



HM Government
UK TRANSITION



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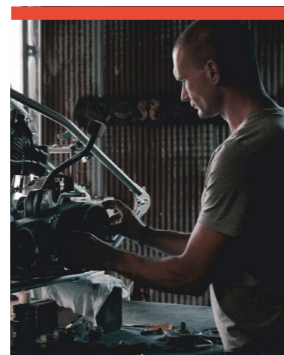
1. Case Study: Moving Mechanical Goods from France to Great Britain, CTC Import, January 2021 - June 2021



Exporter

Amélie

Amélie runs a manufacturing company in France which trades mechanical goods with Reggie, Amélie has agreed with Reggie that using CTC will meet their business requirements the best. Amélie has chosen to use Chris to drive the goods to Reggie.



Importer

Reggie

Reggie runs a company in Great Britain that buys mechanical goods from Amélie. Reggie has agreed with Amélie that using CTC will meet their business requirements the best.



Driver

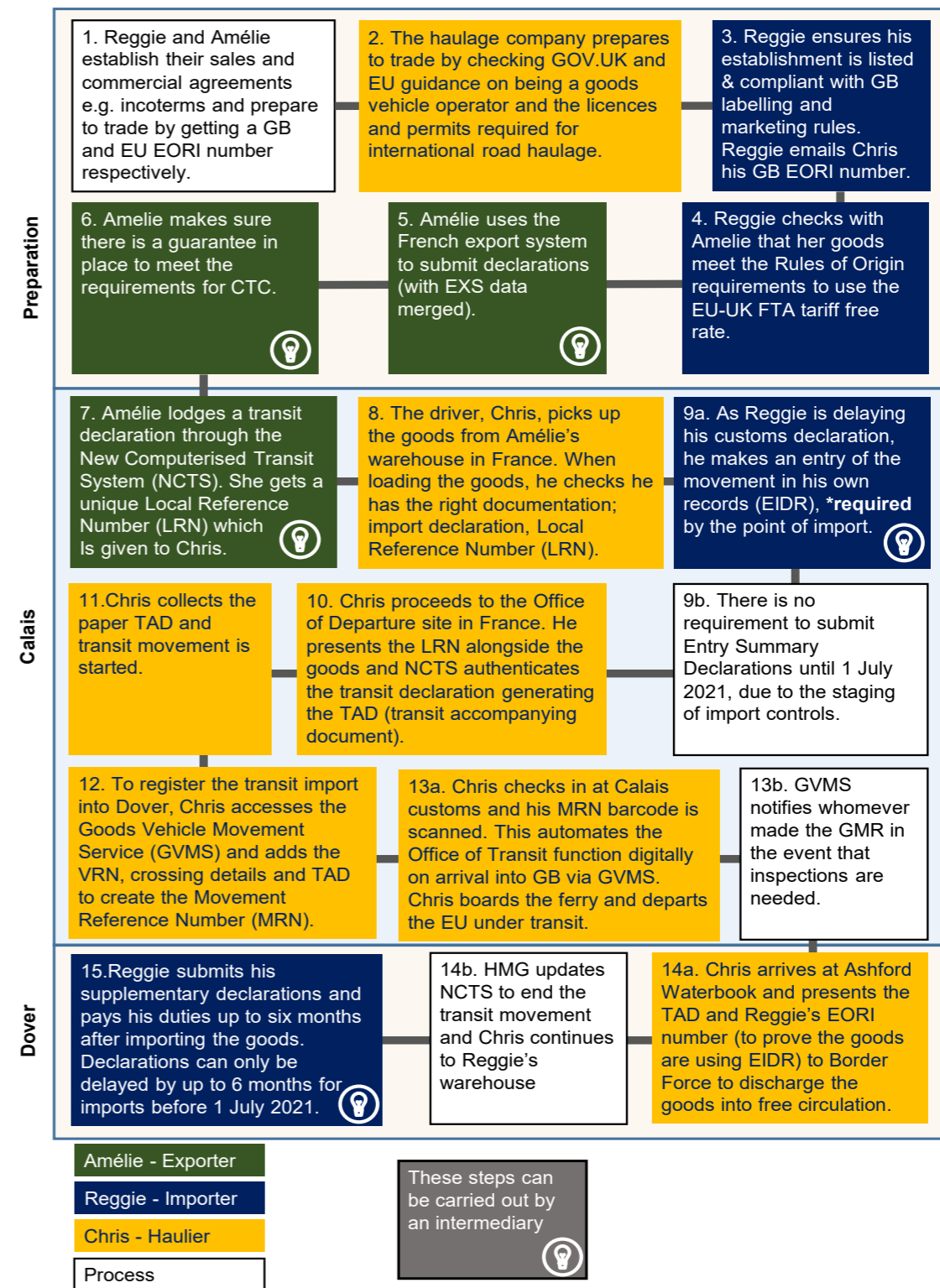
Chris

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. 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.



1. User Journey: Moving Mechanical Goods 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 mechanical goods by lorry (Roll on Roll off & Common Transit Convention) from France to Great Britain (via Calais to Dover).





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

| Importer | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • 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 | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • 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) | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |

| Haulier | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |
| <p>→ 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 an MRN (for goods declared into CHIEF or Customs Declaration Service).</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.</p> | Click here |



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

| Exporter | |
|---|----------------------------|
| <p>➔ 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.</p> | Click here |
| <p>➔ Merged Export and Exit 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. Export Declarations can be merged with EXS data.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |

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. Esmée has chosen Chris to pick up the goods from Elliot's factory and drive them to her warehouse via the Dover to Calais crossing.



