



**UK Government**

UK TRANSITION

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**Title:** **Webinar - Exporting goods from GB to the EU via the short straits 14 January 2021**

**Subject:** Questions & answers by theme and answers where provided

### **Background**

Webinar delivered on 14 January to highlight and provide clarity on the issues arising from goods moving from GB to the EU via the short straits from 1 Jan 2021 at the end of the transition period.

The event included presentations from UK officials from the Department of the Environment, Food and Rural Affairs, (DEFRA), HM Revenue and Customs (HMRC) and the Border and Protocol Delivery Group (BPDG). The event attracted over 2000 attendees and over 600 questions were raised in the chat forum which ran throughout the event.

These have been grouped them into themes:

This document is in three parts:

Part 1: SPS Processes

Part 2: Customs, transit process

Part 3: Rules of Origin

# Part 1: Sanitary Phyto-Sanitary (SPS) Processes

## **1. Registrations**

### **1.1 Do I need to apply for UK registration as a poultry hatcher for day old chicks?**

You will need to apply for the (UK) Poultry Health Scheme if you want to:

- export more than 20 birds or hatching eggs to an EU member state (as long as your business meets EU animal health and welfare rules)
- sell birds or eggs to other scheme members
- export to countries that require compliance with EU legislation

You can find details of how to register here:

[gov.uk/guidance/poultry-health-scheme-how-to-register](https://www.gov.uk/guidance/poultry-health-scheme-how-to-register)

### **1.2 Are food products = non alcoholic drinks?**

There are specific rules for exporting processed drinks and food products. To export drinks from GB to the EU you can find what you need to do here:

[www.gov.uk/guidance/export-food-and-agricultural-products-special-rules#export-or-move-processed-food-and-drinks](https://www.gov.uk/guidance/export-food-and-agricultural-products-special-rules#export-or-move-processed-food-and-drinks)

Please note that the information provided on gov.uk is constantly being updated to support businesses with accurate and timely information; any link provided is accurate and up to date at the time of this response.

## **2. Export Health Certificates (EHC)**

### **2.1 What do I need an EHC for?**

You need an export health certificate (EHC) or other certificate to export or move:

- processed food and drink
- food or drink that contains products of animal origin (POAO)
- vegetables, fruit and other plants used as food

You can find further information here: [Export or move food, drink and agricultural products - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/export-or-move-food-drink-and-agricultural-products)

### **2.2 Can multiple commodity codes be included on one EHC? Some consignments have been rejected in ROI?**

Yes, multiple commodity codes can be added to one EHC, as far as the definition of the product falls within the scope of the certificate. This can be found in the [guidance notes](#).

### **2.3 Can I bulk certify for an EHC?**

No, you will need a separate EHC for each consignment you export.

However, for groupage, a Groupage Export Facilitation Scheme (GEFS) has been established to help facilitate the process for certifying officers to get all the necessary information. Detailed guidance can be found here:

[apha.defra.gov.uk/external-operations-admin/library/documents/exports/ET193.pdf](https://apha.defra.gov.uk/external-operations-admin/library/documents/exports/ET193.pdf)

The enquiries email is here [GEFS@defra.gov.uk](mailto:GEFS@defra.gov.uk).

## **2.4 Who needs the original EHC vs a copy of the EHC?**

Once you've applied to APHA for an EHC, you need to arrange for your nominated Official Vet (OV) or inspector to complete, sign and give the EHC to you. The original EHC must travel with your consignment and will be retained at the point of entry to the EU for their records (if your final destination is in the EU). The goods must not be split up during transit. You may keep a copy for your requirements. A copy may also be required by your EU importer for the filing of customs formalities on their side.

Example lifecycle of an EHC

1. EHC is created with the signature of an official vet
2. Copies/scans are made for:
  - a. Your own records
  - b. Your EU supplier (to assist with pre notification process)
3. Original EHC travels with the consignment upon departure
4. Consignment arrives in France - EHC is checked
  - a. Your final destination is in the EU - Original EHC is retained by French authorities and entered into the record system at the French point of entry
  - b. Your final destination is **NOT** in the EU - Original EHC continues with consignment until it reaches the point of entry for the customs territory of your final destination
5. Where requested, agencies in the destination country (e.g. Spain) can contact the BCP at which the EHC was retained in France for details

Guidance for Certifiers : [apha.defra.gov.uk/documents/exports/guidance-ehc-certifiers.pdf](https://apha.defra.gov.uk/documents/exports/guidance-ehc-certifiers.pdf)

## **2.5 What EHC do I need for my products and how do I find this out? For example composite products.**

There are 150 most frequently applied for EHC forms available within the EHC Online service [gov.uk/guidance/certify-an-export-health-certificate](https://gov.uk/guidance/certify-an-export-health-certificate).

For composite products - if they contain any amount of meat they will need an EHC. For other products of animal origin (POAO), please refer to detailed guidance for your product.

Please see the information provided here for further details [gov.uk/guidance/get-an-export-health-certificate](https://gov.uk/guidance/get-an-export-health-certificate)

## **2.6 Do I need an EHC for small consignments e.g. samples?**

Yes, there is no exemption under EU law for small samples. An EHC is required for any quantity of applicable goods.

## **2.7 What stamps does the EHC need? Page by page or fan stamped? Does the stamp need to be in a specific colour?**

The EHC accompanying the consignment comprise the original English EHC and any required additional EHCs in the foreign language/s. These should be arranged in order with

the English version on the top, followed by the foreign language/s version/s, and finally the page(s) of the schedule (if any) at the bottom. They must be all stapled together, then collectively 'fan stamped' so that each leaf carries a part of a single stamp/watermark so that removing a page or replacing it would be detectable.

The colour of the stamp is not mandated by EU authorities. Pagination of the document i.e whether to start again from 1 for the translated version is in discussion with the EU commission - French authorities have indicated that they will not hold up shipments for this reason. Similarly, fan stamping vs stamping on each page is in discussion with the EU commission and again French authorities have advised that they will not hold up shipments on these grounds. The procedure for other EU member states may vary.

We are aware of some French ports asking for ink in a specific colour or asking for a stamp on each page. As above, the UK is seeking clarity on this matter with the EU commission. At present this is a local issue.

