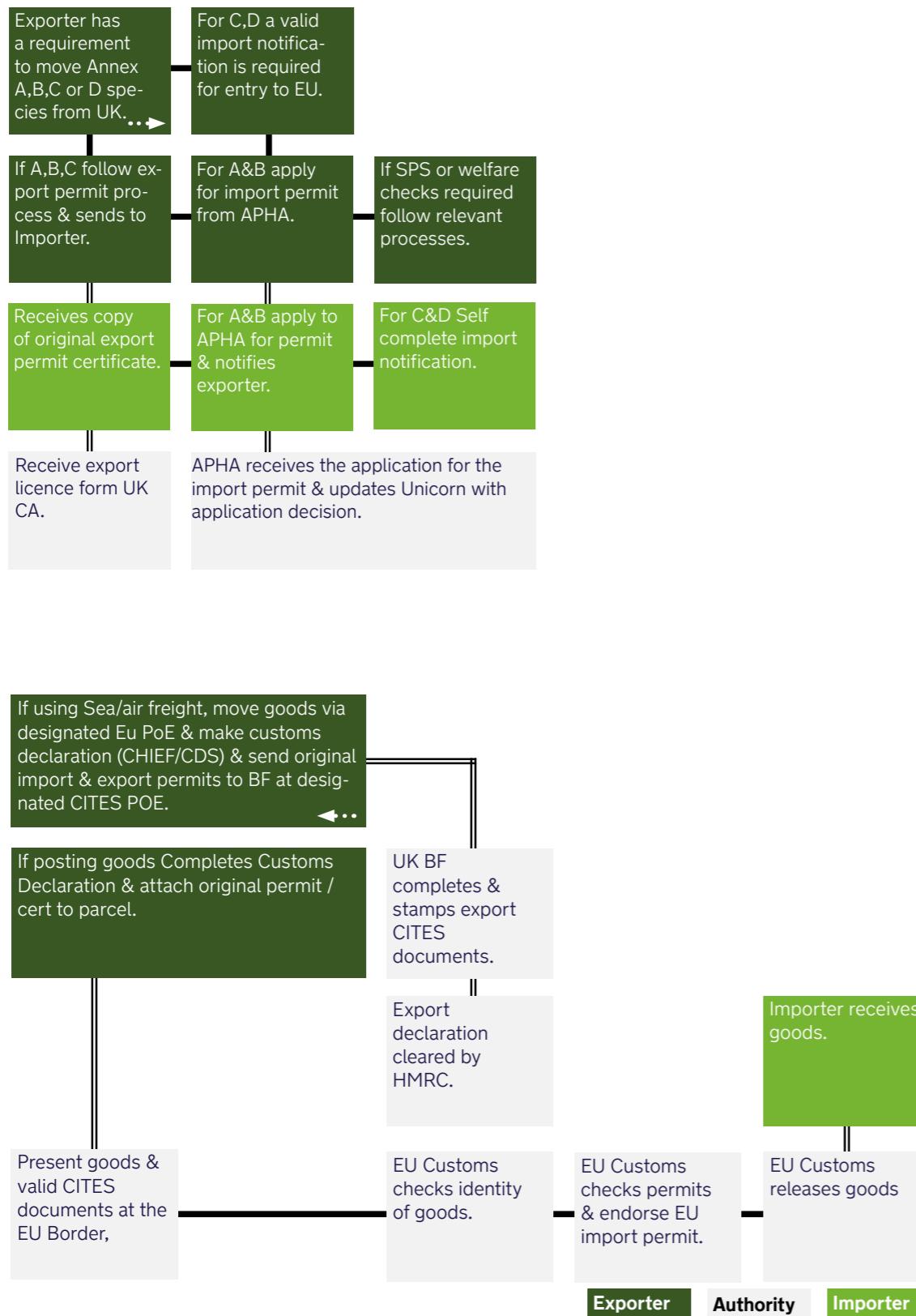
Exporters contravening these requirements could be liable to a prison sentence of up to 7 years, an unlimited fine, or both.

#### Additional Welfare and Sanitary and Phytosanitary requirements

Exports of live animals, animal products or controlled plants listed under CITES may also be subject to separate welfare or sanitary and phytosanitary controls as detailed elsewhere in this document. These may require additional documentation and further restrict which point of entry/exit can be used (e.g. established points of entry/exit with a Border Control Post for live animals).



#### 4.2.2 Process Map: CITES-listed Goods



#### Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)

##### Requirements

Export of hydrofluorocarbons (HFCs) - the main type of fluorinated greenhouse gas (F-Gas) - and ozone depleting substances (ODS) or products/equipment containing such gases are subject to GB export controls.

This covers all categories of HFCs listed in Annex I, II, III of the [F-Gas Regulation](#) and all categories of ODS listed in Annex I of the [ODS Regulation](#).

The Environment Agency are administering the following GB HFC and ODS systems on behalf of England, Scotland and Wales, subject to receiving the direction of the Scottish and Welsh Governments, from the end of the transition period.

For HFCs, the GB exporter must have an EORI number and be registered on the GB HFC system; there are no requirements for quota on exports. The EU importer must be registered on the EU HFC registry and have sufficient quota allocated/quota authorisations to cover the imported quantities. Quota is allocated to businesses annually by the EU Commission.

For ODS, the GB exporter must have a GB EORI number, be registered on the GB ODS licensing and quota systems and must obtain an ODS export licence to cover the exported quantities. Likewise, the EU importer must be registered on the EU ODS licensing and quota systems and must obtain an ODS import licence and quota to cover the imported quantities. Quota is allocated to businesses annually by the EU Commission.

##### Systems

For HFC, exporters need to register on the GB HFC registry [online](#).

For ODS, exporters need to register on the GB [ODS licensing system](#) and [ODS quota registry](#) (both available online).

##### Location of checks

HFCs and ODS can leave GB and enter the EU through any point of entry

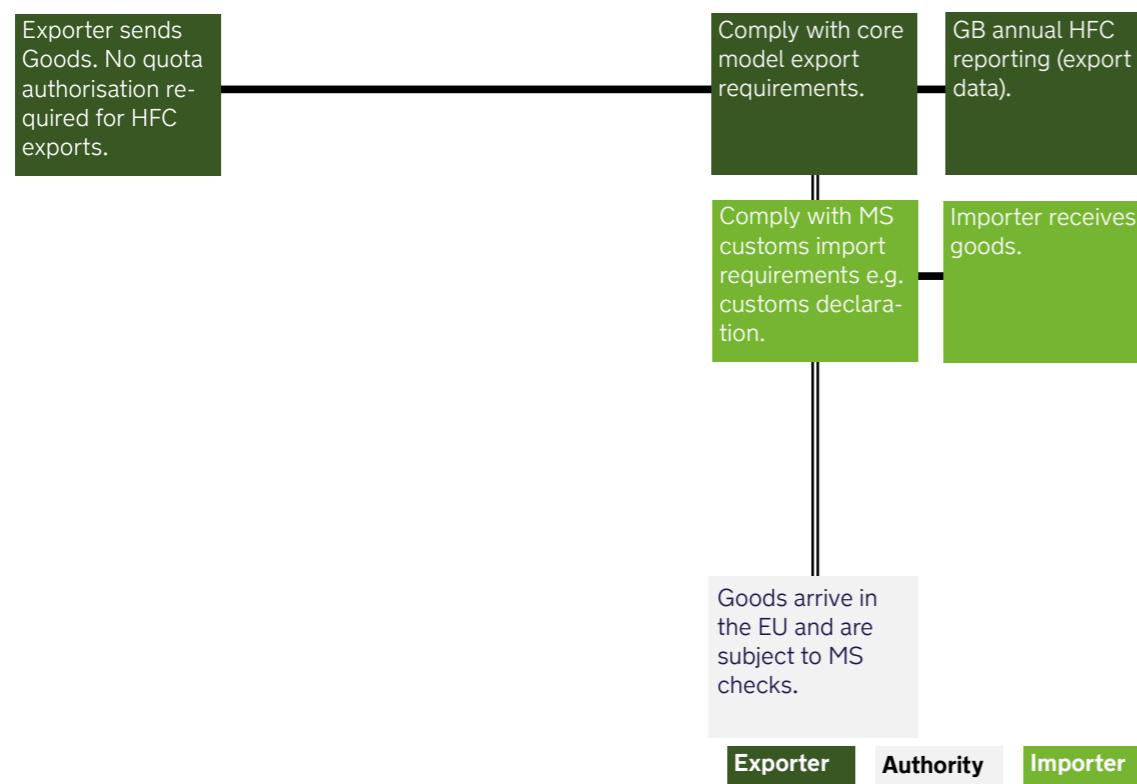
Since January 2021, third country checks apply to GB exports of HFCs and ODS on entry into the EU. Details of border checks will be dependent on individual EU member state processes and the EU exporter should be able to provide context and guidance.

EU Member State customs authorities may perform verification on the import declaration against the EU HFC Registry to check that the EU importer has sufficient quota/authorisations.

EU Member State customs authorities may perform verification against the EU ODS Licensing System to check that the consignment has a valid ODS import licence and check there is an import customs declaration.



#### 4.2.2 Process Map: F-GAS



#### Rough Diamonds (Kimberley Process)

Rough diamonds are diamonds that are unworked or simply sawn, cleaved or bruted and fall under the relevant trade tariff commodity codes – 7102.1000 (unsorted rough diamonds), 7102.2100 (industrial rough diamonds) and 7102.3100 (non-industrial rough diamonds).

The framework that regulates the international trade in rough diamonds – the Kimberley Process (KP) – will continue to apply in the UK from 1 January 2021.

Although the UK is no longer represented by the EU in the KP, the UK has secured independent KP participation. This means that exporting rough diamonds to the EU will be the same as for other KP participants. Exporting to non-KP participants is prohibited.

The Government Diamond Office (GDO) implements the KP in the UK.

Traders who plan to export rough diamonds from GB to the EU need to apply to the GDO for a UK KP certificate. Further details can be found on the [GDO webpage](#).

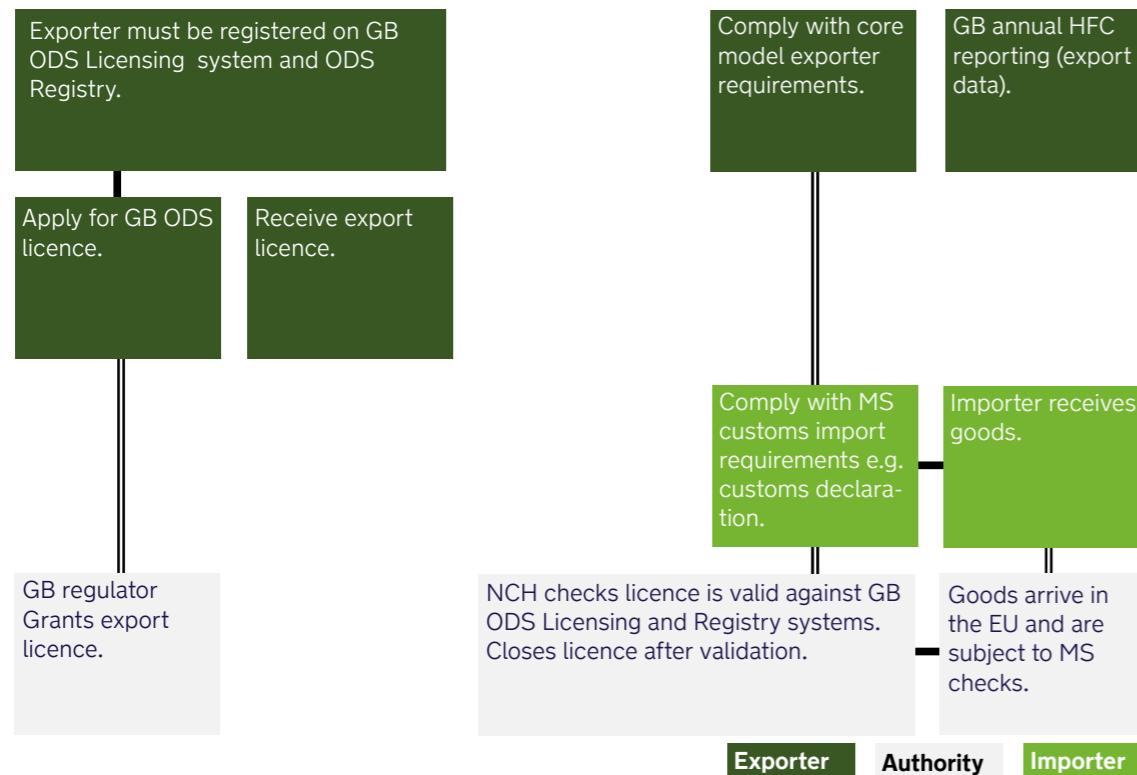
##### Requirements

All rough diamond exports from GB to the EU need an accompanying KP certificate issued by the GDO and exported in a sealed, tamper-proof container. This certificate must be supplied to HMRC's National Clearance Hub, alongside the customs supporting documents. The certificate must also be presented to Border Force for verification and endorsement.

Exports may be subject to physical inspection by the GDO to verify that the contents of the consignment match the application provided by the exporter for the issue of a KP certificate.

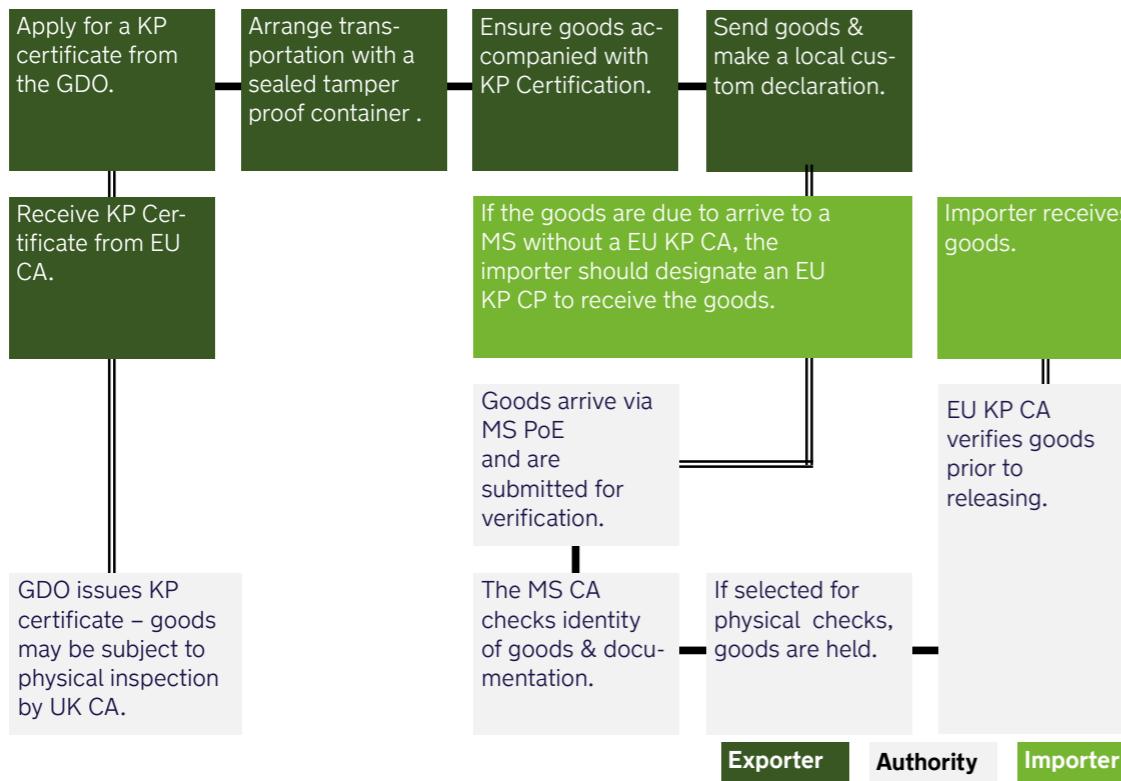
Rough diamonds which are exported or brought to a place of export without a validated KP certificate are liable to seizure.

#### 4.2.2 Process Map: ODS





#### 4.2.2 Process Map: Rough Diamonds



#### ATA Carnets

The ATA Carnet is an international customs document that can be used by private travellers and businesses in over 70 different countries around the world. The Carnet allows non-perishable goods to be temporarily moved between countries without the payment of customs charges. An ATA Carnet is valid for one year from date of issue.

##### Using a Carnet

- Simplifies customs clearance of goods in exporting and importing countries by replacing customs documents that would normally be required.
- Provides a financial security for customs charges potentially due on the goods.
- Helps to overcome language barriers and having to complete unfamiliar customs forms.

Countries have their own rules about what goods can be brought in with an ATA Carnet, but it can be used for things like:

- Samples to show at trade fairs or sales meetings.
- Publicity materials.
- Recorded film and audio.
- Equipment needed for work like laptops, cameras or sound equipment.
- Goods for educational, scientific or cultural purposes.
- Sports goods.

ATA Carnets do not exempt the holders from obtaining necessary export licences or permits.

The previous process for ATA Carnets with convention countries outside the EU applies to relevant imports and exports with the EU following the end of the transition period. Following January 2021, ATA Carnets are one of the options available to both businesses and individuals when temporarily moving goods between the UK and EU countries. Detailed guidance is available [here](#).

##### Transport options

Traders applying for a Carnet via the Chamber of Commerce are provided with guidance and instructions.

Traders can also contact the HMRC imports/exports helpline or visit [GOV.UK](#), when planning their journey. The general helpline will provide traders with a contact number for customs at the designated port or airport, and traders can check whether an officer will be available to physically wet stamp their Carnet. HMRC can advise traders of alternative arrangements if necessary.

If the goods are moved/carried in their baggage, they should be presented to a customs official in the red channel.

## Requirements

The ATA Carnet holder must make sure that:

- The Carnet is presented to customs for endorsement each time the goods enter or leave a customs territory. This is currently a manual, paper-based process.
  - They present the Carnet and the goods when requested by customs.

## Applying for an ATA Carnet

Traders need to apply for a Carnet online using the London Chamber of Commerce & Industry eATA Carnet system [here](#) or by post.

For more information, traders can contact:

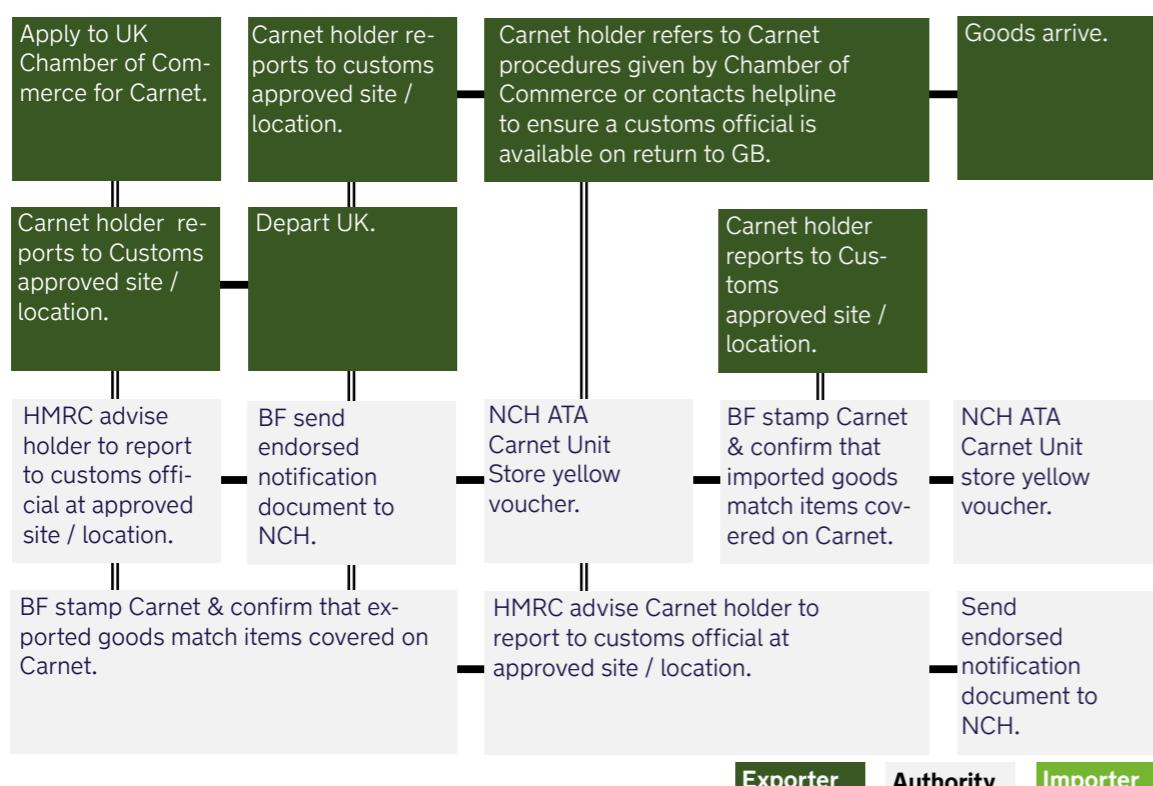
National ATA Carnet Unit

Ralli Quays, 3 Stanley Street, Salford, M60 9LA  
Telephone: 0300 322 7064  
Email: [atacarnetunit@hmrc.gov.uk](mailto:atacarnetunit@hmrc.gov.uk)

The London Chamber of Commerce and Industry

33 Queen Street, London, EC4R 1AP  
Telephone: +44 (0)207 248 4444 or +44 (0)207 203 1856  
Website: [London Chamber of Commerce and Industry](#)

## 2.2.2 Process Map: ATA Carnets



## **2.2.3 Goods Subject to Sanitary and Phytosanitary Controls**

## **Key definitions for traders**

the exports of animal products

the exports of animal products, fishery products and live bivalve molluscs, high-risk food and feed not of animal origin (HRFNAO), live animals, live aquatic animals for aquaculture and ornamental purposes, and plants and plant products from GB to the EU.

These controls include the requirements for:

- EU import pre-notifications
  - Certification (such as a health certificate or Phytosanitary Certificate)
  - Documentary, identity and physical checks at the EU border or inland
  - Entry via an EU BCP

An **import pre-notification** refers to the means by which importers provide advance notice to relevant regulatory bodies of a consignment's arrival into the EU. This is typically a standardised import notification form that requires the importer to provide details regarding the consignment, such as the consignment's country of origin, place of destination, the specific species/product and general details for the importer, exporter and transporter. This is submitted by the importer in advance of the consignment's arrival to the relevant regulatory body for that commodity.

A **health certificate** refers to an official document that confirms the product meets the health requirements of the destination country. This is required to accompany the consignment during its passage. It is the responsibility of the exporter to secure this from the country of origin's relevant competent authority. Different products require different details from the exporter regarding the consignment, though this generally includes details of the country of origin, place of destination, and nature of transport, as well as a health attestation of the consignment. For products of animal origin and live animals, for instance, this requires the consignment to be inspected by an Official Veterinarian in order to verify that the consignment's contents meet the health requirements of the destination country. An individual health certificate is required for each species/type of product. Therefore, a single import may consist of multiple consignments that each require multiple health certificates.

A **documentary check** is an examination of official certifications, attestations and other commercial documents that are required to accompany a consignment.

An **identity check** entails the visual inspection of a consignment in order to verify its content and labelling corresponds to the information provided in accompanying documentation.

A **physical check** entails a check on the goods to verify that they are compliant with the sanitary and phytosanitary import requirements for the EU. This includes, as appropriate, checks on the consignment's packaging, means of transport and labelling. Temperature sampling for analysis, laboratory testing or diagnosis may also be required.



**Entry via an EU BCP** refers to the requirement for certain goods to enter the EU via specific points of entry that are equipped to perform checks on specified goods.

A BCP is an inspection post designated and approved in line with that country's relevant legislation for carrying out checks on animals, animal products, plants and RoW-originating HRFNAO arriving from GB. These checks are carried out to protect animal, plant and public health. The commodities that BCPs are equipped to process will differ between BCPs. Therefore, it is the responsibility of the importing/exporting parties to ensure that their goods are routed via an appropriate EU BCP; importers are typically required to notify the relevant BCP of the goods arrival as part of the pre-notification process.

#### **Returning rejected goods from the EU**

Where exported goods are subject to controls, documentary verification, authorised licences or permits, or checks upon entry to the EU, and are rejected from entering the EU, these returning commodities may need to meet UK regulatory requirements before they can re-enter the UK and regain UK free circulation status. Traders need to submit a full Customs Declaration on return to the UK and follow those goods' specific regulatory requirements, as detailed in this Section.

For goods subject to agrifood or environmental legislation, check the Defra [guidance from 1 January 2021](#).

#### **Groupage exports – goods subject to agrifood or environmental legislation**

A groupage export in reference to goods subject to agrifood or environmental legislation is an export where:

- a) Multiple product lines of the same commodity type are grouped under a single health certificate to export as a single consignment.
- b) Multiple quantities of the same commodity type (e.g. fish products) potentially from several sources are grouped into the same container. It may be possible to export these as a single consignment covered by a single health certificate or as a mixed load (containing several consignments).
- c) Multiple different commodity types (e.g. dairy products and meat products) are grouped in a single container.

#### **Defra's Groupage Export Facilitation Scheme (GEFS)**

Defra have developed a new scheme known as the Groupage Export Facilitation Scheme (GEFS) which is designed to facilitate the export of certain commodities with complex but stable supply chains for use at the end of the transition period.

Guidance on GEFS was published in June 2020 and is available [online](#). The scheme is open for applications, please see the guidance for details on how to apply.

#### **Exports to EEA/EFTA countries**

For more information on the processes for exporting live animals and products of animal origin to EFTA countries as well as Greenland and the Faroe Islands, exporters should contact the relevant competent authority to understand any specific rules that will apply. The processes for exporting plants and plant products to the EU outlined in the Border Operating Model also apply to Switzerland and Liechtenstein.

#### **Marketing standards**

Changes will apply to the rules on marketing standards for exports of:

- Fruits and vegetables;
- Hops;
- Beef and veal;
- Eggs;
- Hatching eggs and chicks; and
- Poultry meat.

Since 01 January 2021, exports of these products to the EU need to meet third country requirements. Full details of the marketing standards that will apply to specific products are available [online](#).

#### **Goods subject to prohibitions and restrictions**

Certain products are subject to prohibitions and restrictions and are not be permitted for export to the EU. Products in this category are online at:

<https://www.gov.uk/guidance/exporting-animals-and-animal-products-to-the-eu-from-1-january-2021>

<https://www.gov.uk/guidance/export-composite-food-products-to-the-eu-from-1-january-2021>

<https://www.gov.uk/guidance/export-groups-of-products-of-animal-origin-to-the-eu-from-1-january-2021>



## Animal products (Products of Animal Origin and Animal By-Products)

Following January 2021, **Products of Animal Origin (POAO) and Animal By-Products not intended for human consumption (ABP)** being exported from GB to the EU are subject to EU import controls in line with goods exported from the Rest of the World.

This includes the requirement for:

- Goods to be accompanied by a health certificate or other official documentation in order to undergo documentary checks.
- EU import pre-notifications submitted by the importer at least one working day in advance of arrival for certain products.
- Entry via a suitable BCP in order to undergo documentary, identity and physical checks at the border for certain products.

Following 21 April 2021, the rules for the certification of composite products, including which composite products require a health certificate, have changed. Further details on these will be published in due course. Exporters should check if the CN code for their product is listed in [Regulation 2019/2007](#) to find out if the POAO or ABP must meet the above requirements.

All goods need to be accompanied by a health certificate or other official documentation. Exporters need to contact APHA to obtain the appropriate health certificate which must be filled out by an Official Veterinarian or Official Inspector on inspection of the consignment. Food Competent Certifying Officers, who are usually local authority Environmental Health Officers, can sign for seafood. The original health certificate or other official document must be physically presented at the BCP on arrival in the EU.

Exporters can apply for their health certificates on EHC Online and further information on health certificates can be found [here](#).

EHC Online is a digital online application service for applying for export health certificates for live animals and products of animal origin. The service was developed by DEFRA and APHA, and will be owned and run by APHA

If no health certificate currently exists for the country of destination, the GB exporter must confirm the Member State-specific import conditions with their importer and contact CITC for any licensing or documentation where applicable. Contact details for CITC can be found [here](#).

Where animal products need to enter the EU via a Border Control Post (BCP) the BCP must be designated for that commodity in order for the goods to be checked.

Products of animal origin, aside from certain composite products, must be dispatched to the EU via an appropriately approved establishment that has been listed for export purposes by the EU. More details on approved establishments are available [online](#). The listing of relevant establishments will happen automatically unless they opt out.

EU importer need to submit pre-notifications to the relevant BCP via TRACES NT. This needs to be done at least one working day in advance of the goods' arrival, although EU legislation permits a reduction to four hours if there are logistical constraints

### **Additional Requirements for Marine-Caught Fish and CITES-listed goods**

Exports of marine-caught fish, fishery products and some types of shellfish also need to meet Catch Certificate requirements as detailed in **additional requirements for fishery products and live bivalve molluscs**.

Exports of food products made from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, also need to meet CITES-related requirements as detailed for CITES goods in **Section 2.2.2**. These include the requirement for relevant UKWTR export permits from APHA and EUWTR import permit issued by the competent authority of country of destination.

### **Systems**

EU importers need to register for TRACES NT.

### **Location of checks**

Animal products need to enter the EU via an appropriately designated BCP in order for the goods to be checked. A list of current BCPs and the commodities they accept is available [here](#).

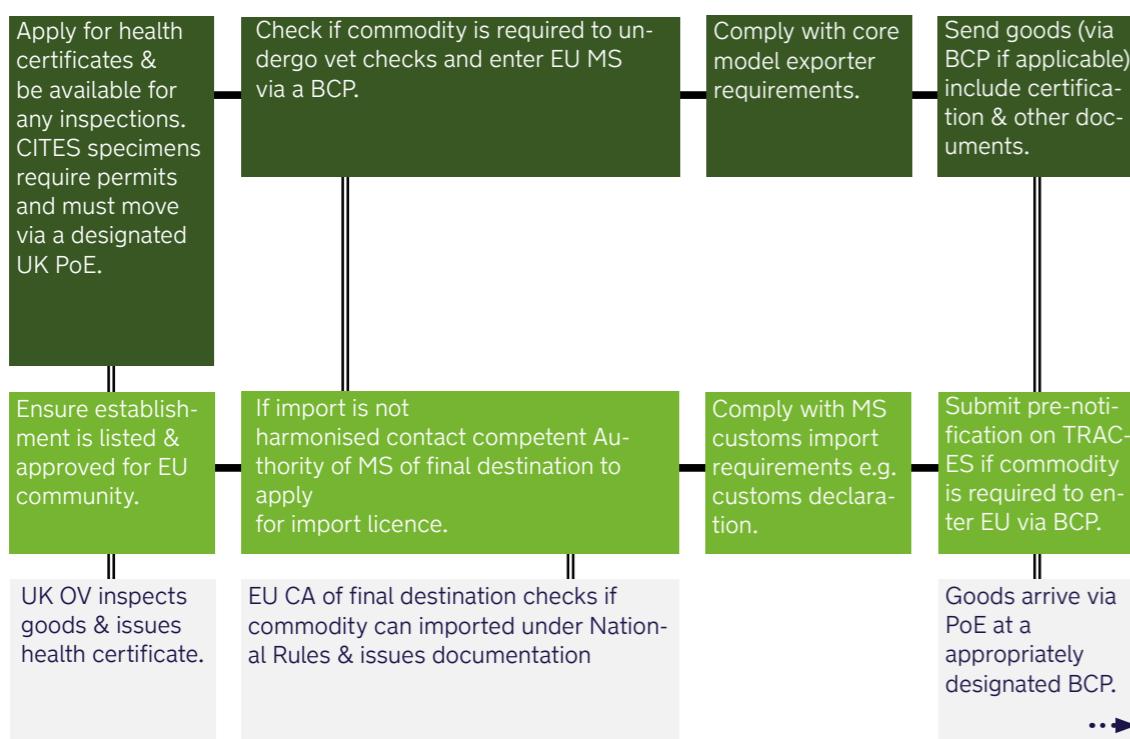
Upon arrival at the BCP, all goods are subject to documentary and identity checks. This entails examination of the official certifications, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation. Goods may also be subject to physical checks. There are no outbound checks on animal products for sanitary and phytosanitary purposes.