Haulier

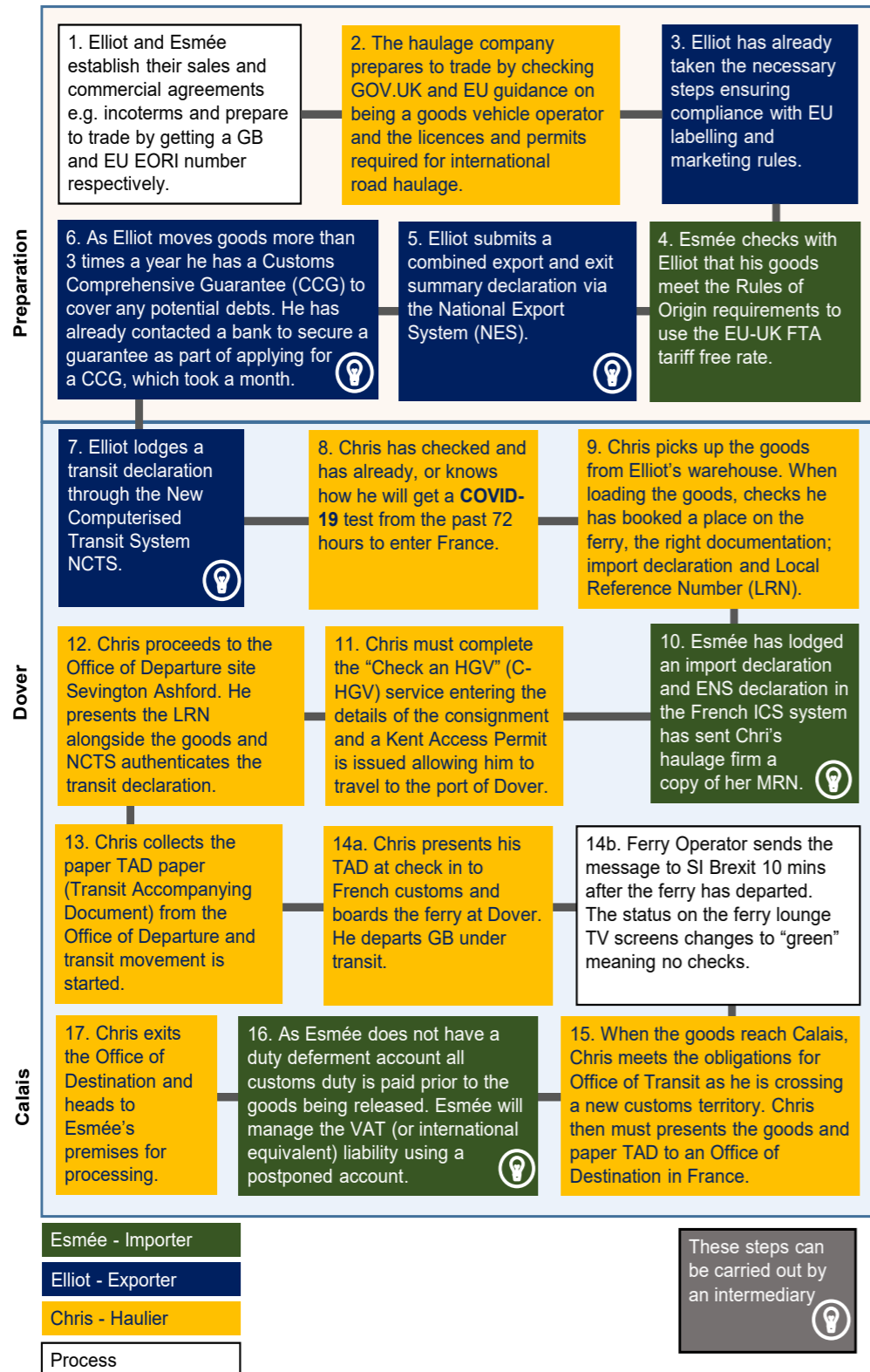
Chris

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).



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

Exporter

| | |
|--|----------------------------|
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |



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

| Haulier | |
|--|----------------------------|
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>➔ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |
| <p>➔ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |
| <p>➔ 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:</p> <ul style="list-style-type: none"> • Movement Reference Number (MRN) for the EU customs import declaration • Export Health Certificates • Catch Certificates <p>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.</p> | Click here |
| <p>➔ 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.</p> | Click here |

| Importer | |
|--|----------------------------|
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ Paying duty and import VAT when goods have arrived please click the link</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |



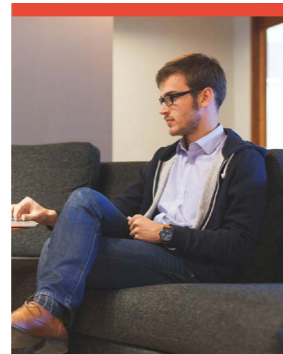
3. Case Study: Moving Textiles (Standard Goods) from The Republic of Ireland to Great Britain, Import, January 2021 - June 2021



Exporter

Cillian

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.