## **2.8 What do I do if the vehicle registration number is unknown when the vet inspects the goods? Can I still get an EHC?**

Yes, a vehicle registration is not required but it does allow the goods to get through ports more smoothly.

## **2.9 What access do we need in the UK to TRACES and how do we get access?**

UK exporters can access TRACES for exporting goods to the EU by using this link to 'register a new user account' [webgate.ec.europa.eu/sanco/traces/security/askLogin.do](http://webgate.ec.europa.eu/sanco/traces/security/askLogin.do)  
Your importer / agent in the EU should access TRACES (for the import of the goods) on your behalf to notify the BCP of your arrival.

There is further guidance on :

[webgate.ec.europa.eu/cfcas3/tracesnt-webhelp/Content/Resources/PDFs/CHED-A\\_user%20manual.pdf](http://webgate.ec.europa.eu/cfcas3/tracesnt-webhelp/Content/Resources/PDFs/CHED-A_user%20manual.pdf)

## **2.10 Do I need a different vet signature for different types of meat?**

Yes, you will require a different EHC for exporting or moving different products defined in the EHC documentation. You can check for the relevant EHCs here:

[gov.uk/guidance/get-an-export-health-certificate](http://gov.uk/guidance/get-an-export-health-certificate)

## **2.11 Is there anywhere I can get end to end guidance on completing the EU side of the process including the CHED and access to TRACES?**

After registering for TRACES please follow these steps for the CHED importing process :

CHED: common health entry documents

At EU level, the use of TRACES for the issuance of CHEDs is mandatory:

**Step 1:** Initiation by operators - The economic operator responsible for the consignment in the EU (usually the EU importer) pre notifies the arrival of the consignment by completing Part I of the common health entry document, to be submitted to the Border Control Post of entry into the EU.

**NB: consignments that are not pre notified in this way will be held up for further checks at the border - ensure you have notified to avoid disruption.**

**Step 2:** Authority decision - The Border Control Post of **entry into the EU** processes Part II of the common health entry document. If required, a RASFF or Interception notification is submitted.

NB: This means that you will need to notify the BCP in Calais if you are travelling via the short straits - it is always the point of arrival in the EU.

**Step 3:** Follow up - The competent authority of the **country of final destination** records in Part III of the common health entry document the checks performed at destination, confirming arrival of consignment or the measures taken on the basis of the authority's decision.

There are different Common Health Entry Documents depending on the type of consignment:

- CHED-A for consignments of live animals;
- CHED-P for consignments of products of animal origin, germinal products, animal by-products and derived products, composite products, and hay and straw;
- CHED-PP for consignments of plants, plant products and other objects;
- CHED-D for consignments of food and feed of non-animal origin;

For further information: [ec.europa.eu/food/animals/traces/certif-docs-features\\_en](https://ec.europa.eu/food/animals/traces/certif-docs-features_en)

### **2.12 Do the same composite exemption rules apply to Animal Feed?**

No. Composite products are products for human consumption only. You can check rules on exporting animal feed here: [gov.uk/guidance/export-food-for-animals-special-rules](https://gov.uk/guidance/export-food-for-animals-special-rules)

### **2.13 We are being advised by Cyprus (and possibly Malta) customs that a Health Cert is required for ALL food products. We have a full process already in place for POAO products. Do you know what they are requesting?**

Exporting requirements, including requirement for an Export Health Certificate, for food products depends on the composition of those products. You can find out what you need to do to export or move food, drink and agricultural products here:

[gov.uk/guidance/export-food-and-agricultural-products-special-rules](https://gov.uk/guidance/export-food-and-agricultural-products-special-rules)

## **3. Products of Animal Origin (POAO)**

### **3.1 Can I access a list of prohibited products that cannot be imported to the EU?**

Some foods are not allowed to be imported into the EU including some types of minced meat and unpasteurised milk.

The full list is available here

[gov.uk/guidance/export-food-and-agricultural-products-special-rules#restricted-and-prohibited-goods](https://gov.uk/guidance/export-food-and-agricultural-products-special-rules#restricted-and-prohibited-goods)

### **3.2 What is the process for POAO not for human consumption e.g. pet food?**

You need an [export health certificate \(EHC\)](https://gov.uk/guidance/export-health-certificate) to export animal feed and pet food made from products of animal origin (POAO). Further information:

[gov.uk/guidance/export-food-for-animals-special-rules](https://gov.uk/guidance/export-food-for-animals-special-rules)

### **3.3 Is there any specific information available for dairy products?**

You need an export health certificate (EHC) or other certificate to export or move food or drink that contains products of animal origin such as dairy products.

If your product was made in GB, check with the [food safety team](#) in the local authority where your product was manufactured.

You can check each country's rules by talking to your importer or getting help [researching your export market](#).

### **3.4 Does a slaughterhouse need to be registered on any specific list in order to export animal by products (category 3) to the EU?**

The slaughterhouse is already on the 3rd country approved list. You need to be listed as an approved establishment with the EU to export animal-by-products (ABP). The European Commission has confirmed that the current list of ABP premises will be accepted. You can check if you are already approved here:

[gov.uk/government/publications/animal-by-product-operating-plants-approved-premises](http://gov.uk/government/publications/animal-by-product-operating-plants-approved-premises).

If you are not on this list, please contact the ABP team on: 03000 200 301 or email:

CSCOneHealthABP@apha.gov.uk to be listed.

## **4. Fishery products including Catch certificates**

### **4.1 What needs a catch certificate and what doesn't?**

You need a catch certificate to export any ocean caught fish, except in the cases listed below.

To create a catch certificate you will first need to register with the Fish Export Service here [manage-fish-exports.service.gov.uk](http://manage-fish-exports.service.gov.uk) (Government Gateway ID required).

If you land fish into EU ports you will also need to complete:

- a prior notification form
- a pre-landing declaration
- the NEAFC Port-State Control forms

Full guidance on the process is available here [gov.uk/guidance/create-a-uk-catch-certificate](http://gov.uk/guidance/create-a-uk-catch-certificate)

### **You do not need a catch certificate to export:**

- farmed fish and farmed shellfish
- freshwater fish or freshwater shellfish
- fish fry or larvae
- some molluscs including mussels, cockles, oysters and scallops, but you'll still need a live shellfish registration document - contact your local council for more information

Check with the country into which you are importing what their requirements are.

