The GB/EU Border Case Studies
The Border with the European Union

Border and Protocol Delivery Group
The GB/EU Border Case Studies

The case studies in this document have been created to represent end-to-end scenarios that will happen between GB and EU, importing and exporting goods from January 2021. This should still be used in conjunction with the Border Operating Model which will contain further details, particularly for controlled goods.

Business should continue to ensure they understand the requirements for:

- GB EORI number
- EU EORI number (if you are conducting any EU customs processes)
- Customs declarations for both imports and exports
- UK and EU safety and security declarations
- Rules of Origin (the FTA confirms that no tariffs or quotas will apply on goods that qualify)
- Sanitary and phytosanitary controls
- International convention requirements – such as those under the Common Transit Convention (CTC)

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1. Case Study: Moving Mechanical Goods from France to Great Britain, CTC Import, January 2021 - June 2021

Amélie runs a manufacturing company in France which trades mechanical goods with Reggie. Amélie has agreed with CTC to meet their business requirements for drivers transporting goods across the border. Amélie has chosen to use Chris to drive the goods to Reggie.

1. Reggie and Amélie establish their sales and commercial agreements e.g. Incoterms and prepare to trade by getting a GB and EU EORI number respectively.
2. The haulage company prepares to trade by checking GOV.UK and EU guidance on being a goods vehicle operator and the licences and permits required for International road haulage.
3. Reggie ensures his establishment is listed & compliant with GB labelling and marketing rules. Reggie emails Chris his GB EORI number.
4. Reggie checks with Amélie that her goods meet the Rules of Origin requirements to use the EU-UK FTA tariff free rate.
5. Amélie uses the French export system to submit declarations (with EXS data merged).
6. Amelie makes sure there is a guarantee in place to meet the requirements for CTC.
7. Amelie lodges a transit declaration through the New Computerised Transit System (NCTS). She gets a unique Local Reference Number (LRN) which is given to Chris. Chris is a driver for a haulage firm based in Great Britain that buys mechanical goods by lorry (Roll on Roll off & Common Transit Convention) from France to Great Britain, CTC Import, January 2021 - June 2021.
8. The driver, Chris, picks up the goods from Amelie’s warehouse in France. When loading the goods, he checks he has the right documentation, import declaration, Local Reference Number (LRN).
9. Chris proceeds to the Office of Transit function digitally scanned. This automates the Office of Transit function digitally on arrival into GB via GVMS.
10. Chris makes an entry of the goods into free circulation. HMG updates Waterbook.
11. Chris collects the paper TAD and transit movement is started.
12. To register the transit import into Dover, Chris accesses the Goods Vehicle Movement Service (GVMS) and adds the VRN, crossing details and TAD to create the Movement Reference Number (MRN).
13. Chris checks in at Calais customs and His MRN barcode is scanned. This automates the Office of Transit function digitally on arrival into GB via GVMS. Chris boards the ferry and departs the EU under transit.
14. Chris arrives at Ashford Waterbook and presents the TAD and Reggae’s EORI number (to prove the goods are using EIDR) to Border Force to discharge the goods into free circulation.
15. Reggie submits his supplementary declarations and pays his duties up to six months after importing the goods. Declarations can only be delayed by up to 6 months for imports before 1 July 2021.
16. The haulage company prepares to trade by checking GOV.UK and EU guidance on being a goods vehicle operator and the licences and permits required for International road haulage.
17. GVMS notifies whenever the GMR made the GMR in the event that inspections are needed.
18. As Reggie is delaying his customs declaration, he makes an entry of the movement in his own records (EIDR), required by the point of import.
19. There is no requirement to submit Entry Summary Declarations until 1 July 2021, due to the staging of import controls.
20. To register the transit import into Dover, Chris accesses the Goods Vehicle Movement Service (GVMS) and adds the VRN, crossing details and TAD to create the Movement Reference Number (MRN).
21. Chris makes an entry of the goods into free circulation. HMG updates Waterbook.
22. Chris collects the paper TAD and transit movement is started.
23. To register the transit import into Dover, Chris accesses the Goods Vehicle Movement Service (GVMS) and adds the VRN, crossing details and TAD to create the Movement Reference Number (MRN).
24. Chris makes an entry of the goods into free circulation. HMG updates Waterbook.
1. Key Steps: Moving Mechanical Goods from France to Great Britain, CTC Import, January 2021 - June 2021

**Importer**

- **GB EORI**
  In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.

- **Incoterms**
  When you are negotiating a contract with a buyer, you’ll need to discuss and agree where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **Delayed Declarations**
  If you are importing non-controlled goods, decide whether to delay the customs declaration for up to six months or complete full customs declarations on import. For traders making a record in their own commercial records and later providing a supplementary declaration, the record 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 identifiable 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
  - 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

- **Supplementary Declaration**
  In order to make a declaration after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with access to:
  - CHIEF Badge and software to access to CHIEF
  - HMRC authorisation (you can apply for authorisation before July 2021)
  - A Duty Deferment Account (If you import goods regularly, you can apply for a duty deferment account to delay paying most customs charges. Your bank, building society or insurance company will need to guarantee your duty payments)
  - **UK Tariffs (and Rules of Origin)**
    In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. 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 you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool [here].
  - **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 2 years after import under the UK-EU deal.

**Haulier**

- **NCTS**
  The New Computerised Transit System (NCTS) is a system of electronic declaration and processing that traders must use to submit Union Transit (UT) and Transports Internationaux Routiers (TIR) declarations electronically. Paper declarations are only allowed when transit declarations cannot be made on the NCTS system or for travellers with goods in excess of their duty-free allowance.

- **Office of Departure**
  In order to start a transit movement you must go to a UK Office of Departure (a customs office) where your lorry will be sealed while moving customs territory. Choose which UK Office of Departure you want to start moving your goods from – this is where you present your goods with all documentation.

- **Office of Destination**
  In order to end a transit movement you must go to an EU Office of Destination (a customs office). Choose which EU Office of Destination you want to end moving your goods – this is where you present your goods with all documentation.

- **Standard International Operating Licence**
  You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.

- **EU Community Licence**
  This licence means you can carry your own goods, and other people’s goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:
  - trips between all EU member countries
  - transit traffic through EU member countries
  - cabotage (journeys entirely within one EU country)
  - Register your vehicle trailers
  You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:
  - commercial trailers weighing over 750kg
  - non-commercial trailers weighing over 3,500kg

- **GVMS**
  GVMS is required from January for Transit and, from July for use of the Pre-lodgement model (more detail in the Border Operating Model). The driver will be 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. You will be required to ask 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 a MRN (for goods declared into CHIEF or Customs Declaration Service).

- **French SI Brexit System**
  The SI Brexit system is designed to prioritise fluidity of freight in and out of all French border locations. The SI Brexit system is an interface between the carriers at French Ports and the Eurotunnel terminals and the French customs declaration service.

- **Entry requirements for journeys via France**
  The haulier should check for additional entry requirements that may be required for the EU member state e.g. a negative COVID-19 test from the past 72 hours to re-enter France. If you are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.
1. Key Steps: Moving Mechanical Goods from France to Great Britain, CTC Import, January 2021 - June 2021

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
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<td>1. EU EORI</td>
<td>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. After the transition period only EORI numbers issued by an EU Member State will be 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.</td>
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<tr>
<td>2. Merged Export and Exit Summary Declaration</td>
<td>For accompanied freight, the haulier is responsible (as the active means of transport) for submitting the Entry Summary declaration – also known as the safety &amp; 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. Export Declarations can be merged with EXS data.</td>
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<tr>
<td>3. Incoterms</td>
<td>When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.</td>
</tr>
<tr>
<td>4. The New Computerised Transit System (NCTS)</td>
<td>Is a system of electronic declaration and processing that traders must use to submit Union Transit (UT) and Transports Internationaux Routiers (TIR) declarations electronically. Paper declarations are only allowed when transit declarations cannot be made on the NCTS system or for travellers with goods in excess of their duty-free allowance.</td>
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2. Case Study: Moving Mechanical Goods from Great Britain to France, CTC Export, January 2021

**Exporter**

**Elliot**

Elliot runs a manufacturing company in Great Britain which trades mechanical goods with Esmée’s company. Elliot has agreed with Esmée that using CTC will meet their business requirements best.

**Importer**

**Esmée**

Esmée runs a business in France that buys mechanical goods from Elliot. She has agreed with Elliot that using CTC will meet their business requirements best.

**Haulier**

**Chris**

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and Great Britain. Chris’s company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.
2. User Journey: Moving Mechanical Goods from Great Britain to France, CTC Export, January 2021

The below diagram is a representation of actions actors must take in order to transport mechanical goods by lorry (Roll on Roll off & Common Transit Convention) from Great Britain to France (via Dover to Calais).

1. Elliot and Esmée establish their sales and commercial agreements e.g. incoterms and prepare to trade by getting a GB and EU EORI number respectively.

2. The haulage company prepares to trade by checking GOV.UK and EU guidance on being a goods vehicle operator and the licences and permits required for international road haulage.

3. Elliot has already taken the necessary steps ensuring compliance with EU labelling and marketing rules.

4. Esmée checks with Elliot that his goods meet the Rules of Origin requirements to use the EU UK FTA tariff free rate.

5. Elliot submits a combined export and exit summary declaration via the National Export System (NES).

6. As Elliot moves goods more than 3 times a year he has a Customs Comprehensive Guarantee (CCG) to cover any potential debts. He has already contacted a bank to secure a guarantee as part of applying for a CCG, which took a month.