Importer

David

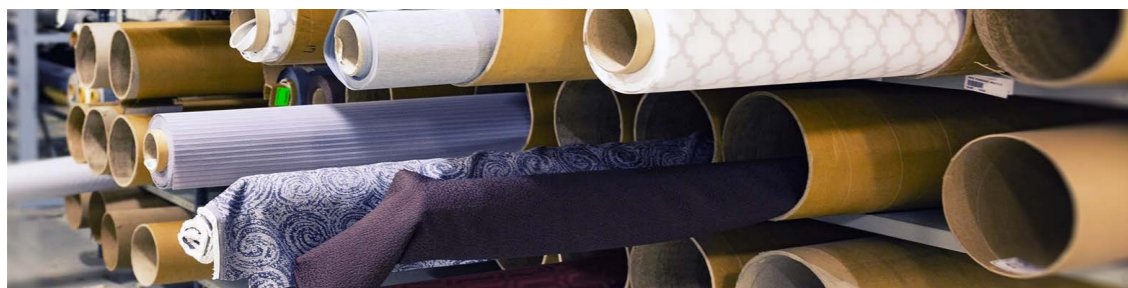
David runs a company based in Great Britain which buys textiles from Cillian's company in Dublin. David has agreed with Cillian that the goods will be delivered by Chris's haulier company. David has agreed with Cillian that he will handle the GB customs processes. David will be able defer his customs declaration, and duty and VAT by making a delayed declaration.



Driver

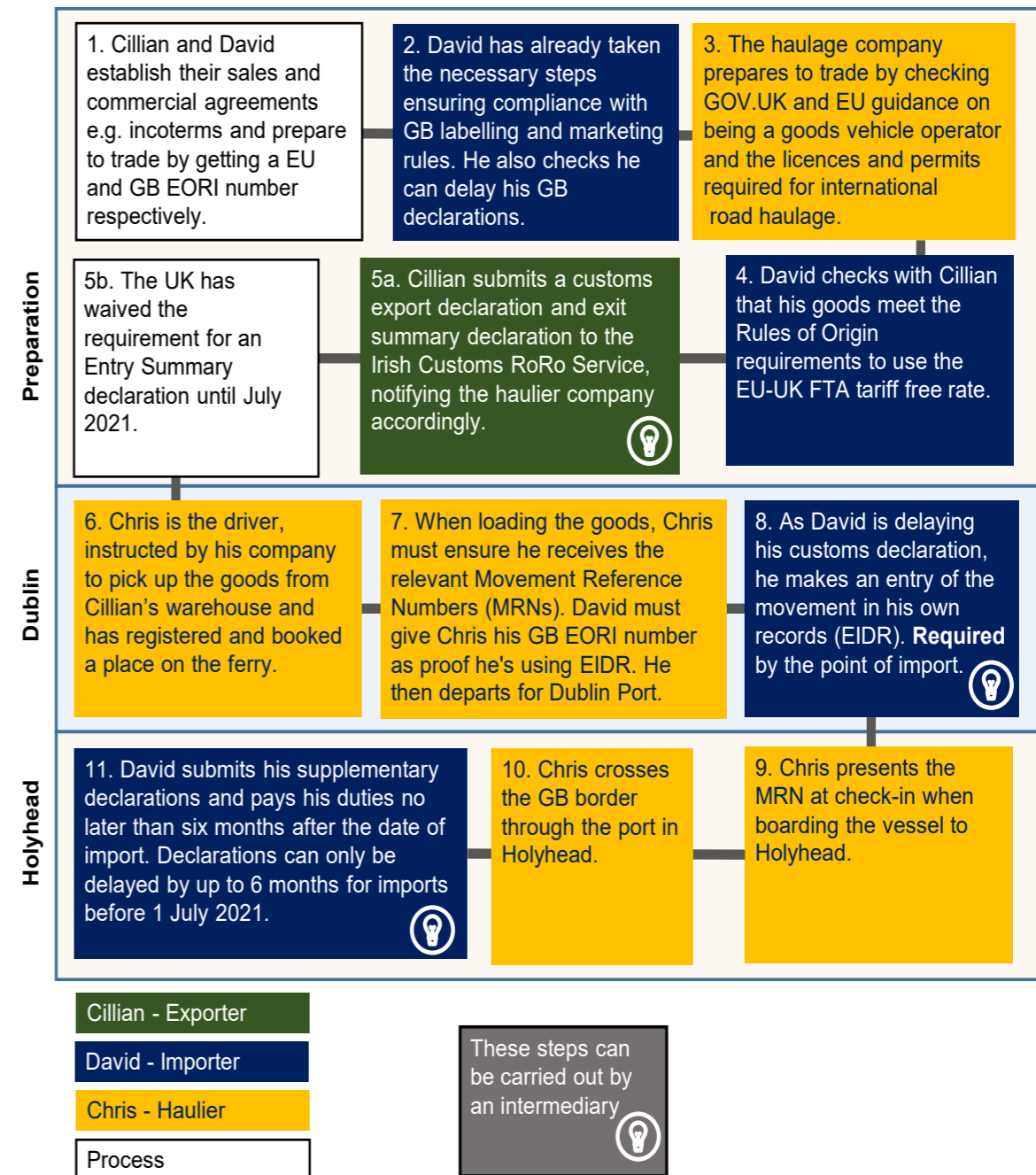
Chris

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.