There is further guidance available here:

[gov.uk/guidance/exporting-or-moving-fish-from-the-uk](http://gov.uk/guidance/exporting-or-moving-fish-from-the-uk)

## **5. Plants**

### **5.1 What needs a Phytosanitary certificate (PC) and what doesn't? Can commodity codes be provided please?**

For exporting to the EU, you should check whether a phytosanitary certificate (PC) is required by contacting the [plant health authority or a plant health inspector in the destination Country](#)

There will be a phased introduction of the requirement of a phytosanitary certificate (PC) for the import of plants and plant products to GB. You can find further information here: [gov.uk/guidance/import-plants-and-plant-products-from-the-eu-to-great-britain-and-northern-ireland](https://www.gov.uk/guidance/import-plants-and-plant-products-from-the-eu-to-great-britain-and-northern-ireland)

## **5.2 Is there any further information about seeds?**

Further information on seeds can be found at :

[gov.uk/government/collections/importing-and-exporting-plants-and-plant-products](https://www.gov.uk/government/collections/importing-and-exporting-plants-and-plant-products)

## **5.3 Where can I find information about which products are prohibited?**

You can't export some prohibited commodities from GB to the EU and NI.

These prohibitions and requirements fall into the 3 categories below. Further detail can be found through the links:

- [seed and other propagating materials](#)
- [high-risk plants and plant products](#)
- [prohibited plants and plant products](#)

## **6. Border Control Posts (BCP) / SIVEP**

### **6.1 Where can I get information on BCP costs for SPS inspections in the EU?**

Please contact the relevant BCP. Check the full list of EU BCPs here

[ec.europa.eu/food/animals/vet-border-control/bip\\_en](https://ec.europa.eu/food/animals/vet-border-control/bip_en)

### **6.2 What is the procedure for moving live animals?**

At the short straits -certain live animals are permitted via the BCPs (Calais-port, Calais-tunnel - and Dunkerque port) / TPE (for pets):

- Day old chicks - pre-appointment is needed
- Equines - pre-appointment is needed
- Domestic animals (Dogs, cats and ferrets)

The EU regulations can be found here [ec.europa.eu/food/animals/live\\_animals\\_en](https://ec.europa.eu/food/animals/live_animals_en)

A list of French points of entry including accepted categories can be found here

[ec.europa.eu/food/sites/food/files/safety/docs/oc\\_leg\\_imports\\_bcp-cp\\_fra.pdf](https://ec.europa.eu/food/sites/food/files/safety/docs/oc_leg_imports_bcp-cp_fra.pdf)

You can find information on how to export live animals here: [Export or move live animals - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/export-or-move-live-animals)

### **6.3 What BCP do I use for different commodities?**

You must find a BCP that accepts the live animal or goods / commodity you are exporting, as not all BCPs accept all live animals or all goods. You'll need to consider how to redirect your trade route if needed.

There are more than 400 BCPs in the EU and they're usually at EU ports and airports.

Check the full list of EU BCPs here [ec.europa.eu/food/animals/vet-border-control/bip\\_en](https://ec.europa.eu/food/animals/vet-border-control/bip_en)

#### **6.4 Where are my SPS goods cleared - point of entry into the EU or the final destination?**

You will need to get your goods checked at an EU border control post (BCP) or NI point of entry in the first EU country that you enter. Check the full list of EU BCPs here

[ec.europa.eu/food/animals/vet-border-control/bip\\_en](https://ec.europa.eu/food/animals/vet-border-control/bip_en)

French BCPs only can be found here

[ec.europa.eu/food/sites/food/files/safety/docs/oc\\_leg\\_imports\\_bcp-cp\\_fra.pdf](https://ec.europa.eu/food/sites/food/files/safety/docs/oc_leg_imports_bcp-cp_fra.pdf)

### **7 Designated agents**

#### **7.1 Why do import agents need to be present at the BCP? This limits the available agents we can use.**

The owner of the goods must appoint a designated agent to act on their behalf at the BCP/SIVEP when the goods arrive to:

- Load and unload goods for inspection
- Liaise with French officials

Neglecting to procure these services may result in re-export of the goods. Incorrect or incomplete documentation will cause more delays for your shipment and therefore incur greater cost especially if the goods are re-exported.

#### **7.2 We have a customs agent based in the UK who will take care of our import paperwork into the EU, but who will not be present at the BCP in Calais because they are not based in France. Do we also need a partner in Calais for the inspection?**

Yes - the owner of the goods must appoint a designated agent to act on their behalf / to be physically present in the BCP / SIVEP when the goods arrive. Details on how to appoint one is available from the carriers.

### **8. Re-exports to GB**

#### **8.1 Do I need a new EHC if my goods are rejected and I want to re-export them?**

This will depend on the type of product you are re-exporting.

- For live animals please see here:  
[gov.uk/guidance/export-live-animals-special-rules#what-happens-if-your-live-animals-fail-inspection-at-a-bcp](https://gov.uk/guidance/export-live-animals-special-rules#what-happens-if-your-live-animals-fail-inspection-at-a-bcp)
- For Animal By-products (ABP) please see here:  
[gov.uk/guidance/export-animal-bones-protein-and-other-by-products-special-rules#what-happens-if-your-abp-fail-inspection-at-a-bcp](https://gov.uk/guidance/export-animal-bones-protein-and-other-by-products-special-rules#what-happens-if-your-abp-fail-inspection-at-a-bcp)
- For composite food products, please see here:  
[gov.uk/guidance/export-or-move-composite-food-products#what-happens-if-your-goods-fail-inspection-at-a-bcp](https://gov.uk/guidance/export-or-move-composite-food-products#what-happens-if-your-goods-fail-inspection-at-a-bcp)
- For food and agricultural products, please see here:  
[gov.uk/guidance/export-food-and-agricultural-products-special-rules#return-to-GB](https://gov.uk/guidance/export-food-and-agricultural-products-special-rules#return-to-GB)



## **9. Seals**

### **9.1 Do goods need to be re-sealed if multiple pick ups in the UK happen before the export?**

Consignments collected from several sites each with their own EHC **cannot** be sealed at the final premises where the last consignment is added. It is not possible to place a single seal on the load and then retrospectively add this to each EHC.