7. Elliot lodges a transit declaration through the New Computerised Transit System (NCTS).

8. Chris has checked and has already, or knows how he will get a COVID-19 test from the past 72 hours to enter France.

9. Chris proceeds to the Office of Departure site Sevington Ashford. He presents the LRN and the Office of Departure site Sevington Ashford. He presents the LRN and a Kent Access Permit to an Office of Departure site.

10. Chris must complete the “Check an HGV” (C- HGV) service entering the details of the consignment and a Kent Access Permit is issued allowing him to travel to the port of Dover.

11. Chris receives his C- HGV service entering the details of the consignment and a Kent Access Permit is issued allowing him to travel to the port of Dover.

12. Chris proceeds to the Office of Departure site Sevington Ashford. He presents the LRN and the Office of Departure site Sevington Ashford. He presents the LRN and a Kent Access Permit to an Office of Departure site.

13. Chris collects the paper TAD paper (Transit Accompanying Document) from the Office of Departure and transit movement is started.

14. Chris presents his MRN to the French customs and boards the ferry at Dover. He departs GB under transit.

14a. Chris presents his MRN to the French customs and boards the ferry at Dover. He departs GB under transit.

15. When the goods reach Calais, Chris meets the obligations for Office of Transit as he is crossing a new customs territory. Chris then presents the goods and paper TAD to an Office of Destination in France.

16. As Esmée does not have a duty deferment account all customs duty is paid prior to the goods being released. Esmée will manage the VAT (an international equivalent) liability using a postponed account.

17. Chris exits the Office of Destination and heads to Esmée’s premises for processing.

18. Chris has checked and has already, or knows how he will get a COVID-19 test from the past 72 hours to enter France.

19. Chris boards the ferry at Dover. The status on the ferry lounge TV screens changes to “green” meaning no checks.

2. Key Steps: Moving Mechanical Goods from Great Britain to France, CTC Export, January 2021

**Exporter**

- **GB EORI**
  - In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.

- **Incoterms**
  - When you are negotiating a contract with a buyer, you’ll need to discuss and agree where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **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.

- **Combined export and safety security declarations**
  - 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. In order to submit an export declaration you will need a GB EORI number, the Commodity Code of the goods, the value of goods, and access to HMRC systems either directly, or via an intermediary with access. Access to CHIEF and a CHIEF badge will be required to submit export customs declarations.

- **NCTS**
  - The New Computerised Transit System (NCTS) is a system of electronic declaration and processing that traders must use to submit Union Transit (UT) and Transports Internationaux Routiers (TIR) declarations electronically. Paper declarations are only allowed when transit declarations cannot be made on the NCTS system or for travellers with goods in excess of their duty-free allowance.

- **Know the Commodity Code for your goods**
  - The Commodity Code of their goods – needed to make a customs declaration and calculate duties on an import.

- **Know the customs value of your goods**
  - In order to make a customs declaration and calculate duties on an import you will need to know the value of your goods. The rules for valuation are based on international standards (the World Trade Organisation [WTO] valuation agreement) and will not change from January 2021.
2. Key Steps: Moving Mechanical Goods from Great Britain to France, CTC Export, January 2021

**Haulier**

- **Entry requirements for journeys via France**
  The haulier should check for additional entry requirements that may be required for the EU member state e.g. a negative COVID-19 test from the past 72 hours to enter France. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.

- **Office of Departure**
  In order to start a transit movement you must go to a UK Office of Departure (a customs office) where your lorry will be sealed while moving customs territory. Choose which UK Office of Departure you want to start moving your goods from – this is where you present your goods with all documentation.

- **Office of Destination**
  In order to end a transit movement you must go to an EU Office of Destination (a customs office). Choose which EU Office of Destination you want to end moving your goods – this is where you present your goods with all documentation.

- **Standard International Operating Licence**
  You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.

- **EU Community Licence**
  This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:
  - trips between all EU member countries
  - transit traffic through EU member countries
  - cabotage (journeys entirely within one EU country)

- **Register your vehicle trailers**
  You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:
  - commercial trailers weighing over 750kg
  - non-commercial trailers weighing over 3,500kg

- **The “Check an HGV” (C-HGV) service**
  The online service will be introduced for RoRo freight leaving GB for the EU and will help ensure that only vehicles carrying the correct customs and import/export documentation for the EU’s import controls travel to the ports. The Service will signpost information related to exporting goods from GB to the EU. The Service will ask that details of the HGV being used to transport goods to an EU port are submitted in advance of the journey commencing, ideally at the point of loading the goods. The Service will ask whether applicable customs documentation and particular documentation such as:
  - Movement Reference Number (MRN) for the EU customs import declaration
  - Export Health Certificates
  - Catch Certificates

  The HGV driver can submit the information requested at the point of loading their goods on the trailer. Alternatively, they could ask colleagues at their haulage firm or even the trader to provide the details on the web service on their behalf.

- **French SI Brexit System**
  The SI Brexit system is designed to prioritise fluidity of freight in and out of all French border locations. The SI Brexit system is an interface between the carriers at French Ports and the Eurotunnel terminals and the French customs declaration service.

**Importer**

- **EU EORI**
  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. After the transition period only EORI numbers issued by an EU Member State will be 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.

- **Entry Summary Declarations**
  For accompanied freight, the haulier is responsible (as the active means of transport) for submitting the Entry Summary declaration – 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.

- **Inco terms**
  When you are negotiating a contract with a buyer, you’ll need to discuss and agree on where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **Paying duty and import VAT when goods have arrived**
  Click here

- **Customs Comprehensive Guarantee**
  Use a customs comprehensive guarantee to cover Customs Duty, excise duty and import VAT when you regularly import goods or use Union and common transit. To submit your application for authorisation to use a customs comprehensive guarantee you must be a company official of the business.

- **EU Tariffs (and Rules of Origin)**
  In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. 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 you cannot fulfill the Rules of Origin you must pay the ‘Common Customs Tariff’ (CCT) or ‘Common External Tariff’ (CET) and EU importers can also check with the relevant authority on claiming retrospective claims on tariffs and duties.
3. Case Study: Moving Textiles (Standard Goods) from The Republic of Ireland to Great Britain, Import, January 2021 - June 2021

Cillian runs a company based in Dublin which sells textiles to David’s company in Great Britain. Cillian has agreed with David that the goods will be delivered by Chris’s haulier company. Cillian has agreed with David that he will handle the EU customs processes.

David runs a company based in Great Britain which buys textiles from Cillian’s company in Dublin. David has agreed with Cillian that the goods will be delivered by Chris’s haulier company. David has agreed with Cillian that he will handle the GB customs processes.

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and Great Britain. Chris’s company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.

3. User Journey: Moving Textiles (Standard Goods) from The Republic of Ireland to Great Britain, Import, January 2021 - June 2021

The below diagram is a representation of actions actors must take in order to transport textiles by lorry (Roll on Roll off) from the Republic of Ireland to Great Britain (via Dublin to Holyhead).
3. Key Steps: Moving Textiles (Standard Goods) from The Republic of Ireland to Great Britain, Import, January 2021 - June 2021

### Importer

- **GB EORI**
  - In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.

- **Invoices**
  - When you are negotiating a contract with a buyer, you’ll need to discuss and agree, where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **UK Tariffs (and Rules of Origin)**
  - In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. 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 you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool [here](#).

- **Delayed Declarations**
  - If you are importing non-controlled goods, decide whether to delay the customs declaration for up to six months or complete full customs declarations on import. 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
    - Description of requirements and licence numbers
    - 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

- **Supplementary Declaration**
  - In order to make a declaration after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with access to:
    - CHIEF Badge and software to access to CHIEF
    - HMRC authorisation (you can apply for authorisation before July 2021)
    - A Duty Deferment Account (If you import goods regularly, you can apply for a duty deferment account to delay paying most customs charges. Your bank, building society or insurance company will need to guarantee your duty payments)

- **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.

### Exporter

- **EU EORI**
  - 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. After the transition period only EORI numbers issued by an EU Member State will be 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.

- **Export Declarations**
  - 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. For goods being exported via RoRo a Pre Boarding Notification will also need to be completed prior to arrival at the port of departure in Ireland. Export declarations will be submitted using the existing Automated Entry Processing (AEP) system. The AEP system handles the validation, processing, duty accounting and clearance of customs declarations.

- **Paying duty and import VAT when goods have arrived please click at the link.**

### Haulier

- **Standard International Operating Licence**
  - You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.

- **EU Community Licence**
  - This licence means you can carry your own goods, and other people’s goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:
    - trips between all EU member countries
    - transit traffic through EU member countries
    - cabotage (journeys entirely within one EU country)
  - Register your vehicle trailers
    - You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:
      - commercial trailers weighing over 750kg
      - non-commercial trailers weighing over 3,500kg

- **Inco terms**
  - When you are negotiating a contract with a buyer, you’ll need to discuss and agree, where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **Complete a Pre-Boarding Notification (PBN)**
  - If you bring goods from GB to Ireland using a RoRo ferry service (accompanied or unaccompanied), a Pre-Boarding Notification must be submitted to Irish Customs using the Customs Roll-On Roll-Off Service. This notification must be submitted in advance of the goods leaving GB. The importer is responsible for ensuring that the PBN is submitted. The PBN may be created on behalf of the importer by you as the haulier or freight forwarder.