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 | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • 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 | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • 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) | Click here |
| <p>→ 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.</p> | Click here |

| Haulier | |
|---|----------------------------|
| <p>→ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |

| Exporter | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ Paying duty and import VAT when goods have arrived please click at the link.</p> | Click here |



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



Exporter

Rhys

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



Importer

Oisín

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



Driver

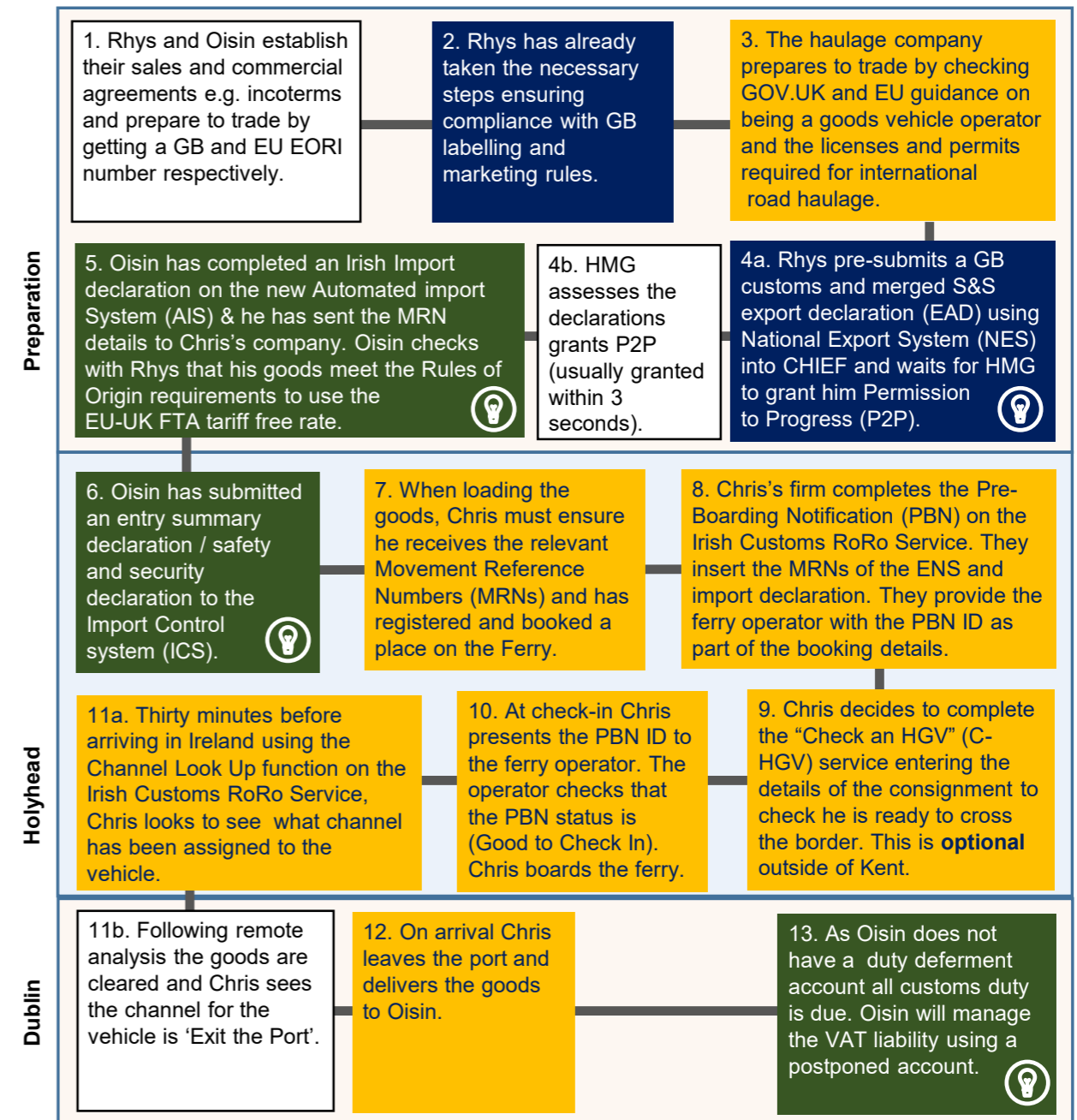
Chris

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).



- Oisín - Importer
- Rhys - Exporter
- Chris - Haulier
- Process

These steps can be carried out by an intermediary



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

Exporter

| | |
|--|----------------------------|
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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</p> | Click here |
| <p>➔ 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.</p> | Click here |

Haulier

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|---|----------------------------|
| <p>➔ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>➔ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |

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|---|----------------------------|
| <p>➔ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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:</p> <ul style="list-style-type: none"> • Movement Reference Number (MRN) for the EU customs import declaration • Export Health Certificates • Catch Certificates <p>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.</p> | Click here |

Importer

| | |
|---|----------------------------|
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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 MRN is generated</p> | Click here |
| <p>➔ Paying duty and import VAT when goods have arrived please click the link.</p> | Click here |
| <p>➔ 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.</p> | 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 Bolougne-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 may 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.

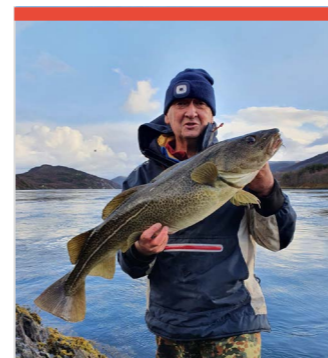
From **April 2021**, fishery products and live bivalve molluscs (LBM) for human consumption will be subject to import controls in line with those applying to animal products.