### **9.2 Are seals obligatory and if so in what contexts?**

Applying a seal to a consignment onto the EU market is a decision for an exporter to make as it is not a compulsory requirement. Exporters are encouraged to check the requirements of the EU BCP they will be using to learn their operational preferences.

## **10. Labelling**

### **10.1 Does every box of (e.g. fish) need to be labelled separately with full details (e.g. catch certificate information)**

You can find full requirements for labelling fish here:

[gov.uk/government/publications/how-to-trace-weigh-and-distribute-fish-products/traceability-and-labelling-information#who-does-traceability-apply-to](https://www.gov.uk/government/publications/how-to-trace-weigh-and-distribute-fish-products/traceability-and-labelling-information#who-does-traceability-apply-to)

### **10.2 Can I continue to use UK food labels for food products going to the EU?**

New products from the UK will need UK health codes to be applied and be labelled appropriately per EU legislation if they are intended for export to the EU market. Legislation here: [ec.europa.eu/food/safety/labelling\\_nutrition/labelling\\_legislation/origin-labelling\\_en](https://ec.europa.eu/food/safety/labelling_nutrition/labelling_legislation/origin-labelling_en)

### **10.3 Where can I find further guidance on the UK Geographic Indicator (GI) scheme)?**

You can find further information here:

[gov.uk/guidance/protected-geographical-food-and-drink-names-uk-gi-schemes](https://www.gov.uk/guidance/protected-geographical-food-and-drink-names-uk-gi-schemes)

### **10.4 How long will labelling for food items made in 2020 with EU health codes be accepted in the UK? Will they need to add the GB health code?**

Until 30 September 2022, prepacked food and caseins can continue to use an EU, GB or NI address for the FBO on the GB market. You can further information about food labelling here: [Food labelling: giving food information to consumers - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/food-labelling-giving-food-information-to-consumers)

### **10.5 Can old stock labels of POAO (for example UK BB 011 EC) be sent to Ukraine? The truck will travel through the EU so do the labels need to be the new format ,GB BB 011. The end destination isn't the EU though so can we still send old labels to Ukraine?**

The guidance on labelling and identification marks for products of animal origin (POAO) is available on the Foods Standards Agency (FSA) website.

It outlines the health and identification mark requirements that will allow POAO produced by UK businesses to be placed on EU and non-EU markets from 1 January 2021. You can find the guidance here:

[food.gov.uk/business-guidance/guidance-on-health-and-identification-marks-that-applies-from-1-january-2021](https://www.food.gov.uk/business-guidance/guidance-on-health-and-identification-marks-that-applies-from-1-january-2021)

## Part 2: Customs, transit process

### **11. Customs Agents**

#### **11.1 Where can I find a customs agent to help me with my declarations?**

A list of customs agents in the UK can be found at [gov.uk/guidance/list-of-customs-agents-and-fast-parcel-operators](https://www.gov.uk/guidance/list-of-customs-agents-and-fast-parcel-operators)

### **12. EORI numbers**

#### **12.1 Do I need a French EORI number and VAT number? Or will an XI EORI number, which is an EU EORI number, come up as valid when put into the EU website?**

To use customs systems in the EU importers, exporters and those transporting goods must have an EORI number issued by an EU Member State. Member States will require the EU importer to provide a valid EU VAT number. Some Member States operate postponed accounting for VAT.

You will need an EORI number that starts with XI to:

- move goods between Northern Ireland and non-EU countries
- make a declaration in Northern Ireland
- get a customs decision in Northern Ireland

To get an EORI number that starts with XI, you must already have an EORI number that starts with GB. If you do not have one, apply for an EORI number that starts with GB as soon as possible.

#### **12.2 If we are exporting further into the EU, do we need to have an EORI number for each country goods pass through, or only the first country the vehicle arrives in?**

Once you have an EU EORI number, the number will be valid in all other EU member states.

### **13. Export procedures - general**

#### **13.1 Do different Member States have different customs requirements?**

The EU has rules and requirements for importing and exporting goods to and from all Member States. Member States may have different names for their IT and other systems in place to ensure that border formalities are complied with.

#### **13.2 What do we need to export standard goods from GB to the EU? Is there a step-by-step guide?**

Yes, in addition to the formation provided during the webinar you attended 14 January 2021 a step by step guide can be found at [gov.uk/export-goods](https://www.gov.uk/export-goods)

#### **13.3 Is there a guide for hauliers so that we know we are leaving GB with all the correct paperwork?**

This publication provides a comprehensive guide for hauliers: [gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-guidance-for-hauliers-and-commercial-drivers](https://www.gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-guidance-for-hauliers-and-commercial-drivers)

You can also use the 'Check and HGV is Ready to Cross the Border' service to make sure you have the paperwork you need to cross the border between GB and the EU:

[gov.uk/check-hgv-border/check-an-hgv-is-ready-to-cross-the-border](https://www.gov.uk/check-hgv-border/check-an-hgv-is-ready-to-cross-the-border)

If you are traveling from GB to the EU via the Port of Dover or Eurotunnel you will also need a Kent Access Permit. More information is available here: [gov.uk/check-hgv-border](https://www.gov.uk/check-hgv-border)

#### **13.4 Can our EU clients clear the goods in the country of entry as well as the country for final destination?**

If a trader does not have an EU VAT number and the goods are going to another Member State, fiscal representation could be used to clear the import in the Member State of entry, using the EU EORI and the EU VAT number of an agent or broker.

The French guidance below details the benefits of hiring a registered customs representative in France to help clear your goods.

[douane.gouv.fr/sites/default/files/uploads/files/Brexit/Other\\_languages/customs-guidelines-comparing-for-brexit-january-2020.pdf](https://douane.gouv.fr/sites/default/files/uploads/files/Brexit/Other_languages/customs-guidelines-comparing-for-brexit-january-2020.pdf)

#### **13.5 Are there any exemptions for small businesses which only export small quantities from GB to the EU?**

No, all goods being exported and imported will need to comply with requirements and border formalities.