### Case Studies

- GB/EU Border Case Studies
4. Case Study: Moving Textiles (Standard Goods) from Great Britain to the Republic of Ireland, Export, January 2021

Rhys
Rhys runs a company based in Great Britain which sells textiles to Oisin’s company in Dublin. Rhys has agreed with Oisin that the goods will be delivered by Chris’s haulier company. Rhys will have to submit a full customs declaration and safety and security declaration.

Oisin
Oisin runs a company based in Dublin which buys textiles from Rhys’s company in Great Britain. Oisin has agreed with Rhys that the goods will be delivered by Chris’s haulier company. Oisin has agreed with Rhys that he will handle the EU customs processes.

Chris
Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and Great Britain. Chris’s company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.

4. User Journey: Moving Textiles (Standard Goods) from Great Britain to the Republic of Ireland, Export, January 2021

The below diagram is a representation of actions actors must take in order to transport textiles by lorry (Roll on Roll off) from Great Britain to the Republic of Ireland (via Holyhead to Dublin).
4. Key Steps: Moving Textiles (Standard Goods) from Great Britain to the Republic of Ireland, Export, January 2021

**Exporter**

- **Check duties and customs procedures for export goods on GOV.UK**
  - Click here
- **GB EORI**
  - In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.
  - Click here
- **Incoterms**
  - When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
  - Click here
- **Submit an export and safety security declaration.**
  - 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. In order to submit an export declaration you will need; a GB EORI number, the Commodity Code of the goods, the value of goods, and access to HMRC systems either directly, or via an intermediary with access. Access to CHIEF and a CHIEF badge will be required to submit export customs declarations.
  - Click here
- **Know the Commodity Code for your goods**
  - The Commodity Code of their goods – needed to make a customs declaration and calculate duties on an import
  - Click here
- **Know the customs value of your goods**
  - In order to make a customs declaration and calculate duties on an import you will need to know the value of your goods. The rules for valuation are based on international standards (the World Trade Organisation (WTO) valuation agreement) and will not change from January 2021.
  - Click here

**Haulier**

- **Standard International Operating Licence**
  - You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
  - Click here
- **EU Community Licence**
  - This licence means you can carry your own goods, and other people’s goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:
    - trips between all EU member countries
    - transit traffic through EU member countries
    - cabotage journeys entirely within one EU country
  - Click here

**Importer**

- **EU EORI**
  - 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. After the transition period all EORI numbers issued by an EU Member State will be 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.
  - Click here
- **Submit an Import Declaration**
  - The new Automated Import System (AIS) has been introduced to comply with the provisions of the Union Customs Code (UCC). AIS will ensure that businesses can import goods legally from outside the EU using the most efficient process possible.
  - Click here
- **Incoterms**
  - When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
  - Click here
- **Submitting an Entry Summary Declaration**
  - For accompanied freight, the haulier is responsible (as the active means of transport) for submitting the Entry Summary declaration – 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. Entries into ICS will produce a that entry will produce a customs declaration (import) document from which the MHN is generated
  - Click here
- **Paying duty and import VAT when goods have arrived please click the link.**
  - Click here
- **EU Tariffs (and Rules of Origin)**
  - In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. 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 you cannot fulfill the Rules of Origin you must pay the ‘Common Customs Tariff (CCT) or ‘Common External Tariff (CET) here. EU importers can also check with the relevant authority on claiming retrospective claims on tariffs and duties.
  - Click here
Importing fish from the EU from January 2021

While it is a requirement in January for fish entering the EU via Calais or Coquelles to travel to the BCP at Boulogne-sur-Mer under a Common Transit Declaration (CTC), it is not a requirement for fish moving the other direction towards Great Britain.

This page tells you what you'll need to do from January 2021 and July 2021.

From January if you import fish to the UK from the EU you'll need a validated catch certificate from the exporter.

If the fish you're importing has been stored or processed, you may also need additional documents, endorsed by the competent authority in the country of processing:

- a processing statement filled in by the processor
- storage documents from the exporter

UK port health authorities (fisheries authorities in Northern Ireland) will check these documents for UK freight imports.

From April 2021, fishery products and live bivalve molluscs (LBM) for human consumption will be subject to import controls in line with those applying to animal products.

For all imports of fishery products (excluding direct landings), there will be a new requirement for:

- goods to be accompanied by an Export Health Certificate (EHC), which may or will be subject to documentary checks;
- import pre-notifications submitted by the importer in advance of arrival.

This does not include the requirement for entry via an established point of entry with an appropriate Border Control Post or identity or physical checks at the border. However, these controls will be introduced in July 2021.

5&6. Case Study: Moving fish from France to Great Britain, CTC Import, January and July 2021

Claude

Claude is a commercial fisherman who catches fish at sea in France and processes them at his premise in Caen. He currently ships his goods to Great Britain by lorry via Calais to Dover. His business is mid-sized and he doesn’t have the in-house capacity to handle customs processes therefore he has asked a freight forwarder to do this for him.

Adam

Adam runs a food supplier company in Great Britain. His business is mid-sized and he has the in-house capacity to handle customs processes. He has registered as an authorised consignee so he can end transit movements at his premise, rather than having to travel to an Office of Destination.

Bill and Igor

Bill is a freight forwarder who handles customs processes and arranges transportation. His driver is Igor. It is Bill's responsibility to ensure his drivers have the correct documentation and preparation to interact with the GB and EU border processes. Igor the driver will need to ensure the goods in his lorry have the correct documentation. Bill is registered as an authorised consignor so he can begin transit movements at his premise, rather than having to travel to an Office of Departure.
5. User Journey: Moving fish from France to Great Britain, CTC Import, January 2021-June 2021

The below diagram is a representation of actions actors must take in order to transport fish by lorry (Roll on Roll off & Common Transit Convention) from France to Great Britain (via Calais to Dover).

1. Claude and Adam establish their sales and commercial agreements e.g. incoterms and prepare to trade by getting a EU and GB EORI number respectively.

2. Claude is listed as an authorised establishment by a relevant EU Competent Authority (CA). He has appointed Bill, his freight forwarder to handle customs, book, check and provide travel. Bill will not be required to take the goods to a Border Control Post due to GB staging of controls.

3a. Claude’s ship catches mackerel and declares the catch under his vessel’s size rules.

3b. Claude processes the fish and applies for an IUU Catch Certificate (CC). Claude sends the validated catch certificate to Adam.

4. Adam ensures his establishment is listed & approved for selling of fish. Adam checks with Claude that his goods meet the Rules of Origin requirements to use the EU-UK FTA tariff free rate.

5. Adam submits an import customs declaration via the UK customs system: CHIEF/CDS.

6a. Claude applies for an Export Health Certificate (EHC) and downloads the relevant form from the Trade Control and Expert System (TRACES) and makes the consignments available for inspection.

6b. Having received the scanned EHC back from Claude, Adam submits a pre-notification on Import of Products, Animals Food and Feed System (IPAFFS) in advance of the goods’ arrival.

7. Claude receives original signed EHC from EU CA. He sends a scanned copy of it to Adam and gives the original signed EHC to Bill. Adam submits the validated CC to the French CA.

8a. Adam submits an Import Declaration on Chief/CDS and sends Bill the MRN. He will not be required to submit an S&S declaration until July 2021.

8b. The fish passes inspection and the EHC is stamped and signed by the CA.

9. Claude uses Bill’s firm to move the goods using transit. Bill’s company has an EU and GB EORI number - he also is providing the transit guarantee for GB border and he has access to SI Brexit and Goods Vehicle Movement Service (GVMS). He is also an authorised consignor in France.

10. Bill lodges the export declaration via the French system (with EXS data merged) which produces an Export Accompanying Document (EAD). He indicates that Calais Port is the digital Office of Departure.

11. Bill completes the necessary formalities to begin the transit movement, submits the transit declaration in the New Computerised Transit System (NCTS), generates the MRN and prints the Transit Accompanying Document (TAD) to accompany the consignment.

12. Bill generates the Goods movement Reference (GMR) from GVMS and populates with the intended vehicle and crossing detail. Bill registers with the ferry and books a ticket.

13a. Igor drives the goods and includes the TAD MRN, GMR, CC and EHC with the consignment. Igor drives to Calais port and provides the carrier with the MRN to scan.

13b. Igor boards the ferry, his Vehicle Registration Number (VRN) is scanned when the truck embarks on the ferry. The export is discharged by the Carrier’s Automatic Number Plate Recognition (ANPR) system communicating with SI Brexit to confirm the ferry has departed.

13c. During the crossing, GVMS automatically completes the Office of Transit function and printing of MRNs.

14. Igor departs the ferry at Dover Port and drives to Adam’s premises.

15. As Adam is an authorised consignee for transit movements, Igor arrives at Adam’s premises. Adam checks NCTS and sees that the Office of Transit function has been completed. Adam discharges the Transit (T) form by releasing the fishery products into free circulation by notifying HMRC that the goods have arrived and pays the relevant duties, and import VAT.

Claude - Exporter
Adam - Exporter
Bill/Igor Freight Forwarder

These steps can be carried out by an intermediary.
6. User Journey: Moving fish from France to Great Britain, CTC Import, July 2021

The below diagram is a representation of actions actors must take in order to transport fish by lorry (Roll off & Common Transit Convention) from France to Great Britain (via Calais to Dover).

1. Claude and Adam establish their sales and commercial agreements e.g. incoterms and prepare to trade by getting a EU and GB EORI number respectively.

2. Claude’s premises is listed as an authorised establishment by the relevant EU Competent Authorities (CA). Claude has spoken to the Border Control Post (BCP) in Dover and has arranged for the goods to arrive.