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.

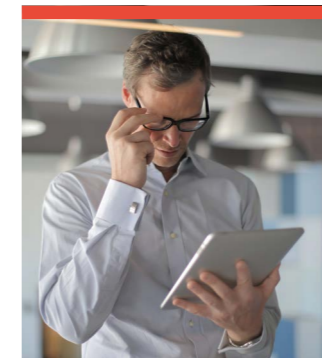
5&6. Case Study: Moving fish from France to Great Britain, CTC Import, January and July 2021



Exporter

Claude

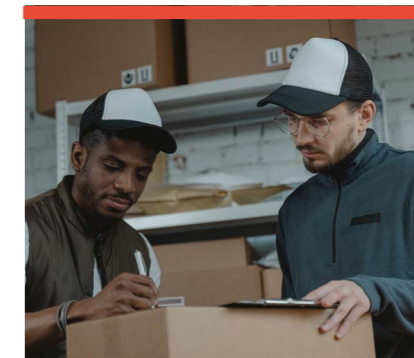
Claude is a commercial fisherman who catches fish at sea in France and processes them at his premise in Caen. He currently ships his goods to Great Britain by lorry via Calais to Dover. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes therefore he has asked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



Importer

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.



Freight Forwarder

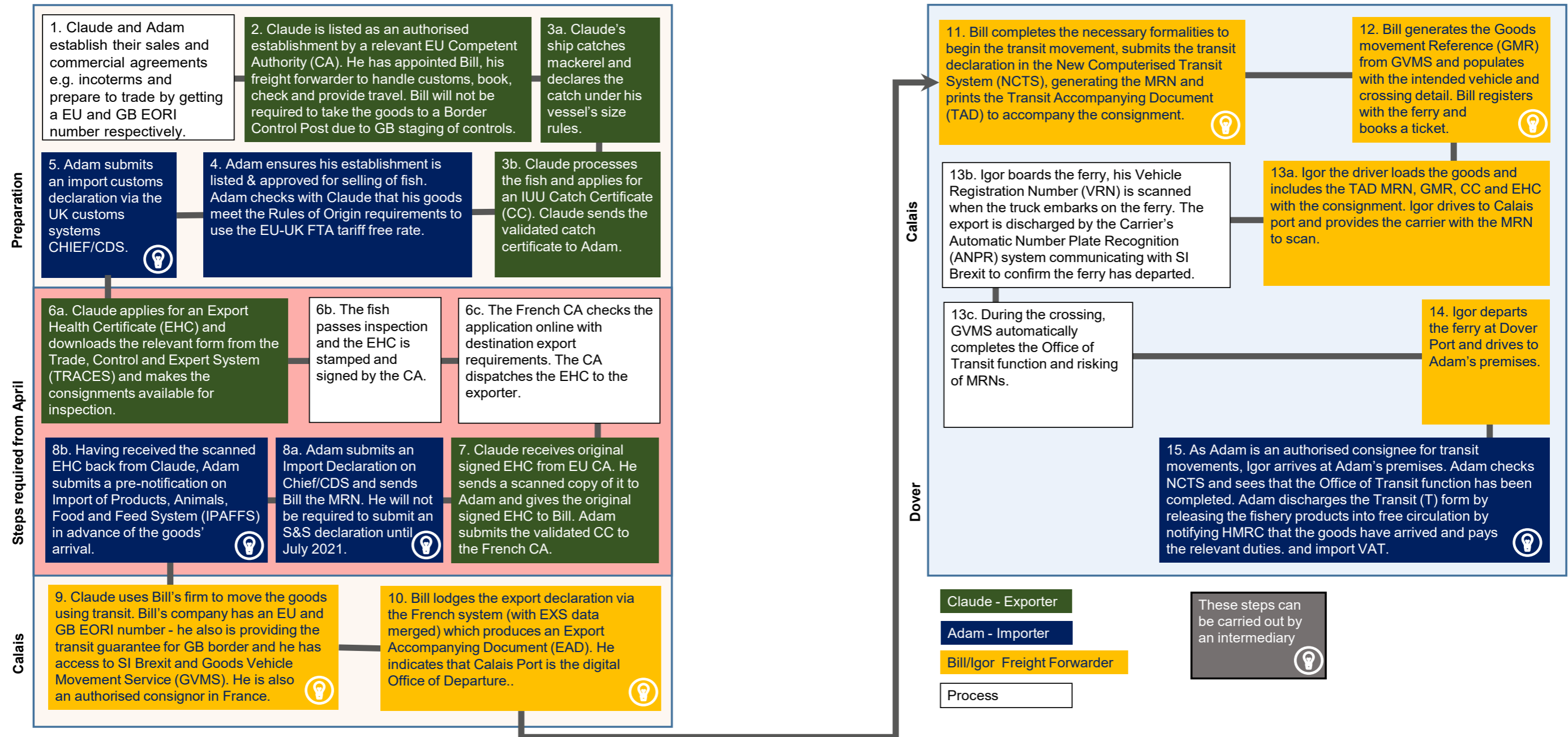
Bill and Igor

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.