### **Additional requirements for organic goods**

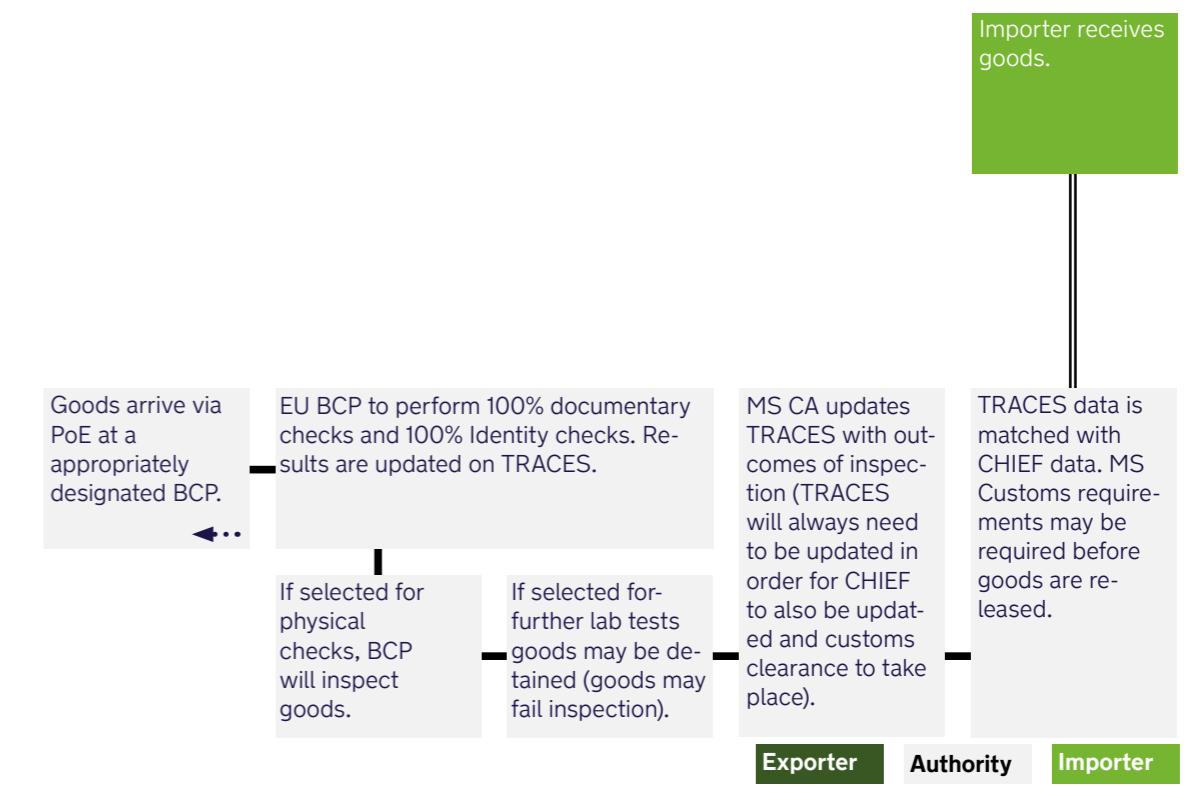
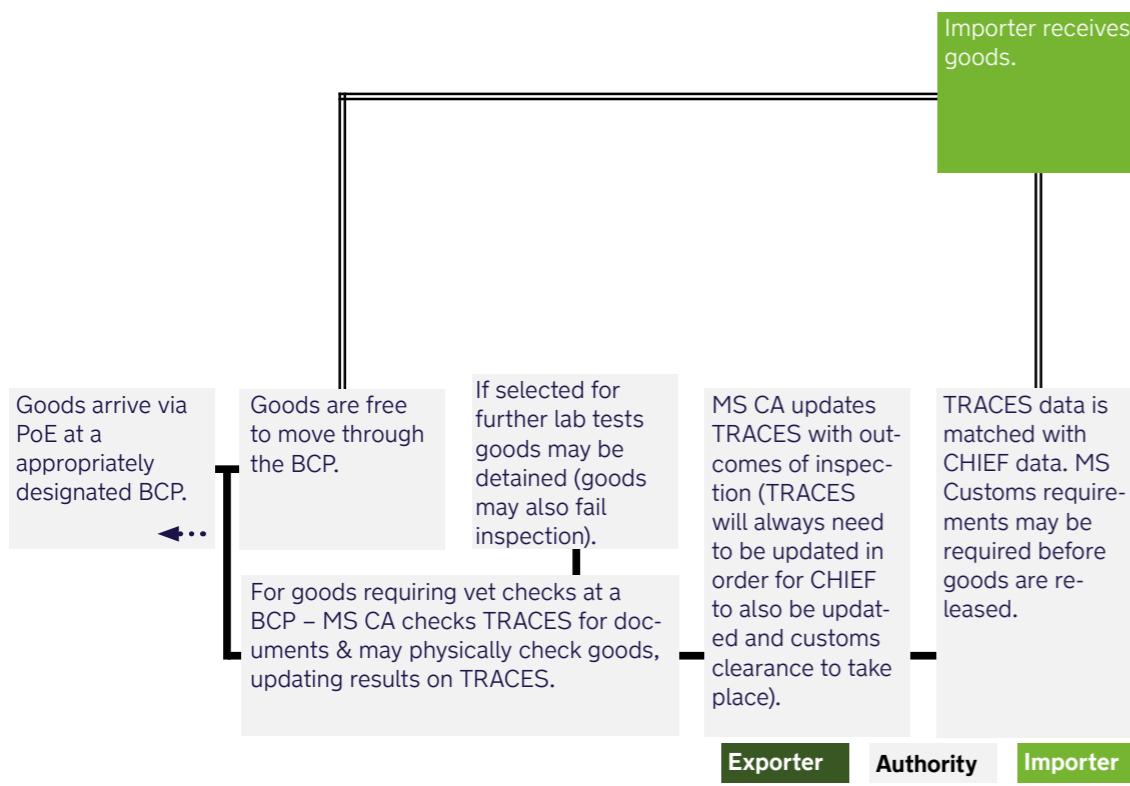
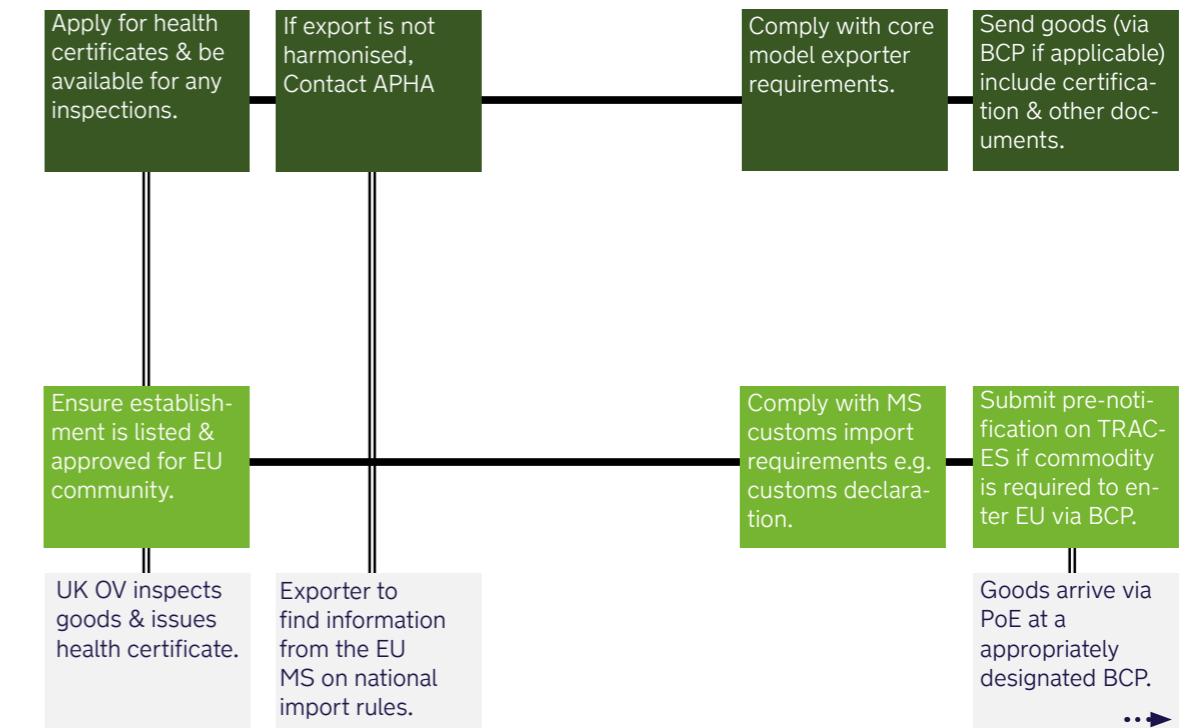
Since 01 January 2021, requirements apply to exports of organic goods from GB to the EU, including the requirement for goods to be accompanied by a Certificate of Inspection (Col). Full details of requirements that apply are available [online](#).



#### 4.2.3 Process Map: Animal By-Products



#### 4.2.3 Process Map: POAO





## Additional requirements for fishery products and live bivalve molluscs for human consumption

### Requirements

In line with rules for products of animal origin (POAO), new export requirements apply to fish and shellfish that have been landed into GB and are exported as animal products (e.g. containerised fish, fish packaged for the final consumer) following January 2021 – see **Section 2.2.3**.

Live fish, live crustaceans and live bivalve molluscs (LBM) within the scope of POAO are also subject to EU import controls, applying to animal products as listed under **2.2.3**. This includes the requirement for a health certificate, import pre-notifications by the importer and entry via a Border Control Post. There are different rules for direct landings of fresh fish, which are described below.

In 2021, the EU amended the new health certificate for aquaculture animals to the effect that Live Bivalve Molluscs destined for purification in depuration centres in the EU (i.e. animals harvested from Class B areas) can no longer be exported.

Separate controls under food safety and compliance (SPS) and under illegal, unreported and unregulated (IUU) fishing controls apply, although both may make reference to prior/pre-notification and certificates, these are not the same requirements and both need to be provided and complied with.

Exports of most marine-caught fish and some shellfish (crustaceans) need a validated Catch Certificate and any other relevant IUU documentation to be sent to the importing competent authority prior to the goods' arrival.

Fish exporters must ensure that fishing vessels in their supply chain have been registered for inspection by their Local Authorities for hygiene regulations compliance.

### Sanitary and phytosanitary requirements

All fish and shellfish, and their products, being exported from GB to EU, are subject to sanitary and phytosanitary EU import controls, including health certification, as applicable to animal products and live animals aside from some direct landings. This includes the requirement for:

- Goods to be accompanied by a [health certificate](#).
- EU import pre-notifications must be submitted by the EU importer at least one working day in advance of arrival
- Entry to the EU via a BCP in order for goods to undergo documentary, identity and physical checks.

A health certificate is an official document that confirms the export meets the health requirements of the destination country. The exporter needs to contact APHA to obtain the appropriate health certificate for exports of fish as animal products, which must be completed and issued by a Certifying Officer on inspection of the consignment, if they can be satisfied that the requirements have been met.

The original health certificate must be physically presented at the BCP on arrival in the EU.

Exporters can apply for their health certificates via the Export Health Certificates Online (EHC Online) system and further information on EHCs can be found [online](#).

If the movement is not an EU harmonised import (i.e. if no model health certificate is available from the EU for the goods being transported), the EU importers need to confirm the appropriate import requirements for the specific consignment with their Competent Authority, and, inform the GB exporter. Contact details for CITA can be found [here](#).

There are two different EU health certificates for exports of fish as animal products from GB to the EU. One of these is specifically for use when exporting fish as animal products that have been landed into GB by EU-flagged fishing vessels. This health certificate does not require the fish to be exported via an approved establishment listed with the EU for export purposes. The other health certificate is for fish landed by all other vessels (including GB vessels) and requires export via an approved establishment

The EU importers need to submit pre-notifications to the relevant BCP via TRACES NT. This will need to be done at least one working day in advance of the goods' arrival, although EU legislation permits a reduction to four hours if there are logistical constraints.

There are different rules for direct landings, with no health certification being required for direct landings of fresh (i.e. primary processed) fish landing into a port designated under the EU's IUU regulation.

All current POAO EHCs, which have been used by exporters since 01 January 2021 are being updated. Following 15 January 2022 the EU's Animal Health Regulations now apply, as a result exporters need to use new EHCs. The current EHCs have been removed from EHC online following 15 January 2022.

### Exceptions

Exports of live fish, molluscs and crustaceans exported for aquaculture and ornamental purposes (including live shellfish for purification (depuration)) will also be subject to new export controls as detailed in [live aquatic animals for aquaculture and ornamental purposes](#).

Live aquatic animals - where intended for and fit for direct consumption by the final consumer – such as live oysters and mussels (if from Class A waters or depurated), crabs and lobster – are classed as animal products and not as live animals; therefore, these will be subject to controls applying to animal products rather than live animals. Live Bivalve Molluscs (LBMs) are subject to circumstantial rules, only those that are deemed ready for human consumption can be certified as products of animal origin. Exporters should [contact APHA](#) for more information where unsure of the requirements that apply to their trade.

### IUU Requirements

Separately, exports of most UK marine-caught fish and some shellfish (crustaceans) will need to be accompanied by a Catch Certificate and other relevant IUU documentation (e.g. processing statements and/or evidence of storage). Catch Certificates are official documents that prove any marine-caught fish (and crustaceans) have been caught legally. These are issued by the Marine Management Organisation and will need to be applied for and secured by the GB exporter. The exporter will need to create a Catch Certificate [online](#).



Exports of non-marine-caught fish (e.g. freshwater fish and shellfish) and certain exempt marine species that includes mussels, cockles, oysters, scallops, fish fry or larvae) are not subject to Catch Certificate requirements.

There are additional rules that apply for the direct landing of fish, as outlined later in this Section.

#### **Direct landings of fishing vessels**

Direct landings of fresh fish (fish that has undergone primary processing at sea, such as de-heading) from hygiene regulation (853/2004) registered vessels, may be landed into an EU port designated under IUU regulation instead of a BCP and do not require a health certificate.

Direct landings into the EU from local authority food approved freezer, factory or reefer vessels of fishery products that have undergone secondary processing, such as freezing or wrapping, need to be accompanied by a Captain's Certificate, signed by an APHA designated captain, rather than an EHC or LBM health certificate, and presented to a BCP for checks.

Details on how to do this are available [online](#).

In addition to a Catch Certificate, if a UK registered fishing vessel wishes to land its catch directly into an EU port, that port must also be appropriately designated for Third Country Landings and the vessel must give at least 4 hours notice to the EU competent authority for fresh fish or 72 hours for frozen fish. The vessel must also submit:

- a prior notification document,
- a pre-landing document for the fish that is being landed,
- the relevant PSC1 and PSC2 forms.

If a vessel is over 12m in length it must also correctly complete and submit its electronic logbook in accordance with UK regulations.

They also need to send the completed Catch Certificate and logbook data via the Electronic Reporting System.

#### **Additional requirements for endangered species listed under CITES**

Exports of fish species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, also need to meet CITES-related requirements as detailed for CITES goods in **Section 2.2.2**. These include the requirement for relevant UKWTR export permits from APHA and EUWTR import permit issued by the competent authority of the country of destination.

#### **Systems**

EU importers need to register for TRACES NT.

#### **Locations of checks**

Other than direct landings referenced above, exports of fish and shellfish as animal products and live aquatic animals need to enter the EU via a suitable BCP. Exports of containerised fish or live animals that qualify as POAO, or direct landings of frozen or secondary processed fish from local authority approved vessels, also need to enter the EU at a suitable BCP for goods to be checked. Following arrival at the BCP, goods will be subject to documentary, identity and physical checks. Goods may also be sampled for laboratory testing.

A list of current BCPs and the commodities they accept is available [online](#).

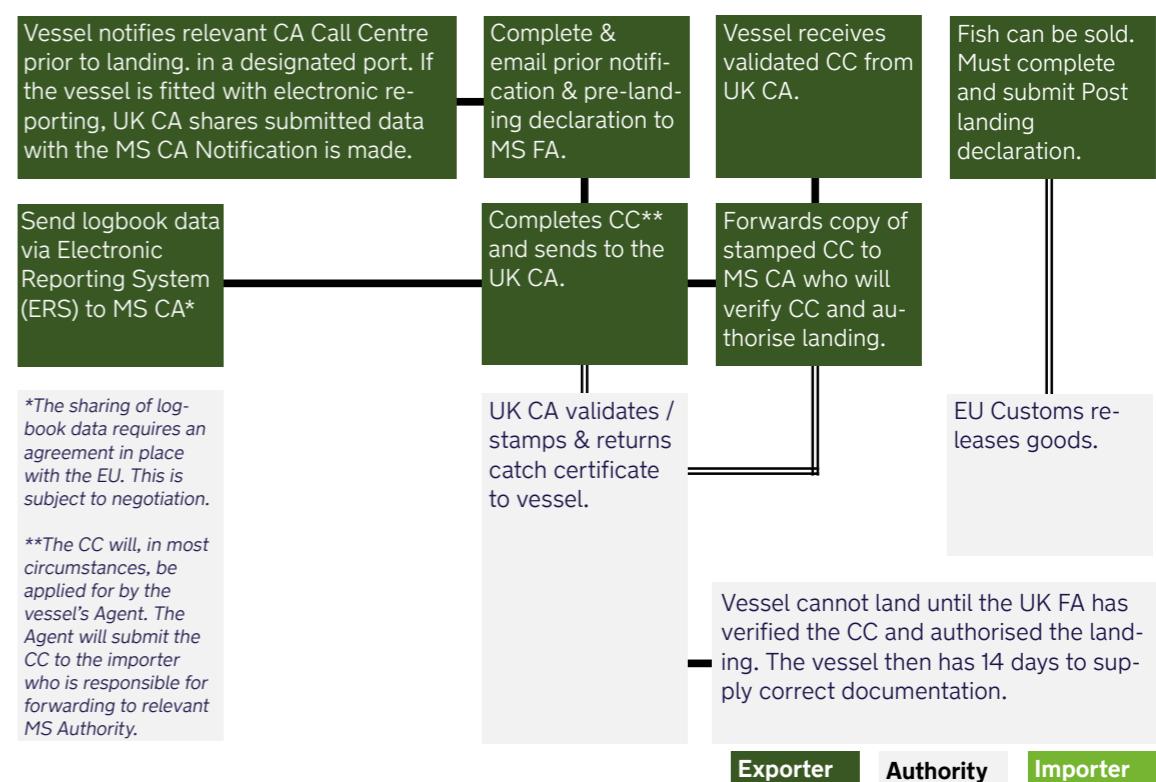
These goods are subject to 100% documentary and identity checks. These entail examination of the official certification, attestations and other commercial documents that are required to accompany the consignment. The Competent Authority will also check the catch certificate, and further verifications on this, and other IUU documentation, may be required.

A certain percentage of consignments are subject to physical checks. The level of these checks is set-out in EU legislation.

An identity check entails a visual inspection to verify the certified seal or content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, the sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules.

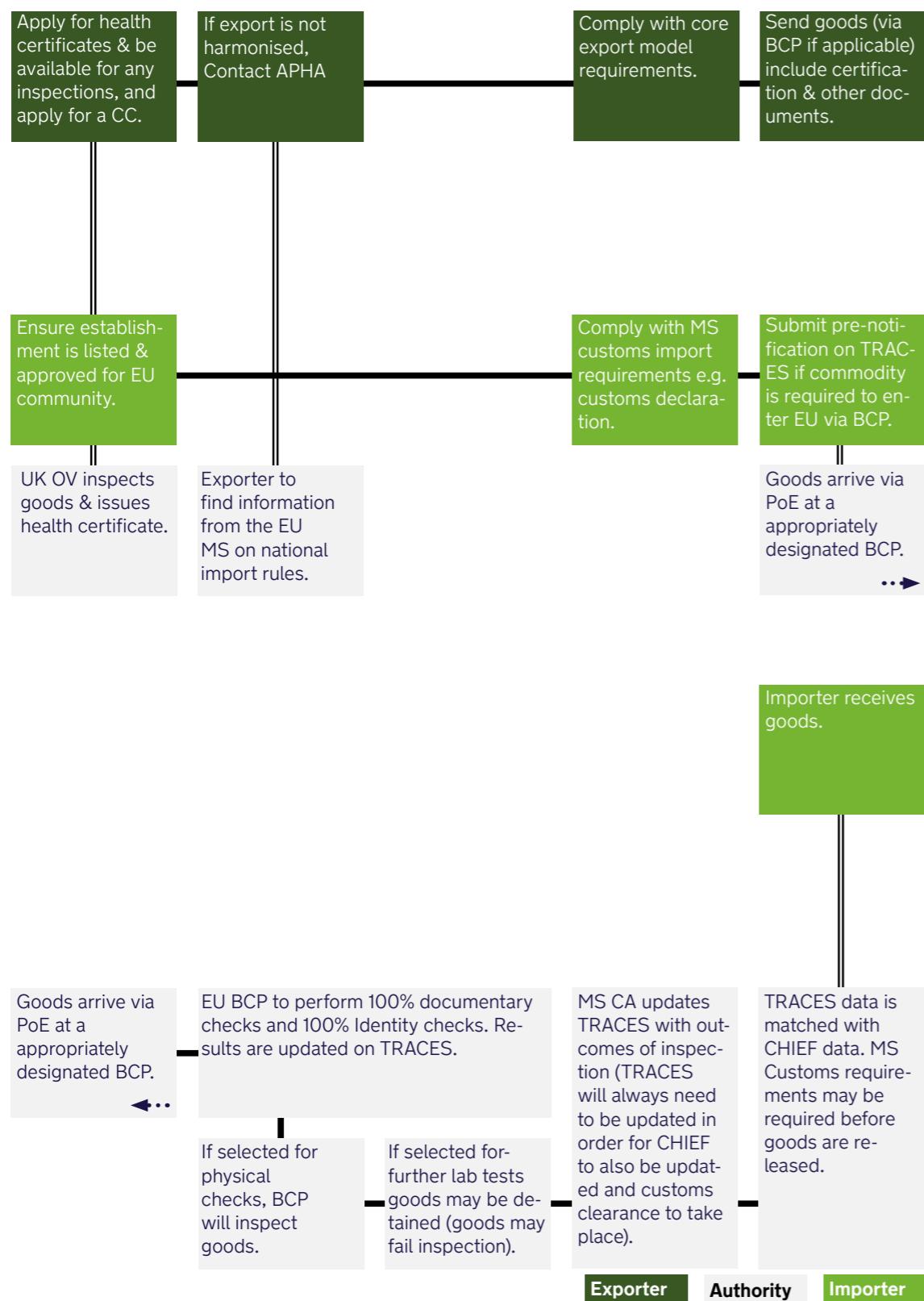
#### **2.2.3 Process Map: Direct fish landings**



Exporter      Authority      Importer



### 2.2.3 Process Map: Additional requirements for fishery products and live bivalve molluscs



### High-Risk Food and Feed Not of Animal Origin (HRFNAO)

Since January 2021, new requirements have applied to exports of HRFNAO from GB to EU. Most food not of animal origin (FNAO) from GB are able to enter the EU through any entry point as it is not deemed 'high risk' by the EU. However, there are some products which due to the risk of aflatoxins, salmonella, pesticides, dioxins and radiation are categorised as high risk.

HRFNAO products that are imported into GB and subsequently exported to the EU are subject to EU import controls. This is because GB import controls cease to be applicable for goods exported to the EU at the end of the transition period.

All HRFNAO products exported to the EU need to notify and have a Common Health Entry Document (CHED). Some HRFNAO products also require sampling and certification in GB prior to export to the EU.

Additionally, RoW HRFNAO that transits through GB destined for the EU are subject to EU import requirements.

#### Requirements

Since January 2021, new requirements apply to exports of third-country HRFNAO that has been imported into GB and then exported to the EU. This is because the EU no longer recognises GB import controls as satisfying EU import requirements. Details of goods in this category are available [online](#). The requirements are also applicable to goods which are produced in GB and are deemed high-risk due to radiation following the Chernobyl Power Station accident.

These include the requirement for:

- import pre-notifications submitted by the importer at least one working day in advance of arrival
- entry via a suitable EU BCP in order to undergo documentary, identity and physical checks at the border

EU importers need to submit pre-notifications to the relevant BCP via TRACES NT. This will need to be done at least one working day in advance of the goods arrival.

Certain HRFNAO goods also need to undergo laboratory sampling and need to be accompanied by an official certificate. Traders can find out if their HRFNAO product requires sampling and certification [online](#).

Certificates can be found [online](#) and downloaded. Exporters must contact the Local Authority to find a certifying officer who will oversee sampling and send the samples to an appropriate laboratory. The laboratory will produce sampling results/analytical report. The certifier can then complete and sign the certificate which is required prior to the departure of the consignment.

Further guidance on securing an official certificate is available [online](#).

#### Systems

EU importers need to register for TRACES NT.



### Location of checks

HRFNAO need to enter the EU via a suitable BCP for the goods to be checked.

Upon arrival at the BCP, goods are subject to 100% documentary checks. Identity and physical checks will also be undertaken at a frequency specified within EU legislation.

Documentary checks entails the examination of the official certifications, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

A physical check may also be required.

### Additional requirements for organic goods

Since 01 January 2021, new requirements have applied to exports of organic goods from GB to the EU, including the requirement for goods to be accompanied by a Certificate of Inspection (CoI). Full details of requirements that apply are available [online](#).

## Live animals and germinal products

Since January 2021, **live animals and germinal products** being exported from GB to EU are subject to new export controls. These include the requirement for health certification, import pre-notifications and entry via a Border Control Post.

In addition to these requirements, **CITES-listed goods, live aquatic animals for aquaculture and ornamental purposes** and **equines** need to meet separate import requirements. These are detailed in:

For **CITES** goods – [Section 2.2.2](#)

For **live aquatic animals for aquaculture and ornamental purposes** – [Section 2.2.3](#)

For **equines** – [Section 2.2.3](#)

### Requirements

Since January 2021, new import requirements apply to exports of live animals and germinal products from GB to the EU.

This includes the requirement for

- goods to be accompanied by a health certificate.
- EU import pre-notifications submitted by the EU importer at least one working day in advance of arrival.
- entry via a EU BCP, where goods will undergo documentary, identity and physical checks.

All goods will need to be accompanied by a health certificate; this needs to be secured by the exporter from APHA and completed by an Official Veterinarian / Inspector verifying that the animals meet the health conditions as outlined in EU regulation and stipulated on the certificate.

Exporters can apply for their health certificates on EHC Online (EHCO) and further information on health certificates can be found [here](#). EHCO is a new digital online application service for health certificates that has been developed by Defra and APHA.

If no health certificate currently exists for the country of destination, the GB exporter should contact CITC for further information. Contact details for CITC can be found [here](#).

All goods need to enter the EU via a BCP designated for that commodity in order for the goods to be checked. The original physical copy of the health certificate must be presented on arrival at the BCP for inspection by EU authorities.

EU importers also must submit pre-notifications to the relevant BCP via TRACES NT. This must be done at least one working day in advance of the goods' arrival.

Depending on the type of animal, specific welfare requirements may apply including the need for specifically approved transportation vehicles, and certificates or authorisations for the drivers and handlers of the animals.

Depending on the length of the journey, a journey log would also need to be submitted to APHA and the EU MS CA and the approved Log must accompany the consignment.



### Additional requirements for endangered species, live aquatic animals for aquaculture and ornamental purposes and equines

Exports of live animal species listed in the CITES, EUWTR or UKWTR annexes also need to meet CITES-related requirements as detailed for CITES goods in **Section 2.2.2.**

Exports of live aquatic animals for aquaculture and ornamental purposes also need to meet separate requirements as detailed in **Section 2.2.3.**

In addition to controls set out for live animals, exports of equines also need to meet specific blood testing requirements. These are detailed in **Section 2.2.3.**

#### Systems

EU importers need to register for TRACES NT.

#### Location of checks

Live animals and germinal products need to enter the EU via a suitable BCP in order for the animals to be checked. A list of current BCPs and the commodities they accept is available [here](#).

Upon arrival at the BCP, the animals are subject to documentary, identity, and physical checks. This entails an examination of the official documents which are required to accompany the consignment and a visual inspection to verify the content of the consignment corresponds to the official documents.

A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

### 2.2.3 Process Map: Live animals and germinal products





## Live aquatic animals for aquaculture and ornamental purposes

### Requirements

Since January 2021, live aquatic animals, including fish, molluscs and crustaceans, exported for ornamental or aquaculture purposes are subject to the same general export process that apply to other live animals.

This covers all live aquatic animals that are exported for any purpose other than direct human consumption. This includes exports for the following purposes:

- aquaculture (including live shellfish for purification (depuration) prior to consumption);
- ornamental trade;
- research;
- restocking; and
- for further processing prior to human consumption.

Certain live aquatic animals are exported as products of animal origin, however, despite being live animals. These can include bivalves (e.g. clams, oysters, mussels and scallops) as well as crabs and lobsters that are both intended and fit for direct human consumption. Rules for these exports are provided in **additional requirements for fishery products and live bivalve molluscs – see Section 2.2.3.**

Live bivalve molluscs (LBM) are subject to circumstantial rules. Live bivalves from waters other than Class A cannot be exported as POAO for human consumption without first undergoing depuration.

In 2021, the EU amended the new [health certificate](#) for aquaculture animals to the effect that Live Bivalve Molluscs destined for purification in depuration centres in the EU (i.e. animals harvested from Class B areas) can no longer be exported.