3. Claude’s ship catches mackerel and declares the catch under his vessel’s size rules.


5. Adam ensures his establishment is listed & approved for trade. Adam checks with Claude that his goods meet the Rules of Origin requirements to use the EU-UK FTA tariff free rate.

6. The fish passes inspection and the EHC is stamped and signed by the CA.

6a. Claude applies for an Export Health Certificate (EHC) and downloads the relevant form from the Trade, Control and Expert System (TRACES) and makes the consignments available for inspection.

6b. The fish passes inspection and the EHC is stamped and signed by the CA.

6c. The French Competent Authority (CA) checks the application online with destination export requirements. The CA dispatches the EHC to the exporter.

7. Claude receives the original signed EHC from the EU CA. He sends a scanned copy of it to Adam and gives the original signed EHC to Bill.

8. Adam submits an import customs declaration via CHIEF/CDS and Entry Summary Declaration via S&S GB.

9. Having received the scanned EHC back from Claude, Adam submits a pre-notification on the Import of Products, Animals, Food and Feed System (IPAFFS) in advance of the goods’ arrival.

10. Claude uses Bill’s firm to move the goods using transit. Bill’s company has an EU and GB EORI number - he also is providing the transit guarantee for GB border and he has access to SI Brexit and Goods Vehicle Movement Service (GVMS). He is also an authorised consignee in France.

11. Bill lodges the export declaration via the French system (with EXS data merged) which produces an Export Accompanying Document (EAD). He indicates that Calais Port is the digital office of Departure.

12. Bill completes the necessary formalities to begin the transit movement, submits the transit declaration in the New Computerised Transit System (NCTS), generating the Movement Reference Number (MRN) and prints the Transit Accompanying Document (TAD) to accompany the consignment.

13. Bill generates the Goods Movement Reference number (GMR) from GVMS and populates with the intended vehicle and crossing detail.

14a. Igor, the driver, loads the goods and includes the TAD Reference Number (MRN), GMR, CC and EHC with the consignment. Igor drives to Calais and provides the carrier with the MRN at check in.

14b. Igor boards the ferry, his Vehicle Registration Number (VRN) is scanned by when the truck embarks on the ferry and declared by the carrier’sAutomatic Number Plate Recognition (ANPR) communicating with SI Brexit to confirm the ferry has departed.

14c. During crossing, GVMS automatically completes Office of Transit function and risking of MRNs.

14d. HMG indicates via GVMS that the shipment will need inspecting at a BCP.

15a. Igor departs the ferry at Dover Port and follows the signs for the BCP in Dover and upon arrival presents the original EHC to the GB site administrators.

15b. Goods undergo documentary inspection and identity checks. The fish is not selected for further laboratory tests. The BCP updates IPAFFS with the outcome of inspection and the goods are approved for release.

16. Igor leaves the BCP and continues to Adam’s premises.

17. As Adam is an authorised consignee for transit movements, Igor arrives at Adam’s premises. Adam checks NCTS and sees that the Office of Transit function has been completed. Adam discharges the Transit (T) form and releases the good into free circulation and pays the relevant duties and import VAT.
5 and 6. Key Steps: Moving fish from France to Great Britain, CTC Import, January and July 2021

**Importer**

- **GB EORI**
  
  In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.

- **Incoterms**
  
  When negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **Full Customs Declaration**
  
  When bringing goods into the UK and EU you must make a full declaration. You or your representative must present your goods to customs immediately on their arrival into the UK and EU. Your full declaration must be made within 90 days of your goods being presented to customs. You can make your full declaration electronically, this can be entered into the Customs Handling of Import and Export Freight (CHIEF) system.

- **Entry Summary Declaration**
  
  This will contain safety and security information about your goods, and must be made by either the haulier/driver, person assuming responsibility for the goods journey, or a representative acting on your behalf. If your goods are arriving under common transit, the copy of the transit document kept by the Office of Destination will be the summary declaration. For short straits sea voyages you must submit your declaration to the customs Office of First Entry at least 2 hours before arrival into the UK.

**Exporter**

- **EU EORI**
  
  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. After the transition period only EORI numbers issued by an EU Member State will be acceptable in the EU. EU importers will need to have an EU EORI number even if they use a forwarding or customs agent for import declarations.

- **Exit Summary Declarations**
  
  For accompanied freight, the haulier is responsible (as the active means of transport) for submitting the Entry Summary declaration – 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.

- **Incoterms**
  
  When negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **Paying duty and import VAT when goods have arrived please click the link.**

- **Export Health Certificates**
  
  If you’re in Great Britain, from January 2021 you’ll need to apply for an export health certificate (EHC) using the online service to export to the EU or to move fishery products to Northern Ireland. You will need to contact the official vet or inspector who will certify your EHC before you submit any applications. You will need a Government Gateway user ID and Defra account.

- **TRACES NT**
  
  TRACES is the EU Commission’s multilingual online platform for sanitary and phytosanitary certification required for the importation of animals, animal products, food and feed of non-animal origin and plants into the European Union, and the intra EU trade and EU exports of animals and certain animal products.
Exporting Fish to the EU from January 2021

Fishery products entering the EU via Calais or Coquelles must travel to the BCP at Boulogne-sur-Mer under a Common Transit Declaration (CTC) declaration submitted up to 72 hours in advance of arrival.

To export fish to the EU after January 2021, you’ll need to follow the same rules that are currently in place for exports of fish to some non-EU countries. For each species of fish caught or consignment you’ll need to create:

- an export health certificate, except for direct landings of fresh fish in EU ports from UK-flagged fishing vessels
- a catch certificate - you need to validate this and send it to your importer

You may also need:

- direct landing documents
- a storage document if your product has been stored
- a processing statement if your product has been processed
- You’ll need to follow customs and border inspection requirements.

Your EU importer must notify the BCP in advance of your arrival. Notification periods vary. Check with the BCP to find out how much notice you must give.

Fishery products entering the EU via Calais or Coquelles must travel to the BCP at Boulogne-sur-Mer under a Common Transit Convention (CTC) declaration submitted up to 72 hours in advance of arrival. Lorries arriving in Calais or Coquelles will be directed to the green corridor to go to the Boulogne-sur-Mer BCP, where checks will be carried out.

7. Case Study: Moving fish from Great Britain to France, CTC Export, January 2021

Duncan
Duncan is a commercial fisherman who catches fish at sea in Scotland and processes them at his premise. He currently ships his goods to France by lorry via Dover to Calais. His business is mid-sized and he doesn’t have the in-house capacity to handle customs processes.

Bill & Igor
Bill is a freight forwarder who handles customs processes and arranges transportation. It is his responsibility to ensure his drivers have the correct documentation and preparation to interact with the GB and EU border processes. Igor the driver will need to ensure the goods in his lorry have the correct documentation. Bill is registered as an authorised consignee so he can begin transit movements at his premise, rather than having to travel to an Office of Departure.

Jean
Jean runs a food supplier company in France. His business is mid-sized and he has the in-house capacity to handle customs processes. He has registered as an authorised consignee so he can end transit movements at his premise, rather than having to travel to an Office of Destination.
7. User Journey: Moving fish from Great Britain to France, CTC Export, January 2021

The below diagram is a representation of actions actors must take to interact with the border to transport a lorry of GB caught fish from Great Britain to France via Dover to Calais using the Common Transit Convention.

1. Duncan and Jean establish their sales and commercial agreements e.g. incoterms and prepare to trade by getting a GB and EU EORI number respectively.

2. Duncan’s premises is an establishment approved by the UK Competent Authority (CA) and listed by the EU. He has appointed Bill as his logistics provider to handle customs, book, check and provide travel. Bill will book in at the Border Control Post (BCP) in Boulogne in advance of the goods arrival.

3. Jean checks with Duncan that his goods meet the Rules of Origin requirements to use the EU/UK FTA tariff free rate.

4. Duncan catches a haul of mackerel at sea and declares the catch under his vessels size rules.

5. Duncan processes the fish and applies for an IUU Catch certificate.

6. UK International Trade Centre checks the application online with destination export requirements. The CA dispatches the EHC on EURCO, and the certifier receives a notification on their dashboard.

7. Duncan receives original signed EHC from the UK CA. He sends a scanned copy of it to Jean and gives the original signed EHC to the haulier Bill.

8. Jean submits a Common Health Entry Document (CHED) - pre-notifying at least one working day in advance of the arrival of the fish – via the Trade, Control and Expert System (TRACES) and has ensured that Duncan’s 3rd country listing is completed for the Purpose of exporting fish to the EU.

9. Having received the scanned EHC back from Jean, Jean uploads it to TRACES NT.

10. Bill’s freight firm uses transit/CTC to move the goods to the BCP in Boulogne. Bill is an authorised consignor and has a transit guarantee in place which he will use for the movement guarantee for the whole movement under transit. Bill is also providing the transport, registering with the ferry/provider and booking a ticket.

11. Igor has checked and has already, or knows how he will get a COVID-19 test from the past 72 hours to enter France.

12a. Bill pre-lodges a combined export and safety and security declaration (EXS) into the Customs Handling of Import and Export Freight system (CHIEF) generating an Export Accompanying Document (EAD).

12b. HMG assesses the declarations and grants Permission to Progress (P2P). P2P is usually granted in 3 seconds.

13. Bill submits a transit declaration into New Computerised Transit System (NCTS). NCTS validates the TAD and the transit movement can start. Bill prints his own TAD to be carried physically with the consignment.