### **14. Export - Declarations**

#### **14.1 Will we need to declare certificates on the Export Declaration?**

No.

#### **14.2 Do we need an EAD to export normal pharmaceutical goods from GB to the EU, or is it enough to have the commercial invoice/PI on hand?**

You will need to complete GB export procedures and EU import procedures for all goods. A commercial invoice is not sufficient for goods being exported from GB.

### **15. Export - Process**

#### **15.1 When does the CHIEF declaration need to be completed?**

The export declaration must be submitted before the goods depart for the port.

#### **15.2 What customs declarations need to be made for goods which are sent to the EU for processing?**

Details of the EU's requirements to use the Inward Processing facilitation can be found here: [ec.europa.eu/taxation\\_customs/inward-processing\\_en](https://ec.europa.eu/taxation_customs/inward-processing_en)

#### **15.3 For products made in the EU, which are sent to our UK distributor and then exported back into the EU, will there be tariffs on these goods?**

There are a number of customs facilitations that suspend or relieve payment of import duties in certain circumstances. These include: Inward Processing (IP) which enables authorised

businesses to suspend customs duty and import VAT on raw materials or semi manufactured goods to be processed for re-export. More detail can be found at [gov.uk/guidance/apply-to-delay-or-pay-less-duty-on-goods-you-import-to-process-or-repair](https://www.gov.uk/guidance/apply-to-delay-or-pay-less-duty-on-goods-you-import-to-process-or-repair)

## **16. Entry Summary Declarations (ENS)**

### **16.1 Can the ENS for the EU be done by a UK-based company or customs agent or only via a French company on their ICS?**

An ENS can be raised by a UK-based company but they will need an EU EORI number and access to the French ICS system. Submission can only be made by electronic data interchange (EDI) using [certified software \(or web portals\)](#).

### **16.2 Do we include the MRN for the FR/ENS made in the FR/ICS in the Logistics Envelope? If not how do they know we've done the ENS?**

The ENS data is submitted to the French ICS - for accompanied freight, confirmation that the ENS declaration has been done is via acknowledgment of the terms and conditions of carriage:

1. Ferry operators - T&C
2. Eurotunnel - on entry to the terminal, confirming Y/N to the T&C at the first screen

There is no MRN on an ENS declaration and it is not scanned at check-in or at the Eurotunnel pitstop. For more information on what documents you need, see: [douane.gouv.fr/sites/default/files/2021-01/08/Flyers\\_Document\\_chauffeur\\_070121\\_V5.pdf](https://douane.gouv.fr/sites/default/files/2021-01/08/Flyers_Document_chauffeur_070121_V5.pdf)

### **16.3 Can you explain ENS in more detail please?**

See 16.1. Also, information on submitting ENS declarations in the EU and the different Member State systems is available in Annex B of the Border Operating Model [gov.uk/government/publications/the-border-operating-model](https://www.gov.uk/government/publications/the-border-operating-model)

The requirement for an ENS declaration for EU to GB has been waived until 1 July 2021.

## **17. Imports to France**

### **17.1 Are the rules for importing into France the same as for all EU countries?**

An import to France is an import to the EU. The EU has rules and requirements for importing and exporting goods to and from all Member States. Member States may have different names for their IT and other systems in place to ensure that border formalities are complied with.

## **18. Import VAT**

### **18.1 Do you have any knowledge on the claiming back of import tax having to be paid before a vehicle can cross to France?**

Details on reclaiming VAT in the EU can be found at [europa.eu/youreurope/business/taxation/vat/vat-refunds/index\\_en.htm](https://europa.eu/youreurope/business/taxation/vat/vat-refunds/index_en.htm)

## **19. Transit**

### **19.1 Is a transit movement mandatory when moving goods through the EU to a final destination in Germany?**

Using the Common Transit Convention to move your goods is not mandatory.

CTC allows the movement of goods to, from, through or between the countries that have signed the Common Transit Convention without the need to:

- complete customs declarations until they end their transit movement
- pay customs duties and other charges on the goods until they end their transit movement

You may therefore want to consider using CTC when exporting or taking goods out of the UK to move them quickly and delay duty until they reach their destination.

### **19.2 We have lost about 50 - 60 hours so far queuing at Inland Border Facilities. All that happens is the T1 is printed off. Why can't we do this ourselves and if a vehicle is selected for an exam, we then direct it to the IBF?**

If you're regularly moving goods using transit procedures, you can apply for authorised consignor or consignee status which will allow you to start or end the movement of goods under the Common Transit Convention at your own premises rather than at a customs office - this includes the printing off of the TAD and removes the need to attend an office of departure / Inland Border Facility.

Further information is available at

[gov.uk/guidance/apply-to-be-an-authorised-consignor-or-consignee](https://www.gov.uk/guidance/apply-to-be-an-authorised-consignor-or-consignee)

### **19.3 Can an EU registered company use their transit guarantee to start movements in GB?**

Yes, an EU registered company who holds a transit guarantee in the EU can start movements in GB with the EU guarantee, however they will need access to GB NCTS and a GB EORI. When the trader makes the declaration into the GB NCTS, then the trader will need to use the EORI linked to the guarantee.

It is therefore possible to use the EU guarantee to start movements in GB, but the process is more complex.

### **19.4 T1/T2 - When does a T1 document need to be raised? Is a T1 document required UK-EU AND EU-UK?**

Your goods are T1 status if they are non-union goods, or do not meet the criteria for T2 or T2F status

Your goods are T2 status if they are union goods going to:

- an EU member state
- San Marino or Andorra (industrial goods only)

A T2 movement would include movements starting in France and moving to Ireland via the UK, or movements starting in Northern Ireland and ending in the EU.

All transit movements starting and ending in GB will be T1 movements.