Exporters unsure of the rules they need to follow should contact APHA.

Catch certificates are not required for non-marine-caught fish (e.g. farmed fish or shellfish, freshwater fish) and certain exempt marine species (e.g. mussels, cockles, oysters, scallops, fish fry or larvae). Live aquatic animals exported following the process outlined here are therefore largely be exempt from the need for these certificates. Exporters can check whether their products will require a catch certificate in the list of [exempt products in Annex I of EU Regulation 1005/2008.](#)

### SPS Requirements

Since January 2021, new export requirements apply to exports of live fish and shellfish for aquaculture (including shellfish destined for depuration (purification) centres) from GB to the EU.

This includes the requirement for:

- Goods to be accompanied by a [health certificate](#).
- EU import pre-notifications to be submitted by the EU importer to their Competent Authority at least one working day in advance of arrival.

- Entry to the EU will be via a BCP, where goods will undergo documentary, identity and physical checks.

EU importers (i.e. the EU customer) need to submit pre-notifications to the relevant BCP via TRACES NT at least one working day in advance of arrival. EU legislation permits a reduction of the notification time to four hours if there are logistical constraints that prevent one working days' notice being provided.

Health certificates for the export of fish as live animals are issued and certified by the Fish Health Inspectorate (FHI) at Cefas (England and Wales) or Marine Scotland. To obtain a Health Certificate for the export of fish as live animals, please contact the Fish Health Inspectorate FHI at Cefas (England and Wales) or Marine Scotland.

Contact details for relevant authorities can be found [here](#):

- [Fish Health Inspectorate at Cefas](#) (England and Wales)
- [Fish Health Inspectorate at Marine Scotland](#) (Scotland)

The relevant FHI can provide model animal health certificates on request if required by the importing country's Competent Authority. Exporters should liaise with their customers to ensure that the correct processes as required by the importing country are followed.

### Systems

EU importers need to register for TRACES NT.

### Locations of checks

Following January 2021, exports of live aquatic animals for aquaculture and ornamental purposes need to enter the EU via a suitable BCP. A list of current BCPS and the commodities they accept is available [here](#).

Goods are subject to 100% documentary checks. These entail examination of the official certification, attestations and other commercial documents that are required to accompany the consignment.

All consignments are also subject to identity and physical checks.

An identity check entails a visual inspection to verify the certified seal or content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, the sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules.

### **2.2.3 Process Map:** Live aquatic animals for aquaculture and ornamental purposes



## **Equines**

In addition to controls applying to exports of **live animals** in **Section 2.2.3**, GB **equines** also need to meet separate blood testing, residency and isolation requirements prior to being exported to the EU.

Following the end of the Transition Period, the EU Sanitary Category A (the least onerous category from a veterinary perspective) applies to the UK.

Full details about current export requirements can be found [here](#).

## Requirements

Since 01 January 2021, new import requirements apply to exports of equines from GB to the EU. As well as rules for live animals as set out in 2.2.3, equines are subject to additional blood testing requirements.

This includes the requirement for:

- Goods to be accompanied by a [health certificate](#).
  - Goods to undergo blood testing ahead of any movement as a prerequisite of the health certificate.
  - EU import pre-notifications submitted by the EU importer at least one working day in advance of arrival.
  - Entry via an EU BCP, where goods will undergo documentary, identity and physical checks.

All goods need to be accompanied by a [health certificate](#); this needs to be secured by the exporter from APHA and completed by an Official Veterinarian/Inspector verifying that the animals meet the health conditions as outlined in EU regulation and stipulated on the certificate.

For England and Wales, exporters can apply for their health certificates on EHC Online and further information on health certificates can be found [online](#).

EHC Online is a digital online application service for applying for export health certificates for live animals and products of animal origin. The service was developed by DEFRA and APHA, and will be owned and run by APHA.

The original physical copy of the health certificate must be presented on arrival at the BCP for inspection by EU authorities.

If no health certificate currently exists for the country of destination, the GB exporter should contact CITC for further information. Contact details for CITC can be found [here](#).

Exporters also need to arrange blood testing in advance. The initial blood sample can be taken by any veterinarian, but the analysis report from the appropriate lab needs to be approved by an Official Veterinarian at the time of health certificate certification.

Post testing, registered equines are able to travel using their existing identity document (passport) and a [health certificate](#) (replacing the existing ITAHC or equivalent).



The EU has recognised those UK studbooks which applied for listing. The European Commission published list can be found [here](#). If a horse does not belong to one of the listed studbooks, it is considered unregistered and therefore also requires a Supplementary Travel ID document, issued by APHA and signed off by an Official Veterinarian at the same time as the health certificate.

The driver of the equine transportation also requires a Certificate of Competence, a valid Vehicle Approval Certificate, and Transporter Authorisation, from the EU competent authority. A journey log may also need to be submitted and accompany the equines.

Equines need to enter the EU via a BCP designated for that commodity in order for the goods to be checked.

EU importers also need to submit pre-notifications to the relevant BCP via TRACES NT. This needs to be done at least one working day in advance of the goods' arrival.

#### Systems

EU importers need to register for TRACES NT.

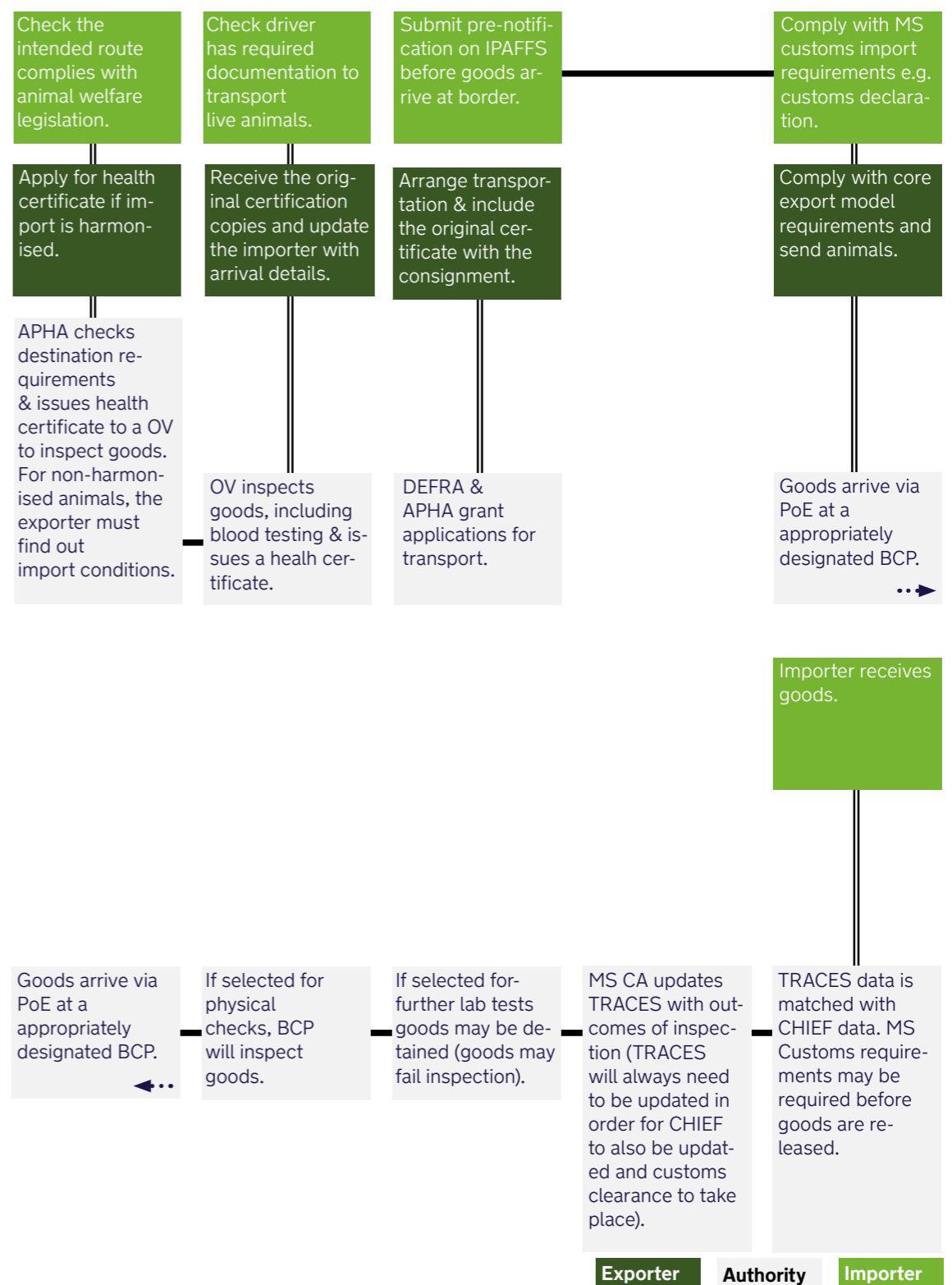
#### Location of checks

Equines need to enter the EU via a suitable BCP in order for the animals to be checked. A list of current BCPs and the commodities they accept is available [here](#).

Upon arrival at the BCP, the animals are subject to documentary, identity, and physical checks. This entails an examination of the official documents which are required to accompany the consignment and a visual inspection to verify the content of the consignment corresponds to the official documents.

A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

### 2.2.3 Process Map: Equines





## Plants and Plant Products

### Requirements

Since January 2021, all regulated plants and plant products exported from GB to the EU have been subject to EU import controls in line with goods exported from the Rest of the World (RoW).

This includes the requirement for:

- Goods to be accompanied by a phytosanitary certificate.
- EU import pre-notification submitted by the EU importer.
- Documentary, physical and identity checks.

Regulated plants and plant products exported to the EU need to be accompanied by a phytosanitary certificate and may be checked upon entry.

GB exporters need to secure a phytosanitary certificate prior to the goods leaving GB with sufficient time to allow for inspections and testing. A phytosanitary certificate is an official document that certifies that the material has been inspected, is considered free from quarantine and other pests, and that it conforms to the plant health regulations of the importing country.

Fruit and vegetables that have been processed, such as packaged salad, may be subject to separate requirements. Exporters are advised to check import requirements with the relevant Member State's plant health authority.

Physical inspections for the sake of securing an export phytosanitary certificate can take place inland, prior to export.

Exporters need to apply to the relevant plant health authority in order to secure this. Checks are carried out by Plant Health and Seed Inspectors (PHSI) from the Animal and Plant Health Agency (APHA) and the Forestry Commission (FC) in England and Wales, and the Scottish Government and Scottish Forestry in Scotland.

### Additional requirements for CITES-listed goods

Plants and plant products that fall under endangered species regulations (CITES/UKWTR) have further requirements as detailed elsewhere in this document.

### Systems

For regulated plants and plant products, GB exporters need to have registered with the appropriate plant health authority in GB to obtain a phytosanitary certificate. The IT system used to apply for an export phytosanitary certificate for plants and plant products is changing, moving from the current eDomero system to a new service. Exporters should continue to use eDomero until directed to register and use the new Plant Health Export Service (PHES) if they do.

The timing and sequencing of this migration will ensure a smooth and orderly with the new service. We will be providing comprehensive training and support before, during, and after migration.

### Location of checks

Depending on the risk category, regulated plants and plant products may need to enter the EU at a Border Control Post and will be subject to documentary checks either at or away from the border, as well as physical and identity checks.

A list of current BCPs and the commodities they accept is available [here](#).

### Wood Packaging Material

Wood packaging material (WPM), including pallets and crates, must meet the ISPM15 international standards for treatment and compliant marking. The WPM holding a consignment may be subject to inspections upon entry to the EU to verify compliance with the ISPM15 requirements.

Further details on ISPM15 requirements can be found online [here](#).

### Additional requirements for organic goods

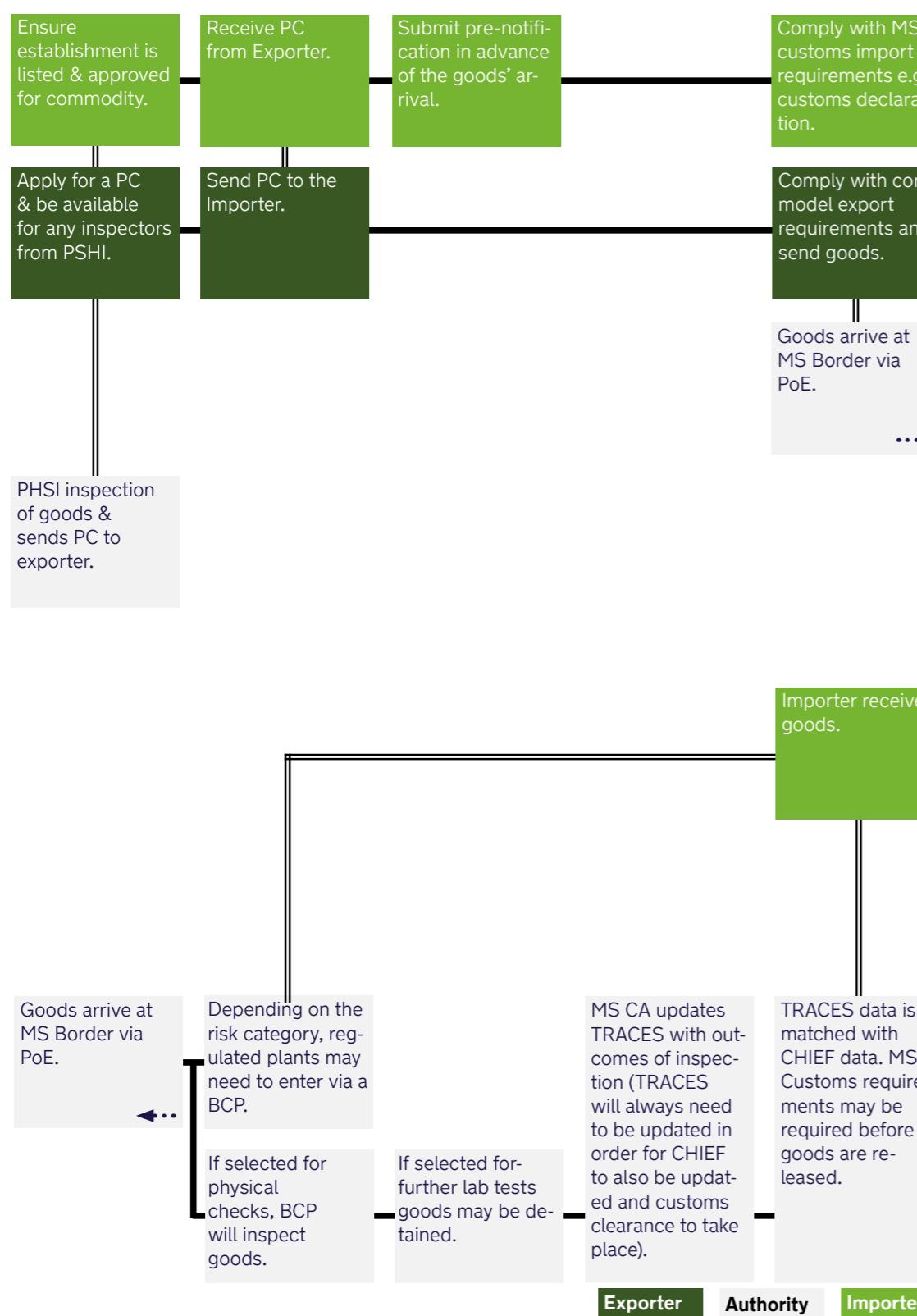
Since 01 January 2021, new requirements apply to exports of organic goods from GB to the EU, including the requirement for goods to be accompanied by a Certificate of Inspection (Col). Full details of requirements that apply are available [online](#).

### Plant health exports audited trader scheme

Traders exporting fruit, vegetables or cut flowers from GB to the EU and NI may be eligible for the plant health exports audited trader scheme (PHEATS). This scheme allows traders to conduct their own inspections and apply for phytosanitary certificates to be issued. Traders can find out how to apply and register for the scheme on the [plant health portal](#).



### 2.2.3 Process Map: Plants and Plant Products



### 2.2.4 Excise goods

The customs export declaration requirements currently in place for exports of excise goods between the UK and non-EU countries extend to movements between GB and the EU following the end of the transition period.

This means that businesses exporting excise goods from GB to the EU need to complete a customs export declaration. This can be a full or simplified declaration and will include exports to the EU.

Businesses are able to reclaim the UK excise duty paid on exports of excise goods from GB to the EU.

They are also able to move excise goods to the place of exportation under duty suspension as they can now. To do so they must move from the exporter's warehouse to the place of export on the Excise Movement and Control System (EMCS). EMCS will continue to operate but solely for internal UK duty-suspended movements, including movements from the warehouse to the port. This will require changes to the EMCS system.

Existing rest of the world rules regarding evidence of export applies to exports from GB to the EU.

A comprehensive guide on exporting excise goods can be found [here](#).

#### Authorisations

Customs export Declarations need to be lodged in the HMRC System (CHIEF/CDS)

Excise duty suspended movements need to be declared on EMCS for the movement from the warehouse to the port.

An excise movement guarantee must be in place (if required) for duty suspended exports to cover the movement from the warehouse to the port.

#### Systems

All excise exports are declared through the CHIEF/CDS system. Domestic duty suspended movements also need to be declared on the EMCS system.





## 2.2.5 Other goods including Strategic Exports

### Bottled Water

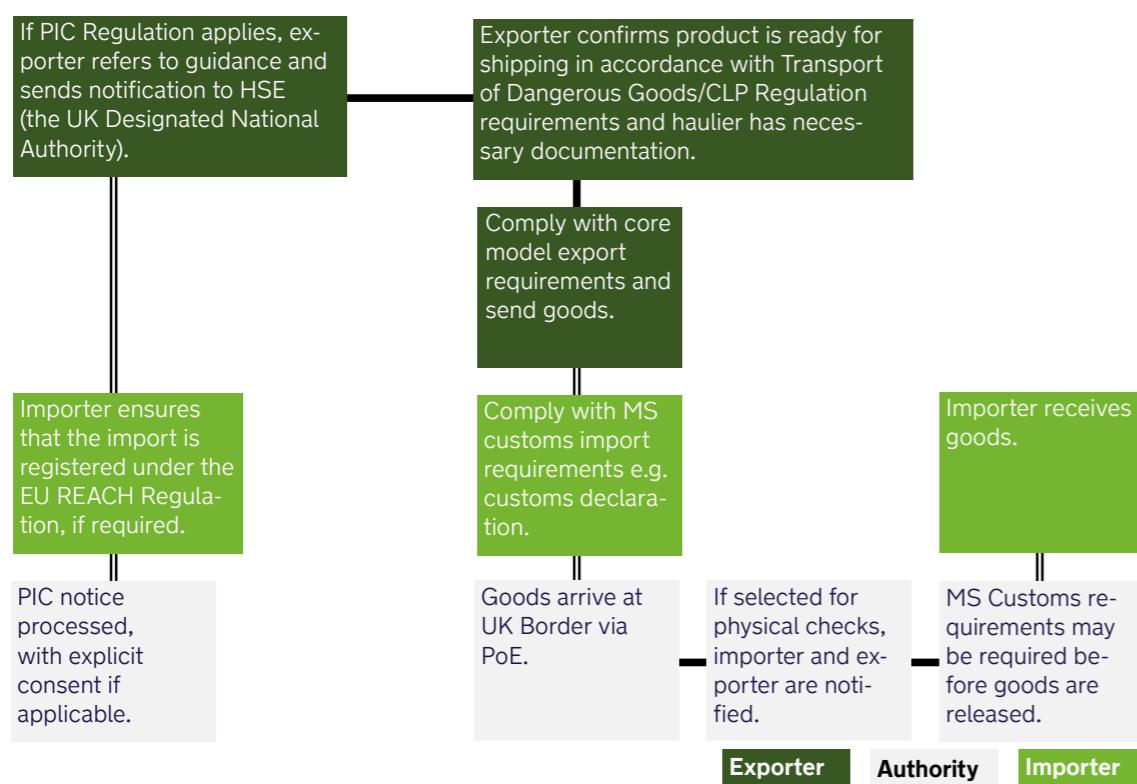
#### Requirements

Bottled water is not subject to specific entry or check requirements at the border and can enter the EU via any point of entry.

Documentary and/or physical checks may occur at various points throughout the export process, which may include taking a sample of the goods being exported.

At the Point of Sale, aside from the customary safety and compositional standards, natural mineral waters also carry an extra NTB, for recognition in the EU, which are checked by the corresponding enforcement authorities to ensure the natural mineral waters are allowed to be marketed in the EU.

#### 2.2.5 Process Map: Bottled Water



### Chemicals

#### Requirements

Exports of chemicals from GB to the EU are subject to EU import controls in line with goods exported from the Rest of the World. Exact requirements vary according to the exact chemical/s being exported, and exporters are advised to check which EU import controls apply to their trade with the EU importer.

On export to the EU, chemicals need to comply with the requirements of a number of regulations:

- If the EU/EEA importer is importing one tonne or more of a substance, the substance must comply with the registration requirements of the EU Registration, Evaluation, Authorisation & Restriction of Chemicals (REACH) regulation; alternatively, if the GB exporter is the manufacturer of that substance, they may choose to appoint an EU-based Only Representative (OR) to take on the responsibilities of the EU REACH registration on behalf of the EU importer.
- If the chemical being exported is subject to an EU REACH authorisation, EU importers need to be covered by an authorisation for that substance.
- Chemicals listed in PIC Regulation must be notified via the PIC Designated National Authority (HSE) prior to export, and in some cases the consent of the EU is required before export can proceed. PIC currently only applies to exports outside the EU. From January 2021, PIC applies to exports to the EU as well as other third countries. In the first quarter of each year, exporters need to notify HSE of the quantity of any listed chemical exported during the preceding calendar year.

#### Exports of mercury from GB to the EU

The export of elemental/commodity mercury and specified mercury products from GB to the EU is prohibited by law. For mercury waste, any exports from GB can only be to disposal operations in EU or EFTA countries and must be notified and approved by the relevant UK regulator. This is subject to an EU derogation for the import of mercury waste for disposal (i.e. where the exporting country has no access to available conversion capacity within its own territory). Further information is available [online](#).

Certain types of Mercury Added Products (MAPs) are prohibited from being imported, exported and manufactured by law. Further information can be found [online](#).

#### Persistent Organic Pollutant substances

A number of Persistent Organic Pollutant (POPs) substances are also subject to PIC procedures. More information is available [online](#).

#### Systems

EU importer/Only Representatives need to use the EU REACH-IT service to obtain an EU REACH registration via the European Chemicals Agency (ECHA) website.

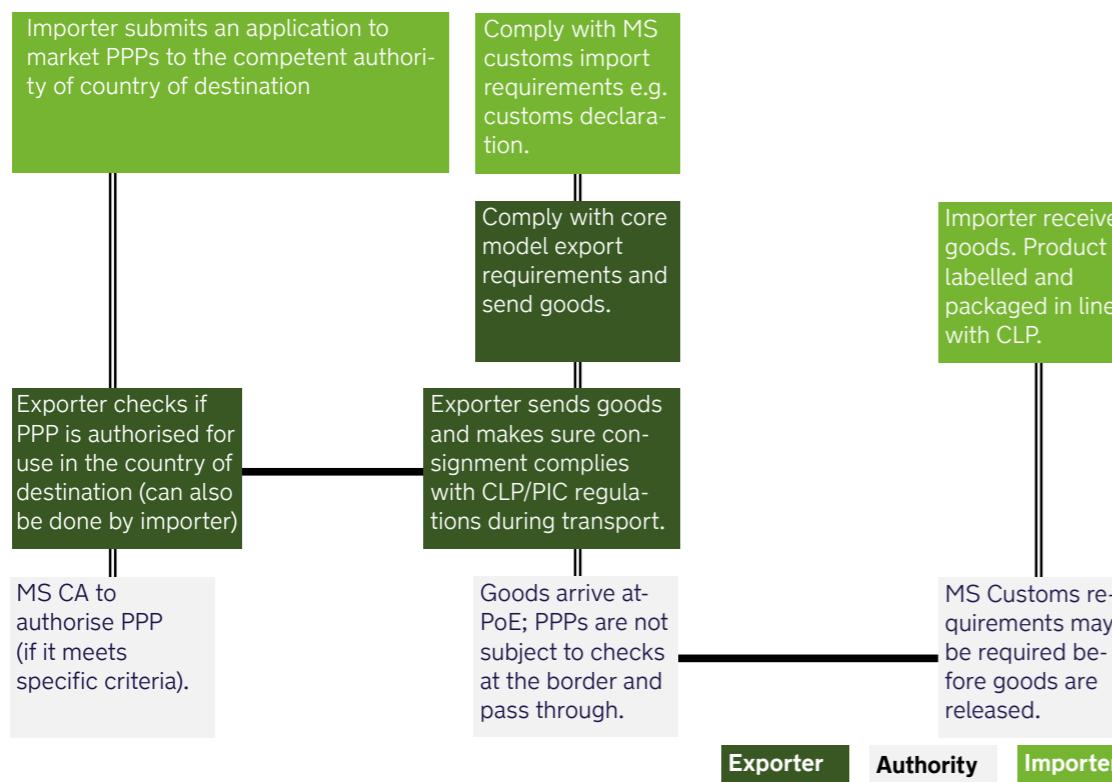
#### Location of checks

Chemicals can enter the EU/EEA via any point of entry.

Goods are not subject to routine checks at the border, but may be subject to checks inland. Checks on entry to the EU/EEA is a matter for individual Member States, and exporters are encouraged to check the exact entry requirements that apply with the EU importer.



### 2.2.5 Process Map: Chemicals



### Plant Protection Products (Pesticides)

#### Requirements

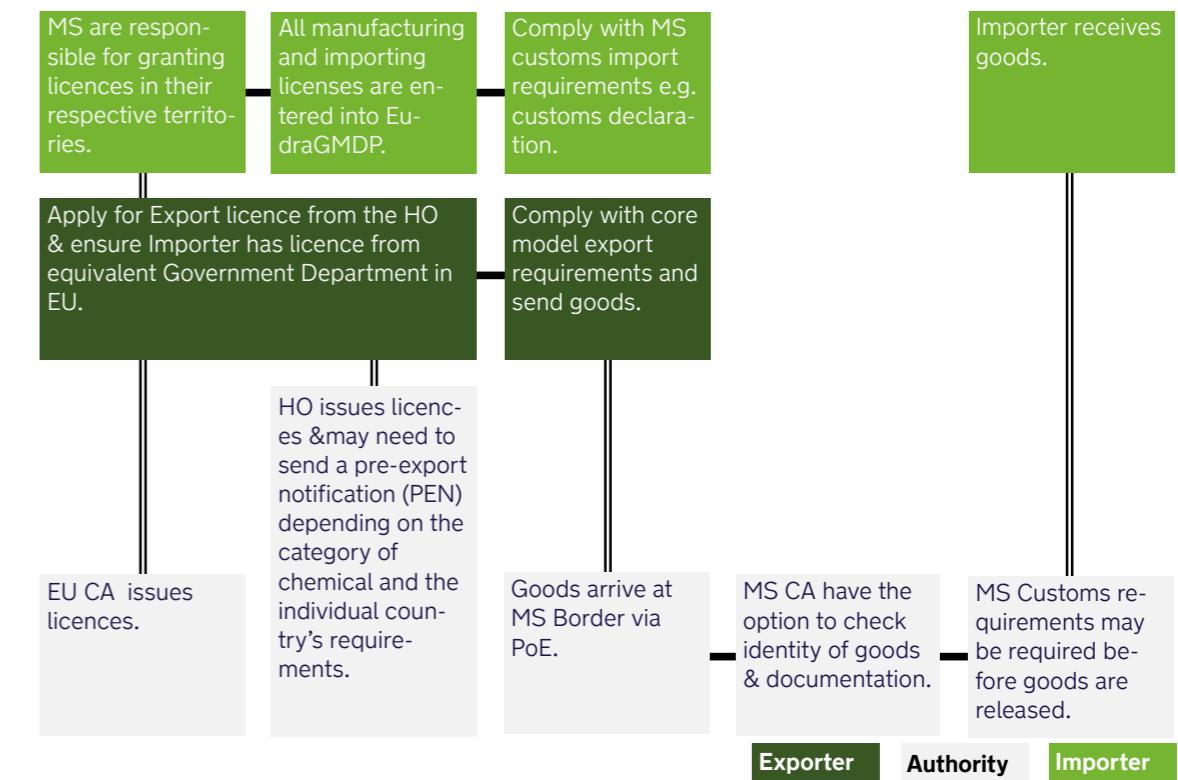
Exports of plant protection products (PPPs) - i.e. pesticides - must be approved prior to marketing and use in the country of destination.

EU importers need to check whether the imported PPPs are authorised prior to marketing and use in the country of destination. They must also comply with CLP/PIC regulations. Applications are dependent on the timeframes set by the competent authority in the destination country.

#### Location of checks

PPPs can enter the EU via any point of entry. Goods are not subject to routine checks at the border, but may be subject to physical checks inland.

### 2.2.5 Process Map: Plant Protection Products





## Drug Precursor Chemicals

**Drug precursor chemicals** are divided into categories based on risk, and export requirements following January 2021 depend on these categories.

For certain drugs precursors exporters need to apply for an export licence for every shipment, using the National Drugs Control System.

The Home Office may need to send a pre-export notification depending on the individual country's requirements, and exporters should expect an additional 15 working days processing time if this is required.

Drug precursor chemicals are licenced by the Home Office, given that they can also be used to produce illicit drugs – despite having legitimate uses.

Drug precursor chemicals are divided into categories according to the risks associated with these. Information on drug precursor chemicals and their categorisation can be found [here](#).

### Requirements

Export licences can only be issued to holders of a valid domestic licence/registration. Individual domestic licence or registration is required for each site handling drug precursor chemicals. Domestic licences are valid for one year.

Exporters must register for a National Drugs Control System (NDS) account to apply for export licences.

Individual export licences are required every time a shipment takes place, to be endorsed by Border Force officers at export.

All export licences are valid for two months or in line with the importing country's permit, whichever expires first.