14. Bill holds an EU EORI number and has therefore made the ENS entry into the French Import Control System (ICS) using an EDI / ICS service at least two hours before the arrival of the ferry.

15. Igor, the driver must complete the “Check an HGV” (C-HGV) service entering the details of the consignment and a Kent Access Permit has been issued allowing him to travel to the port of Dover.

16a. Igor arrives at the port of Dover and drives to the ferry check-in and the carrier scans the TAD barcode and Vehicle Reference Number (VNR). Igor confirms he is transporting fish.

16b. As Igor boards the ferry, he watches the screens in the drivers lounge and the ferry departs. The status of the consignment will be default “orange-Douane” for customs checks. As this is a consignment of fish, the screens update to “Orange - SIVEP” indicating Igor needs to drive to the BCP at Boulogne-sur-Mer

17a. Igor departs the ferry at Calais Port and follows the signs for the BCP in Boulogne and upon arrival presents the original EHC to the French site administrators.

17b. In line with EU Controls, all goods undergo document inspection & identity checks. The fish is not selected for further laboratory tests. The BCP updates TRACES NT with outcome of inspection and the goods are approved for release.

18. In the case of a common transit declaration, once the checks have been carried out, Jean (as the declarant) has to communicate through an email to the transit office the port of the CHED issued by the BCP and the reference of the transit declaration.

19. Igor leaves the BCP and continues to the delivery address.

20. Jean is an authorised consignee for transit movements. Igor arrives at Jean’s premises. Jean checks NCTS and sees that the Office of Transit function has been completed and discharges the TAD form, releasing the fish into free circulation and pays the relevant duties and import VAT. As Jean does not have a duty deferment account all customs duty is due. Jean will manage the VAT liability using a postponed account.

These steps can be carried out by an intermediary.
7. Key Steps: Moving fish from Great Britain to France, CTC Export, January 2021

**Exporter**

- GB EORI
  In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.

- Incoterms
  When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- Check duties and customs procedures for export goods on GOV.UK
  Freight forwarders move goods around the world for importers. A freight forwarder will arrange clearing and terminals that do not have port inventory systems.

- Register a fishing vessel with GOV.UK
  Fishing vessels registered in the UK must have a licence to fish for sea fish that will be sold. The purpose of the licensing system is to restrict the size of the UK fleet and control UK fishing opportunities to stay within the quotas under the European Union (EU) Common Fisheries Policy.

- Catch Certificates
  In addition, 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.

- Register a premise as a approved establishment
  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.

- Get someone to deal with customs for you
  Freight forwarders move goods around the world for importers. A freight forwarder will arrange clearing your goods through customs. They’ll have the right software to communicate with HMRC’s systems. You can find out how to use a freight forwarder on the British International Freight Association and Institute of Export websites.

- Export Health Certificates
  If you’re in Great Britain, from January 2021 you’ll need to apply for an export health certificate (EHC) using the online service to export to the EU or to move fishery products to Northern Ireland. You will need to contact the official vet or inspector who will certify your EHC before you submit any applications. You will need a Government Gateway user ID and Defra account.

**Freight Forwarder and Driver**

- Combined export and safety security declarations
  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. In order to submit an export declaration you will need a GB EORI number, the Commodity Code of the goods, the value of goods, and access to HMRC systems either directly, or via an intermediary with access. Access to CHIEF and a CHIEF badge will be required to submit export customs declarations.

- Entry requirements for journeys via France
  The haulier should check for additional entry requirements that may be required for the EU member state e.g. a negative COVID-19 test from the past 72 hours to enter France. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.

- Authorised Consignor / Consignee
  Authorised consignor/consignee status enables a trader to start/finish movement of goods under transit at their own premises. To apply for authorised consignor status requires a customs comprehensive guarantee. To apply for authorised consignee status requires an approved temporary storage facility.

- Standard International Operating Licence
  You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.

- EU Community Licence
  This licence means you can carry your own goods, and other people’s goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:
  - trips between all EU member countries
  - transit traffic through EU member countries
  - cabotage (journeys entirely within one EU country)

- Register your vehicle trailers
  You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:
  - commercial trailers weighing over 750kg
  - non-commercial trailers weighing over 3,500kg

- The “Check an HGV” (C-HGV) service
  The online service will be introduced for RoRo freight leaving GB for the EU and will help ensure that only vehicles carrying the correct customs and import/export documentation for the EU’s import controls travel to the ports. The Service will signpost information related to exporting goods from GB to the EU. The Service will ask whether applicable customs documentation and particular documentation such as:
    - Movement Reference Number (MRN) for the EU customs import declaration
    - Export Health Certificates
    - Catch Certificates
  The HGV driver can submit the information requested at the point of loading their goods on the trailer. Alternatively, they could ask colleagues at their haulage firm or even the trader to provide the details on the web service on their behalf.

- Entry Summary Declaration
  For accompanied freight, the haulier is responsible (as the active means of transport) for submitting the Entry Summary declaration – 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.

- French SI Brexit System
  The SI Brexit system is designed to prioritise fluidity of freight in and out of all French border locations. The SI Brexit system is an interface between the carriers at French Ports and the Eurotunnel terminals and the French customs declaration service.

- Border Control Post (BCP)
  You may be required to present goods at BCP locations
7. Key Steps: Moving fish from Great Britain to France, CTC Export, January 2021

<table>
<thead>
<tr>
<th>Importer</th>
<th>Click here</th>
</tr>
</thead>
<tbody>
<tr>
<td>EU EORI</td>
<td>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. After the transition period only EORI numbers issued by an EU Member State will be 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.</td>
</tr>
<tr>
<td>Common Health Entry Document (CHED)</td>
<td>A requirement for the entry into the EU of animals and goods, for which a phytosanitary certificate is required, and which are subject to official controls upon their entry into the Union. The purpose of the CHED is:</td>
</tr>
<tr>
<td></td>
<td>• for the RFC to pre-notify the competent authorities of the border control post (BCP) of the arrival of the consignment (Part I)</td>
</tr>
<tr>
<td></td>
<td>• for the competent authorities to record the outcome of official controls performed and any decisions taken on that basis (Part II)</td>
</tr>
<tr>
<td></td>
<td>• for the competent authorities to include information on follow-up measures taken on the consignment after a decision has been taken (Part III).</td>
</tr>
<tr>
<td>TRACES NT</td>
<td>TRACES is the European Commission’s multilingual online platform for sanitary and phytosanitary certification required for the importation of animals, animal products, food and feed of non-animal origin and plants into the European Union, and the intra EU trade and EU exports of animals and certain animal products.</td>
</tr>
<tr>
<td>Authorised Consignor / Consignee</td>
<td>“Authorised consignor/consignee status enables a trader to start/end movement of goods under transit at their own premises. To apply for authorised consignor status requires a customs comprehensive guarantee, To apply for authorised consignee status requires an approved temporary storage facility.”</td>
</tr>
<tr>
<td>Incoterms</td>
<td>When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.</td>
</tr>
<tr>
<td>Certificates or licences</td>
<td>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.</td>
</tr>
<tr>
<td>Paying duty and import VAT when goods have arrived please click at the link.</td>
<td>Click here</td>
</tr>
<tr>
<td>EU Tariffs (and Rules of Origin)</td>
<td>In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. 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 you cannot fulfil the Rules of Origin you must pay the ‘Common Customs Tariff’ (CCT) or ‘Common External Tariff’ (CET) here. EU importers can also check with the relevant authority on claiming retrospective claims on tariffs and duties.</td>
</tr>
</tbody>
</table>

8. Case Study: Moving Plants from the Netherlands to Great Britain, Import, January 2021-June 2021

<table>
<thead>
<tr>
<th>Exporter</th>
<th>Importer</th>
<th>Driver</th>
</tr>
</thead>
<tbody>
<tr>
<td>Roel</td>
<td>Heather</td>
<td>Chris</td>
</tr>
</tbody>
</table>

Roel is a commercial farmer who sells plants to garden centres in Great Britain. He currently moves his goods to England by lorry via the ferry from Hoek to Harwich. Roel will need to supply Heather with a Phytosanitary Certificate. Heather runs a plant store in Great Britain. She has registered as an authorised consignee so she can end transit movements at his premise, rather than having to travel to an Office of Destination. Due to the staging of import controls for high priority list plants Heather will be required to pre-notify the Plant Health and Seeds Inspectorate (PHSI) using government systems. Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and Great Britain. Chris’s company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.
8. User Journey: Moving Plants from the Netherlands to Great Britain, Import, January 2021-June 2021

The below diagram is a representation of actions actors must take in order to transport plants by lorry (Roll on Roll off) from France to Great Britain (via Hoek Van Holland to Harwich).

1. Roel and Heather establish their sales and commercial agreements e.g. incoterms and prepare to trade by getting a EU and GB EORI number respectively.

2. Roel has registered with Portbase and needs to check the products ordered against lists and make an appointments with the authorities, who check the product, certify it and declare it EU compliant.

3. Roel has applied for and received a phytosanitary certificate (PC).

4. Roel sends the digital copy of the PC to Heather for pre-notification purposes.

5. Heather checks with Roel that his goods meet the Rules of Origin requirements to use the EU-UK FTA tariff free rate.

6. As Heather is delaying his customs declaration, he makes an entry of the movement in his own records (EIDR), ‘required by the point of import.

7. Heather has received the PC from Roel and uploaded it into the relevant domestic IT system (initially PEACH) in advance of the goods’ arrival in GB (at the RoRo terminal in Harwich - if a non RoRo movement it is done the day before the plants are due to arrive).