### **19.5 Is it correct that a T1 is not needed for a shipment going to the EU from the UK when the final destination is France?**

You may wish to import your shipment directly into France rather than use CTC. Further information on UK export procedures (and an Annex on EU import procedures) can be found in the Border Operating Model - [gov.uk/government/publications/the-border-operating-model](https://www.gov.uk/government/publications/the-border-operating-model)

#### **19.6 When exporting from the EU through the UK to Ireland, previously a T2L was enough. What is the correct form now?**

In the example, these are union goods going to an EU member state, so they would circulate under a Transit T2 document.

A full list of documents and rules used for proving community status and guidance on the use of community status documents can be found in the [Transit Manual](#) but these include a T2L or T2LF. In addition to detail provided on GOV.UK ( see useful links document) information on using the UK as a landbridge is available from Irish customs authorities here [gov.ie/en/publication/b299f-moving-goods-under-transit-procedure-via-the-uk-landbridge-eu-great-britain-ireland/](https://www.gov.ie/en/publication/b299f-moving-goods-under-transit-procedure-via-the-uk-landbridge-eu-great-britain-ireland/)

#### **19.7 How do I use the New Computerised Transit System (NCTS)?**

Detailed information on using the NCTS system is available at [gov.uk/guidance/using-the-new-computerised-transit-system-to-move-goods-across-the-eu-and-efta-countries](https://www.gov.uk/guidance/using-the-new-computerised-transit-system-to-move-goods-across-the-eu-and-efta-countries)

#### **19.8 Can an EU registered customs agency (with simplified procedures) register on the NCTS system or do we need to open a sister firm in the UK?**

The New Computerised Transit System (NCTS) is a system of electronic declaration and processing that traders must use to submit Common Transit declarations. NCTS is used by the UK, all member states of the EU and the signatories of the Common Transit Convention. An EU registered agency can therefore register for NCTS.

#### **19.9 Transit declarations - How do we get the Transit Accompanying Document (TAD) from the haulier?**

If using Simplified Procedures, then the authorised consignor will start the transit movement in NCTS, produce and then print the TAD to give to the haulier.

If starting your movement at an Office of Departure, the goods should be presented along with an LRN so that the TAD can be activated. The Office of Departure will start the transit movement by producing and printing the TAD which they will give to the haulier.

The paper TAD needs to be carried physically with the consignment, so must remain with the haulier.

#### **19.10 Will we need to complete an Export Declaration if the goods are moving under Transit?**

When exporting goods from GB to the EU under transit, traders still need to follow the export guidance in the Border Operating Model -

[gov.uk/government/publications/the-border-operating-model](https://www.gov.uk/government/publications/the-border-operating-model). Alongside the export requirements, goods moving under transit must be accompanied by the Transit Accompanying Document at all times.

#### **19.11 Do you need to do transit requirements for every journey even if you have done a full export declaration including S&S requirements?**

The CTC is a facilitation that may provide benefits to traders by allowing some customs processes to be done away from the border. If you choose to move your goods using the CTC, then the goods must be accompanied by the Transit Accompanying Document (TAD) at all times in addition to export processes being followed and Safety and Security requirements being met.

#### **19.12 Is ICS (Import Control System) included in a TAD?**

The Safety and Security information must be input into the Member State's Import Control System. This is separate to the Transit Accompanying Document (TAD).

### **20. Local Reference Numbers (LRN) / Movement Reference Numbers (MRN)**

#### **20.1 Can the LRN be the commercial invoice number?**

The LRN is the declarant's own unique number and must be included as part of the transit movement process. The format of the LRN is left to the declarant's discretion, provided that it is unique and that it does not exceed 22 characters.

#### **20.2 Whose responsibility is it to declare the LRN? The haulier or the exporter?**

The LRN is input into NCTS by the declarant.

The exporter, agent, trader (or haulier) must ensure that the LRN is activated at the office of departure or by the authorised consignor. All LRNs in one truck must be presented to the Office of Departure if not being processed by the authorised consignor .

#### **20.3 How is the Movement Reference Number (MRN) generated?**

If you are an authorised consignor, then you start the transit movement on NCTS with a Local Reference Number (LRN). Using NCTS, you then produce the Transit Accompanying Document (TAD) which includes the MRN (Movement Reference Number).

If you are starting the transit movement but you are not an authorised consignor, the LRNs for each consignment must be presented at an Office of Departure with the goods. The Office of Departure then starts the transit movement by activating the TAD which includes the MRN.

Please note that the LRN is NOT a TAD. The haulier will need to have a physical copy of the TAD including the MRN to accompany the assignment for presentation / scanning at the border.

For more information on what documents you need, see:

[douane.gouv.fr/sites/default/files/2021-01/08/Flyers\\_Document\\_chauffeur\\_070121\\_V5.pdf](https://douane.gouv.fr/sites/default/files/2021-01/08/Flyers_Document_chauffeur_070121_V5.pdf)

#### **20.4 Do we need a French MRN to cross the border? Or just the GB MRN?**

There are 2 options:

1. Transit TAD (paper document) / MRN - from the person who started the transit movement or one generated by the office of departure
2. French import MRN - pre lodged into the French DELTA G system - the importer will have provided this to the exporter / freight forwarder / logistics company

You must NOT present a GB Export MRN to be scanned at the border for movements from GB - EU.



## **21. Office of Transit**

### **21.1 Where can we find a list of official offices of transit in the EU?**

The Transit Customs Offices Database for the EU is available at [ec.europa.eu/taxation\\_customs/dds2/col/col\\_home.jsp?Lang=en](http://ec.europa.eu/taxation_customs/dds2/col/col_home.jsp?Lang=en)

### **21.2 What happens with Office of Transit procedures when ferries are diverted because of bad weather / strikes / other problems?**

When consignments arrive at an Office of Transit which is different to the one listed in box 51 of the TAD, a “diversion” procedure is triggered. This means automatic orange routing in France. Once the truck has been serviced by customs authorities in the orange lane, it may continue as planned.