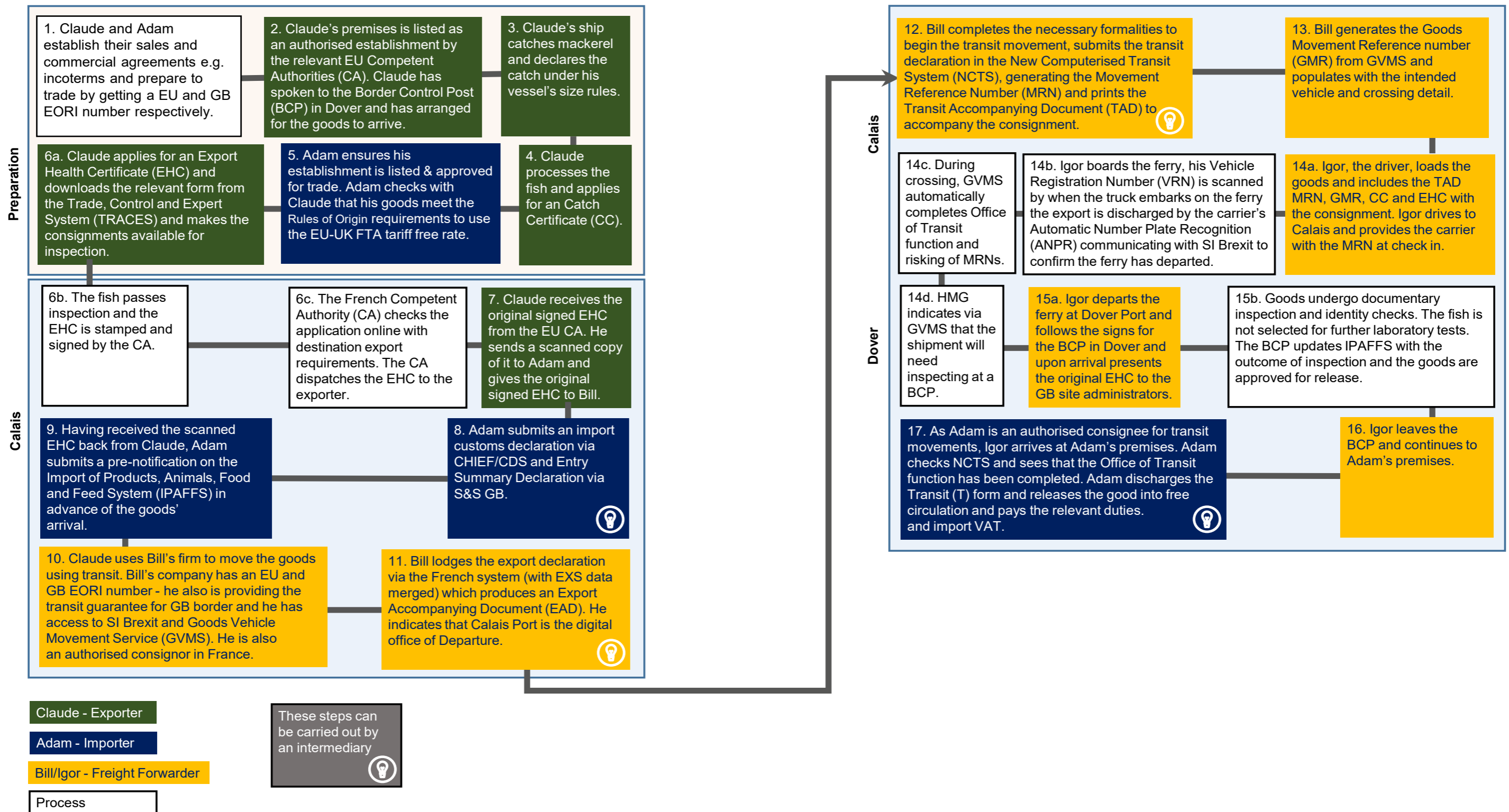
5. User Journey: Moving fish from France to Great Britain, CTC Import, January 2021-June 2021

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).



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 on Roll off & Common Transit Convention) from France to Great Britain (via Calais to Dover).





5 and 6. Key Steps: Moving fish from France to Great Britain, CTC Import, January and July 2021

Importer

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| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ Entry Summary Declaration *from July 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.</p> <p>You'll need to sign into the Import Control System to submit your entry summary declaration and submit an arrival notification once the goods arrive in the UK.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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 travelers with goods in excess of their duty-free allowance.</p> | Click here |
| <p>➔ Authorised Consignor / Consignee 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |

Haulier

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|--|----------------------------|
| <p>➔ Authorised Consignor / Consignee 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.</p> | Click here |
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| <p>➔ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>➔ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |
| <p>➔ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |
| <p>➔ 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 an MRN (for goods declared into CHIEF or Customs Declaration Service).</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.</p> | Click here |

Exporter

| | |
|---|----------------------------|
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ Paying duty and import VAT when goods have arrived please click the link.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ TRACES NT 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.</p> | Click here |



Exporting Fish to the EU from January 2021

Fishery products entering the EU via Calais or Coquelles must travel to the BCP at Bolougne-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.