8. Roel supplies the original PC to Chris and submits a combined declaration to Portbase and checks with Chris when he is given permission to set off for the terminal.

9. Heather has sent Chris’ haulage firm a copy of her GB EORI number and she has also provided a digital copy of the PC with the pre-notified import declaration.

10. When loading the goods, Chris ensures he receives the relevant MRN(s). As Heather is authorised for CFSP she is using the delayed procedure for her import to GB, she has given Chris a copy of her GB EORI number in advance.

11a. Chris arrives at the terminal, the MRN is already entered in Portbase - his truck VRN is scanned by the ANPR reader, he checks in and he drives onto the ferry.

11b. No GB ENS data input is required by the carrier because it is pre 1 July 2021. (To confirm the Ferry Operator has met the export requirements of all freight on board, the manifest is sent to Portbase prior to the ferry departing).

11c. Portbase notifies NL customs that the goods have been exported/left the port.

11d. The consignment is now subject to APHA control, and the Plant Health and Seed Inspectorate (PHSI) may decide to subject the goods to controls.

11e. The PHSI checks the information sent, and decides that the documentation submitted in advance is sufficient to release the goods without a physical control - they inform Heather. HMRC amend the entry in CHIEF is updated to release the consignment prior to it arriving in Harwich.

12. Chris arrives in Harwich and delivers the plants to Heather’s DIY store.

13. As Heather is VAT registered she can use postponed VAT accounting to account for import VAT. This is paid quarterly.

14. Heather submits her supplementary declarations and pays her duties up to six months after import. Declarations can only be delayed by up to 6 months later for imports before 1 July 2021.

15. Within 3 days of a consignment reaching the UK, the original phytosanitary certificate must be provided to the plant health authority - Heather can start to distribute the plants immediately and does not need to wait for any inspection to take place at her premises.

16. The consignment is now subject to APHA control, and the Plant Health and Seed Inspectorate (PHSI) may decide to subject the goods to controls.
8. Key Steps: Moving Plants from the Netherlands to Great Britain, Import, January 2021- June 2021

**Importer**

- **GB EORI**
  In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.

- **Incoterms**
  When you are negotiating a contract with a buyer, you’ll need to discuss and agree: where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **Delayed Declarations**
  If you are importing non-controlled goods, decide whether to delay the customs declaration for up to six months or complete full customs declarations on import. 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
  - 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

- **UK Tariffs (and Rules of Origin)**
  In order to qualify for preferential tariff rates under the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. 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 country.

- **PEACH**
  PEACH stands for the Procedure for Electronic Application for Certificates from the Horticultural Marketing Inspectorate. In order to access PEACH, you must have registered with the Government Gateway and then enrolled with the PEACH service.

- **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.

**Exporter**

- **EU EORI**
  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. After the transition period only EORI numbers issued by an EU Member State will be 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.

- **Exit Summary Declarations**
  For accompanied freight, the haulier is responsible (as the active means of transport) for submitting the Entry Summary declaration, 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.

- **Incoterms**
  When you are negotiating a contract with a buyer, you’ll need to discuss and agree: where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **Phytosanitary certificate**
  A phytosanitary certificate is an official document that certifies that the material has been inspected, is free from quarantine and other pests, and that it conforms to the plant health regulations of the importing country. The exporter will need to apply for a phytosanitary certificate from the relevant competent authority of the EU country of origin; this will need to be secured prior to the goods’ departure so that it can be sent to the importer for pre-notification purposes.
9. Case Study: Moving Plants from Great Britain to the Netherlands, Export, January 2021

Mitch
Mitch is a commercial farmer who sells plants to garden centres in the Netherlands. He currently moves his goods to the Netherlands by lorry via the ferry from Harwich to Hoek.

Floris
Floris runs a garden centre in the Netherlands. His business is mid-sized and he has the in-house capacity to handle customs processes. He has registered as an authorised consignee so he can end transit movements at his premise, rather than having to travel to an Office of Destination.

Chris
Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and Great Britain. Chris’s company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.
9. User Journey: Moving Plants from Great Britain to the Netherlands, Export, January 2021

The below diagram is a representation of actions actors must take to interact with the border to transport an accompanied lorry of plant products from the Netherlands to England, using the Common Transit Convention.

1. Mitch and Floris establish their sales and commercial agreements e.g. incoterms and prepare to trade by getting a GB and EU EORI number respectively.

2. Mitch needs to check the products ordered against lists and make an appointment with the Plant Health and Seed Inspectorate (PHSI), who check the product, certify it and declare it compliant.

3. Floris checks with Mitch that his goods meet the Rules of Origin requirements to use the EU-UK FTA tariff free rate.

4. Floris has registered with Portbase. He checks with the Dutch Border Control Post (BCP) and arranges for the goods' arrival 24 hrs in advance.

5. Mitch has already applied for and received a phytosanitary certificate (PC) and he sends the digital copy of the PC to Floris for pre-notification purposes.

6. Portbase automatically risk assesses the customs data. The consignment is now under the control of the relevant EU Competent Authority, who decides if they wish to select the goods for further controls.

7. Mitch pre-lodges a combined export and safety and security declaration (EXS) into the Customs Handling of Import and Export Freight system (CHIEF) generating an EAD.

8. Mitch supplies the original PC to Chris and the MRN to Portbase to discharge the EAD, and he checks Portbase before telling Chris to set off for the terminal.

9. He has now received P2P / departure message from CHIEF, meaning the driver can now depart.

10. Floris has sent Chris' haulage firm a copy of her MRN number and he has also provided a digital copy of the PC with the pre-notified import declaration.

11. Floris has lodged a import declaration and ENS declaration in the Portbase system.

12. When loading the goods, Chris ensures he receives the relevant MRN(s).

13. Chris decides to complete the “Check an HGV” (C-HGV) service entering the details of the consignment to check he is ready to cross the border. Optional outside of Kent.

14a. Chris arrives at the terminal, the MRN is already entered in Portbase - his truck VRN is scanned by the ANPR reader, he checks in and he drives onto the ferry.

14b. Portbase sends a message to the NL customs authorities after the ferry has departed, this action discharges the exports on board from the UK side.

14c. Portbase automatically risk assesses the customs data. The consignment is now under the control of the relevant EU Competent Authority, who decides if they wish to select the goods for further controls.

14d. The consignment is selected for SPS controls and the status on the ferry lounge TV screens changes to “Orange”.

15a. Chris departs the ferry at Hoek and follows the signs for the BCP and upon arrival presents the original PC to the Netherland site administrators.

15b. In line with EU Controls; all goods undergo document inspection & identity checks. The plants are not selected for further laboratory tests. The BCP updates TRACES NT with outcome of inspection and the goods are approved for release.

15c. Portbase automatically risk assesses the customs data. The consignment is now under the control of the relevant EU Competent Authority, who decides if they wish to select the goods for further controls.

16. Chris leaves the BCP and continues to the delivery address.

17. Floris does not have a duty deferment account, all customs duty is paid prior to the goods being released. Floris will manage the VAT liability using a postponed account.

18. These steps can be carried out by an intermediary.
9. Key Steps: Moving Plants from Great Britain to the Netherlands, Export, January 2021

**Exporter**

- **GB EORI**
  In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.

- **Incoterms**
  When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **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.

- **Phytosanitary certificate**
  Phytosanitary certificates are issued by the Forestry Commission’s Cross Border Plant Health Service to the equivalent National Plant Protection Organisation (NPPO) in the importing country via the GB exporter. They certify 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. Before you apply for export phytosanitary certification, you must first register as a professional operator.

**Importer**

- **EU EORI**
  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. After the transition period only EORI numbers issued by an EU Member State will be 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.

- **Portbase Customs Declaration**
  After the end of the transition period, the pre-notification of customs documents via the Port Community System of Portbase will become 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.

- **Incoterms**
  When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **Tariffs (and Rules of Origin)**
  In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. 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 you cannot fulfill the Rules of Origin you must pay the ‘Common Customs Tariff’ (CCT) or ‘Common External Tariff’ (CET) rates. EU importers can also check with the relevant authority on claiming retrospective claims on tariffs and duties.

- **TRACES**
  TRACES is the European Commission’s multilingual online platform for sanitary and phytosanitary certification required for the importation of animals, animal products, food and feed of non-animal origin and plants into the European Union, and the intra EU trade and EU exports of animals and certain animal products.
10. Case Study: Moving Auto-Parts to Great Britain from Belgium, Temporary Storage Import, January 2021 - June 2021

Luc
Luc is a businessman who sells auto-parts to companies in England by unaccompanied freight via the ferry from Zeebrugge to Immingham. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.

Nancy
Nancy runs a car business in England. Her business is mid-sized and she has the in-house capacity to handle customs processes.

Frank
Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.
10. User Journey: Moving Auto-Parts to Great Britain from Belgium, Temporary Storage, Import, January 2021 - June 2021

The below diagram is a representation of actions actors must take to interact with the border to transport an unaccompanied lorry of auto-parts from Belgium to England using temporary storage.

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**Preparation**

1. Luc and Nancy between them establish their sales and commercial agreements e.g. incoterms and prepare to trade by getting a EU and GB EORI number respectively.

2. Nancy has also registered with the port authority to enable her to generate an Inventory Consignment Reference (ICR).

3. Luc has contracted Frank’s Logistics company to move the goods and complete the export formalities.

4. Luc registers with RX Seaport system to move goods from the Port of Zeebrugge.

5. Nancy checks with Luc that his goods meet the Rules of Origin requirements to use the EU-UK FTA tariff free rate.

6. Nancy has already taken necessary steps to trade by applying for simplified declarations (CFSP) and postponed VAT accounting.

