

# Basics

- The second iteration of the Border Operating Model was published on the **8th October**.
- There are also step by step import and export guides available on **gov.uk**
- The haulier handbook is now available at [Guidance for hauliers](#)

## Checklist

- Establish and agree Incoterms and conditions
- GB Importers and exporters must have an EORI number issued by the UK
- EU importers and exporters must have an EORI number issued by an EU Member State (EORI numbers issued by UK will not be valid in the EU following the end of the transition period)
- GB haulier will also need an EU EORI if they are, for example, the responsible entity for entering ENS data into a MS Import Control System (ICS) for accompanied freight

Prepare, prepare, prepare

**No documents no transport!**

For goods to leave GB or to arrive in the EU

# EU to GB imports

## 1 January 2021

- Declaration and control for excise and controlled goods (full declaration or CFSP)
- For standard goods, keeping records (EIDR or CFSP) - with a 6 month postponement on the full declaration, based on a self assessment
- 6 month deferred payment
- No safety and security declarations
- Physical checks at destination for high risk veterinary and phytosanitary goods

## 1 April 2021

- Pre-registration for all:
  - Products of animal origin (POAO)
  - High risk food not of animal origin
  - Regulated plants and plant products

## 1 January 2022

- Safety and security declarations
- Full customs declarations, or use of simplified procedures if authorised to do so and the payment of relevant tariffs at import

# Customs

- The UK will be introducing border controls at the end of transition period in stages - starting with some controls from **1 January 2021** and moving to full controls for all goods from **1 January 2022**
- **We will not be:**
  - **requiring traders to submit safety and security information for imports**
  - **requiring carriers to submit entry summary declarations for Safety & security**
- Border locations without existing control systems at the end of transition, including RoRo listed locations, will not be required to control EU goods on the basis of declarations until 1 January 2022. This will support the flow of goods through these ports and minimise the chance of delays. Locations with existing systems will use their systems to facilitate the control of goods where declarations are present in HMRC systems (such as controlled goods) imported from the EU.
- Traders importing controlled goods (such as excise goods) are expected to follow full customs requirements from **January 2021**

# Import declarations – January 2021 to January 2022

Goods must be pre-lodged in advance of crossing if moving through a listed RoRo port or a location without existing systems or use transit CTC)

- To facilitate readiness, traders moving **non-controlled** goods to GB will be allowed to declare their goods by making an entry into their own records. Information on what is required as part of that record can be found in the Border Operating Model - 1.1.3
- Businesses will be required to keep records of their imports and submit this information, via a supplementary declaration within 6 months of import and pay the required duty via an approved duty deferment account
- Traders moving **controlled goods** (e.g. excise goods) will need to make a frontier declaration. This declaration can be full, simplified, or a transit declaration depending on the trader's authorisation

# Export Declarations from 1 January 2021

- Traders exporting goods from GB into the EU will need to submit export declarations for all goods
- Traders will be required to submit Safety and Security information either via a combined export declaration, or a standalone Exit Summary Declaration
- **For excise goods or goods moving under duty suspense only**, if moving the goods through a location that **does not** have systems to automatically communicate to HMRC that the goods have left the country, the trader must provide proof to HMRC **after the goods have left** that the goods have exited GB

# Moving goods between GB and EU

## **Non GB traders can use deferred declarations**

They must have a UK established agent acting on their behalf for the supplementary declarations

They can have a GB DDA :

<https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain>

## **No change for**

- Traders importing controlled goods (including excise) must follow standard customs requirements.
- Exports - full customs controls have been applicable since 1 January 2021
- Transit – During this period border locations will continue to be able to use the Goods Vehicle Movement Service (GVMS) to facilitate a digital Office of Transit on entry into the UK only. GVMS will not be required to facilitate import or export controls between GB and the EU until 1 January 2022.

# Hauliers – to note

Before goods are imported, it is important that the importer and haulier/person responsible for moving the goods have clarified whether the goods will be declared using delayed declarations or using existing customs processes to complete a full (or, if authorised, simplified) customs at the point of entry so that the correct procedures are followed. <https://www.gov.uk/guidance/delaying-declarations-for-eu-goods-brought-into-great-britain>

## **Inland Border Facilities – reminder on the IBF App**

Details can be found on gov.uk <https://www.gov.uk/guidance/tell-hmrc-that-youre-going-to-be-attending-an-inland-border-facility>. This is the best way for hauliers to avoid delays/pre-book at IBFs

A reminder that you need to make sure all Local References Numbers are presented at Inland Border Facilities for outbound transit movements and a TAD received for each LRN. The best way to ensure this is to enter the LRNs into the “Attend an Inland Border Facility” app, where they can be associated with a VRN when booking a vehicle into an IBF for Office of Departure.