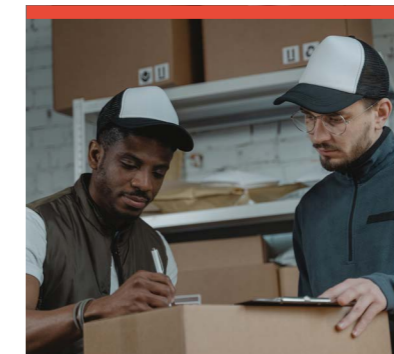
7. Case Study: Moving fish from Great Britain to France, CTC Export, January 2021



Exporter

Duncan

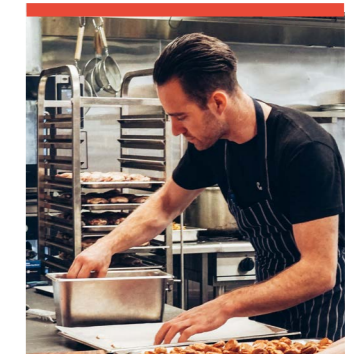
Duncan is a commercial fisherman who catches fish at sea in Scotland and processes them at his premise. He currently ships his goods to France by lorry via Dover to Calais. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



Freight Forwarder & Driver

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.



Importer

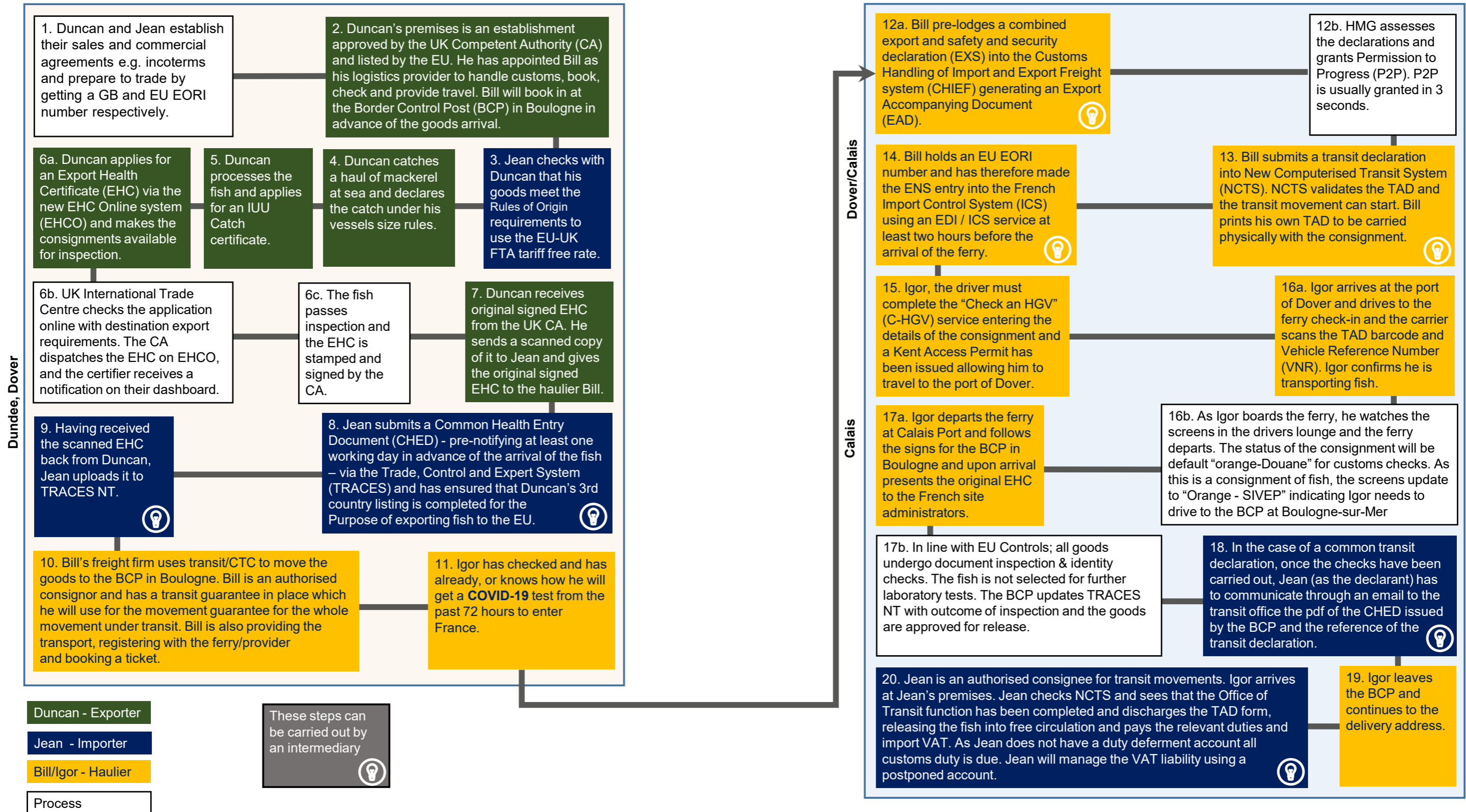
Jean

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.