## **22. Office of Destination**

### **22.1 When will our customs be able to update all the Office of Destination codes, we have various shipments and are trying to create TAD Documents, but some of our systems in the UK do not have the correct or updated codes in Europe.**

The latest information (last updated 18 January 2021) on Transit Movement Offices can be found here:

[ec.europa.eu/taxation\\_customs/dds2/col/col\\_search\\_home.jsp?Lang=en](http://ec.europa.eu/taxation_customs/dds2/col/col_search_home.jsp?Lang=en)

For further information on Union and Transit movements please see:

[ec.europa.eu/taxation\\_customs/business/customs-procedures/what-is-customs-transit/communication-union-transit\\_en](http://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/communication-union-transit_en)

## **23. Transit and SPS goods**

### **23.1 SPS/POAO goods will have to be orange routed at the BCP/SIVEP anyway, so why would an exporter of these goods use transit?**

The CTC is a facilitation that may provide benefits to traders by allowing some customs processes to be done away from the border.

In this example, the goods will be subject to SPS checks, but the trader can delay some customs formalities until the goods arrive at their final destination.

## **24. ATA and TIR Carnets**

### **24.1 Do we need an agent for an ATA carnet? What about our return from the EU?**

That is a commercial decision, for goods that you’ve returned to the UK you should contact the [National ATA Carnet Unit](#).

### **24.2 Will ATA carnets be stamped by customs in Dover or is there a facility at Eurotunnel to do this?**

Yes there are facilities in GB for stamping ATA Carnets on arrival at both Eurotunnel and the Port of Dover, details of the locations can be found at

[gov.uk/guidance/moving-goods-through-the-port-of-dover-and-eurotunnel-with-an-ata-carnet](http://gov.uk/guidance/moving-goods-through-the-port-of-dover-and-eurotunnel-with-an-ata-carnet)



### **24.3 Have TIR carnets already been used for transit movements? If so, are customs officers ready to process them?**

Yes, the TIR carnet was introduced in 1959 so customs agents are prepared. Their use avoids the need to use national transit procedures for each country through which the goods pass, however they do not replace standard import declarations.

## **25. Empty Packaging**

### **25.1 What customs processes and procedures are required for moving empty reusable packaging (for example boxes, crates and trays) for GB?**

Reusable packaging requires a declaration. If the importer and exporter of the reusable packaging is the same person, you can make a 'declaration by conduct' (whether filled or empty). To be able to make a declaration by conduct, the packaging must be reusable. Packaging such as bubble wrap and cardboard boxes are not included as reusable packaging.

At Great Britain locations without customs controls you can make a declaration by conduct for all reusable packaging, the declaration by conduct will be by either:

- disembarking from a vessel
- driving past a Customs office
- loading the goods on to the relevant vehicle

On export, the declaration by conduct will be driving across the boundary of a port or driving past a customs office. When exporting, you will not need to make the reusable packaging available for examination unless Border Force stop you and want to make an inspection.

Someone can make a declaration by conduct on someone else's behalf, for example a haulier can make a declaration by conduct on behalf of the importer. If the goods are stopped by Border Force then the driver either carrying the goods, or coming to pick the goods up, must advise a declaration by conduct is being made for the packaging.

Please note: A safety and security declaration will be required for exports of packaging from Great Britain from 1 January 2021. However, for the period 1 January 2021 to 30 March 2021, this requirement is waived for any goods carried in Roll on Roll off (RoRo) vehicles that would otherwise need to make an exit summary declaration. The requirement for safety and security declarations on these movements will only start to apply from 1 April 2021.

For more information see:

[gov.uk/guidance/declaring-reusable-packaging-for-great-britain-imports-and-exports](https://www.gov.uk/guidance/declaring-reusable-packaging-for-great-britain-imports-and-exports)

### **25.2 What customs processes and procedures are required for moving empty reusable packaging (for example boxes, crates and trays) where the movement is UK-FR-UK:**

Reusable packaging transported from the United Kingdom to the EU's customs territory, but which is destined to be reshipped to the UK, shall be placed under the temporary admission procedure.

There are several possibilities :

- Renewable packaging, **bearing indelible and irremovable marks identifying a**

**person established outside the EU**, are used to import goods in France (imported full) : they shall be declared with the transported goods. In SI BREXIT, the bar code of the declaration for the goods will be asked during the pairing phase (“appairage”) ;

- Renewable packaging, **bearing indelible and irremovable marks identifying a person established outside the EU** are empty when imported in France : Trucks carrying reusable packaging will have to do an oral declaration and tell the ferries companies, during the pairing phase (“appairage”), **that they are using the annex 71-01, a procedure similar to the ATA carnets for the temporary admission (select TIR / ATA).**

Trucks carrying goods using annex 71-01 will be sent by SI BREXIT to the orange customs zone, because the annex 71-01 needs a visa from customs officials.

To avoid a stop at the border, it is recommended to proceed with a transit declaration to the final destination, and present the annex 71-01 for visa at destination.

- renewable packaging, **NOT bearing indelible and irremovable marks identifying a person established outside the EU**, empty or full, must be declared by normal customs declaration **at the final destination.** A transit procedure will be mandatory to cross the border. In SI BREXIT, the barre code of the transit declaration will be asked during the pairing phase.

### **For trucks with returnable packaging (EU owned) where the movement is FR-UK-FR:**

Reusable packaging transported from the EU’s customs territory to the United Kingdom, but which is destined to be reshipped to the EU’s customs territory, may, under certain conditions, be subject to the returned-goods system.

It is mandatory to hold a return goods regime authorization, in order to benefit from the facilities described below.

Two possibilities :

- renewable packaging are re-imported full in France : They have to be declared with the carried goods. In SI BREXIT, those goods will be matched during the pairing phase (“appairage”) using the barcode of the declaration for the goods that are carried.
- renewable packaging are re-imported empty in France : they are declared orally, no special procedure is required. In SI Brexit, the truck will be registered as an empty truck and when arriving in France will be sent to the green line.

Reusable packaging, when carried **under a transport contract**, must respect the obligations regarding the pre-departure declaration and the entry summary declaration.

### **25.3 Currently we are able to use oral declarations - will these continue?**

If you do not use declaration by conduct (see above), you can make an oral declaration for your reusable packaging using Temporary Admission. Eligible goods for oral declarations include pallets and their accessories, reusable packaging and containers. You do not need to be pre-authorised by HMRC and you will not usually be required to provide a guarantee.