# Common Transit Convention

- CTC allows the suspension of customs checks and payments of duties until the goods reach their destination.
- The UK has joined the Common Transit Convention (CTC) in its own right from **1 January 2021** and will be subject to the requirements of the Convention. Moving to these requirements in stages will therefore not be applicable
- In order to move goods under CTC there are 3 distinct customs functions
  - Office of Departure
  - Office of Transit
  - Office of Destination
- The Office of Departure and Destination functions can be completed at a customs office or an approved location ( known as authorised Consignor/Consignee).
- The Office of Transit functions are a requirement placed on CTC members that must be performed when goods arrive in a new customs territory and must be completed at a customs office upon entry. This could be at or near the Border.

# Goods Vehicle Movement Service (GVMS)

Goods Vehicle Movement Service (GMVS) will:

- Enable declaration references to be linked together so that the person moving the goods (e.g. a haulier) only has to present one single reference (Goods Movement Reference or GMR) at the frontier to prove that their goods have pre-logged all the necessary declarations
- Allow the linking of the movement of the goods to declarations, enabling the automatic arrival in HMRC systems as soon as goods board so that declarations can be processed en route
- Automate the Office of Transit function, marking the entry of goods into GB customs territory
- Notification of the risking outcome of declarations (i.e. cleared or uncleared) in HMRC systems to be sent to the person in control of the goods)

# GVMS - Imports overview



Generate a Goods Movement Reference (GMR) for each vehicle from within the Goods Vehicle Movement Service and populate this with unique reference details for all customs declarations:

- Import
- Safety and Security
- CTC Transit

Validate GMR

Trigger automatic arrival / complete Office of Transit function (if applicable) by sending the GMR to HMG

Independently capture or verify the vehicle registration number / trailer or container registration number

Risking carried out by HMG on declarations

Status update notification sent to person in control of the goods before they arrive

# GVMS - Exports overview



Generate a Goods Movement Reference (GMR) for each vehicle from within the Goods Vehicle Movement Service and populate this with unique reference details for all customs declarations:

- Export (containing S&S information)
- CTC Transit

For RoRo, await Permission to Progress to proceed to the port of departure.

Validate GMR

Trigger arrival process and automated departure

Independently capture or verify the vehicle registration number/trailer or container registration number

Receive notification that goods have departed

# VAT

- The Government announced at Budget that from 1 January 2021, postponed VAT accounting will be available to VAT registered businesses for imports of goods from all countries, including from the EU
- Traders will not be compelled to do so unless they import non-controlled goods and either delay their supplementary customs declarations; or use the Simplified Customs Declarations process, and make an Entry in Declarants Records.

- **Can I register for an EORI number in GB without being registered for VAT in GB?**
- Yes, you can register for an EORI number without a GB VAT account. You will need a Government Gateway account, which you can apply for it on: [Get an EORI number - GOV.UK](#)

# Excise

- From the 1 January 2021, the Rest of World rules will apply to imports and exports of excise goods moving between GB and the EU. Businesses will need to complete customs import and export declarations using the relevant codes for duty paid or suspended goods
- If businesses move duty suspended excise goods to and from a tax warehouse to the place they enter and exit GB they must use the UK version of Excise Movement and Control System (UK EMCS). UK EMCS must also be used to move duty suspended excise goods from UK warehouse to UK warehouse

# Help from HMRC

## **HMRC has a 24/7 customer support model**

HMRC have extended its Customs and International Trading (CIT) helpline to 7 day working, Monday to Friday 8am to 10pm, and 8am to 4pm at the weekends, and will also be providing a service through Easter weekend, Friday to Monday 8am to 4pm. Emergency out of hours cover for goods at the border is in place 24/7, this includes Easter weekend. For general enquires regarding import, export, international trade the HMRC Customs and International Trade Helpline number is: 0300 200 3700.

For more information please find links to the border operating model updated 8 October  
<https://www.gov.uk/government/publications/the-border-operating-model>

There are also some very useful step by step guides on importing and exporting  
<https://www.gov.uk/government/publications/how-to-import-and-export-goods-between-great-britain-and-the-eu-from-1-january-2021>