7. Frank has placed an order and receives a booking number from the shipping company and is using the RX Seaport Port Community Service.

8. Frank submits the Export Declaration to customs (PLDA) indicating Namur as Office of Export. Producing an Movement Reference Number (MRN).

9. Frank communicates this MRN to the shipping company together with his booking number.

10. Frank’s driver delivers the trailer to the port and communicates his booking number.

11. Frank’s driver exchanges the “presentation and TS declaration”.

12a. He receives the Inventory Consignment Reference (ICR) from Nancy and supplies the ICR with the trailer.

12b. Notice of arrival is sent to PLDA by the terminal operator via mentioning of the trailer ID and the MRN (or MRNs if more than one shipment on the trailer) => pairing of Export Dec to trailer in PLDA.

12c. The loading report is lodged by the cargo handler.

12d. The export manifest is lodged by the shipping company into PLDA. The Notification of Departure is sent by the port authority to PLDA.

**Zeebrugge**

13. The vessel arrives in Immingham and message is the discharge of unit : CSP auto notified via unit unloaded message.

14. The “Goods arrived” message is sent via CSP to CHIEF.

15. The Entry route is advised automatically from CHIEF to the CSP.

16a. Nancy submits a pre-lodged import declaration and arrives the goods into CHIEF. Nancy has also supplied the data set for temporary storage via the Inventory Linked system - recording the port of arrival. Nancy ensures that the booking accurately reflects the pre-lodged entry, (e.g. packages weights) and sends the information to Frank.

16b. No GB entry summary (ENS) required until 01 July 2021.

16c. The entry summary (ENS) required until 01 July 2021.

17. Manifest transmitted on departure to inventory system via the Community System Provider CSP.

18. Ferry Operator has automatic EDI links to Inventory system (CSP).

19. Unique Consignment Number (UCN) is automatically created in CSP and all units are on hold.

20. On receipt of UCN, goods are now on the manifest / arrival message via the CSP.

21. Nancy claims UCN and links import declaration in CHIEF with claimed UCN.

22. Nancy ensures that goods have been declared prior to collection from the arrival terminal.

23. Nancy will require CSP connection and a CHIEF badge code, the three-digit code which is used to assign UCN to.

24. Nancy or her driver picking up the goods applies for “cleared unit”.

25. Nancy has submitted the presentation and TS declaration.

26. Nancy has received permission from HMRC to remove the goods via the CSP generated “release note” **“Border Force / National Clearance Hub (NCH) may request further detail.”**

27. Nancy pays the VAT and duties through the normal procedures.

---

**Immingham**

**Temp Storage**

**Process**

**Carrier**

**Luc - Exporter**

**Nancy - Importer**

**Frank - Haulier**

These steps can be carried out by an intermediary.
10. Key Steps: Moving Auto-Parts to Great Britain from Belgium, Temporary Storage Import, January 2021

### Importer

- **GB EORI**
  In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.

- **Incoterms**
  When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **Delayed Declarations**
  If you are importing non-controlled goods, decide whether to delay the customs declaration for up to six months or complete full customs declarations on import. 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
  - 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

- **UK Tariffs (and Rules of Origin)**
  In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. 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 you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool [here](#).

- **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.

### Exporter

- **EU EORI**
  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. After the transition period only EORI numbers issued by an EU Member State will be 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.

- **Incoterms**
  When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
11. Case Study: Moving Auto-Parts to Belgium from Great Britain, Temporary Storage, Export, January 2021

Harry
Harry is a businessman in Great Britain who sells auto-parts to companies in Belgium by unaccompanied freight via the ferry from Immingham to Zebrugge. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.

Fleur
Fleur runs a car business in Belgium. Her business is mid-sized and she has the in-house capacity to handle customs processes.

Frank
Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.
11. User Journey: Moving Auto-Parts to Belgium from Great Britain, Temporary Storage, Export, January 2021

1. Harry and Fleur between them establish their sales and commercial agreements e.g. incoterm and prepare to trade by getting a GB and EU EORI number respectively.

2. Harry has contracted Frank's Logistics company to move the goods and complete the export formalities.

3. Fleur checks with Harry that his goods meet the Rules of Origin requirements to use the EU-UK FTA tariff free rate and is using the RX Seaport Port Community Service.

4. Frank has placed an order and receives a booking number from the shipping company and is using the RX Seaport Port Community Service.

5. Frank submits a combined export and safety and security declaration (EXS) into the Customs Handling of Import and Export Freight system (CHIEF) generating an EAD, indicating Warrington as Office of Export.

6. Frank communicates this MRN to John as the consignment to check he is ready to cross the border. Optional outside of Kent.

7. Frank’s driver delivers the trailer to the port and communicates his booking number.

8a. Manifest is sent by ferry operator to port / CHIEF via the CSP before the ferry sets sail.

8b. Port inventory system automates the departure message to CHIEF as the manifest has been checked – the ferry has set off.

9. Vessel arrives in Zeebrugge andrax 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, periodically to reflect changing trade practices.

8c. The ferry has set off.

8d. Trailer loaded to vessel and vessel departs.

10. ‘Goods arrived’ message sent via PLDA. Goods can be tracked via the RX Dashboard.

11. Vessel arrives in Zeebrugge and message is the discharge of unit via an electronic CUSREP message to Belgian Customs (PLDA).

12a. Fleur submits a pre-lodged import declaration and arrives the goods into PLDA. Fleur also registers the goods meet the Rules of Origin.

12b. The Terminal Operator informs the importer that a follow-up declaration has been made and that the goods may leave the facility.

13. Fluer or her driver picking up the goods applies for “cleared unit”.

14. Fleur does not have a duty deferment account and all customs duty is paid prior to the goods being released. Fleur will manage the VAT liability using a postponed account.

15. Fluer or her driver picking up the goods applies for “cleared unit”.

11. Key Steps: Moving Auto-Parts to Belgium from Great Britain, Temporary Storage Export, January 2021

**Importer**

- **EU EORI**
  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. After the transition period only EORI numbers issued by an EU Member State will be acceptable in the EU. EU importers will need to have an EORI number even if they use a forwarder or customs agent for import declarations.

- **Incoterm**
  When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

- **EU Tariffs (and Rules of Origin)**
  In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. 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 you cannot fulfill the Rules of Origin you must pay the ‘Common Customs Tariff’ (CCT) or ‘Common External Tariff’ (CET) here. EU importers can also check with the relevant authority on claiming retrospective claims on tariffs and duties.

- **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: Click here

**Carrier**

1. Harry - Exporter
2. Fleur - Importer
3. Frank - Haulier
4. Temp Storage
12. Case Study: Moving Jenever (Gin) from Belgium to Great Britain, Import, January 2021

**Exporter**

Thomas

Thomas is a jenever producer who sells jenever to buyers in England. He currently moves his goods to England by unaccompanied freight via Zeebrugge to Tilbury. His business is mid-sized and he doesn’t have the in-house capacity to handle customs processes.

**Importer**

Claire

Claire runs a spirits business in England and purchases jenever from Thomas, a jenever producer. Her business is mid-sized and she has the in-house capacity to handle customs processes.

**Freight Forwarder**

Frank

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.
12. User Journey: Moving Jenever (Gin) from Belgium to Great Britain, Import, January 2021

Pre-Import Steps

1. Thomas and Claire between them establish their sales and commercial agreements e.g. incoterms and prepare to trade by getting a EU and GB EORI number respectively.

2. Thomas runs a jenever distillery distribution company in Hasselt – he receives an order from Claire, a buyer for several large GB supermarkets for 20 separate consignments of specialist Belgium jenever.

3. Claire checks with Thomas that his goods meet the Rules of Origin requirements to use the EU-UK FTA tariff free rate.

4. Thomas has registered with RX Seaport and the distillery has approval of the production facility - they also have a movement guarantee and a registered status on the System for the Exchange of Excise Data (SEED) and EU Excise Movements Control Service (EMCS).

5. Thomas has contracted Frank’s Logistics company to move the goods and complete the export process – they also have a movement guarantee, both are registered on SEED.

6. Claire has already taken necessary steps registering for a simplified declarations (CFSP) and postponed VAT.

7. Frank has placed an order with the shipping company and is using the RX Seaport Port Community Service - she receives a booking number.

8a. Claire pre-lodges a customs declaration prior to the goods arrival. HMGC systems will automate the entry number when the pre-declaration is created. Claire, who has purchased the goods can either:

8b. Claire pays customs duty and excise duty at the border.

8c. Claire suspends both the customs and the excise duty and move the goods into a customs warehouse authorised to store excise goods.

Belgium

9a. In this example, the goods are to be entered using 7d.

9b. The port inventory system will automate the ‘Arrival’ message to HMRC systems (at inventory linked locations) once the carrier enters the ENS.

10a. Thomas makes an entry into EU EMCS and gets the eAD export to move the goods to the Customs Office of Export (in this case Hasselt).

10b. Frank submits the export declaration to the Belgium Paperless Douane & Accijnzen (PLDA) system indicating Hasselt as the Office of Departure pairing the excise electronic administrative document (eAD). Frank receives the unique MRN number of the export dec and communicates this MRN to the shipping company together with his booking number.