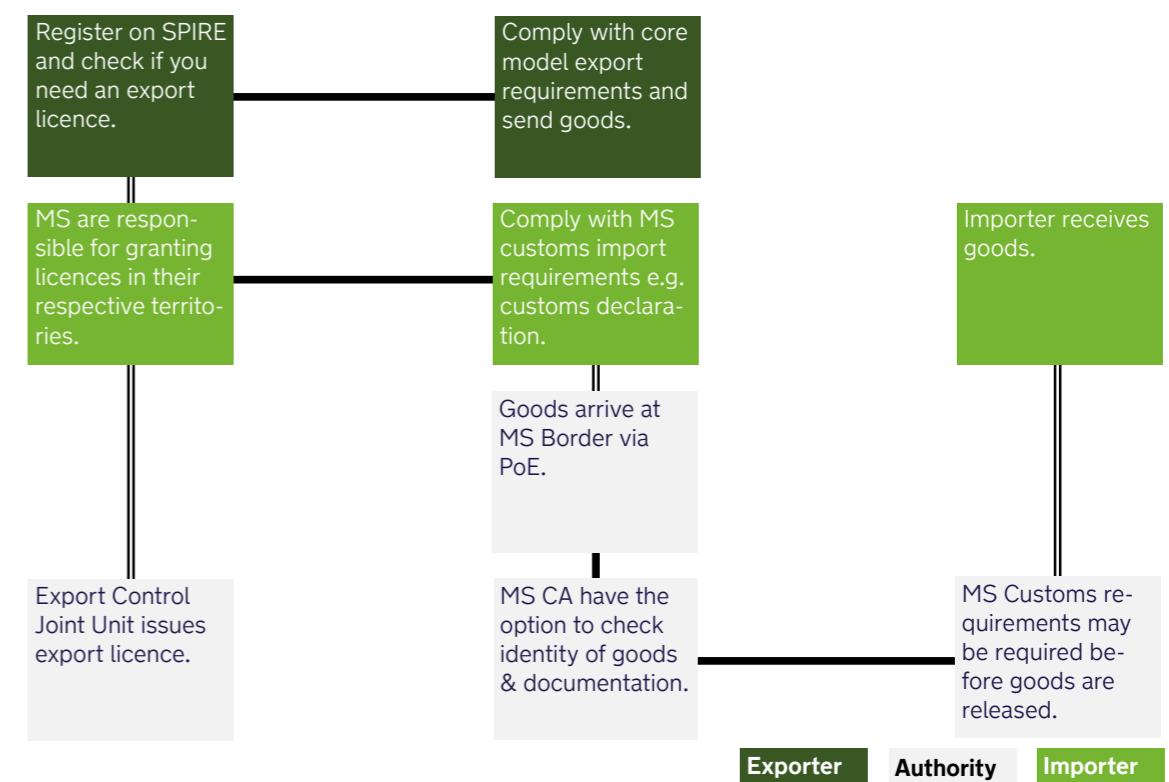
Further information on the application process, and information needed, can be found [here](#).

Exporters need an individual licence or registration for each site handling drug precursor chemicals.

The Home Office may need to send a pre-export notification (PEN) depending on the category of chemical and the individual country's requirements. Exporters should expect another 15 working days' processing time if a PEN is required while the importing authority considers the export.

Domestic licences are valid for one year, and export licences will be valid for two months or in line with the importing country's permit, whichever expires first.

### 2.2.5 Process Map: Drug Precursor Chemicals



Exporter      Authority      Importer



## Firearms

**Firearms** are controlled under **strategic export controls**, and any trader exporting firearms should also consult that Section of this document.

Since January 2021, those wishing to export firearms need to apply for a licence in the same way they currently do using the SPIRE system.

Those wishing to temporarily take personal firearms to the EU are no longer able to do so using a European Firearms Pass. Exporters need to ensure the destination country will also permit the import and re-export of the firearm.

The export of firearms is controlled under strategic export controls as detailed elsewhere in this document.

Following the end of the transition period, those wishing to export firearms must apply for a licence in the same way that they currently do, including the provision of evidence of import consent from the destination country.

Those wishing to temporarily take personal firearms to the EU (e.g. for a shooting holiday or competition) are not able to do so using the European Firearms Pass (EFP) because this is no longer available in GB.

The exemption that currently applies to the temporary export of firearms as personal effects to the Rest of the World, now covers exports to the EU; exporters need to make sure that the destination country also permits the import and re-export of firearms.

Open licensing procedures for dealers exporting to other dealers in the EU no longer operate. UK registered firearms dealers (RFDs) who regularly export to other firearms dealers based in the EU require individual export licences, but there are new arrangements to simplify this process. More information is available [here](#).

### Requirements

For commercial firearms exports, exporters need to apply for licences using DIT's export licensing web-portal known as SPIRE.

The licence reference number and type must be included in the appropriate place in the customs declaration prior to the goods being shipped.

General information about export licence requirements, including links to further detailed guidance, can be found [here](#).

Specific information on changes to export controls as a result of EU Exit is available [here](#).

## Veterinary Medicines

### Requirements

Veterinary medicines exported from GB to the EU are subject to EU import controls in line with goods exported from the Rest of the World. This may require goods to be accompanied by an export certificate.

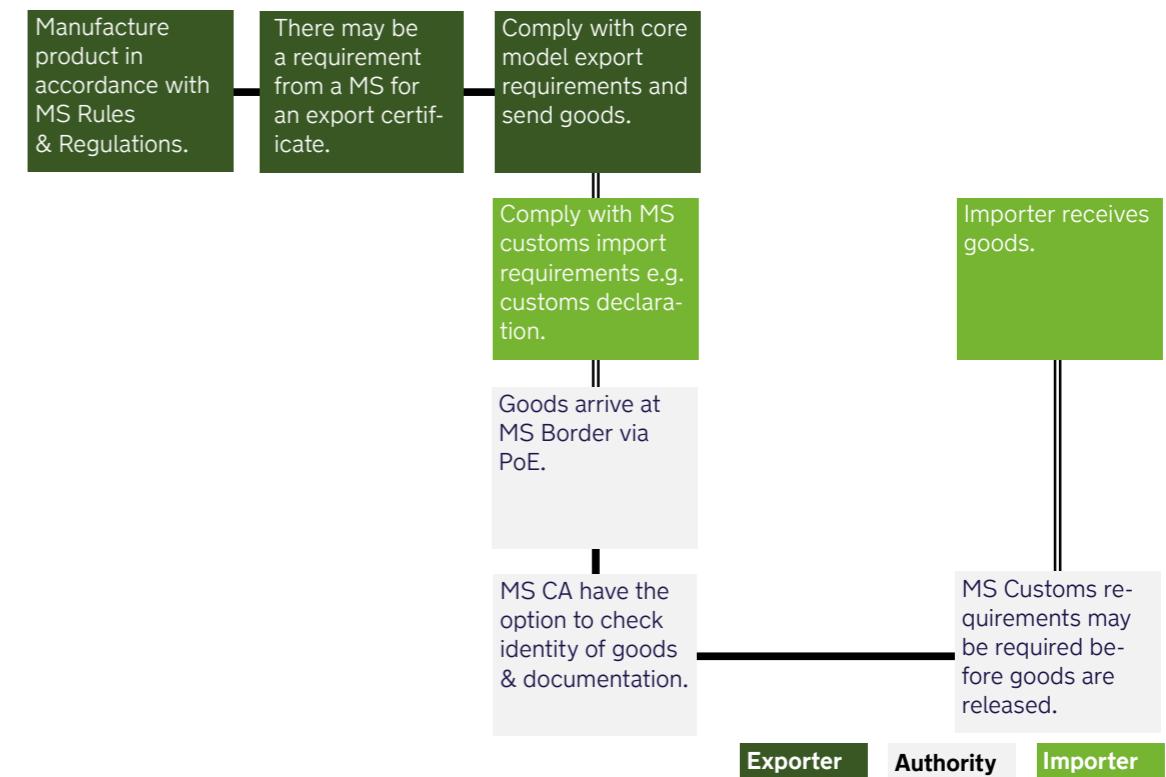
Export certificates demonstrate to the importing country of destination that the medicine has been manufactured to a certain standard and/or is authorised for use in GB. GB exporters need to check the exact requirements that apply to their trade with the EU importer. Applications for certificates can be found [online](#).

Veterinary medicines that contain drug precursor chemicals ('controlled drugs') as ingredients have special requirements as detailed elsewhere in this document (**see Section - 2.2.5 Drugs Precursors**).

### Location of checks

Veterinary medicines can enter the EU via any point of entry, and there is no requirement for routine checks on veterinary medicines at the EU border.

### 2.2.5 Process Map: Veterinary Medicines



Exporter   Authority   Importer



## Waste

Since January 2021, the rules for shipping **non-notified waste** (or ‘Green List’) waste for recycling remain unchanged. There are however some additional requirements on exports of **notified waste** (‘Amber List’) from GB to the EU.

### Requirements

Since January 2021, there are some new requirements for the movement of waste between GB and the EU following the end of the transition period.

The UK is a party to the Basel Convention and a member of the Organisation for Economic Co-operation and Development (OECD), therefore the UK is treated in the same way as any other OECD country, or any country party to the Basel convention that intends to import waste from an EU country.

Exporters need to contact the authority responsible for waste carrier authorisation in the country they are transporting waste to or through in order to find out about the authorisation process.

### Shipments of notified waste from GB to the EU

For notified waste shipments from GB to the EU, exporters should continue to follow the requirements set out in [the EU customs guidelines](#) and the EU Waste Shipment Regulations available [online](#).

They require:

- waste exporters to complete waste notification and waste movement forms with details of the Customs Office of Entry into the EU and, if relevant, the Customs Office of Exit from the EU\*
- waste carriers must provide a copy of the waste movement document to the Customs Office of Entry into the EU if requested (if importing into Germany, a copy of the waste movement document must always be provided)
- GB exporters to check that any transport of waste within the EU is carried out by an appropriately authorised waste carrier

\*Exporters should note that some EU Member States require shipments of notifiable waste to enter, or exit, through a designated Customs Office.

Below is the [list of the custom offices designated for the entry of waste shipments](#) into and their exit from the EU: Germany, Bulgaria, Croatia, Germany Luxembourg, Poland, Romania, Slovakia and Hungary.

When waste is exporting to these Member States, the waste carriers must provide a copy of the movement document in respect of notified waste shipments.

Waste carriers need authorisation for each EU country that they transport waste through or into, as acceptance of waste carrier registrations can vary between countries. Requirements can differ for waste carriers from outside the EU or European Free Trade Association (EFTA) area. Waste carriers should contact the relevant waste authority for the country they are transporting waste to or through and understand the country’s authorisation process.

Prior to submission of a notification to export waste to the EU for disposal, the UK Government must submit a duly reasoned request (DRR) to the relevant EU competent authority. The DRR must explain why the UK does not have or cannot acquire the required disposal facilities. Exporters are not able to submit their notification to export until that DRR is approved. Exports of UK waste for disposal are prohibited, apart from a few exceptions. The impact of the new requirement to submit a DRR is therefore minimal.

### Shipments of Green List waste from GB to EU

The rules for shipping non-notified waste or ‘Green List’ waste between GB and the EU for recycling stay the same.

For shipments of Green List waste from GB to the EU, exporters should continue to follow the requirements set out in the [EU Waste Shipments Regulations](#).

Green list waste coming into GB or being exported from GB must be accompanied by an Annex VII form (which describes the waste, where it came from, where it is going) and the exporter must have a written contract with the destination facility.

Further guidance issued by EU waste shipment regulators can be found [here](#).

Guidance on how to complete the Annex VII form and Article 18 controls can be found below:

- For exports from England or Wales: [here](#)
- For exports from Scotland: [here](#)

Further information on the waste export process is available [online](#).

### Systems

There are no EU IT systems which control the movement of waste between EU member states and GB.

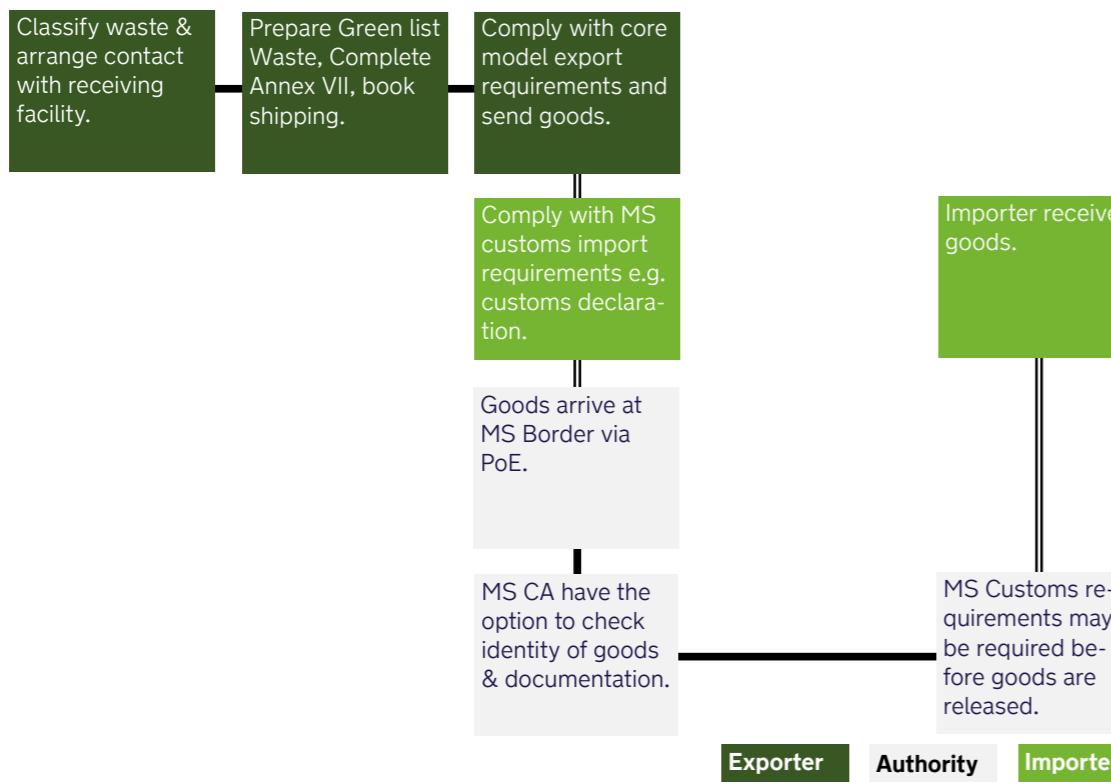
### Location of checks

There is no requirement for ‘Green List’ or non-notified waste shipments to move through a designated point of entry into the EU.

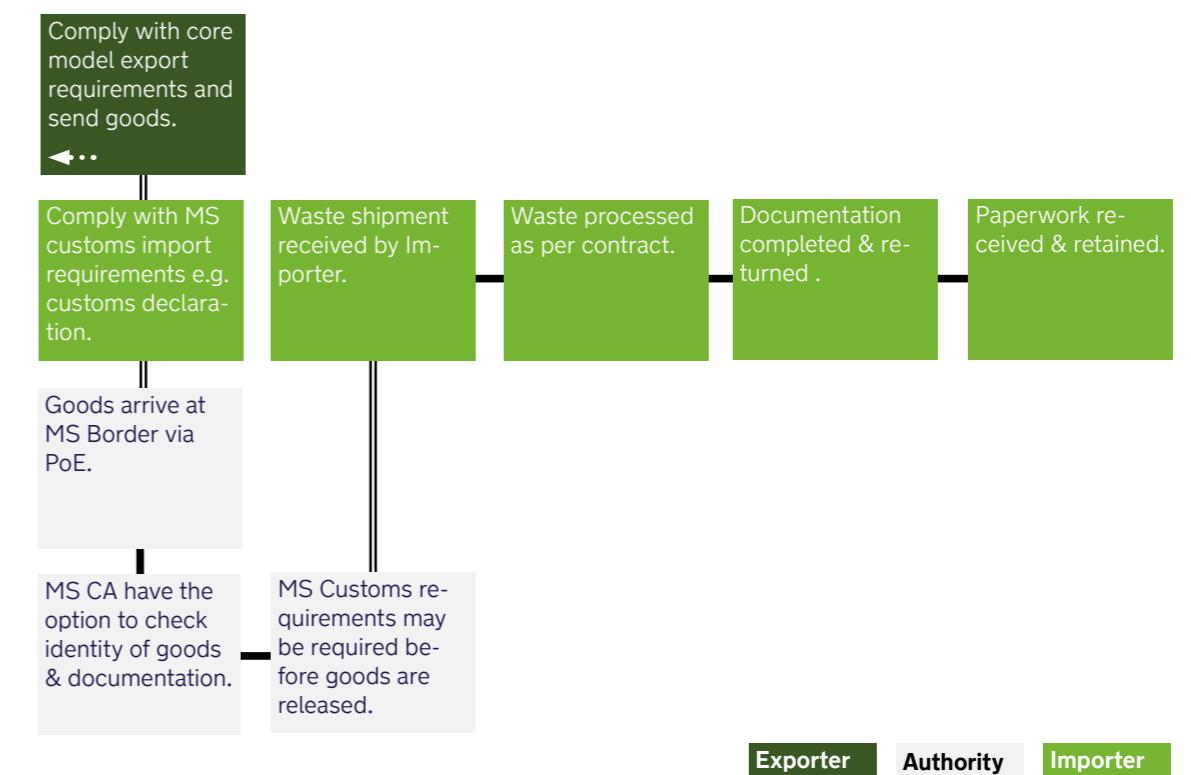
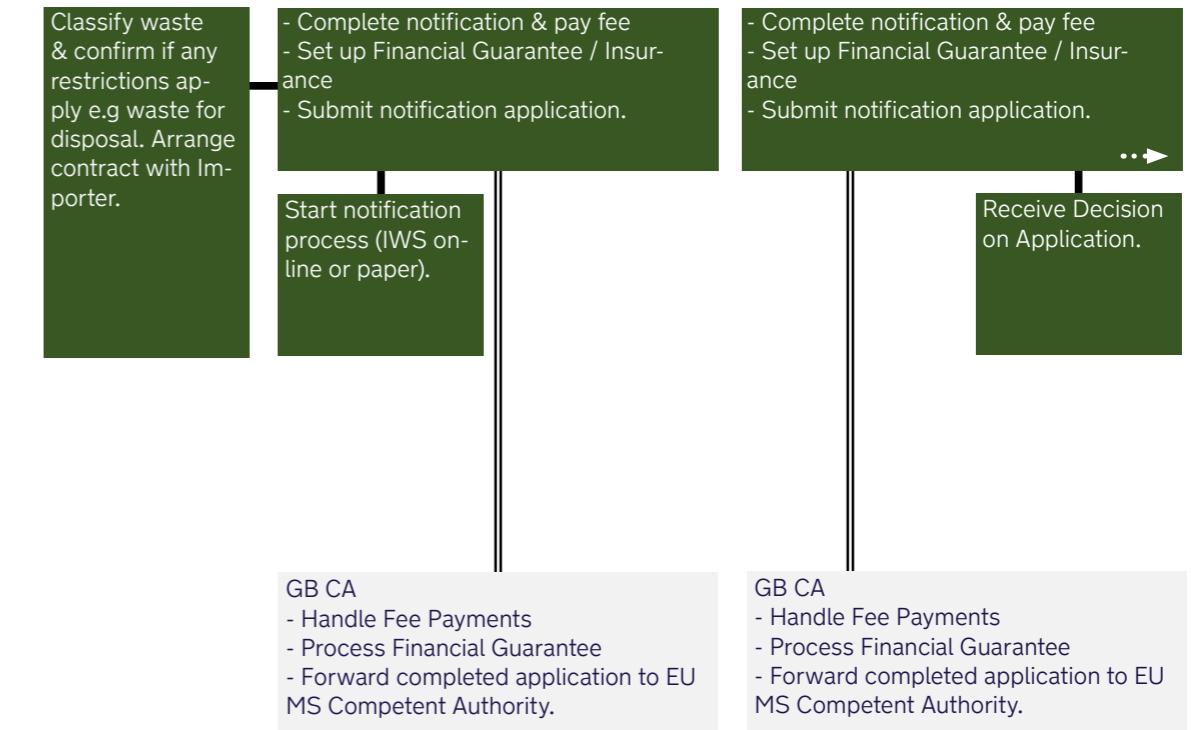
Notified waste shipments (“Amber List”), which require prior approval, must follow the route that has already been agreed as part of the notification application. If the shipment is expected to deviate from the pre-agreed route, the exporter will need to inform the relevant competent authorities.

Waste may be subject to physical checks and checks on documentation. These checks can take place at any point from the site of loading to the waste arriving at its point of destination.

## **2.2.5 Process Map: Green List Waste**



## **2.2.5 Process Map: Amber Waste**





## Timber

### Requirements

Since January 2021, exports of timber and timber products to the EU are subject to new due diligence checks to ensure that goods have not been illegally harvested as set out in the [EU Timber Regulation](#).

The importing EU operator (i.e. the person placing the timber or timber products on the market for the first time) must exercise due diligence to ensure the goods have not been illegally harvested.

Due diligence, which needs to be undertaken before the timber can be placed on the EU market, includes:

- gathering information on the timber, including its species, quantity, supplier and country of harvest
- assessing the risk of the timber having been illegally harvested
- mitigating any identified risk accordingly

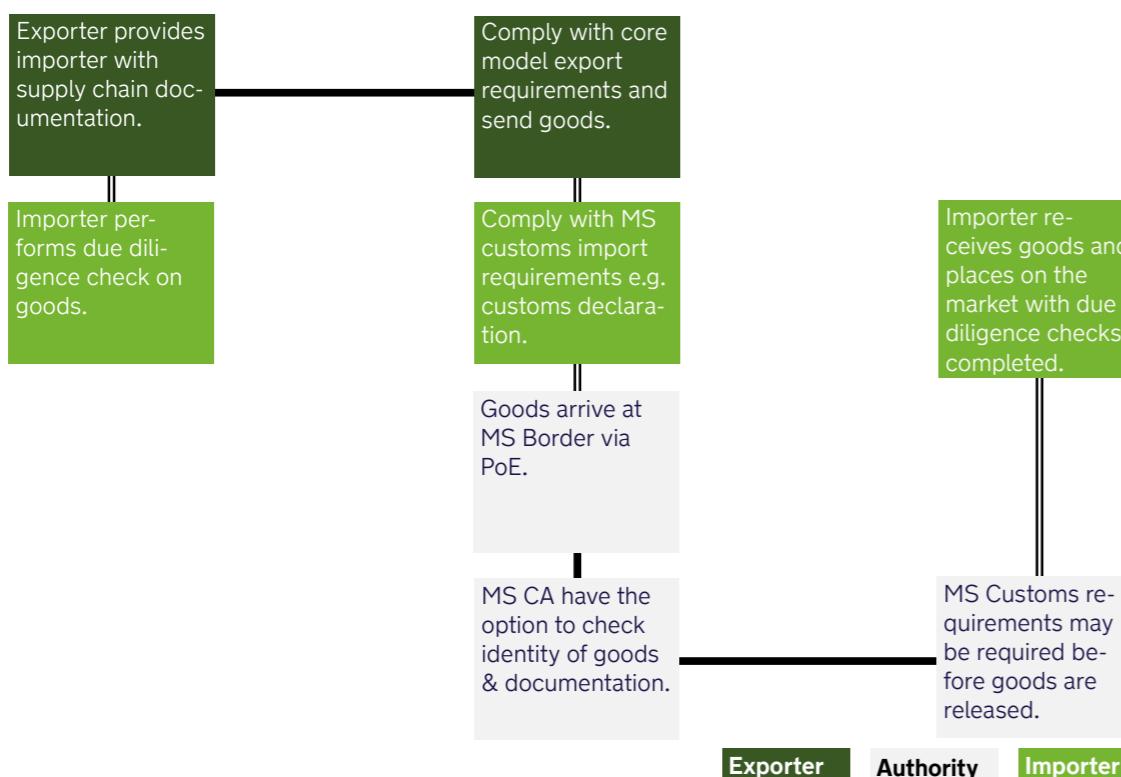
### Location of Checks

Goods can continue to enter via any point of entry.

Due diligence checks will be conducted retrospectively and away from the border.

This will often be at the premises of the importing business.

### 2.2.5 Process Map: Timber



## Medicines, including Radioactive Medicines and Controlled Drugs, Clinical Trial Supplies, Substances of Human Origin

Since January 2021, existing licensing requirements continued to apply to all human medicines and related products being exported to the EU.

However, information on any licences obtained now need to be reflected in the customs declarations made on exports.

Declaration and clearance policies and processes reflect current arrangements for rest of the world movements.

Regulators within different EU member states may set different requirements, and the compliance strategy at customs/ borders may vary.

### Medicine Regulator Requirements

Export declarations need to be approved by UK Customs before the goods are presented at the border. This is carried out electronically via the National Export System (NES).

Regulatory licensing information from the importing country may be required for EU customs import declarations.

### Systems

An [NDS account \(National Drugs control System\)](#) is required to apply for an export licence.

More information can be found [here](#).

A domestic licence is needed before one can apply for an NDS account. If the domestic licence is not valid, the request will be cancelled. Exporters can apply for this [here](#).

Information on the export of controlled drugs can be found [here](#).

### Exporting medical radioisotopes

The Export Control Order covers the export of Category 1 and 2 radioactive sources from the UK and is administered by the Export Control Joint Unit and can be found [here](#).

### Exporting Controlled Drugs (CDs)

For controlled drugs, export licences are required from the Home Office in the UK and equivalent Government Department in EU member states.

Information needs to be submitted about overseas trading partner and details of the products being imported.

Controlled drug export licences must be physically presented at the border for exports and this requirement continues following 01 January 2021. If this does not happen, these goods will be subject to inspection, further delays and the exporter could be charged as it is an offence to fail to comply with licensing obligations. The penalties for non-compliance are detailed on the National Crime Agency's [website](#).



Controlled drugs are drugs named in the [misuse of drugs legislation](#). The most common ones can be found on the [controlled drugs list](#). The full lists can be found in both the Misuse of Drugs Act 1971 and schedules 1 – 5 of the Misuse of Drugs Regulations 2001.

#### Requirements

Information on the export of controlled drugs can be found [here](#).

Exporters need an [NDS account \(National Drugs control System\)](#) to apply for an export licence. More information can be found through the user guide located [here](#).

Exporters need a domestic licence before applying for an NDS account. Exporters without a valid domestic licence will have their request cancelled. More information can be found [here](#). Once an account is approved, exporters need to provide information about their overseas trading partners and details of the products being exported.

#### Checks

Checks continue to be made at individual elements of the supply chain rather than at the border. There are not any regulatory border checks on the products as they move through this process.

#### Exporting substances of human origin (SoHO)

Exported human blood, blood products (blood components), organs, tissues and cells for use in grafting, implanting (transplant) or transfusion can be exported from the UK in an emergency, and qualify for a by-conduct customs declaration. These items must be:

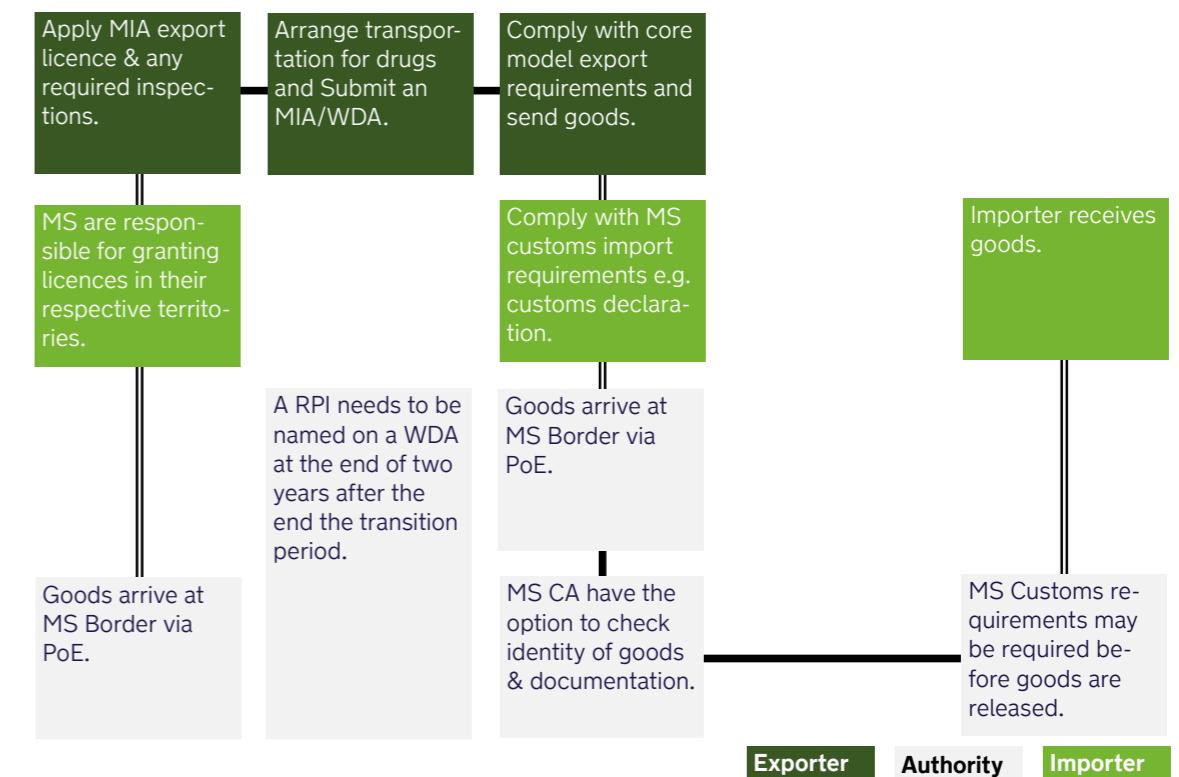
- needed for emergency transplant, grafting or transfusion
- in secure packaging and clearly labelled

When accompanied by a courier or representative of the hospital, the declaration by conduct can be made by carrying the items through the first available channel or past a customs post. When these items are moved as freight or unaccompanied, the declaration by conduct is made when placing the items onto the means of transport exporting them from the UK.

Blood, blood products (blood components) organs, tissues and cells that do not qualify for a by-conduct customs declaration will be required to make a full customs declaration.

For specific regulatory information, such as export authorisation and traceability requirements, please contact the relevant regulator.

#### 2.2.5 Process Map: Medicines, Medical Radioisotopes, Clinical Trial Supplies, Controlled Drugs, Substances of Human Origin



## Cultural goods

The purpose of the export control system is to provide an opportunity for the UK to retain cultural goods judged to be of outstanding national importance that would otherwise be exported.

Certain cultural goods that reach or exceed specific age and monetary value thresholds require an individual licence for export out of the UK – whether on a permanent or temporary basis. UK exporters will only need a UK licence. EU export licences will no longer be required. Items which do not meet the above thresholds do not require an individual export licence.

Export licences are issued by Arts Council England (ACE) on behalf of the Secretary of State. ACE's Procedures and Guidance for Exporters can be found [here](#). This guidance advises exporters on which licence to apply for and outlines the lead times for issuing licences. ACE aims to issue routine licences within 5 days and licences referred to an Expert Adviser have a turnaround time of 28 days.

UK export licences no longer need to be physically endorsed by Border Force officers. However, traders/hauliers are advised to retain a physical copy of the licence and present it to Border Force officers if requested to do so.

ATA carnets, CITES certification and strategic export controls may apply to some cultural goods.

If your licence is approved it will be posted in hard copy and you will need to attach an electronic copy of the issued export licence to your Export Declaration and send it to HMRC's National Clearance Hub through CHIEF.

Note that it is prohibited to import into the EU, including Northern Ireland, from non-EU countries including Great Britain, cultural goods which were removed from the country in which they were created or discovered in breach of the laws and regulations of that country. This prohibition applies without regard to the age or value of the cultural goods or when they were removed from the country in which they were created or discovered.