For more information on the requirements for using Temporary Admission see:

[gov.uk/guidance/apply-to-import-goods-temporarily-to-the-uk-or-eu](https://www.gov.uk/guidance/apply-to-import-goods-temporarily-to-the-uk-or-eu)

### **25.4 Can I still get duty relief for reusable packaging?**

You will not need to pay Customs Duty or import VAT on reusable packaging. But to make sure that no VAT is due, the importer and the exporter of the packaging must be the same.

To qualify for a relief from import duty the reusable packaging must have been in UK free circulation from 1 January 2021 or have been transported to the EU prior to the end of the transition and will be returned before 31 December 2021.

The reusable packaging must be treated as going into free circulation, it cannot go into a Customs Special Procedure.

## Part 3: Rules of origin

### **26. Rules of Origin**

#### **26.1 When declaring origin, should we use UK or GB for goods originating in England?**

The Trade and cooperation agreement refers to UK, details re rules of origin can be found here:

[gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu](https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu)

#### **26.2 What are the procedures for exporting goods with an EU country of origin from the UK to another EU country?**

The trading arrangements between the UK and the EU changed significantly on 1 Jan 2021. The UK is no longer part of the EU Customs Union and so goods imported into GB cannot move freely between GB and EU member states or vice versa.

As standard in FTAs, UK or EU products must now comply with Rules of Origin to be eligible for export under zero tariffs. This means they must be produced in the exporting Party and meet the relevant rules set out in the Rules of Origin chapter in the TCA.

This means that to export to the EU tariff-free, there must be a qualifying level of production in the UK, as set out in the TCA rules of origin. This applies to EU origin goods as well as to goods from the rest of the world.

Some traders who re-export EU origin goods back to the EU from GB may be able to use customs special procedures and duty reliefs offered by the UK and EU. For example the UK and EU both have a Returned Goods Relief policy, UK guidance is here –

[gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu](https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu)

and, as an example of EU returned goods relief policy, the Irish guidance is here -

[revenue.ie/en/customs-traders-and-agents/relief-from-customs-duty-and-vat/goods-reimported-into-the-european-union/general-rules-for-duty-relief-on-returned-goods.aspx](https://www.revenue.ie/en/customs-traders-and-agents/relief-from-customs-duty-and-vat/goods-reimported-into-the-european-union/general-rules-for-duty-relief-on-returned-goods.aspx).

#### **26.3 What are the requirements / declarations needed for export paperwork in respect to rules of origin?**

If your goods originate in the EU or UK as defined in the TCA, you may be able to claim a preferential (zero) tariff rate when imported into the other party.

The customs authority of the importing party will grant preferential tariff treatment, based on a claim made by the importer, to goods that originate in the other Party that meet the conditions of the TCA. Under the TCA a claim can be made if the importer has one of the following proofs of origin (please see embedded links for further guidance on each option):

- a statement on origin that the product is originating made out by the exporter
- evidence that the product is originating and meets the rules specific rules (Importer's knowledge)

A claim for preference, and the 'presentation' of the proof of origin, should be included on the customs declaration to enter the goods into free circulation. However, a claim can

alternatively be made after importation provided it is made within 3 years of the date of importation and accompanied with a valid proof of origin. In those circumstances any duties would be repaid to the importer.

For further guidance on origin procedures and required documentation to claim preferential tariff treatment please see here:

[gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/origin-procedures-proving-originating-status-and-claiming-preferential-treatment#applying-for-preference-using-a-statement-on-origin](https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu/origin-procedures-proving-originating-status-and-claiming-preferential-treatment#applying-for-preference-using-a-statement-on-origin)

#### **26.4 One of my customers makes race car engines, we take them to Germany where a German company makes some minor alterations, after a couple of days the modified engine returns to the UK where the majority of the work is then completed, what regime should these be exported under?**

When you export goods outside the UK for processing or repair and then re-import them, you can use outward processing to reduce your duty payments.

You can apply for an outward processing authorisation if you are established in the UK. You do not have to own the goods that are exported, and you do not have to be the person re-importing them. Another person can do that if they have your permission.

Further information on onward processing procedures:

[gov.uk/guidance/apply-to-pay-less-duty-on-goods-you-export-to-process-or-repair](https://www.gov.uk/guidance/apply-to-pay-less-duty-on-goods-you-export-to-process-or-repair)

#### **26.5 Preference rate of origin for goods exported from GB to Switzerland and then to EU. Is that Switzerland?**

To export goods from the UK to Switzerland and then onto the EU, there are two options:

- Option 1: Export the goods from the UK to the EU, through Switzerland if the goods remain under customs supervision. If your goods meet UK-EU rules of origin requirements, you may be able to export them to the EU through a third party, however, the goods must remain under customs supervision (e.g. in a customs warehouse) with no alterations or processing taking place in that third party. Please refer to the TCA Article ORIG.16: Non-alteration.
- Option 2: Alternatively, you can first export the goods from the UK to Switzerland tariff-free, if you comply with the UK-Switzerland rules of origin [Guidance on the UK-Switzerland agreement is available here - [gov.uk/guidance/summary-of-the-uk-switzerland-trade-agreement#rules-of-origin](https://www.gov.uk/guidance/summary-of-the-uk-switzerland-trade-agreement#rules-of-origin). You can then export those goods onward from Switzerland to the EU, if you comply with EU-Switzerland rules of origin. If the UK goods are distributed through Switzerland to the EU without further processing in Switzerland, they may not meet EU-Switzerland rules of origin and may face a tariff upon import to the EU.

#### **26.6 Can UK confirm Swiss preferential origin under cumulation?**

For trade between the UK and EU: There is no third country cumulation in the UK-EU TCA. This means that Swiss inputs cannot be counted towards origin calculations for UK-EU trade. Only UK or EU originating materials can be cumulated.

For trade between the UK and Switzerland: Under the UK-Switzerland trade agreement, you can currently use EU materials or processing in your exports to Switzerland. Guidance on the UK-Switzerland agreement can be found here:  
[gov.uk/guidance/summary-of-the-uk-switzerland-trade-agreement#rules-of-origin](https://www.gov.uk/guidance/summary-of-the-uk-switzerland-trade-agreement#rules-of-origin)

End