11. Frank’s driver delivers the trailer to the port and communicates their booking number to the carrier.

12a. Notice of arrival is sent to PLDA by the terminal operator via mentioning of the trailer ID and the MRN (or MRN’s if more than one trailer in the same consignment) to the port operator via mentioning of the trailer ID and the MRN (or MRN’s if more than one trailer in the same consignment). Notice of arrival is sent to PLDA by the gate handler. The export manifest is lodged by the shipping company into PLDA. The Notification of Departure is sent by the port authority to PLDA.

12b. The loading report is lodged by the cargo handler. The export manifest is lodged by the shipping company into PLDA. The Notification of Departure is sent by the port authority to PLDA.

13. Exit confirmation is sent to Frank by PLDA. This message also closes EU EMCS.

14a. Claire has requested that the goods are placed in excise duty suspension in a tax warehouse in London. The goods clear customs and immediately enter excise duty suspension.

14b. An excise Registered Consignor is required (usually the customs agent or receiving warehouse-keeper) to lodge the UK EMCS movement and generate the eAD. Claire’s movement guarantee is used to cover the movement from port to warehouse.

14c. The loading report is lodged by the cargo handler. The export manifest is lodged by the shipping company into PLDA. The Notification of Departure is sent by the port authority to PLDA.

15. Once at the warehouse, the UK EMCS movement is discharged, Claire pays the relevant excise duties on account as she wants to remove some of the jenever for onward delivery – and the haulage company has arrived to collect the jenever and deliver it across the network of GB supermarkets.

These steps can be carried out by an intermediary.
12. Key Steps: Moving Jenever (Gin) from Belgium to Great Britain, Import, January 2021

### Importer

**GB EORI**
In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.

**Incoterms**
When you are negotiating a contract with a buyer, you’ll need to discuss and agree where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

**UK Tariffs (and Rules of Origin)**
In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. 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 you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool here.

**Full Customs Declaration**
When you bring goods into the UK and EU you must make a full declaration. You or your representative must present your goods to customs immediately on their arrival into the UK and EU. Your full declaration must be made within 90 days of your goods being presented to customs. You can make your full declaration electronically, this can be entered into the Customs Handling of Import and Export Freight (CHIEF) system.

**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.

### Freight Forwarder

**Standard International Operating Licence**
You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.

**EU Community Licence**
This licence means you can carry your own goods, and other people’s goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:
- trips between all EU member countries
- transit traffic through EU member countries
- cabotage (journeys entirely within one EU country)

**Register your vehicle trailers**
You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:
- commercial trailers weighing over 750kg
- non-commercial trailers weighing over 3,500kg

**Customs export and safety & security declaration (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.

### Exporter

**EU EORI**
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. After the transition period only EORI numbers issued by an EU Member State will be 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.

**Incoterms**
When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

**Excise Movement and Control System**
Excise Movement and Control System (EMCS) is a UK and EU-wide computer system that’s used to record duty suspended movements of excise goods taking place within the UK and the EU. EMCS captures and processes information about the movements online, validates the data entered and allows real time notification of the dispatch and receipt of duty suspended excise goods. It allows the exchange of secure online messages containing specific consignment and movement information between UK and EU trading partners.
13. Case Study: Moving Scotch Whisky from Great Britain to Belgium, Export, January 2021

Daniel
Daniel runs a distillery who sells Scotch Whisky to buyers in Belgium. He currently moves his goods to Belgium by unaccompanied ferry from Scotland to Belgium via London. His business is mid-sized and he doesn’t have the in-house capacity to handle customs processes.

Isabella
Isabella runs a spirits business in Belgium who purchases Scotch Whisky from Daniel’s distillery. Her business is mid-sized and she has the in-house capacity to handle customs processes.

Frank
Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.
13. User Journey: Moving Scotch Whisky from Great Britain to Belgium, Export, January 2021

1. Daniel and Isabella between them establish their sales and commercial agreements e.g. incoterms and prepare to trade by getting a GB and EU EORI number respectively.

2a. Isabella has placed an order for whisky and he wants to place the whisky in a tax warehouse in Brussels. Isabella contracts Frank’s logistics firm in Belgium to complete the movement once it has arrived in Port of Zeebrugge (PoZ). Isabella checks with Thomas that his goods meet the Rules of Origin requirements to use the EU-UK FTA tariff free rate.

2b. Daniel has contracted Frank to arrange for the logistics including the release of the whisky from the distillery / warehouse. The movement guarantee is to be provided by Frank who is also stock account holder in the London excise bonded warehouse. He is also the transporter of the goods from distillery in Scotland to the bond in London and bond to port.

3a. Frank makes the removal from the distillery and loads the trucks for departure to the London bond - he makes the entry into UK EMCS and produces the electronic administrative document (eAD) / administrative Reference Code (ARC) numbers and leaves the distillery for London.

3b. Frank also pre-lodges the customs export / Exit Summary Declaration (ENS) for the trailer leaving for Belgium, and he made a booking for the ferry transport via the Port Community System (PCS) at Tilbury, he also has a booking number.

3c. Frank decides to complete the “Check an HGV” (C-HGV) service entering the details of the consignment to check he is ready to cross the border *optional outside of Kent.*

4a. On arrival at the London bond, the whisky is entered into Frank’s stock account. Frank is to immediately ship one container from Tilbury to Zeebrugge. Frank raises a new e-AD from UK EMCS for that one container to cover bond to port.

4b. CHIEF has issued the P2P following risk analysis and the goods arrive at the port for export.

5. Frank checks the trailer in at the port with his booking number.

6. Manifest is sent by ferry operator / port operator / CSP via the CHIEF badge before the ferry sets sail.

7. The port inventory system automates the ‘departure’ message to CHIEF as the manifest has been checked - the ferry has set off and these procedures also discharge and close the excise movement from the UK Excise Movement and Control System (EMCS).

8. The ferry operator had lodged the ENS data to the Belgium Import Control System, followed by a cargo manifest (temporary storage declaration/TSD) into PLDA.

9. The Belgium Paperless Douane & Accijnzen (PLDA) system will perform an automated Safety & Security risk analysis on the ENS data.

10. Departure confirmation is sent to the Port of Zeebrugge (PoZ). The port sends the notification of arrival of the ship to PLDA which “opens” the declaration for write-off.

11. Frank lodges an import declaration in PLDA followed by an e-AD in (EU) EMCS, allowing the goods to be transported from the PoZ under excise duty suspension to the tax warehouse in Brussels.

12. PLDA performs an automated risk analysis (fiscal) and, in case of green light, sends the release message to Frank. Frank’s firm picks up the trailer and drives from Zeebrugge to Brussels.
13. Key Steps: Moving Scotch Whisky from Great Britain to Belgium, Export, January 2021

**Importer**

- **EU EORI**
  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. After the transition period only EORI numbers issued by an EU Member State will be acceptable in the EU. EU importers will need to have a GB EORI number even if they use a forwarder or customs agent for import declarations.

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  When you are negotiating a contract with a buyer, you'll need to discuss and agree: where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

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- **UK Excise Movement and Control System**
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**Exporter**

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  In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.

- **Incoterms**
  When you are negotiating a contract with a buyer, you’ll need to discuss and agree: where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

**Combined export and safety & security declarations**

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. In order to submit an export declaration you will need: a GB EORI number, the Commodity Code of the goods, the value of goods, and access to HMRC systems either directly, or via an intermediary with access. Access to CHIEF and a CHIEF badge will be required to submit export customs declarations.

**Customs import and safety & security declarations (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:

- **Check an HGV is ready to cross the border**
  The online service will be introduced for RoRo freight leaving GB for the EU and will help ensure that only vehicles carrying the correct customs and import/export documentation for the EU’s import controls travel to the ports. The Service will signpost information related to exporting goods from GB to the EU. The Service will ask that details of the HGV being used to transport goods to an EU port are submitted in advance of the journey commencing, ideally at the point of loading the goods. The Service will ask whether applicable customs documentation and particular documentation such as:
  - Movement Reference Number (MRN) for the EU customs import declaration
  - Export Health Certificates
  - Catch Certificates
  The HGV driver can submit the information requested at the point of loading their goods on the trailer. Alternatively, they could ask colleagues at their haulage firm or even the trader to provide the details on the web service on their behalf.

**Check an HGV is about to leave GB**

This online service provides real-time information to EU importers for vehicles leaving GB for the EU. The Service will signpost information related to transport data and vehicle details for EU customs authorities to ensure only vehicles meeting EU’s import controls are processed. The Service checks the vehicle details submitted against data held in HMRC’s Systems to confirm the vehicle is ready to cross the border and is loaded with the correct documentation for EU import controls.

- **Export Health Certificates**
  - Catch Certificates
  - EU EORI
- **GB EORI**
  - Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you’ll get it either straight away or within 5 working days.
- **Incoterms**
  - When you are negotiating a contract with a buyer, you’ll need to discuss and agree: where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

**Check an HGV is ready to cross the border**

The online service will be introduced for RoRo freight leaving GB for the EU and will help ensure that only vehicles carrying the correct customs and import/export documentation for the EU’s import controls travel to the ports. The Service will signpost information related to exporting goods from GB to the EU. The Service will ask that details of the HGV being used to transport goods to an EU port are submitted in advance of the journey commencing, ideally at the point of loading the goods. The Service will ask whether applicable customs documentation and particular documentation such as:

- **Movement Reference Number (MRN)** for the EU customs import declaration
- **Export Health Certificates**
- **Catch Certificates**

The HGV driver can submit the information requested at the point of loading their goods on the trailer. Alternatively, they could ask colleagues at their haulage firm or even the trader to provide the details on the web service on their behalf.