Please refer to [Arts Council England](#) website for the most up to date guidance on exporting cultural goods.

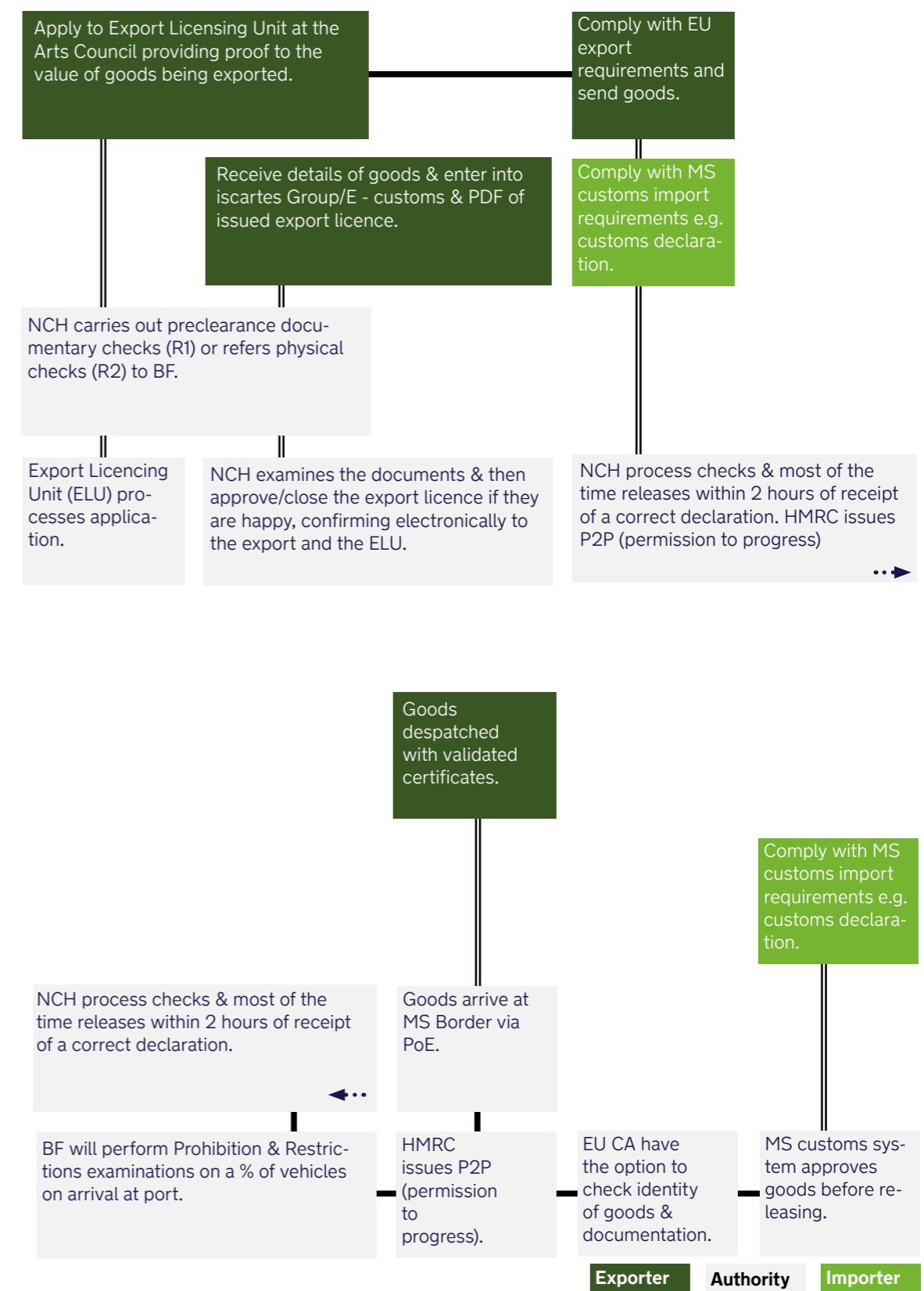
### Requirements:

To export cultural goods, exporters will need to:

- Apply for export licences by following ACE's [guidance and procedures](#).

General information about export licence requirements, including links to further detailed guidance, can be found [here](#).

### 2.2.5 Process Map: Cultural Goods





## Strategic Export Controls

Since January 2021, a licence is required to export to the EU all strategic exports that currently move licence-free.

Any licences issued by the UK before 1 January 2021 will still be valid for exports from the UK. However, licences issued by the UK will no longer be valid for exports from the EU, and licences issued by EU Member States will no longer be valid for export from the UK.

Strategic export controls refer to the export of military and dual-use goods i.e. those usable for both civilian and military purposes, including in connection with weapons of mass destruction (WMD); firearms; radioactive sources; and goods controlled because of potential use in capital punishment, and torture.

Many of these controls implement the UK's international obligations and commitments in the field of arms control and non-proliferation of WMD, and address international and domestic concerns about exports that can impact on conflict and instability, security, and human rights.

Since 01 January 2021, a licence is required to export to the EU all those goods that previously moved licence-free. Any licences issued by the UK will still be valid for export from the UK. However, licences issued by the UK will no longer be valid for exports from the EU, and licences issued by EU Member States will no longer be valid for export from the UK.

Exports are subject to risk based and intelligence led pre-clearance checks by HMRC and UK Border Force. These can be documentary or physical and can happen at any stage of an export. Exports can sometimes be detained for a short period whilst these take place. They are undertaken to ensure compliance with Strategic Export Controls. See also to the right.

Further information on firearms is detailed elsewhere in this document.

### Requirements

Exporters may apply for a Standard Individual Export Licence (SIEL) or Open Individual Export Licence (OIEL) or, where applicable, register for an Open General Export Licence (OGEL).

A new OGEL covering the export of dual-use items to EU countries is available [here](#).

Following the end of the transition period, it is now open for registration and can be used to export.

Exporters should apply for individual licences and register for general licences using DIT's export licensing web-portal known as [SPIRE](#).

The licence reference number and type must be included in the appropriate place in the customs declaration prior to the goods being shipped.

General information about export licence requirements, including links to further detailed guidance, can be found [here](#).

Specific information on changes to export controls as a result of EU Exit is available [here](#).

### Location

Goods subject to controls and presented for export without a valid licence are subject to forfeiture and will be seized. Restoration may be offered with a fee based on the nature of the breach.

Exporters may also be subject to post-clearance audits by HMRC. Holders of Open type export licences may be subject to compliance inspections by DIT.

## Temporary export restrictions that deal with shortages of supply

As at present, the export of certain goods may require additional processes or be subject to a restriction. This might happen on rare occasions if the UK is (would be at risk of) experiencing a critical shortage in supply of these goods. Such measures will be temporary and will be notified on [GOV.UK](#).

### Requirements

Additional processes could involve the requirement to apply for a licence in order to export particular goods. In this case, all information is available on GOV.UK [here](#) and exporters need to apply to the competent authority for a licence. Decisions on whether to grant licences depends on a number of factors, such as whether the goods are being exported for humanitarian purposes. Licence information needs to be added to the export declaration before the export is permitted.

Alternatively, there may be a limit to the volume of certain goods that can be exported (a quota), or there may be a complete ban on exporting a certain product under certain circumstances.

Exporters should check whether there are any restrictions prior to exporting. An example of this is the [export restrictions list](#) for medicines, which sets out those medicines which, if they have been placed on the market in the UK for UK patients, cannot be exported from the UK because there is a shortage or risk of shortage for UK patients.



# Glossary

<b>Arrival of goods</b>	The input of an electronic message into CHIEF, which completes the presentation of the goods at the border, so that the goods may be cleared for the import and export procedure. All import and export declarations must be marked as “arrived” in GB ports on CHIEF.	<b>Commodity Code</b>	Commodity codes classify goods for import and export. Knowing the correct commodity code for goods is required for filling in declarations and other paperwork. The <a href="#">Trade Tariff Tool</a> can be used to find commodity codes.
<b>Authorised Consignor / Consignee</b>	Authorised consignor/consignee status enables a trader to start/end movement of goods under transit at their own premises. <a href="#">To apply</a> for authorised consignor status requires a customs comprehensive guarantee. <a href="#">To apply</a> for authorised consignee status requires an approved temporary storage facility.	<b>Common Transit Convention (CTC)</b>	The CTC is used for moving goods between the EU member states, the EFTA countries (Iceland, Norway, Liechtenstein and Switzerland) as well as the UK, Turkey, Republic of North Macedonia and Serbia. The UK is a member of the Common Transit Convention (CTC), ensuring simplified cross-border trade for UK businesses exporting their goods.
<b>Authorised Economic Operator (AEO)</b>	AEO status is an internationally recognised quality mark that provides quicker access to some simplified customs procedures and, in some cases, the right to fast-track shipments through some customs and safety and security procedures.	<b>Community System Providers (CSPs)</b>	Community Systems Providers (CSPs) are commercial entities that directly interface with HMRC frontier systems including Customs Handling Import & Export Freight (CHIEF). A list of commercial contacts for CSPs can be found <a href="#">here</a> .
<b>Carrier</b>	A carrier is considered in this document to be an individual or commercial company that is legally authorised to transport cargo from one place to another. This includes the movement of goods by different modes of transport (land, rail, water or air).	<b>Core Export Process</b>	The core export process refers to the requirements for moving all goods from the UK into the EU from January 2021 onwards.
<b>Customs Declaration Service</b>	HMRC’s new declaration platform.	<b>Core Import Process</b>	The core import process refers to the minimum requirements for moving all goods into the UK from the EU from January 2022 onwards.
<b>CHIEF</b>	The Customs Handling of Import and Export Freight (CHIEF) system that processes UK Customs Declarations.	<b>Customs Comprehensive Guarantee (CCG)</b>	A Customs Comprehensive Guarantee is a type of guarantee that can be used to cover multiple customs debts arising from one or more customs procedures. In order to use a CCG, a business needs to be authorised by HMRC and provide a guarantee, generally in the form of an undertaking from an approved financial institution. More information can be found <a href="#">here</a> .

**Customs Intermediary**

Most traders hire a person or business to deal with customs on their behalf. Options for intermediaries include: freight forwarders, customs agents, brokers or fast parcel operators. More information can be found [here](#) and a list of customs agents can be found [here](#).

**Declarant**

The declarant is the person with responsibility for the import. They must ensure the goods are legitimate, correctly valued and declared upon entry.

**Duty deferment**

Duty deferment allows the payment of charges due to be delayed. This includes for import VAT, customs duties, excise duties and some other charges. More information is available [here](#).

**EORI number**

An Economic Operators Registration and Identification number is required for all businesses moving goods into or out of the UK. Further information, including a link to apply for an EORI number is available [here](#).

**Excise Payment Security System (EPSS)**

EPSS is a scheme that allows you to reduce the level of financial guarantee required to operate a duty deferment account for Excise purposes.

**Exporter**

The exporter is the business responsible for exporting goods from the UK.

**Haulier**

A haulier is considered in this document to be a person or company employed in the transport of goods or materials by road.

**Importer**

The importer is the business responsible for importing goods into the UK.

**INCOTERMS**

International Commercial Terms, published by the International Chamber of Commerce, are used to define the legal responsibilities on the buyer and seller in international transactions.

**Postponed VAT accounting**

Businesses registered for VAT in the UK are able to account for import VAT on their VAT Return. This means accounting for import VAT on the VAT Return instead of paying when the goods arrive at the UK border.

**Pre-lodgement model**

An alternative for ports that may not have the space and infrastructure to operate temporary storage. Border locations receiving goods that are moving into the UK from the EU will be able to choose to use a pre-lodgement model, where goods arriving will be required to have submitted a customs declaration in advance of boarding on the EU side. HMRC are developing a new IT platform to support the pre-lodgement model. However, its use will not be mandatory and the choice between using a Temporary Storage and a pre-lodgement model will be a commercial decision for operators.

**Safety & Security (S&S) Declarations**

Also known as an Entry Summary declaration when importing into the UK and an Exit Summary Declaration when exporting to the EU, S&S declarations provide advanced data on consignments to customs authorities for risk analysis.

**Simplified Import VAT Accounting (SIVA)**

SIVA is a scheme that allows you to reduce the level of financial guarantee required to operate a duty deferment account for VAT purposes.

**Temporary Storage**

Temporary storage is when goods imported from outside the UK are temporarily stored under customs control before they are placed under a special procedure, released to free circulation or exported outside the UK.

**Trade Tariff Tool**

The [Trade Tariff Tool](#) can be used to look up commodity codes, duty and VAT rates.

# Supplementary Information

## 3.2 Roles and Responsibilities

This Section describes the roles of key Government and related organisations in managing the Border with the EU, and a summary of the key border-related systems managed by each organisation / department. The Border and Protocol Delivery Group works with a broad range of Departments to ensure that the border operates effectively.

### Devolved Administrations

Import and export controls are generally reserved, but the areas of food safety, the protection of human, animal and plant health, and the environment, as well as transport, policing, and others, are devolved. The Devolved Administrations therefore implement various provisions in these areas in Scotland and Wales. There is ongoing liaison with the DA's where this will be clarified further.

### Border Force

Border Force is a law enforcement command within the Home Office. It secures the UK border by carrying out immigration and customs controls for people and goods entering the UK. Border Force have the authority to seize items, such as goods and vehicles, under Section 139 of the Customs and Excise Management Act 1979. More information on what to do if an item is seized can be found [here](#).

#### **Key Systems of interaction: (does not denote ownership)**

Border Crossing; CBP; Cross Check; E-Gate; CHIPP; ICS; CHIEF; CMS; ATA; NS; SMS; DTR; EMCS; EORI

### HM Revenue & Customs

HM Revenue & Customs (HMRC) also has important border responsibilities. HMRC is responsible for collecting tax, duties and excise, and processing customs declarations. HMRC also has a legal obligation to collect and publish UK trade in goods data. HMRC and Border Force have a partnership agreement.

#### **Key Systems of interaction: (does not denote ownership)**

AFIS; CCI; CDMS; CSP; Customs Declaration Service; DDS; DTR; EMCS; EORI; CHIEF; NCTS; NIDAC; HMRC Excise; System for Duty Stamps, S&S GB

### Department for Transport

The Department for Transport is a UK Government department responsible for the English transport network and a limited number of transport matters in Scotland and Wales that have not been devolved.

#### **Key Systems of interaction: (does not denote ownership)**

CO2 Compliance; ENCIP2 & THETIS & LRIT; ERADIS; MarED

### Department for the Environment, Food & Rural Affairs

The Department for Environment, Food and Rural Affairs is a UK Government department responsible for environmental protection, food production and standards, agriculture, fisheries and rural communities in England.

#### **Key Systems of interaction: (does not denote ownership)**

ADNS; AEC; ALVS; e-EHC; SANTE; DTR; EMCS; IRMS; IPAFFS; E-DOMERO; FGAS reporting/quota; REACH UK; VMS; VMD

### Department for International Trade

The Department for International Trade is a UK Government department responsible for striking and extending trade agreements between the United Kingdom and non-EU states, providing export support as well as for encouraging foreign investment and export trade. DIT is also responsible for strategic export controls and enforcing some key import controls.

#### **Key Systems of interaction: (does not denote ownership)**

SPIRE; Goods Checker; UK Trade Remedies; OGEL Checker; LITE; TAP; CHEG; TWUK

### Department for Business, Energy and Industrial Strategy

The Department for Business, Energy and Industrial Strategy is a UK Government department which was created by Theresa May on 14 July 2016 following her appointment as Prime Minister, through a merger between the Department for Business, Innovation and Skills and Department of Energy and Climate Change.

#### **Key Systems of interaction: (does not denote ownership)**

ICMS; RAPEX

### Other Border Organisations

There is an array of other government organisations with policy or operational responsibilities at the border. The border is one of the biggest contact points for government organisations, as it presents a checkpoint for people and goods leaving or entering the UK. Some bodies provide intelligence and systems for the Home Office to use or set policies and standards. The following table sets out some of the major government border roles and responsibilities but is not exhaustive.



Role	Policy Bodies	Operational Bodies
Imports and exports of live animals and animal products	Department for the Environment, Food & Rural Affairs or <b>Devolved Administration Equivalent</b> Animal and Plant Health Agency, Food Standards Agency, Food Standards Scotland, Fish Health Inspectorate	Animal and Plant Health Agency, Port Health Authorities, Rural Payments Agency, Scottish Government, CEFAS Fish Health Inspectorate and Marine Scotland Fish Health Inspectorate
Imports and exports of fruit and vegetables, plants and wood	Defra, <b>Devolved Administration Equivalent</b> , Animal and Plant Health Agency, Food Standards Agency, Food Standards Scotland	Animal and Plant Health Agency, Forestry Commission (and Scottish and Welsh equivalents), Port Health Authorities, Local Authorities, Rural Payments Agency, Scottish Government
Protecting the environment	Defra, <b>Devolved Administration Equivalent</b> , Marine Management Organisation	Environment Agency, SEPA (in Scotland), Natural Resources Wales
Control of imports and exports of medicines and healthcare products	Medicines and Healthcare products Regulatory Agency	Medicines and Healthcare products Regulatory Agency
Control of imports and exports of chemicals and nuclear materials	Health and Safety Executive, <b>Devolved Administration Equivalent</b>	Health and Safety Executive, Office for Nuclear Regulation, Environment Agency, Natural Resources Wales SEPA (in Scotland), local authorities
Protecting UK consumers and businesses	Department for Business, Energy & Industrial Strategy, Intellectual Property Office, HM Revenue and Customs	Trading Standards, National Measurement Office, Environmental Health, Border Force
Export licensing of cultural objects	Department for Digital, Culture, Media & Sport	Export Licensing Unit, Arts Council England
Monitoring and licensing of imports subject to controls (bans, quotas, etc.)	Department for International Trade	Import Licensing Branch, Department for International Trade
Control and licensing of military equipment and strategic exports	Department for International Trade, Ministry of Defence, FCDO, HM Revenue and Customs	Export Control Joint Unit, Department for International Trade, Border Force
Control and licensing of road transport in and out of the UK	Department for Transport	Driver and Vehicle Standards Agency, Driver and Vehicle Licensing Agency
Control of drugs licences	Home Office Drugs and Firearms Licensing Unit are the operational policy holders and the operational delivery body of licensing.	Border Force enforce the Home Office operational policy





HM Government

UK TRANSITION

# Annex A

## EU Export Requirements

### Getting Prepared



### Exporting goods from the EU to GB through RoRo Ports

**I am a haulier – what do I need to know about the requirements I need to meet and the documents I need to carry or present when transporting goods out of the EU into GB?**

#### Prior to arrival at the EU Border

The haulier should prepare and plan for their arrival at the EU border with the EU exporter, logistics company, freight forwarder or representative.

On arrival at the border, the haulier should present one or more of the following:

- A valid **Export Accompanying Document (EAD)** which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control. This export declaration must be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.
- For transit movements a **Transit Accompanying Document (TAD)** that has already been set or activated in the NCTS system of an EU Member State - without activation, the TAD will not have the Movement Reference Number (MRN) and it will not be possible to scan it correctly at the border. The paper TAD document (including the list of items "LOI") must also accompany the consignment(s).
- If there is no customs declaration with the **safety and security data** included, there is a requirement to confirm that a separate EXS has been lodged into the Member State's Export Control System (ECS). Note that the access to the ECS system may vary between different Member States.

For some goods, for example goods below a certain value, no EAD is required, but it might still be needed to enter the EU ferry terminal and so not completing an EAD may lead to more complications at the border than completing the declaration. The more automated the terminal the more likely that will be the case.

#### Other Certificates and Licences:

Plan ahead - make sure that you also have hard copies of any certificates or licences required for the goods being imported to GB (see Sections **1.2.2 Goods Covered by International Conventions / Commitments, 1.2.3 Goods Subject to Sanitary and Phytosanitary Controls, 1.2.4 Excise Goods and 1.2.5 Other Goods**).

The haulier should check for additional entry requirements that may be required for GB and at what stage they are to be implemented. Following January 2022, changes to government legislation mean that most EU, EEA and Swiss nationals can only travel to the UK using a valid passport, unless they applied to the EU Settlement Scheme in 30 June 2021 or otherwise had protected rights under the Citizens' Rights Agreements.

#### Unaccompanied Freight

For unaccompanied freight where the goods are handed from one transporter to another, the MRN and any unique consignment or transport reference numbers must be shared. The carrier (ferry operator) notifies the customs office about the exit of the goods unless that information has been provided through a port or transport community system (if one is used).



## I am a GB importer – what do I need to know about / plan for in the supply chains for getting my goods out of the EU and imported into the GB?

### Step 1 – Who can export goods from the EU, and how they register

Since 01 January 2021 UK registered businesses cannot act as the EU exporter, even if they have an EU VAT number. A UK business needs an EU-registered company to act as an exporter or as a representative for them in order to export goods from the EU.

The exporter must be established in the EU and involved in the operation (so could be a freight forwarder or carrier for example).

Every EU business exporting goods needs to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. Only EORI numbers issued by an EU Member State or an XI EORI issued by HMRC are acceptable in the EU.

EU Exporters need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. A business can apply for an EORI number from customs authorities across the EU.

### Step 2 – Should I agree trading terms and conditions with the EU exporter or their agent in advance?

The GB importer and EU exporter should agree terms and conditions so that the responsibility for tariffs, duties and border formalities is clear.

This includes whether the GB importer acts as an indirect representative.

The International Chambers of Commerce create and publish a standard set of trading terms and conditions for traders who are buying, selling, transporting, and clearing goods. It is important to determine which party will be responsible for any consequences of customs checks, and who will be financially responsible in case of any issues.

<https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/>

### Step 3 – If I am importing controlled, restricted or prohibited goods, I need to plan the export from the EU with my counterpart

Certificates or licences are required to export certain goods and types of products. This includes food and feed, live animals, endangered species, dual-use goods, drugs and chemicals. Certificates need to be applied for at least two weeks in advance (time limits may vary between EU Member States).

UK Authorities will need to be pre-notified through the UK's Import of Products, Animals, Food and Feed System (IPAFFS) about the arrival of some goods including Products of Animal Origin (POAO). The relevant licences or certificates will need to accompany the goods. Further information is available [here](#).

Since January 2021, live animals and high-risk animal by-products entering GB from the EU must be pre-notified. Following 01 January 2022 all high risk food and feed products entering the UK must be pre-notified.

For live animals, germplasm, and products of animal origin (POAO) subject to safeguarding measures the GB importer should supply the EU exporter / Official Veterinarian (OV) with the unique notification number (UNN) that is produced when the importer notifies the UK's Animal Plant Health Agency (APHA) about the import. The exporter must add the UNN to the commercial documentation or health certificate (if one is required).

### Step 4 – The exporter must prepare any necessary health certificates

A [health certificate](#) is an official document that confirms an export meets the health requirements of the UK. The certificate must be signed by an EU official veterinarian (OV). A completed health certificate is required for each type of animal or animal product being exported from the EU to the GB, where there is currently a requirement. If a consignment includes a mix of products, a separate health certificate will be required for each type of product.

### Step 5 – The exporter or their agent needs to submit the customs export declaration(s) or start the transit movement

The exporter or their agent must submit the customs declaration at an EU office of export, and produce one of the following documents:

- Export Accompanying Document (EAD) from which the Movement Reference Number (MRN) is generated – and which may also contain the data for the Safety and Security declaration. For goods under a certain value, an Exit Summary Declaration is sufficient, and no EAD is needed.
- Start the transit movement and produce the Transit Accompanying Document (TAD) / activate it and set the Movement Reference Number (MRN).
- A combined Transit (Security) Accompanying Document (TSAD) with an activated Movement Reference Number (MRN) (the automated option is dependent on the NCTS6 implementation). Not all EU27 currently accept TSADs - check with the customs administration in that Member State if you wish to use a TSAD.
- If there is no customs declaration, there is a requirement to confirm that a separate Exit Summary Declaration (EXS) has been lodged into the Member State Export Control System (ECS).

The export accompanying document (EAD) produced will contain the movement reference number (MRN) that the haulier should present at the EU border. The MRN is a number and a bar code.

The customs declaration should be submitted by the exporter or their agent into the Member State customs system. Further details on Member State's systems are available [below](#).

If a merged customs and Safety and Security declaration has not been submitted, a separate EXS must be provided by the carrier of the export or their representative.



#### **Step 6 – Moving excise goods to the EU border before importing to GB**

The Export Accompanying Document (EAD) covers the export from the EU into GB, and this document terminates at the EU border. If the goods are subject to excise duty (alcohol, tobacco, oils) and are moving in duty suspension, they will move to the EU border on the electronic accompanying document (e-AD). The e-AD will also terminate at the EU border.

The process below sets out how excise goods circulate between Member States:

- The e-AD is validated in the Member State of dispatch. A European register of operators (SEED) is used to check the excise numbers of the consignor and consignee.
- The e-AD is electronically transmitted by the Member State of dispatch to the Member State of destination.
- The Member State of destination forwards the e-AD to the consignee.
- The consignee submits a “report of receipt” once they have received the excise goods. This report should mention any anomalies, such as shortages or excesses in the consignment.
- The report of receipt is sent to the consignor who can then discharge the movement and recover the financial guarantees they had to make for the excise products.

The movement of excise goods under duty suspension is monitored on a computerised system, the Excise Movement and Control System (EMCS). Detail about this system is available at: [https://ec.europa.eu/taxation\\_customs/business/excise-duties-alcohol-tobacco-energy/excise-movement-control-system\\_en](https://ec.europa.eu/taxation_customs/business/excise-duties-alcohol-tobacco-energy/excise-movement-control-system_en)

For exporting excise goods to the UK, the duty-suspended movement will end at the EU border and the movement will become an export to the UK, using the EAD only.

The e-AD is validated in the EU country of export, detailing ‘Export to non-EU country’, and the e-AD is mentioned in the customs declaration for export along with the Administrative Reference Code (ARC) number (more information on this below). The e-AD is in force until the goods leave the EU: the e-AD is automatically released when the Export Control System (ECS) message is sent on the export customs declaration.

#### **The ARC system**

[ARC Follow-up \(international movements only\)](#)

ARC is the service available to Economic Operators and Member States officials that shows the state of EMCS (Excise Movement and Control System) international movements through the Europa website.

It is sufficient to enter an ARC (Administrative Reference Code) to get the state of the corresponding EMCS movement.

#### **Step 7 – Plan ahead - with the exporter / agent / forwarder to ensure that they have provided the haulage company / driver with all the necessary documentation prior to them setting off for the EU border**

The EU exporter or their agent must make sure that they provide the following documents and / or data to accompany the consignments, to be presented at check-in at the EU border:

- Any CITES (see **Section 1.2.2 AND 2.2.2 Endangered Species of Wild Fauna and Flora CITES**):
- A Movement Reference Number (MRN) which is a number and a barcode, generated in one of these three ways:
  - Export Accompanying Document (EAD) from which the Movement Reference Number (MRN) is generated – and which may also contain the data for the safety & security declaration.
  - Transit Accompanying Document (TAD) / with an activated Movement Reference Number (MRN)
  - A combined Transit (Security) Accompanying Document (TSAD) / Movement Reference Number (MRN) (this option may not be available in some Member States for a few years)
- If there is no customs declaration, there is a requirement to confirm that a separate Exit Summary Declaration (EXS) has been lodged into the Member State Export Control System (ECS).

#### **Step 8 – Controls outbound from EU to GB - The exporter has contacted me to say that my goods are being selected for a control at the border – what does this mean?**

Once an export declaration and associated data has been submitted to the various administrations, the authorities in the Member States risk assess that data – and they may select the consignment so they can check the documents and/or the goods.

#### **Step 9 – The exporter will want to zero rate the supply for export (VAT)**

Evidence of export is one of the proofs that can be provided in order to zero rate the supply of goods for VAT in an exporter’s records.

Crossing the border without the correct customs declarations means that the person responsible for the goods will have to pay VAT both in the EU territory and the UK, in addition to a possible customs penalty at the border.



# Border formalities for the export of goods from specific EU RoRo Ports / Terminals

## Section 1: RoRo Ports / Eurotunnel terminal – France

Following 1 Jan 2021, to export goods from the EU via the French border, you need to ensure that the exporter/agent has completed:

- Export procedures at a customs office, i.e. a custom office of export.
- Exit procedures at a customs office of exit (of the EU).

The Export Control System (ECS) is the EU system for the control of exports from the EU customs territory regardless of where the export declaration is filed (in France or another Member State).

French Customs have developed an IT solution known as the smart border to keep trade flowing between the UK and France, despite the reestablishment of customs clearance at the border.

- The envelope function of the smart border allows traders and hauliers to consolidate multiple consignments under a single declaration and allow the haulier to present one single Movement/Master Reference Number (MRN) at the border. Information about this function is available [here](#).
- You can use the envelope function with no login required through the following [web app](#)
- The barcodes of the MRNs are scanned and paired with the data from the number plate of the truck. This paired data is sent to the relevant French systems for risk analysis and clearance.
- The Vehicle Registration Number (VRN) and the export EAD MRN are scanned at check-in or the Eurotunnel pitstop.

After boarding, the notification of exit is sent automatically. More information can be found at:

<https://www.douane.gouv.fr/fiche/entreprises-preparez-vous-au-brexit> <https://www.douane.gouv.fr/dossier/french-customs-business>

### Reusable packaging

Reusable packaging transported from the EU's customs territory to GB, but which is destined to be reshipped to the EU's customs territory, may, under certain conditions, be subject to the returned-goods regime.

It is mandatory to hold a returned goods regime authorisation, in order to benefit from the facilities described below.

Two possibilities:

Trucks with reusable packaging are re-imported full into France:

- They have to be declared with the carried goods.
- In SI BREXIT, those goods will be matched during the pairing phase in SI BREXIT (in France “appairage”) using the barcode of the declaration for the goods that are carried.

Trucks with reusable packaging are re-imported empty into France:

- They are declared orally, and no special procedure is required.
- In SI Brexit, the truck will be registered as an empty truck and when arriving in France, the driver will be advised and sent to the **green** routing to clear the port or terminal.

More information on reusable packaging can be found in **Section 1.1.4**

## Section 2: RoRo Ports – The Netherlands

**The main message for using these routes is “No document no transport”**

### The Portbase system

Pre-notification of customs documents via the Port Community System of Portbase is mandatory at all RoRo ferry terminals in the Netherlands. If this pre-notification is not done the transporter will not be granted permission to board.

This pre-notification can be done as an exporter (or importer), but the forwarder, customs agent or transporter can do this as well.

### Register to use the Portbase system

Exporters and their customs agent or transporter will need to register for the Portbase system in order to submit the pre-notification of export (& import) declarations. Traders need to make clear that agreements are in place for this and register for the required Portbase services.

Exporters can register via the Portbase website at <https://www.portbase.com/en/services/notification-export-documentation/>

A step by step guide on how to submit Notification for Export Documentation can be found at <https://support.portbase.com/en/services/notification-export-documentation/>

Please note: Without a digitally pre-notified customs document, your cargo will come to a standstill at the terminal. To prevent this, the transporter can use Portbase to verify beforehand whether the terminal has all the advance information. For export (cargo from the Netherlands to the United Kingdom), this can be done via the Portbase service ‘Track & Trace Export’ - <https://www.portbase.com/en/services/track-trace-export/>

Further information on Portbase can be found at [Portbase](#).



## Section 3: RoRo Ports – Belgium

### Rx SeaPort (for Zeebrugge)

RX SeaPort is a digital system that joins up the data submitted and required by all parties at the Port of Zeebrugge. The data is registered for exports (and imports) through their e-Desk. This can be done manually, through a linked data connection or through customs software.

Drivers will not be allowed to enter the Zeebrugge terminal if customs declarations have not been pre-notified through the e-Desk of the RX SeaPort system. Information on pre-registration of customs data via the e-Desk can be found at [Services - RX Seaport](#).

Further information on exporting using RX SeaPort can be found at [Export via a Belgian port to the UK | Export wizard | RX Seaport](#).

## Section 4: RoRo Ports – Spain

### ePuertoBilbao

The Port of Bilbao uses the port community system ePuertoBilbao. EPuertoBilbao presents users with just one communication interface. Users of the system only have to send their data once, and this can later be re-used, updated or completed.

Further information is available at <https://www.epuertobilbao.com/en/>

Information specific to the ePuertoBilbao services available to support the import and export processes for RoRo traffic is available at <https://www.epuertobilbao.com/en/what-does-e-puertobilbao/brexit-services/>

### Teleport 2.0

Ports in the South of Spain, such as Algeciras Port Authority, use the integrated technology platform Teleport 2.0. A similar integrated IT system will soon be rolled out to the northern ports of Santander and Bilbao.

Teleport 2.0 aims to obtain a seamless integration of the port throughout the logistic chain. The system will support all the services encompassed by the logistics chain and make them available to the port logistics community, including integrated services for the vessel's management, services for notification of dangerous goods and export declarations, and integrated service for cargo trucks.

The information service element of Teleport 2.0 will provide complete traceability to importers and exporters of the cargo throughout the logistics chain, and those who register can trace their goods via the online e-service.

<http://www.ttialgeciras.com/en/e-service/>

More information on teleport 2.0 can be found at <https://innovacion.apba.es/en/teleport-2-0/>

More information on imports and exports in Spain can be found [here](#).

## Section 5: RoRo Ports – Ireland

### Procedure for export

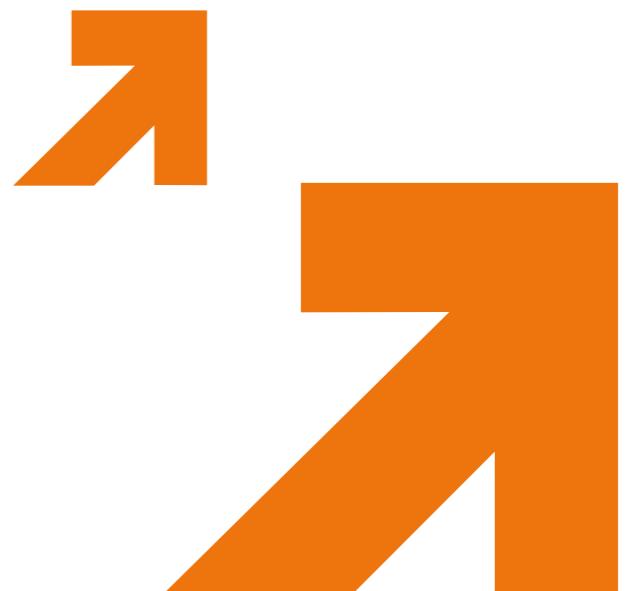
All goods being exported from Ireland to GB, regardless of the mode of transport, will require an export declaration which also contains the S&S declaration details. The export declaration will be submitted on the Automated Entry Processing Systems (AEP) prior to arrival at the port.

For goods being exported via RoRo a Pre Boarding Notification (PBN) will also need to be created for each vehicle prior to arrival at the port of departure in Ireland. The parties should agree who is responsible for creating the PBN.

All of the Movement Reference Numbers (MRN) from the export declarations will need to be provided to the person completing the PBN. The driver should check the status of the PBN before arrival at the port.

The PBN will be provided to the Ferry Operator at booking or at check in.

Further information about all systems can be found here [Customs Electronic Systems](#).





HM Government

UK TRANSITION

# Annex B

## EU Import Requirements

### Getting Prepared



## Importing goods to the EU via RoRo ports in GB

### HAULIERS

**GB traders and GB hauliers may require EU Economic Operator's Registration and Identification (EORI) numbers:**

A GB exporter / GB haulier who is not established in the customs territory of the Union may need an EU EORI in the following circumstances:

- To pre-lodge a customs import declaration in the customs territory of the EU to submit an EU Entry Summary declaration into that Member State's Import Control System (ICS).
- To lodge a temporary storage declaration in the customs territory of the EU.
- To act as a carrier for the purposes of transport by sea, inland waterway or air travelers' personal luggage.

More detail is available here [Economic Operators Registration and Identification number \(EORI\) | Taxation and Customs](#)

### When can I apply for an EU EORI number?

The European Commission has recently published guidance:

A GB business can apply for an EORI number from customs authorities across the EU. More information including website links can be found at: [National Customs Websites | Taxation and Customs Union](#)



## I am a haulier – what requirements do I need to meet and / or what documents do I need to present at or before the border to transport goods via RoRo into the EU?

### Safety and Security declarations: Entry Summary declarations GB to EU

For **accompanied freight**, the haulier is responsible (as the active means of transport) for submitting the **Entry Summary declaration (ENS)** – also known as the safety & security declaration – into the Member State's Import Control System (ICS) at the first point of entry to the EU. This is of particular importance at GB RoRo ports and terminals that do not have port inventory systems.

For **unaccompanied freight** - the ferry operator (as the active means of transport) is responsible for submitting the ENS at the first port of entry to the EU. For ports with inventory linking, the ferry operator will complete the manifest. For example, in the Netherlands the manifest has to have all the ENS date entries for that ferry, prior to it being allowed to leave the UK.

To complete ENS declarations in a Member State's ICS, you **will** need to apply for an EU EORI number. Carriers can use a third party with their knowledge and consent to complete the ENS data entry on their behalf, but the liability remains with the carrier.

A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of Safety & Security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.

The information required is as follows:

- the identity of the person liable for the ENS or its representative (EORI number);
- the commercial description of the goods;
- the mode of transport and border crossing.

Ferries and Eurotunnel: generic vessel code and trailer's number plates; the estimated date and time of arrival at the first point of entry into the EU. The objective of this procedure is to secure the flow of international trade when entering the territory of the European Union (EU) by carrying out a risk assessment while ensuring the fluidity of trade at entry points, regardless of the nature of the means of transport.

The operator must transmit an ENS covering all the goods transported to the ICS system before the arrival of the means of transport at the first point in the EU. It is strongly recommended to complete the ENS submission after the goods have been taken over by the road carrier and before boarding the means of transport on ferries or the Eurotunnel shuttles.

The following movements are exempt:

- parcels / postal freight;
- a road vehicle registered in another member State;

- a road vehicle registered in a non-EU country where they are under custom temporary admission simply by crossing the border;
- empty road vehicles;
- empty packaging non covered by a transport contract.

### Customs Declarations:

There are several scenarios which a haulier, loader, logistics company or exporter needs to consider and plan for to be ready to import goods to the EU:

#### Scenario 1 - Non transit movement

- Haulier must have collected, from the place where the goods are loaded, or from the person responsible, the Movement Reference Number (MRN) from the pre-lodged customs import declaration from the Member State they are arriving in

#### Scenario 2 - Transit movement

Scenario 2a - Haulier is picking up from a non-authorised consignor address

- You must take the goods with the LRN and present them all to an Office of Departure (OoDep) for example at an Inland Border Facility (IBF) to generate the MRN(s) and activate the Transit Accompanying Document (TAD) form;
- The TAD is now "set" or activated;
- Haulier must ensure they carry the activated paper TAD with them to the border.

Scenario 2b - Haulier is picking up from an authorised consignor address

- You must check with consignor that they have activated the TADs and produced MRNs. You must ensure they carry the activated paper TADs with them;
- \*if you are using the short straits, the exporter / forwarder may have used the "logistic envelope" which is one single MRN covering multiple consignments - check if this is the case.

If you are transporting goods that are selected for SPS control

- Ensure that the person responsible has pre notified the Border Control Post (BCP) in the EU to make them aware of your arrival;
- Ensure that the person responsible has generated and pre lodged a Common Health Entry Document (CHED) as this will be required for entry to the EU;
- Ensure that your exporter has confirmed that the port of entry in the EU has a BCP authorised to accept the commodities you are transporting.

At the border, the haulier must present the Movement Reference Number (MRN) for the EU pre-lodged customs import declaration(s) or the MRN(s) from the activated transit (CTC) movement(s). The MRN is needed by the haulier to present (for scanning) at the UK border for entry into the EU. It is a number within a barcode. Some operators offer the facility to upload this information in advance of the border.



### **Control regimes on arrival at the EU border**

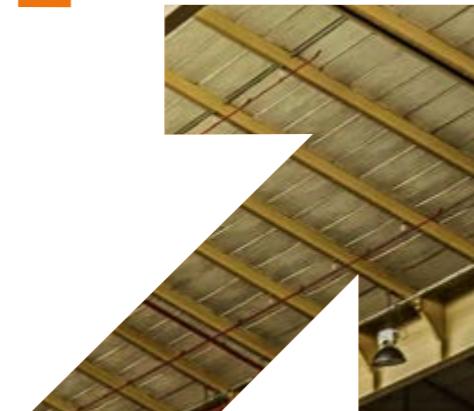
It is mandatory for the driver to have hard copies of any necessary certificates or licences required for the consignments being selected for SPS and / or fiscal control on arrival in the EU, e.g. the original / wet signed [health certificate](#).

The haulier should also check for additional entry requirements that may be required for the EU Member State, for example in France that an “agent” has been appointed to act as the intermediary for them if they are transporting goods which may be selected for SPS control.

### **EU Member State - verification and release mechanisms in case of problems on arrival:**

If the necessary formalities are not completed and / or irregularities are detected, the goods will not be able to leave the EU Port. You should attempt to resolve the problem but this may result in delays at the border. If unresolved, there are 3 likely outcomes:

- The goods may be placed in temporary storage until the requirements are met, there will be a charge for this storage and delay to delivery of the goods.
- The goods may need to be re-exported to GB.
- The goods may be destroyed.



## **GB EXPORTERS, FORWARDERS, LOGISTICS COMPANIES:**

### **What do I need to know about the steps the EU importer needs to take?**

#### **Step 1 – Check that the EU importer is registered in the EU.**

Every business importing goods into the EU will need to have an Economic Operator’s Registration and Identification (EORI) number from a customs authority in the EU. Only EORI numbers issued by an EU Member State or an XI EORI issued by HMRC are acceptable in the EU.

EU importers will need to have an EU EORI number even if they use a forwarder or customs agent for import declarations.

#### **Step 2 – Check and agree trading terms and conditions with the EU importer or their agent in advance.**

The GB exporter and EU importer should agree terms and conditions so that the responsibility for tariffs, duties and border formalities is clear.

If a GB exporter wishes to clear goods themselves in the EU they may need a fiscal representative. A fiscal representative takes care of administrative obligations, and is a local entity that represents foreign traders for VAT purposes, usually in countries where the traders must VAT register but cannot do so themselves.

The International Chambers of Commerce creates and publishes a standard set of trading terms and conditions for traders who are buying, selling, transporting, and clearing goods. It is important to determine which party will be responsible for any consequences of customs checks, and who will be financially responsible in case of any issues. List of Incoterms [here](#).

#### **Step 3 – What do I and my EU importer need to do to prepare my goods for import into the EU if they are controlled, restricted or prohibited?**

**Certificates and/or licences** will be required to import certain goods and types of products into the EU.

Certificates will need to be applied for at least two weeks in advance (time limits may vary between EU Member States).

EU Authorities will need to be **pre-notified** about the arrival of some goods and the relevant licences or certificates will need to accompany the goods.

#### **Step 4 – Importing certain goods into the EU via an EU Border Control Post (BCP)**

Most consignments of animals and Products of Animal Origin (POAO) will need to enter the EU via a Border Control Post (BCP). GB exporters will need to:

- check with the Commission guidance on BCPs (details below) for all the requirements including how much notice needs to be given.
- ensure that the EU importer has notified the BCP that the consignment is arriving – this notification is done by using the TRACES-NT system.
- make sure that the transporter or logistics company responsible for moving the goods is:

  1. transporting them through a port of entry into the EU (with a BCP if necessary) that accepts the goods being imported.



- 2. know that you have pre-notified and the consignments are expected on arrival in the EU at the BCP
- ensure that the EU importer has notified the BCP that the consignment is arriving – this notification is done by using the **TRACES-NT system**.

The link to the current locations and authorisations of BCPs in the EU countries is:

[contact details of BCPs](#)

You must give the transporter of the goods the necessary certificates and licences so they can be presented at the border if requested.

**Step 5 – Has the EU importer (or their agent) pre-logged the customs import declaration(s) or entered the transit (CTC) movement onto the New Computerised Transit System (NCTS) and completed the relevant safety & security (Entry Summary declaration – ENS) entry in the Import Control System (ICS)?**

All goods being imported into the EU will need to have pre-logged a national import customs declaration into the EU Member States' systems, or a transit (CTC) entry into the EU New Computerised Transit System (NCTS), both of which produce a Movement Reference Number (MRN).

The importer or their agent must submit the customs declaration into the Member State's customs system or into NCTS for transit movements, and that entry produces either:

- A customs declaration (import) document from which the MRN is generated
- A Transit Accompanying Document (TAD) which when it is activated generates the MRN
- A combined Transit (Security) Accompanying Document (TSAD) / MRN (this integrated option to submit a merged transit and ENS declaration using a TSAD may not be available in Member States until NCTS<sup>6</sup> is rolled out and work is completed to update Member States' ICS systems).

**Step 6 – What is the procedure for import taxes in the EU?**

In principle imports are taxed in the Member State where the goods arrive.

If goods are put under a customs procedure that suspends the payment of tariffs or taxes, such as transit, then goods will be taxed where the goods arrive / leave the procedure.

Member States will require the EU importer to provide a valid EU VAT number. Some Member States operate postponed accounting for VAT.

A **fiscal representative** is a local entity that represents foreign traders for VAT purposes, usually in countries where the traders must VAT register but cannot do so themselves.

If a trader does not have an EU VAT number and the goods are going to another Member State, limited fiscal representation could be used to clear the import in the Member State, using the EU EORI and the EU VAT number of an agent or broker.

**Step 7 – What is the procedure if I am exporting excise goods for import to the EU?**

UK EMCS can be used to transport goods in duty suspension to the GB border - they have to be exported from GB and imported to the EU - on arrival in the EU, they can continue their journey in excise duty suspension in EU EMCS - the EU importer or agent will have to arrange this.

To move excise duty suspended goods to the GB border you will need to either:

- ensure the authorised warehouse keeper declares the movement on EMCS when the goods are held in excise duty suspension in their warehouse; or
- appoint a registered consignor to move the goods or [become a registered consignor](#) when the goods are being released from a customs control for re-export.

NB: Excise goods have to be imported into the EU – you can no longer use the Excise Movement and Control System (EMCS) to move excise duty-suspended goods directly from GB to the EU. When importing excise goods, an EU Import Declaration will be required and excise and other duties will need to be paid.

Once the goods have been imported into the EU, they can then be moved in duty suspension. The e-AD (electronic Administrative Document) covers the movement of excise goods within the EU only and allows them to move **within the EU<sup>27</sup>** in duty suspension.

The process below sets out how excise goods circulate between Member States:

- The eAD is validated in the Member State of dispatch. A European register of operators (SEED) is used to check the excise numbers of the consignor and consignee.
- The eAD is electronically transmitted by the Member State of dispatch to the Member State of destination.
- The Member State of destination forwards the eAD to the consignee.
- The consignee submits a “report of receipt” once he/she has received the excise goods. This report should mention any anomalies, such as shortages or excesses in the consignment.
- The report of receipt is sent to the consignor who can then discharge the movement and recover the financial guarantees they had to make for the excise products.

The movement of excise goods under duty suspension is monitored on a computerised system, the EU Excise Movement and Control System (EMCS). This will not be linked to the UK's EMCS system. Detail about the EU system is available at: [Excise Movement and Control System \(EMCS\) | Taxation and Customs Union](#)

**The ARC system**

[ARC Follow-up \(international movements only\)](#)



ARC is the service available to Economic Operators and Member States officials that shows the state of EMCS (Excise Movement Control System) international movements through the Europa website.

It is sufficient to enter an ARC (Administrative Reference Code) to get the state of the corresponding EMCS movement.

**Step 8 – The EU importer (or their agent) has contacted the GB exporter or agent to say that the goods have been selected for a control at the border – what does this mean?**

Member States will operate verification and release regimes. Some controls are mandated by European legislation.

Goods may be refused entry or be destroyed if Sanitary and Phytosanitary (SPS) requirements are not met.

Once an import declaration and the associated data relating to the commodities being imported (e.g. ENS data, pre-notified health certificates etc.) has been pre-lodged to the Member State's systems, the various authorities in the Member State will risk assess that data – and they may select the consignment for a physical control on the **documents and/ or goods** at the terminal when necessary.

Arrangements and operating procedures for verification and release regimes may differ from Member State to Member State. The detail follows in the next Section.



## Border formalities at specific EU Ports / Terminal

### Section 1: RoRo Ports - France

#### Smart Border

- The “envelope” function developed by French customs allows traders and hauliers to consolidate multiple consignments under a single “declaration” and allow the haulier to present one single MRN.
- The trader, agent or haulier accesses the application either from the Douanes (French customs) website or via the operator, and the barcodes of the MRNs are scanned, paired with the data from the number plate of the truck and the paired data is sent to the relevant French systems for risk analysis and clearance.
- If the trader is using an electronic data interface (EDI), the data entry for all consignments will be automatically changed to “arrive” when the ferry or train sets off. A notification will be sent to the declarant for approval of advance declarations, and there will be a limited timeframe to approve this.
- If the trader is not using an EDI, they must wait for the message telling them that the ferry or shuttle has left the UK – and then manually validate the declaration to arrive, this is not automatic.
- The carriers will display information on the crossing that identifies trucks that are selected for checking on arrival in France.

More information can be found here:

[Entreprises, préparez-vous au Brexit ! | Portail de la Direction Générale des Douanes et Droits Indirects](#)

[French Customs for business | Portail de la Direction Générale des Douanes et Droits Indirects](#)

[French Customs guidance on the smart border \[EN\]](#)

[French customs envelope web portal \[EN\]](#)

#### Verification and release regimes

If goods are selected for an SPS control, the owner of the goods must appoint a designated agent to act on their behalf and to be physically present in the BCP/SIVEP (SIVEP is the French name for a BCP) when the goods arrive. Designated agents will load and unload goods for inspection and liaise with French officials. Details on how to appoint one is available from the carriers. Neglecting to procure these services may result in re-export of the goods.

If the consignment(s) is selected for a control on arrival in France:

- The designated agent will present documents to officials and to handle issues.



- If issues cannot be resolved, the consignments will be either put into temporary storage (90 day limit); or as a last resort – re-exported to the UK or be destroyed.

There will be costs attached to resolving issues with border formalities. Goods may be refused entry or destroyed if SPS requirements are not met.

#### **Reusable packaging**

Reusable packaging being transported from the UK to the EU's customs territory, but which is destined to be re-exported to the UK, shall be placed under the temporary admission procedures.

There are several possibilities:

- Trucks with goods with reusable packaging, bearing indelible and irremovable marks identifying a person established outside the EU, are used to import goods in France (i.e. imported full) : they must be declared with the transported goods:

The barcode of the declaration for the goods will be asked during the pairing phase of the SI BREXIT procedure (in France “appairage”)

- Empty trucks with reusable packaging, bearing indelible and irremovable marks identifying a person established outside the EU when imported into France:

Trucks carrying reusable packaging will have to do an oral declaration and tell the ferries companies or Eurotunnel, during the pairing phase (“appairage”), that they are using the annex 71-01, a procedure similar to the ATA carnets for the temporary admission (select TIR / ATA).

Trucks carrying goods using annex 71-01 will be sent by SI BREXIT to the **orange-douane** customs zone, because the annex 71-01 needs a stamp from customs officials.

To avoid a stop at the border, it is recommended to proceed with a transit declaration to the final destination, and present the annex 71-01 for stamping at the destination.

- Empty or full trucks with reusable packaging, NOT bearing indelible and irremovable marks identifying a person established outside the EU, must be declared by normal customs declaration at the final destination and a transit procedure will be mandatory to cross the border. In SI BREXIT, the barcode of the transit declaration will be asked during the pairing phase.

## **Section 2: RoRo Ports – The Netherlands**

#### **The Portbase system**

Participation in the Dutch supply chain solution (via the Port Community System – Portbase) is mandatory by all ferry terminals and most shortsea terminals.

Traders and transporters (whether you are a driver, transport company, forwarder, importer or exporter) need to complete the following steps available at:

<https://www.getreadyforbrexit.eu/en/>

**Step 1** – Register with customs

**Step 2** – Decide who takes care of the import and export declarations

**Step 3** – Determine who is responsible for the pre-notification of customs documents

**Step 4** – Register to use the Portbase system

**Step 5** – Check beforehand whether the terminal has the customs document

**You will not have access to the NL terminals without digitally pre-notified customs documents.**

Importers can register via the Portbase website at [Portbase](#).

A step by step guide on how to submit Notification for Import Documentation can be found at [Portbase](#)

NB: Without a digitally pre-notified customs document, cargo will not be able to leave the terminal and will be stored there at a cost. To avoid this, the transporter should use Portbase to verify beforehand whether the terminal has all the advance information.

For import (cargo from the United Kingdom to the Netherlands), this can be done via the Portbase service ‘Import Status’ - see above

#### **Verification and release regimes**

All ferry terminals in the ports are **temporary storage facilities**.

Goods can be stored up to 90 days until the customs procedure (import/transit etc.) is started.

Especially at the RoRo terminals, the aim is to continue logistics i.e. storing trailers and trucks for (un)loading. For that reason the “Portbase” solution is made mandatory for them.

Customs will perform **documentary and physical checks** at the terminal when necessary, thorough checks can also take place at premises of importer or at the State Inspection Terminal (SIT).

Goods may be refused entry or destroyed if SPS requirements are not met.



## Section 3: RoRo Ports – Belgium

### Rx SeaPort (for Zeebrugge)

RX SeaPort is a digital system that joins up the data submitted and required by all parties at the Port of Zeebrugge. The data is registered for imports and exports through their e-Desk. This can be done manually, through a linked data connection or through customs software.

Drivers will not be allowed to proceed to the Zeebrugge Terminal if customs declarations have not been pre-notified through the e-Desk of the RX SeaPort system.

If goods arrive from the UK without declarations pre submitted, they will be held at the terminal at a cost. Information on pre-registration of customs data via the e-Desk can be found at [Services - RX Seaport](#).

Further information on importing using RX SeaPort can be found at [Import from the United Kingdom | Import wizard | RX Seaport](#).

### Verification and release regimes

Trucks which arrive from the UK and are selected for a control or without the correct documentation:

- will be held at the Port of Entry (Zeebrugge) in temporary storage facilities for a maximum of 90 days until the correct documentation is produced.
- Antwerp also has significant infrastructure for temporary storage, if needed
- the owners of the storage facilities will charge costs to the owners of the goods.

Goods may be refused entry or destroyed if Sanitary and Phytosanitary (SPS) requirements are not met.

## Section 4: RoRo Ports – Spain

### ePuertoBilbao

The Port of Bilbao uses the Port community system ePuertoBilbao. EPuertoBilbao presents users with just one communication interface. Users of the system only have to send their data once, and this can later be re-used, updated or completed.

Further information is available at <https://www.epuertobilbao.com/en/>

Information specific to the ePuertoBilbao services available to support the import and export processes for RoRo traffic is available at <https://www.epuertobilbao.com/en/what-does-e-puertobilbao/brexit-services/>

### Teleport 2.0

- Ports in the South of Spain, such as Algeciras Port Authority, use the integrated technology platform Teleport 2.0.
- A similar integrated IT system will soon be rolled out to the northern ports of Santander and Bilbao.

<http://www.ttialgeciras.com/en/e-service/>

More information on teleport 2.0 can be found at <https://innovacion.apba.es/en/teleport-2-0/>

Those who register can trace their goods via the online e-service <http://www.ttialgeciras.com/en/e-service/>

### Imports into Spain

EU importer (or their agent) completes the pre-lodged import declaration (DUA) or transit (CTC) and obtains the MRN.

#### GB Haulier:

- makes or arranges to make the ENS declaration into the Import Control System (ICS) in Spain
- obtains the MRN
- logs into the carrier system and links the vehicle registration number to the MRN
- the system checks the first 4 digits of the TARIC code, number of packages and weight

NB: There is no equivalent “envelope” system for groupage loads, so all consignments (e.g. groupage) must be entered individually.

NB: the truck cannot proceed to GB check-in unless goods have been cleared for export, the data has to be sent to the carrier in advance of the truck arriving at the GB port or the driver must have it with them.

#### Carrier:

- sends the data to their own agents in Santander or Bilbao
- the agent enters data into Port Community System (PCS)

### Verification and release regimes

If issues cannot be resolved, goods will be held in temporary storage for a maximum of 90 days. Goods may be refused entry or destroyed if Sanitary and Phytosanitary (SPS) requirements are not met.



## Section 5: RoRo Ports – Ireland

All import declarations will need to be submitted to the new **Automated Import System (AIS)** which was implemented from early November 2020. Export declarations continue to be submitted using the existing AEP system.

The Irish Revenue has developed the Customs RoRo Service, accessible via the Revenue website, which provides three functions to facilitate the flow of commercial vehicles into and out of Irish ports.

### **The 3 functions are:**

1. **Pre-Boarding Notification** – customs declarations should be made in advance of arrival at the port of departure in the UK. The details of Safety and Security and customs declarations for all goods to be carried on a vehicle/truck need to be recorded in the Pre-Boarding Notification (PBN). The PBN is a virtual envelope that links together the details of all of the goods being carried on a vehicle/truck. The customs authority will provide a single instruction to be followed by the driver on arrival at an Irish port, regardless of the number of consignments on board the vehicle.
2. **Channel Look-Up** – provides information on whether a vehicle can directly exit the port or if the goods need to be brought to customs for checking. This information will be made available via the Customs RoRo Service 30 minutes prior to arrival of the ferry into Ireland and can be accessed by anyone in the supply chain.
3. **Parking Self Check-In** – drivers whose vehicles have been called for a physical inspection will remain in their vehicle and inform Revenue that the goods are available for inspection using this function. When an examination bay becomes available, the driver will receive a text message advising him/her where to attend for inspection.

Businesses will need to consider who will complete the Pre-Boarding Notification into the relevant systems (AIS, AEP, NCTS for transit and ICS for Safety and Security declarations). This may or may not be the same person that lodges the customs declarations.

Further information about all systems can be found here [Customs electronic systems](#).

### **Verification and release regimes**

If issues cannot be resolved goods will be held in temporary storage for a maximum of 90 days.

Holding areas will be in place around ports but space is limited. If goods are seized claims must be made within one month and in writing.

Traders must pay a fee to use Border Control Posts (BCP) and an additional fee may be required if notification is not received prior to arrival. Goods may be refused entry or destroyed if Sanitary and Phytosanitary (SPS) requirements are not met.



**HM Government**

UK TRANSITION

# Annex C

## List of Controlled Goods

**(excluded from staged approach on import custom requirements)**

From 1 January 2021 to January 2022, traders must submit a full customs declaration (or use Simplified Customs Declaration procedures if they are authorised to do so); they must use the customs process currently applicable at the location that they are using to move their goods, and ensure that any specific licencing requirements are fulfilled.

This list is separate to the full list of import controls. Further information on this can be found at: <https://www.gov.uk/guidance/import-controls>.



Type of good	Notes
<b>Excise goods</b>	<ul style="list-style-type: none"><li>Alcohol (wine and made-wine, beer, cider and perry, spirits), low alcohol beverages, denatured alcohol, imported composite goods containing alcohol (for example, liquor chocolates)</li><li>Tobacco products (for example, cigarettes, cigars, hand-rolling tobacco, chewing tobacco, other smoking tobacco, unmanufactured tobacco and tobacco refuse, tobacco for heating), tobacco product manufacturing machines.</li><li>Hydrocarbon oil.</li><li>Goods subject to Climate Change Levy.</li><li>Biofuels and fuel substitutes.</li><li>Road fuel gases.</li></ul>
<b>Controlled drugs</b>	<p>Controlled drugs specified in the Misuse of Drugs Act 1971, as amended, and the Misuse of Drugs Regulations 2001, as amended, including cocaine, diamorphine (heroin), morphine, opium, cannabis, amphetamine, lysergide (LSD), barbiturates and many others. These are banned from import, unless exempted by either:</p> <ul style="list-style-type: none"><li>regulations made under Section 7 of the Act.</li><li>a licence issued by the <a href="#">Home Office Drugs Licensing and Compliance Unit</a>.</li></ul> <p>The list of controlled drugs and their classification under the Misuse of Drugs Regulations 2001 can be found <a href="#">here</a>. It is the responsibility of the importer (not the shipping agent) to ensure that appropriate licence cover is obtained and properly declared and produced at import. For further information, please visit the <a href="#">drugs licensing page</a>.</p>
<b>Drug Precursor Chemicals</b>	<p>Current rules for trading in these chemicals with countries outside the EU will apply to trade with the EU.</p> <p>Traders who wish to import categories 1, 2a, 2b, 3 and 4 drug precursor chemicals must be licenced by, or registered with, the Home Office as appropriate. From 1 January 2021, traders will need to apply for an import or export licence when trading with EU countries in certain categories of drug precursor chemicals.</p> <p>For further information visit the <a href="#">Home Office website</a>.</p>
<b>Toxic Chemicals</b>	<p>Chemicals under Schedule 1 of the Chemical Weapons Convention's (CWC) can only be imported into the UK from a State Party to a CWC Schedule 1 licence holder, and under an import licence issued by the CWC UK National Authority in the Department for Business, Energy and Industrial Strategy (BEIS).</p>



Type of good	Notes	Type of good	Notes
<b>Endangered species (CITES-listed endangered animals and plants or their products)</b>	<p>Endangered species (CITES - listed endangered animals and plants or their products).</p> <p>Any specimen of a species included in Annexes A to D of Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein ("Council Regulation (EC) No 338/97").</p> <p>"Species" and "specimen" have the same meaning as in Article 2 of Council Regulation (EC) No 338/97.</p>	<b>Marketing standards - fertilisers continued</b>	<p>This will affect solid ammonium nitrate fertilisers when the following applies:</p> <ul style="list-style-type: none"> <li>• a nitrogen content of more than 28% of its weight;</li> <li>• in a consignment weighing 500 kilograms or more.</li> </ul> <p>A detonation resistance certificate is required for each batch of ammonium nitrate that is being imported.</p> <p>Each certificate should relate to a sample from each production run batch. A 'batch' means the quantity of material manufactured in a production run without alteration of composition or characteristics, with a maximum batch run of 92 days.</p> <p>Further:</p> <ul style="list-style-type: none"> <li>• each batch, or part batch, must arrive in GB no more than 60 days after the detonation resistance certificate is issued;</li> <li>• email <a href="mailto:fertilisers@defra.gov.uk">fertilisers@defra.gov.uk</a> at least 5 days before the shipment arrives in GB.</li> </ul> <p>Records must be kept of any batch or part batch and their detonation resistance certificates for at least 2 years after the date of import.</p> <p>For imports from the EU, there will be a 2-year transitional period to introduce these changes (from 1 January 2021). For imports from non-EU countries (third countries), the 2-year transitional period will not apply.</p> <p>For critical safety checks, a detonation resistance certificate must be sent not later than 5 days before the anticipated date of arrival of the material into GB. This is required by 2003 Ammonium Nitrate Materials (High Nitrogen Content) Regulations.</p>
<b>Fishery products</b>	<p>Catch certificates (and processing statements &amp; storage of documents if applicable) need to be submitted in advance of importing fish into the UK. For imports, a catch certificate will be needed for each:</p> <ul style="list-style-type: none"> <li>• consignment;</li> <li>• direct landing of fish or fishery products.</li> </ul> <p>The importer will have to submit the certificate to the relevant Port Health Authority or fisheries authority. The certificate will need to be submitted at least 2 hours prior to arrival via road (inc. ferries) and 4 hours prior to arrival via airfreight, rail and for direct landings from a fishing vessel. (72 hours' prior notice still applies for 3rd country fishery product imports via container vessels).</p> <p>This deadline could be adapted to take account of the type of fishery or distance from fishing ground to port. The relevant authority shall, on the basis of risk management, check the catch certificate and verify the information provided (including physical inspections). For direct landings of third country vessels (landing and transhipment), at least 5% should be inspected. <a href="#">Catch certificates</a> will need to be submitted in advance of importing fish into the UK.</p> <p>The exporter will have to submit the certificate to the Port Health Authorities or relevant fisheries authority. The certificate will need to be checked at least 3 working days before the estimated arrival time into the UK. This deadline could be adapted to take account of the type of fishery or distance from fishing ground to port. Catch Certificates will be risk assessed by Port Health Authorities who may verify/inspect the consignment if necessary.</p> <p><a href="#">Further details</a> are available from the Department for Environment and Rural Affairs (Defra).</p>	<b>Anti-personnel mines</b>	Imports of anti-personnel mines and any component of an anti-personnel mine are banned, except for the exclusive purpose of development and/or training in the techniques of mine detection, mine clearance or mine destruction. Import licences are issued by the Import Licensing Branch of the Department for International Trade. For advice, contact <a href="mailto:enquiries.ilb@trade.gov.uk">enquiries.ilb@trade.gov.uk</a> .
<b>Marketing standards - fertilisers</b>	Ammonium nitrate: from 1 January 2021, there will be changes to the rules for the import of ammonium nitrate materials from EU and non-EU countries into GB.	<b>Explosives</b>	<p>With certain limited exemptions, an authorisation is required for the acquisition, keeping, transfer, storage and/or manufacture of explosives. Authorisations to acquire explosives are granted by the Police, while licences to store and/or manufacture explosives are granted by the Police, Local Authority or HSE, depending on the type and quantity of explosives. Both may be required before explosives can be lawfully kept in the UK.</p> <p>Those who wish to import explosives into the UK should ensure that the explosives have been assigned a hazard classification by a signatory to the European Agreement Concerning for International Carriage of Dangerous Goods by Road (ADR) and hold a Competent Authority Document (CAD).</p>



Type of good	Notes	Type of good	Notes
<b>Explosives continued</b>	<p>which specifies the hazard classification and any conditions in relation to the transport of the explosives.</p> <p>With certain exemptions, importers should also apply for an Intracommunity Transfer Document (ICT) which authorises the transfer of the explosives into the UK. A Recipient Competent Authority (RCA) document is required for the domestic transfer of explosives.</p> <p>Manufacturers or importers are required to mark most civil explosives with a unique identification code. Where it is required, the unique identification code must be marked on (or in certain cases attached to) each individual item. Different marking requirements apply depending on the size of the explosive.</p> <p>Economic operators must ensure that explosives are not placed on the market unless they conform to certain requirements, including meeting the essential safety requirements and conformity attestation against the relevant tests. Further information is available on the <a href="#">HSE website</a>.</p> <p>For further advice please contact <a href="mailto:explosives.policy@hse.gsi.gov.uk">explosives.policy@hse.gsi.gov.uk</a>.</p>	<b>Military goods</b>	<p>Items specifically designed or modified for military use, for example percussion caps, detonators, signalling flares, armoured vehicles, telescopic sights or other optical devices, collectors' pieces or antiques.</p> <p>Further information is available on <a href="https://www.gov.uk/trade-tariff">https://www.gov.uk/trade-tariff</a></p>
<b>Firearms</b>	<p>The commercial import of all firearms, including some military goods such as cannons, torpedoes and missiles, but with the exception of some air rifles/ pistols, need an import licence.</p> <p>Import licences are issued by the Import Licensing Branch of the Department for International Trade. For advice, contact <a href="mailto:enquiries.ilb@trade.gov.uk">enquiries.ilb@trade.gov.uk</a>.</p> <p>Private individuals should present to customs their firearms certificate, giving them authority to hold the imported firearm.</p>	<b>Nuclear materials</b>	<p>Materials include medical radioisotopes.</p> <p>Under licence only.</p> <ul style="list-style-type: none"> <li>Uranium ore concentrates, plutonium, uranium 233, uranium enriched in isotopes 233 or 235, natural uranium and mixtures, compounds and alloys containing any of the foregoing, including spent or irradiated nuclear reactor fuel elements (cartridges).</li> </ul> <p>These can only be imported into the UK <a href="#">under a licence</a> issued by the <a href="#">Office for Nuclear Regulation</a>.</p> <p>See chapters 26 12, 28 44 and 84 82 of the <a href="#">UK Integrated Trade Tariff</a>.</p>
<b>Pyrotechnic Articles, including Fireworks</b>	<p>With certain limited exemptions, an authorisation is required for the acquisition, keeping, transfer, storage and/ or manufacture of pyrotechnic articles, including fireworks. Licences to store and/ or manufacture pyrotechnic articles, including fireworks are granted by the Police, Local Authority or HSE, depending on the type and quantity of pyrotechnic articles.</p> <p>Those who wish to import pyrotechnic articles into the UK should ensure that the pyrotechnic articles have been assigned a hazard classification by a signatory to the European Agreement Concerning for International Carriage of Dangerous Goods by Road (ADR) and hold a Competent Authority Document (CAD) which specifies the hazard classification and any conditions relation to the transport of the explosives.</p> <p>Economic operators must ensure that pyrotechnic articles are not placed on the market unless they conform to certain requirements, including meeting the essential safety requirements and conformity attestation against the relevant tests.</p> <p>Further information is available on the <a href="#">HSE website</a>.</p>	<b>Offensive weapons</b>	<p>Offensive weapons which are designed to kill or inflict serious injury and do not have a legitimate use, are banned or restricted from being imported into the UK. It is an offence to import certain specified weapons including knives, swords and other blades into the UK.</p> <p>Some organisations are allowed to import and hold restricted offensive weapons for specified purposes; this includes museums, galleries, universities and HM forces.</p> <p>Restricted offensive weapons may also be imported by individuals under specific circumstances, for example for exclusive use in theatrical performances, film productions, religious ceremonies or martial arts.</p> <p>For further information including a list of offensive weapons please see <a href="#">Home Office guidance</a>. If you require further information about the legislation in relation to importation of knives, swords and other offensive weapons, please email <a href="mailto:public.enquiries@homeoffice.gsi.gov.uk">public.enquiries@homeoffice.gsi.gov.uk</a>.</p>
		<b>Realistic imitation firearms</b>	<p>Realistic imitation firearms, which are imitation firearms that appear so realistic that you cannot easily tell that they are not real, can only be imported into the UK in certain circumstances.</p> <p>The import of realistic imitation firearms is prohibited unless there is a valid reason for import such as re-enactment of a historic event, a member of an airsoft or paintball group or as film props.</p> <p>This is not an exhaustive list of reasons – please see the Violent Crime Reduction Act 2006 (Sections 36 and 27) for further information.</p>
		<b>Torture equipment</b>	<p>Imports of goods which could be used for the purposes of torture or capital punishment are banned. These include:</p> <ul style="list-style-type: none"> <li>gallows and guillotines.</li> </ul>



Type of good	Notes	Type of good	Notes
<b>Torture equipment continued</b>	<ul style="list-style-type: none"> <li>electric chairs for the purpose of execution of human beings;</li> <li>air-tight vaults designed for the purpose of execution of human beings by the administration of a lethal gas or substance;</li> <li>automatic drug injection systems designed for the purpose of execution of human beings by the administration of a lethal chemical substance;</li> <li>electric-shock belts designed for restraining human beings by the administration of electric shocks having a no-load voltage exceeding 10,000 V.</li> </ul> <p>The only exception to the ban on the import of torture equipment is when goods are to be used for the exclusive purpose of public display in a museum in view of their historic significance. For advice contact <a href="mailto:enquiries_ilb@trade.gov.uk">enquiries_ilb@trade.gov.uk</a>.</p>	<b>Ozone depleting substances and hydrofluorocarbons continued</b>	Imports and exports of Ozone depleting substances (ODS) and Hydrofluorocarbons (HFCs) must be licenced under the Montreal Protocol (MP). Unlicensed imports and exports are a criminal offence in the UK. If you're a business that produces, imports, or exports HFCs or ODS or products and equipment pre-charged with HFCs or ODS you will need to apply for a UK quota to place them on the UK market. <ul style="list-style-type: none"> <li>Imports of ODS must be accompanied by a valid electronic license, which is detailed in the customs declaration and checked by National Clearance Hub. If the goods do not hold a valid licence, they will be detained until a valid licence is obtained.</li> <li>HFCs can only be imported by a quota holder within quantitative limits. A business's HFC quota is considered an annual electronic licence.</li> </ul> For further information, please see <a href="#">guidance</a> from the Environment Agency.
<b>Ozone depleting substances and hydrofluorocarbons</b>	Imports and exports of ozone depleting substances (ODS) and hydrofluorocarbons (HFCs) are controlled under the Montreal Protocol (MP). <p>If you're a business that produces or imports HFCs, either in bulk or contained in products or equipment, you will need to be registered on the GB HFC registry system* and may need to apply for GB quota or hold sufficient quota authorisation to place them on the GB market. If you import HFCs and are not registered on the GB HFC Registry and do not have quota or authorisations when checked by the National Clearance Hub against your customs declaration, the goods will be stopped and detained.</p> <p>If you import ODS, you will need to be registered on the GB ODS registry and licencing Systems and apply for GB quota. Imports of ODS must also be accompanied by a valid electronic licence, which is detailed in the customs declaration and checked by National Clearance Hub. If the goods are not covered by a valid licence at the time of import, they will be detained until a valid licence is obtained.</p> <p>Unlicensed imports and exports of ODS are a criminal offence in the UK and imports of HFCs without quota can incur a civil penalty of up to £200,000. All businesses involved in importing F-gas (HFCs) and ODS into GB must register with the Environment Agency's HFC and ODS systems.</p>	<b>Rough diamonds</b>	Trade in rough diamonds is regulated by the Kimberley Process (KP) Certification Scheme. When the UK becomes an independent participant in the KP, all rough diamonds exports from the UK to the EU will require UK KP certification. For updates and further information check the <a href="#">guidance on trading in rough diamonds</a> . For advice contact the Government Diamond Office at <a href="mailto:KPUK@fcdo.gov.uk">KPUK@fcdo.gov.uk</a>
		<b>Anti-dumping duty and countervailing duties</b>	The <a href="#">anti-dumping duty and countervailing duty measures</a> covers a range of goods, including some products from the following sectors: <ul style="list-style-type: none"> <li>fertilisers;</li> <li>biodiesel;</li> <li>steel;</li> <li>ceramics.</li> </ul>
		<b>Steel safeguards</b>	Tariff safeguards relating to the importation of steel and steel products. See chapters 72 and 73 of the <a href="#">UK Integrated Tariff</a> for further information.
		<b>Sanction goods and weapons of mass destruction-related goods</b>	Goods subject to UK sanctions or specific goods subject to import licensing controls under UK sanctions (for example Iran and North Korea). This covers a range of goods, for examples see chapters 27, 28, 44, 69, 71 and 76 of the <a href="#">UK Integrated Tariff</a> . List of <a href="#">UK sanctions currently in place</a> .

For more information, see guidance from the Environment Agency on [F gas and ODS rules from 1 January 2021](#) and guidance on [F gas and ODS rules in the transition period](#).

**HM Government**

UK TRANSITION

# Annex D

## Aviation Requirements



This document outlines the specific Business Requirements for EU to UK and UK to EU Air Freight for imports, exports and Through Air Waybill (TAWB) transhipment goods transiting the UK and/or EU. The accompanying process maps detail the process and legal obligations for the Importer (or their representative) only and do not currently cover exports from the UK nor TAWB transhipments via aircraft or surface (truck flights under CTC), Internal Temporary Storage Facility (ITSF) and External Temporary Storage Facility (ETSF) approval holders, and warehouse/logistics companies.

### **Import requirements since January 2021**

Goods imported into the UK, with the UK as the final destination from the EU, where the goods are exported from the EU via air are subject to the same requirements as existing Rest of World (RoW) imports as detailed in **Section 1.1.3**. In particular, customs control and formalities apply to all goods arriving in the UK from the EU. Also where necessary, additional requirements apply as detailed in **Section 1.2**. Following January 2021, goods with a final destination of the UK and imported into the UK by air are subject to the staged approach as detailed in **Section 0.1**.

### **Export requirements since January 2021**

Goods being exported from the UK to the EU for EU importation into free circulation or transiting the EU via air are subject to the same requirements as detailed in **Section 2.1** and where necessary additional requirements as detailed in **Section 2.2**.

### **Safety and Security requirements since January 2021**

All goods entering the UK from the EU via air or air carrier surface transport mode under CTC and carried under an Air Waybill (AWB) contract of carriage do not currently need to submit GB Safety and Security Declarations. Safety and security declarations will not be introduced for goods moving into Great Britain from the EU on 01 July 2022 - see **Section 1.1.6**.

Goods being exported from the UK to the EU via air or air carrier surface transport mode under CTC following January 2021 are generally subject to the same requirements as detailed in **Section 2.1.4**. Safety and Security declarations (EXS) need to be submitted at least 30 minutes prior to arrival at the airport for exports to the EU moving via an air carrier. The EXS must be departed from the UK at the airport being the office of exit. The aircraft will depart directly from the UK and the air carrier surface movement under CTC as the office of exit.

### **Airlines moving flight trucks since January 2021**

Prior to January 2021, when goods that had been exported from the UK left the customs territory of the EU from a frontier in another Member State, an export declaration was processed in the UK and the goods had to be presented to customs at the frontier of exit. Airlines removing goods that had been exported from the UK from the EU through an airport in another Member State could complete the exit formalities in the UK under the provisions of the Single Transport Contract (STC). This is where in addition to being the office of export, the UK airport also becomes the office of exit removing the need to deal with customs at the frontier. This activity applied to both aircraft movements and air carrier surface movements with the surface movement from the UK to the airport of exit often referred to as a 'Flight Truck'.



Flight trucks have ceased to exist after leaving the EU. Goods that are leaving the EU for flights out of the UK must complete EU export processes and meet UK import processes detailed in **Section 1.1.7**. To avoid UK duties, traders might want to consider transit.

#### **For Transit movements**

Since 01 January 2021, free movement of goods between the UK and the EU ended. However, it is possible to move these goods under the Common Transit Convention (CTC). For these types of movement, the goods must complete necessary export processes in the UK before being entered into transit. Rest of World goods arriving in the UK can be entered into transit without completing a UK export declaration. They would then move under Common Transit to an international airport in an EU member state or CTC Contracting Party, completing any office of transit functions on entry into new customs territory and then ending the transit movement at the Airport before traveling on to their final destination.

Transit movements for air carrier cargo surface flights where CTC is used for aircraft movements are subject to the common transit process as detailed in **Section 1.1.7**.

#### **Baggage Colour Tags**

All hold baggage moving from GB airports must now use a white baggage tag, the normal tags that are currently used for hold baggage departing from countries that are not located within the EU. These tags should be used for hold baggage which is scheduled to leave the UK with an aircraft.

## **Customs control requirements at airports**

Air movements are subject to the same staged approach to customs controls as detailed in **Section 0.1**, and following 01 January 2021, are now subject to the same customs control requirements as detailed in **Section 1.1.3**. EU goods are now treated as RoW goods Since 01 January 2021. The following information provides further information on customs control requirements at airports.

#### **Customs approval requirements for airports Since 01 January 2021**

As per current requirements, Since 01 January 2021, all locations facilitating the loading and unloading of freight must hold a customs approval. These approvals set out the standards and processes which must be applied to all RoW freight.

Airports which currently handle freight from outside of the EU should already be approved as a designated **Customs & Excise airport** and have adequate infrastructure and processes in place in order to fully meet the requirement to apply RoW controls to EU freight following 01 January 2021 as detailed in **Section 1.1**. Border Force will review existing infrastructure and processes to ensure they meet future UK Border Operating Model requirements. Any additional approval requirements will be dictated by the Operators choice to use either the current temporary storage model or the pre-lodgement model, as detailed in **Section 1.1.3**.

#### **Certificate of Agreement (CoA) airports Since 01 January 2021**

A CoA is an agreement between non-Customs & Excise designated aerodromes and the UK Customs Authorities. It is issued by Border Force National Frontier Approvals Unit (NFAU) and permits the aerodrome to handle a specific range of flights from third countries (and where applicable approval will be required for any permitted customs operations that may take place e.g. the permanent importation of an aircraft), which now includes EU countries as the transition period has ended.

Non-Customs & Excise designated airfields/airports (i.e. smaller aerodromes and air strips receiving general aviation flights) to and from EU countries require a CoA in order to operate legally now the transition period has ended. These locations will be covered by a ‘Blanket’ CoA for 36 months following 01 January 2021 and will be able to continue to handle general aviation flights (limited passengers, no Merchandise in Baggage, no freight) from the EU until 31 December 2023. During this time Border Force will visit these locations to discuss what needs to be put in place to have them operating under a standard, individual CoA before 1 January 2024.

Airports who hold a CoA must no longer handle EU freight Following 01 January 2022. To handle EU freight an airport operating under a CoA may seek approval to handle limited freight or must be approved as a customs and excise designed airport as detailed below.

#### **Customs & Excise designation requirements:**

#### **Customs approval requirements for airports Since 01 January 2022**

Any airport that receives freight from or dispatches freight to locations outside of the UK will need to be designated as a Customs & Excise airport, meeting the standards for full customs controls. Air Terminals will need to be fully approved as ‘Customs Approved Areas’.

To become approved, the site operator must apply to the NFAU and terminals will need to demonstrate that they have adequate:

- Compliance facilities.
- HMG access to amenities (e.g. parking and restrooms).
- Record keeping.
- Site Security.
- Customs control processes.
- Health and safety measures for HMG staff.

However, the standards required will be dependent on the type of goods moving through the terminal and the type of customs control model chosen. Airports who require further details in relation to how these standards apply, should contact Border Force (NFAU) who will be able to assist.

#### **Crew Members**

The personal allowance rules in **Annex G** apply to aircrew on international flights. Please see **Annex G** for more detail.



#### **General Aviation Customs Reporting procedure**

It was agreed to delay the introduction of the new ‘customs reporting procedures’ from 31 December 2020 (when GB exited the EU) to allow more preparation time for HMRC to engage with the industry and communicate changes.

Following 01 January 2022, the following changes now apply:

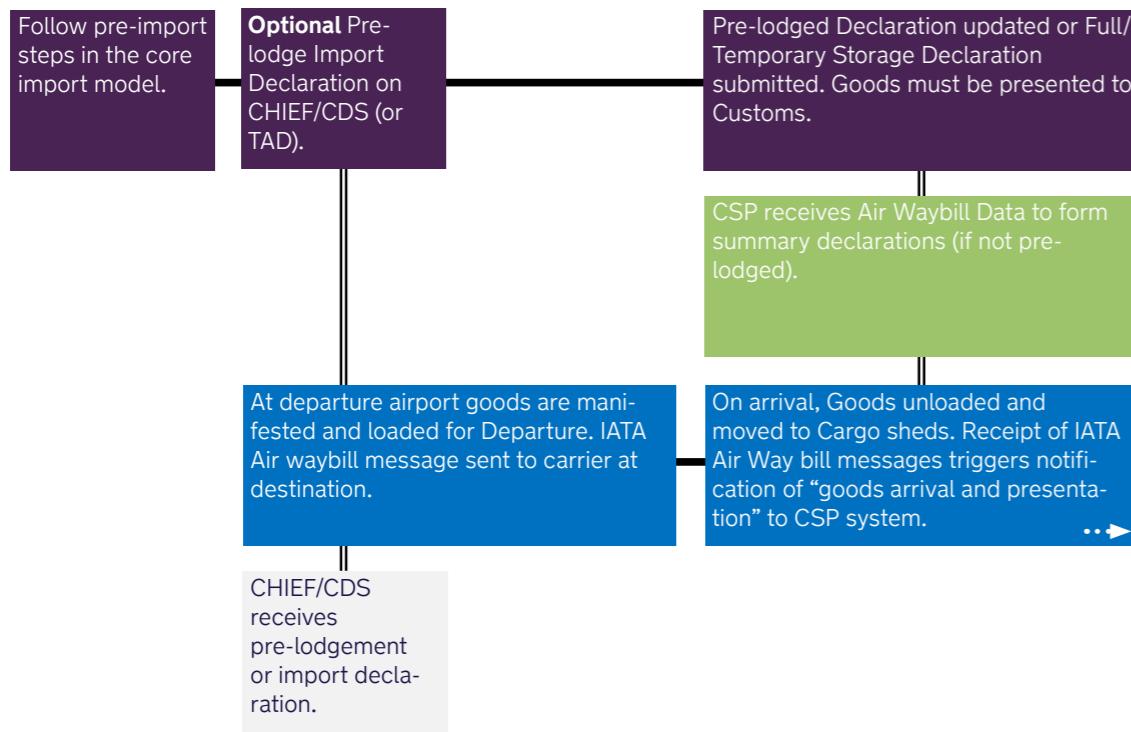
- ‘Clearance outwards’ will need to be sought for aircraft moving from Great Britain to EU countries (Note: clearance outwards will not need to be sought for journeys from Northern Ireland to EU countries)
- The new time limits will be as follows:
  - (a) in the case of arrivals: no later than two hours before departure from the last destination before the aircraft arrives in GB or NI.
  - (b) in the case of departures: no later than two hours before departure of the aircraft from GB or NI

Enforcement of the new ‘customs reporting procedure’ started following 01 January 2022.

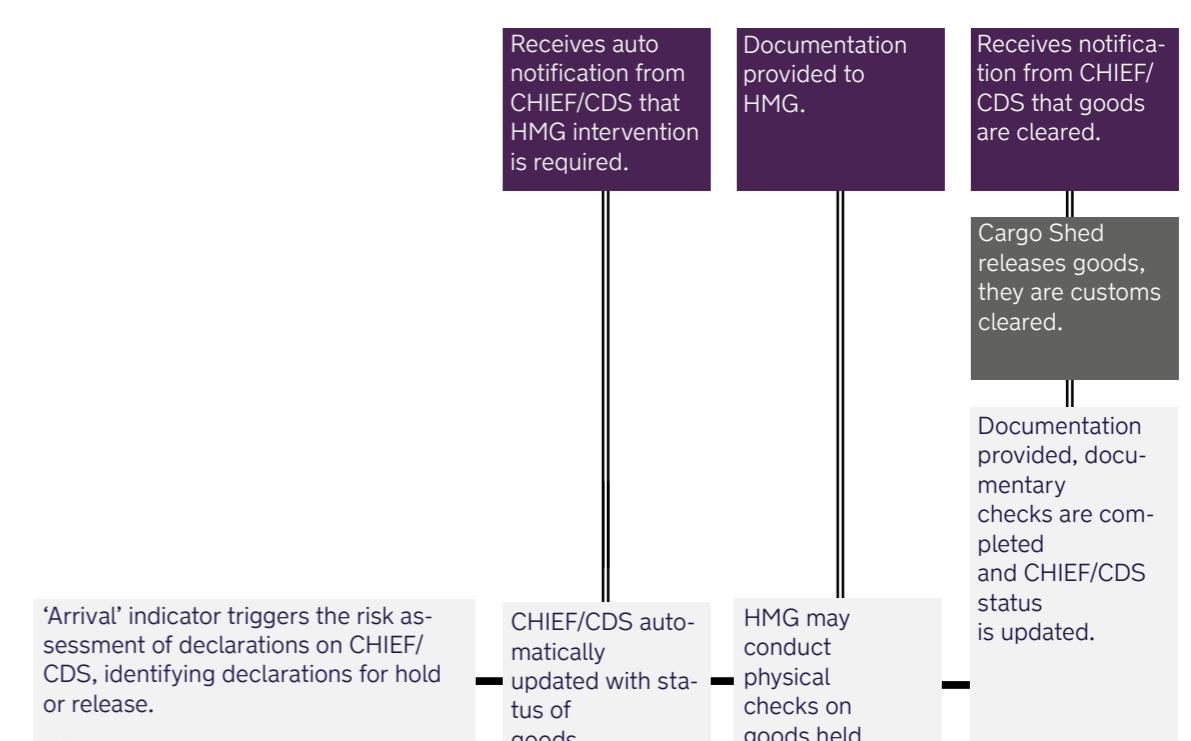
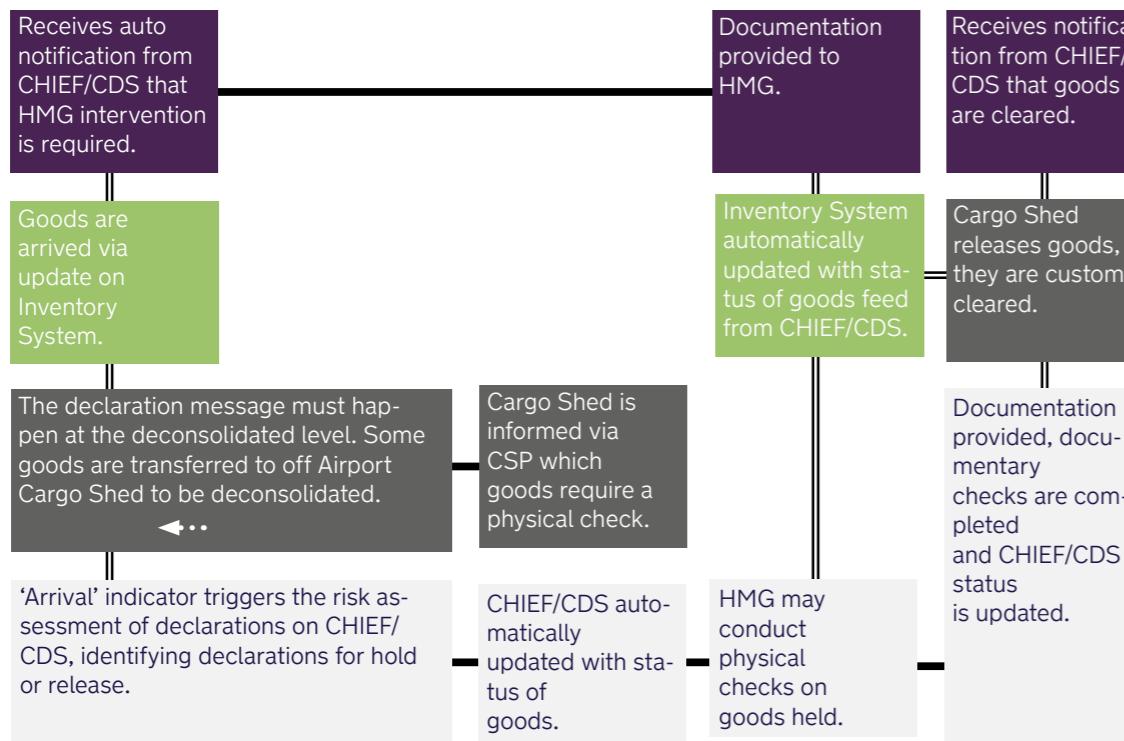
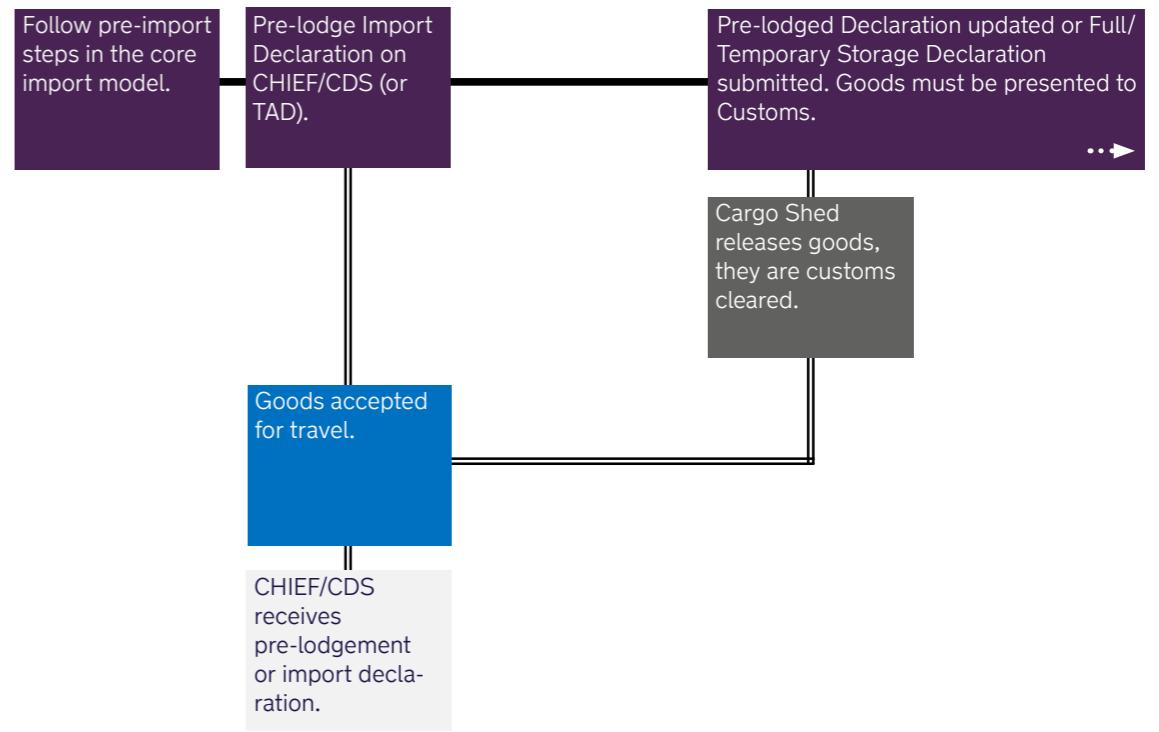




**Annex D Process Map:** Aviation Import from EU to GB Inventory Linked



**Annex D Process Map:** Aviation Import from EU to GB Non Inventory Linked



# Annex E

## Rail Requirements



This document outlines the specific Business Requirements for Rail Freight imports and exports. The accompanying process maps detail the process and legal obligations for the Importer (or their representative), the Exporter (or their representative), Rail Freight Operator, Warehouse/Logistics Company and Rail Terminal Operators.

### Import requirements since January 2021

Goods imported from the EU via rail are subject to the same requirements as detailed in **Section 1.1** and where necessary additional requirements as detailed in **Section 1.2**. Following January 2021, goods imported by rail are subject to the staged approach as detailed in **Section 0.1**.

If goods are being moved to a rail terminal without existing inventory systems, the declaration must be completed before the goods cross the border. If goods are moved via terminals with inventory systems, declarations do not have to be pre-lodged, they should be presented within 3 hours of arriving at the terminal.

Any goods subject to controls and therefore HMG checks must not be allowed to leave the terminal until the check has been completed. The rail operator will be required to assist Border Force to undertake checks, for example by moving heavy goods to an appropriate area.

If the goods subject to controls are coming via a rail terminal without existing systems, the trader must manually arrive the declaration in HMRC systems (including entry to the Excise Movement and Control System for excise duty suspended goods) by the end of the working day following the physical crossing.

### Import requirements since January 2022

Goods imported from the EU via rail are subject to the same requirements as detailed in **Section 1.1** and where necessary additional requirements as detailed in **Section 1.2**.

If goods are being moved to a rail terminal without existing inventory systems, the declaration must be completed before the goods cross the border. If goods are moved via terminals with inventory systems, declarations do not have to be pre-lodged, they should be presented within 3 hours of arriving at the terminal.

Any goods subject to any HMG checks must not be allowed to leave the terminal until the check has been completed. The rail operator will be required to assist Border Force to undertake checks, for example by moving heavy goods to an appropriate area.

### Export requirements since January 2021

Goods exported to the EU via rail are subject to the same requirements as detailed in **Section 2.1** and where necessary additional requirements as detailed in **Section 2.2**.

At inventory linked rail terminals, the declaration must submitted as pre-lodged, and then arrived while the goods are at the rail terminal. The information must be provided at least 2 hours before arrival at the first GB Office of Entry.

For non-inventory linked terminals, the declaration should be submitted as arrived.

If a physical check is required, Border Force will attend the terminal to conduct checks. The declaration should be arrived with enough time to allow Border Force to conduct checks, if necessary, before the goods are due to be exported.



For excise goods or goods moving under duty suspense only, if moving the goods through a location that does not have systems to automatically communicate to HMRC that the goods have left the country, the trader must provide proof to HMRC after the goods have left that the goods have exited the UK.

However, Border locations without existing systems and infrastructure to provide automatic departure will not be required to submit messages to HMRC.

#### **Safety and Security requirements**

Safety and security declarations will not be introduced for goods moving into Great Britain from the EU on 01 July 2022, as part on the announcements here. Further announcements will be made.

#### **Customs control requirements at rail terminals since January 2022**

Rail terminals need to be fully approved as ‘Customs Approved Areas’. Temporary approvals will no longer be valid from this date so terminals should work with Border Force (NFAU) to ensure their approvals are valid.

To become fully approved, terminals will need to demonstrate to the NFAU that they have adequate:

- Compliance facilities.
- HMG access to amenities (e.g. parking and restrooms).
- Record keeping.
- Site Security.
- Customs control processes.
- Health and safety measures (including H&S training) for HMG staff.



The standards required will be dependent on the type of goods moving through the rail terminals. If you require further details in relation to how these standards apply to your terminal, please contact Border Force (NFAU) who will be able to advise you.

If rail terminal operators wish to provide temporary storage facilities, they will need to seek approval to operate an external or internal temporary storage facility. Further information on applying and approval to operate a temporary storage facility can be found [here](#).

#### **Customs control models at rail terminals**

Rail terminals need to decide how they want to ensure customs controls requirements are met. They will have the choice between the temporary storage and pre-lodgement models detailed in **Section 1.1.3**, or a new bespoke rail model.

The bespoke rail model will involve HMG agreeing bespoke processes proportionate to the volume of traffic at each location, to ensure goods are arrived in HMRC systems, declared in line with legislation within three hours, and do not leave the terminal until released by HMG. Engagement with Rail Terminals is ongoing.

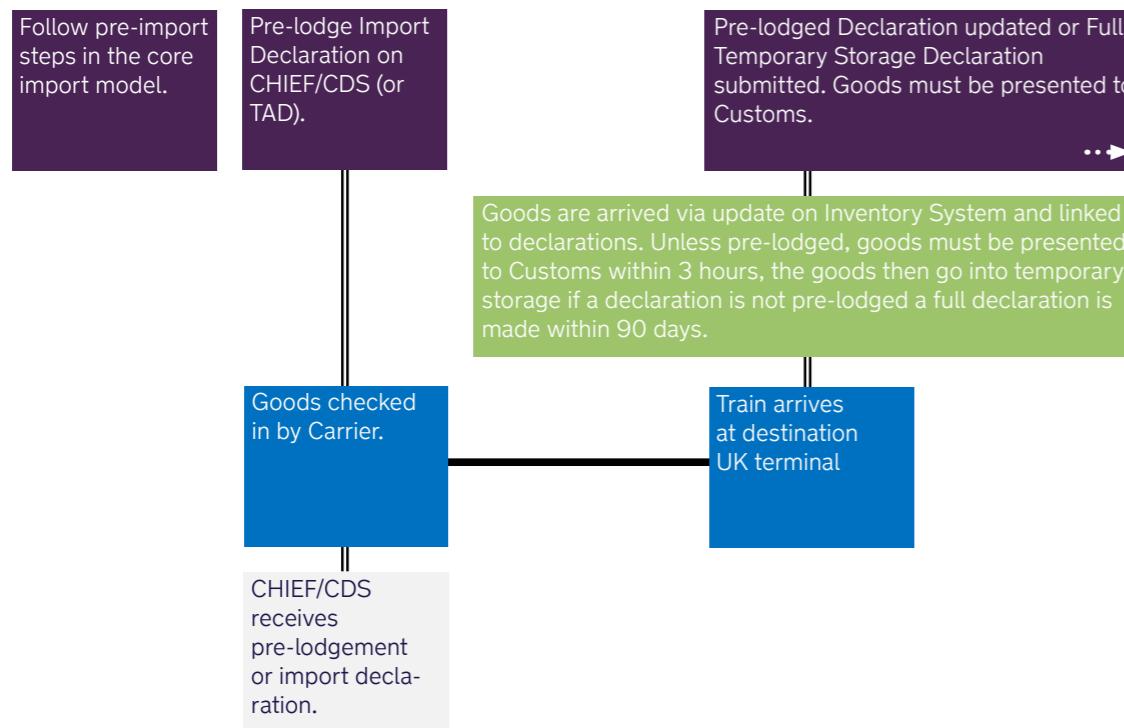
#### **Crew Members**

The personal allowance rules the personal allowances rules in **Annex G** apply to rail crew on board international rail journeys. Please see **Annex G** for more detail.

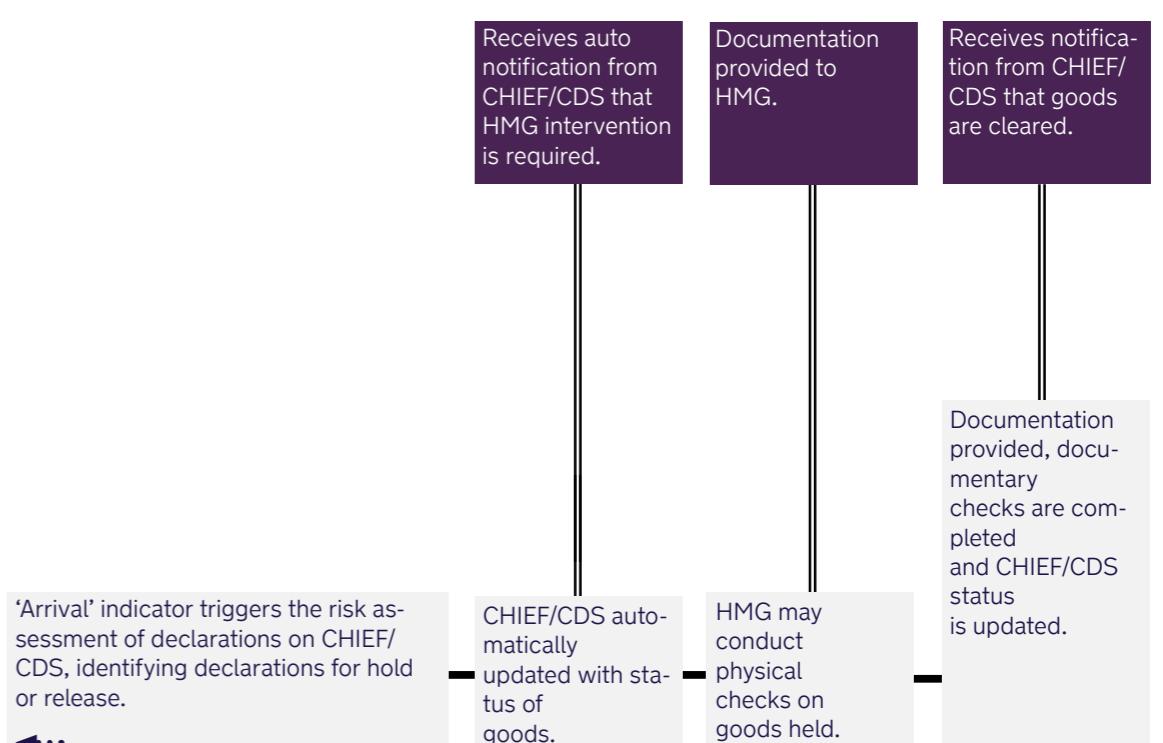
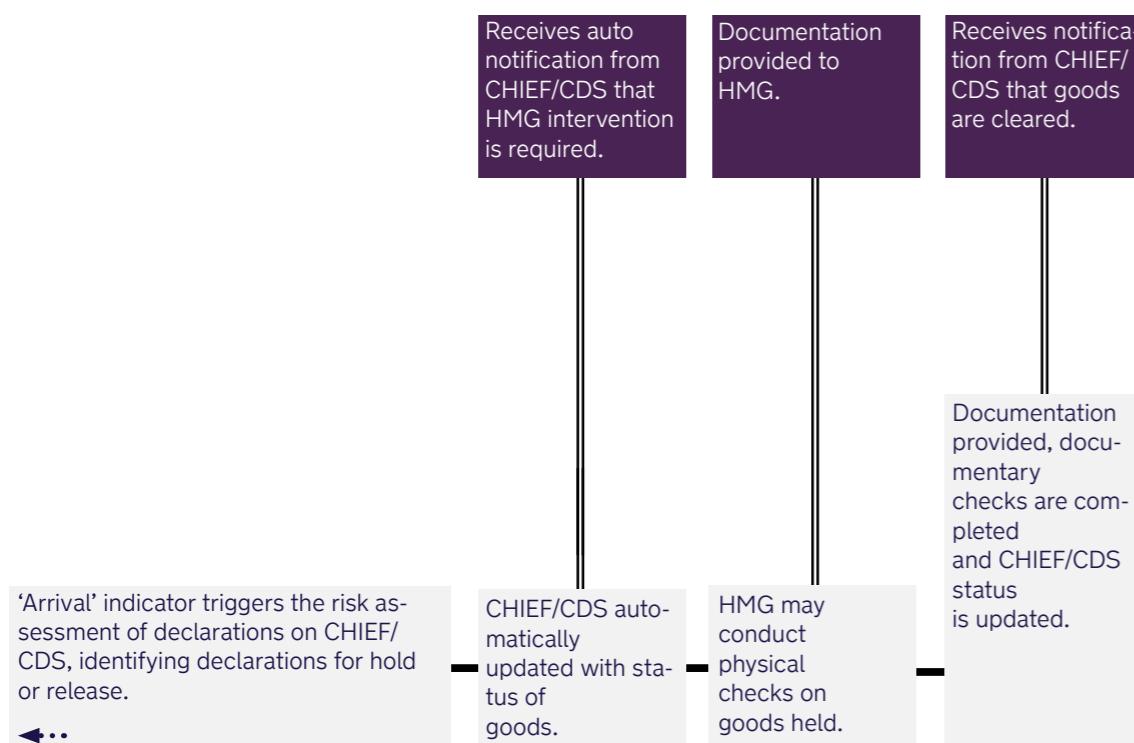
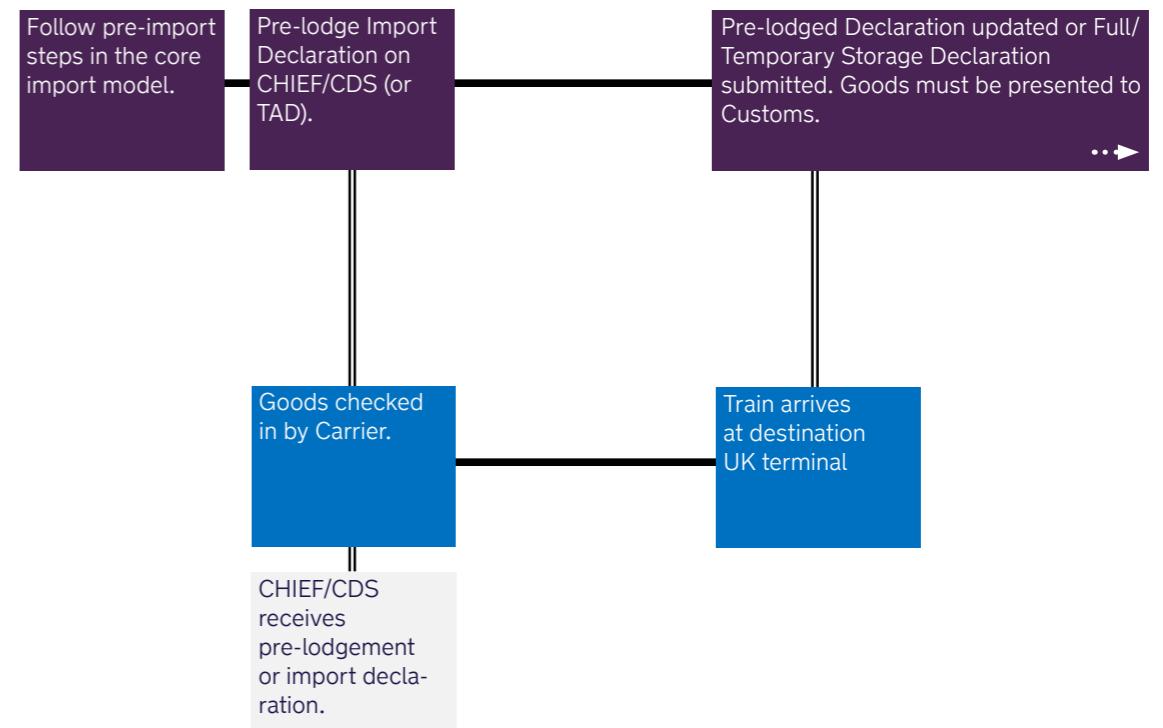




**Annex E Process Map:** Rail Import from EU to GB Inventory Linked



**Annex E Process Map:** Rail Import from EU to GB Non Inventory Linked



# Annex F

## Energy Requirements



This Annex outlines the specific Business Requirements for Energy (Oil, Gas and Electricity) that are not contained within the main body of the Border Operating Model. It details the process and legal obligations for Fixed Transport Installation (FTI) Operators (or their representative) since January 2022 onwards when operators will be required to meet full customs controls.

FTI operators should ensure that they have an EORI, a requirement to be able to submit import and export declarations and ensure that they have the capacity to interact with HMRC Customs IT systems, which will require either an intermediary to complete customs formalities on their behalf or computer software which enables interaction with HMRC systems.

### Declaration requirements

Traders bringing goods from the EU to the GB need to declare their goods to customs. If energy is being imported or exported to or from GB via a pipeline, cable or interconnector (collectively known as fixed transport installations), the FTI operators, or their intermediaries, are responsible for completing customs declaration detailing these movements. FTI operators are allowed to declare their goods by making an entry into their own records, without needing to apply for Simplified Customs Declarations process authorisation.

For both imports and exports the entry into declarants' records need to be made daily over a period of one month. Following the end of each monthly period, the information must be submitted into HMRC systems via a single supplementary declaration for each flow. From 01 January 2021 until 31 December 2021, FTI operators can choose to use delayed import declarations, meaning they can submit their monthly supplementary declarations within 175 days.

HMRC has been working with FTI operators to determine what makes an individual entry into records in terms of processes, timings and data. HMRC has now provided guidance to all FTI operators on declaration requirements. These requirements take account of variation across oil, gas and electricity movements.

FTI's may wish to use the estimated full declaration process, whereby a full declaration is submitted at the beginning of each month with an estimated quantity of electricity, gas or oil included in the declaration. The declaration must be amended with the actual quantity within 90 days of the end of each month.

Operators do not need temporary storage, authorised consignee or consignor approvals. Safety and Security declarations are not required for energy imported or exported via an FTI.

### Customs Approvals

Pipeline operations will need to be approved as a Customs Approved Area. This existing legal requirement allows for the import and export of oil and gas via pipelines under Section 24 of CEMA 1979 (CEMA S24) subject to conditions and restrictions.

HMRC issued full approvals for all FTI's ahead of January 2021.

**All FTI's therefore, must meet the full standards relating to health and safety, site security and record keeping following January 2022.**



**Annex F Process Map:** Pipeline Entry in Declarants Records (EIDR) Import and Export



**Annex F Process Map:** Pipeline Simplified Declarations Procedure (SDP) Import and Export **January 2021**





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UK TRANSITION

# Annex G

## Passengers



### Travel Since 01 January 2021

This Annex sets out travel requirements changes in relation to duty free and tax free shopping, carrying goods for personal use, travelling with pets, passenger entry checks, and driving overseas.

Updated changes as a result of signing a Free Trade Agreement with the EU, or from bilateral agreements with EU Member States, are accessible on [gov.uk/transition](https://gov.uk/transition).

UK overall travel guidance, which will also be kept up to date, can be accessed as follows:

- UK Government: [visiting Europe for UK nationals](#)
- UK Government: [visiting the UK for EU/EEA/Swiss nationals](#)
- UK Government: [visiting Europe for business travellers](#)

Passengers should also check for any guidance related to COVID-19, for entering the UK. England, Scotland, Wales and Northern Ireland may have different guidelines, advice and timescales in place for COVID-19. Guidance can be found on [www.gov.uk/coronavirus](https://www.gov.uk/coronavirus). Passengers should also check foreign travel advice for the country they are travelling to or transiting through.

### Overview

The changes detailed in this annex cover:

#### **Passengers with goods:**

Outbound including prohibitions and restrictions; inbound including bringing high-priority plants and plant products into the UK, and cash controls.

#### **Travelling with pets:**

Non-commercial outbound and inbound.

#### **Passenger entry checks:**

UK nationals - travelling outbound - passports and ID cards; EU nationals travelling - inbound - passports, visas and identity cards; EU and UK nationals with residency arrangements through the EU Settlement Scheme.

#### **Driving in the EU:**

Driving licence recognition and exchange; third party motor insurance; number plates.

#### **Duty free and tax free shopping:**

Outbound duty free; inbound personal allowances; VAT Retail Export Scheme.



## Duty free and tax free shopping

### Outbound Duty Free

Since 01 January 2021, passengers travelling from GB to an EU or a non-EU country, may purchase alcohol and tobacco products (excise goods) free of excise duty and VAT.

This means that passengers departing GB for a destination outside the UK are able to purchase duty-free goods at airports, ports and international railway stations, as well as on-board planes trains and ships. This could be for consumption on-board and to take-away.

### Inbound Allowances

Since 01 January 2021, all individuals travelling into GB are subject to personal allowances for goods, whether these were purchased tax and duty paid or tax and duty free. See the table below for details of these allowances.

<b>Alcohol</b>	<b>Tobacco</b>	<b>Any other goods</b>
42 litres of beer	200 cigarettes OR	£390 or £270 if travelling by private plane or boat
	100 cigarillos OR	
18 litres of still wine	50 cigars OR	
	250g tobacco OR	
4 litres of spirits OR 9 litres of sparkling wine, fortified wine or any alcoholic beverage less than 22% ABV OR any combination of the beverages in this allowance.	200 sticks of tobacco for heating	
	Or any combination of the above	

### Declaring goods to customs

If passengers exceed these allowances, they need to make a declaration and pay tax and duties on the full amount of goods in the category or categories exceeded. Passengers are able to use an online declaration service from 5 days prior to arrival in GB. The new online service will enable passengers to check if they need to pay tax and duties on goods they are bringing into GB, declare the goods if necessary, and pay any tax and duties due. The online service is available at: <https://www.gov.uk/bring-personal-goods-into-uk>

The online service has the facility to allow passengers to claim the EU tariff preference on goods which meet the origin requirements in the EU-UK trade agreement.

### Crew Members

The personal allowance rules also apply to the following crew members:

- Aircrew on international flights.
- Rail crew on board international rail journeys.
- Ferry crew on short sea ferry services.
- Cruise crew on cruise liner services.

These members of crew can make an online declaration in the same way as passengers, using the online service at: <http://www.gov.uk/bring-personal-goods-into-uk>. Members of crew with nothing to declare, or who have made an online declaration, may leave the airport, port or rail terminal via any route agreed locally with Border Force.

Members of crew who have not made an online declaration and have goods to declare, or have goods requiring a licence or commercial goods, must make a declaration at the first “red point” or red channel they pass prior to exiting the airport, port or rail terminal, and must either exit via the red channel, or make their declaration at a place agreed locally in advance with Border Force.

### VAT Retail Export Scheme

The VAT Retail Export Scheme ended on 31 December 2020. This means that overseas visitors are no longer able to obtain a VAT refund on items they buy in GB and take home with them in their luggage.

Retailers can still offer VAT free shopping for any purchase that is shipped directly to an address outside the EU and, following 01 January 2021, this is available to purchases sent directly to EU addresses.

## Passengers with goods

### Outbound

Since 01 January 2021, passengers travelling from GB to the EU and non-EU countries are subject to the personal allowance rules of the country of destination. This includes allowances for alcohol and tobacco. Passengers should check what the allowances are and how to pay any tax and duty due before travelling to another country. Details of personal allowances for travel to the EU are on the Europa website: [https://europa.eu/youreurope/citizens/travel/carry/alcohol-tobacco-cash/index\\_en.htm](https://europa.eu/youreurope/citizens/travel/carry/alcohol-tobacco-cash/index_en.htm)

### Cash controls

Individuals travelling into GB carrying £10,000 or more are required to make a declaration. These requirements also fall on couriers who are transporting cash on behalf of businesses.

Declarations can be made either online or by phone up to 72 hours in advance. They can also be made via a paper BOR9011 declaration, found at the port or airport, and submitted to Border Force officials at a Red Channel/Point, if one exists at the GB port of entry. You could face a penalty if you do not declare your cash or give incorrect information.

Your declared cash can be seized by customs officers if they have reasonable grounds to suspect a crime. Further information can be found at <https://www.gov.uk/bringing-cash-into-uk>.



## Merchandise in Baggage

For information about importing merchandise to the UK in your baggage, please see **Section 1.1.8** of the main document.

### Bringing plants and plant products into GB

Following January 2021, passengers arriving from the EU will need phytosanitary certificates for any high-priority plants and plant products carried in their baggage, and goods may be subject to checks upon arrival.

The requirement for passengers carrying regulated plants and plant products to be accompanied by a phytosanitary certificate when arriving from the EU will now not be introduced on 01 July 2022. Any controls on plants and plant products from the EU will be announced at a later date.

### Taking food items to the EU

Passengers travelling from GB to EU countries with products of animal origin (POAO) in personal baggage are subject to existing EU restrictions on personal imports from third countries. This will mean that food and drink products in personal baggage containing animal products, such as dairy or meat, need to be used, consumed or disposed of at or before the EU border.

Passengers travelling from GB to EU also cannot take the following into the EU unless they have secured a phytosanitary certificate through inspection before departure:

- Fresh fruit (apart from bananas, coconuts, dates, pineapples and durians).
- Vegetables.
- Plants.
- Plant products

Passengers can check the rules on taking fruit, vegetables and other plants or plant products into the EU on the European Commission website [here](#).

Find out how to get a phytosanitary certificate [here](#).

### Bringing food containing POAO into GB

Passengers travelling from the EU to GB may continue to carry food items containing POAO during 2022. Any controls on POAO from the EU will be announced at a later date.

## Travelling with pets (non-commercial)

### Pet travel – outbound

The EU Pet Travel Scheme (PETS) allows for pet owners to travel to the EU with their pets (non-commercial movements only). It does not cover importing pets with a view to sale or rehoming – handing over ownership of the animal is not allowed under the Pet Travel Scheme.

The United Kingdom (UK) has now been formally ‘listed’ as a ‘Part 2’ third country for the purposes of the EU pet travel regulations and there are new rules for travel to the EU. Travellers will no longer be able to use a pet passport issued in Great Britain (England, Wales and Scotland) for travel to an EU country or Northern Ireland. Travellers can still use a pet passport issued in an EU country or Northern Ireland.

We have updated our guidance on [GOV.UK](#) with detailed information on what pet owners must do to ensure a seamless journey for their pet to the EU: <https://www.gov.uk/taking-your-pet-abroad>.

Our advice for pet owners and users of assistance dogs travelling now is that they should contact their vet at least one month in advance. This is to ensure their pet has the correct vaccinations and paperwork to travel abroad.

Pet owners can also contact the Pet Travel Helpline for any detailed questions on new requirements: 0370 241 1710 – Monday to Friday, 8:30am to 5pm (closed on bank holidays).

### Pet travel – inbound

Entry requirements for non-commercial pets entering Great Britain will remain the same as before 1 January 2021 in the immediate term. Pet passports, Animal Health Certificates and Great Britain Pet health certificates will be accepted when entering Great Britain. Pets entering from Northern Ireland will not need documentation. Pets travelling to Great Britain on approved ferry and rail routes will be checked prior to embarkation to ensure they meet entry requirements. Those pets arriving by air will be checked on arrival in Great Britain.

Detailed information on the pet travel requirements when travelling to Great Britain is available at [GOV.UK: https://www.gov.uk/bring-pet-to-uk](#)

Travellers returning to the EU should check with the Member State in question before departure to Great Britain to ensure a seamless journey.



## Passenger Processes

### Crossing the border

Following the end of free movement and the introduction of the UK's new Points Based System on 1 January 2021, EU, EEA and Swiss citizens, except for Irish nationals, in line with other third country nationals require a visa to work, study or join family in the UK and will also pay the Immigration Health Surcharge.

For those taking short trips to the UK, including for tourism, short-term business visits or short-term studies, EU, EEA and Swiss citizens are not required to obtain a visa. They need to seek entry on arrival at the border and meet the requirements of the relevant immigration rules.

In line with our existing treatment of citizens of Australia, Canada, Japan, New Zealand, the United States of America, Singapore and South Korea, who can use their biometric passports to pass through our e-passport gates on arrival, EU, EEA and Swiss citizens may also continue to use our e-passport gates and the existing queuing arrangements. This will be kept under review.

As part of the Points-Based System, a suite of changes will be implemented allowing us to strengthen the security of our border. EU, EEA and Swiss national identity cards are being phased out as a valid travel document for entry to the UK. Following 1 October 2021, EU, EEA and Swiss citizens now require a passport to travel to the UK. This does not apply to those EU, EEA and Swiss nationals who applied to the EU Settlement Scheme or otherwise had protected rights under the Citizens' Rights Agreements. These individuals will continue to be able to use a national identity card for travel until at least 31 December 2025 and thereafter if the cards are compliant with International Civil Aviation Organisation standards. Further details on the requirements and exceptions can be found [here](#).

It is important that you keep your personal details on your Home Office records up to date. You must inform the Home Office if your travel document changes, so you can continue to access your account and avoid any unnecessary delays at the UK border.

You can update your details through the 'update your UK Visas and Immigration account details' service or by using the 'update details' function in the View and Prove service.

Irish passport cards and Gibraltar identity cards issued to British Citizens will also continue to be accepted for travel to the UK.

Our future border system will protect the public and enhance prosperity. Investment in border processes, biometrics and technology will result in a border that operates with a fully digital end-to-end customer journey, improving both security and the passage of legitimate travellers through the border.

As part of this phased programme to 2025, the Government will introduce an Electronic Travel Authorisation scheme as part of plans to ensure that all those travelling to the UK (except British and Irish citizens) have permission to do so in advance. The Electronic Travel Authorisation scheme will be developed for delivery as part of the wider multi-year programme of change to the UK's Points-Based Border and Immigration system.

## Driving in the EU

### Driving licence recognition and exchange

The arrangements for driving licences fall within EU Member State competence, therefore the UK is in bilateral discussions with individual Member States to agree the arrangements for driving licence recognition. Whilst the UK hopes to secure a consistent position across the EU, it is possible that some EU Member States will insist on different requirements.

The arrangements from January 2021, are publicised on [GOV.UK](#) pages, as follows:

- <https://www.gov.uk/driving-nongb-licence>
- <https://www.gov.uk/exchange-foreign-driving-licence>
- <https://www.gov.uk/driving-abroad/driving-if-you-move-abroad>
- <https://www.gov.uk/visit-europe-1-january-2021>

International Driving Permits could also be required to drive in some EU Member States. A list of countries requiring this can be found on <https://www.gov.uk/driving-abroad/international-driving-permit>

### Third party motor insurance

All UK motor insurance policies continue to include third party cover in the EU. Confirmation is pending from the EU on whether drivers may need to carry a Green Card or other valid proof of motor insurance. Further updates are found here: <https://www.gov.uk/visit-europe-1-january-2021>. Green cards can be easily obtained from your insurer. The insurer will send a digital copy to be printed out, and carried on the journey.

### Number plates

All UK drivers need a UK sticker to drive their vehicle abroad in an EU Member State, including those whose number plates incorporate the letters GB under the EU logo. UK stickers are readily available from a range of online and high-street retailers.



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