7. Key Steps: Moving fish from Great Britain to France, CTC Export, January 2021

| Exporter | |
|---|----------------------------|
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |

Freight Forwarder and Driver

| | |
|---|----------------------------|
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ Authorised Consignor / Consignee 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.</p> | Click here |
| <p>➔ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>➔ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |
| <p>➔ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |
| <p>➔ 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.</p> <p>the Service will ask whether applicable customs documentation and particular documentation such as:</p> <ul style="list-style-type: none"> • Movement Reference Number (MRN) for the EU customs import declaration • Export Health Certificates • Catch Certificates <p>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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ 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.</p> | Click here |
| <p>➔ Border Control Post (BCP) You may be required to present goods at BCP locations</p> | Click here |



7. Key Steps: Moving fish from Great Britain to France, CTC Export, January 2021

| Importer | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ Common Health Entry Document (CHED) 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:</p> <ul style="list-style-type: none"> • for the RFC to pre-notify the competent authorities of the border control post (BCP) of the arrival of the consignment (Part I) • for the competent authorities to record the outcome of official controls performed and any decisions taken on that basis (Part II) • for the competent authorities to include information on follow-up measures taken on the consignment after a decision has been taken (Part III). | Click here |
| <p>→ TRACES NT 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.</p> | Click here |
| <p>→ Authorised Consignor / Consignee "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."</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ Certificates or licences 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.</p> | Click here |
| <p>→ Paying duty and import VAT when goods have arrived please click at the link.</p> | Click here |
| <p>→ 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.</p> | Click here |

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



Exporter

Roel

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.



Importer

Heather

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.



Driver

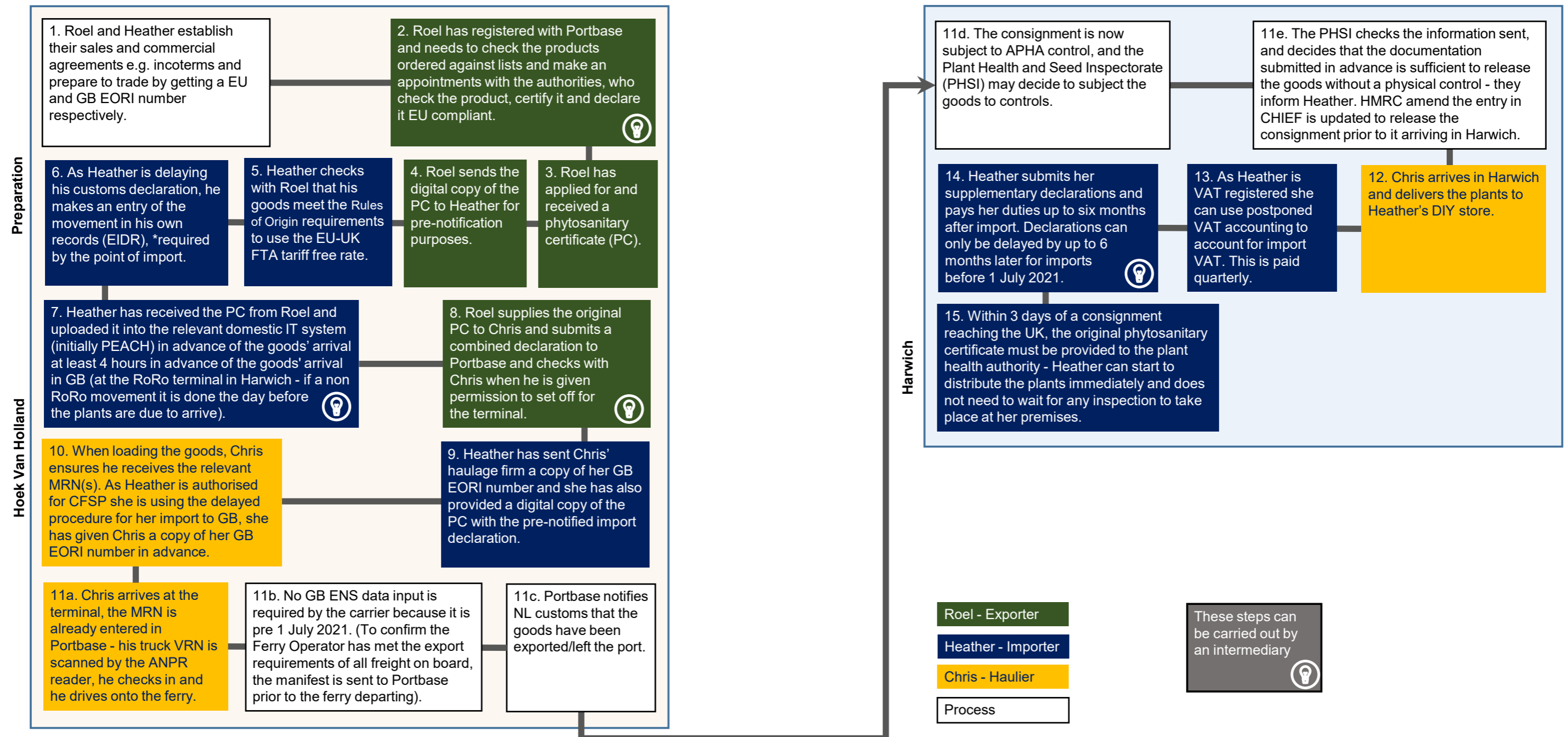
Chris

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.



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).





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

| Importer | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • 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 | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |

Haulier

| | |
|--|----------------------------|
| <p>→ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |

Exporter

| | |
|---|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ Phytosanitary certificate A phytosanitary certificate is an official document that certifies that the material has been inspected, is considered free from quarantine and other pests, and that it conforms to the plant health regulations of the importing country. 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.</p> | Click here |



9. Case Study: Moving Plants from Great Britain to the Netherlands, Export, January 2021



Exporter



Importer



Driver

Mitch

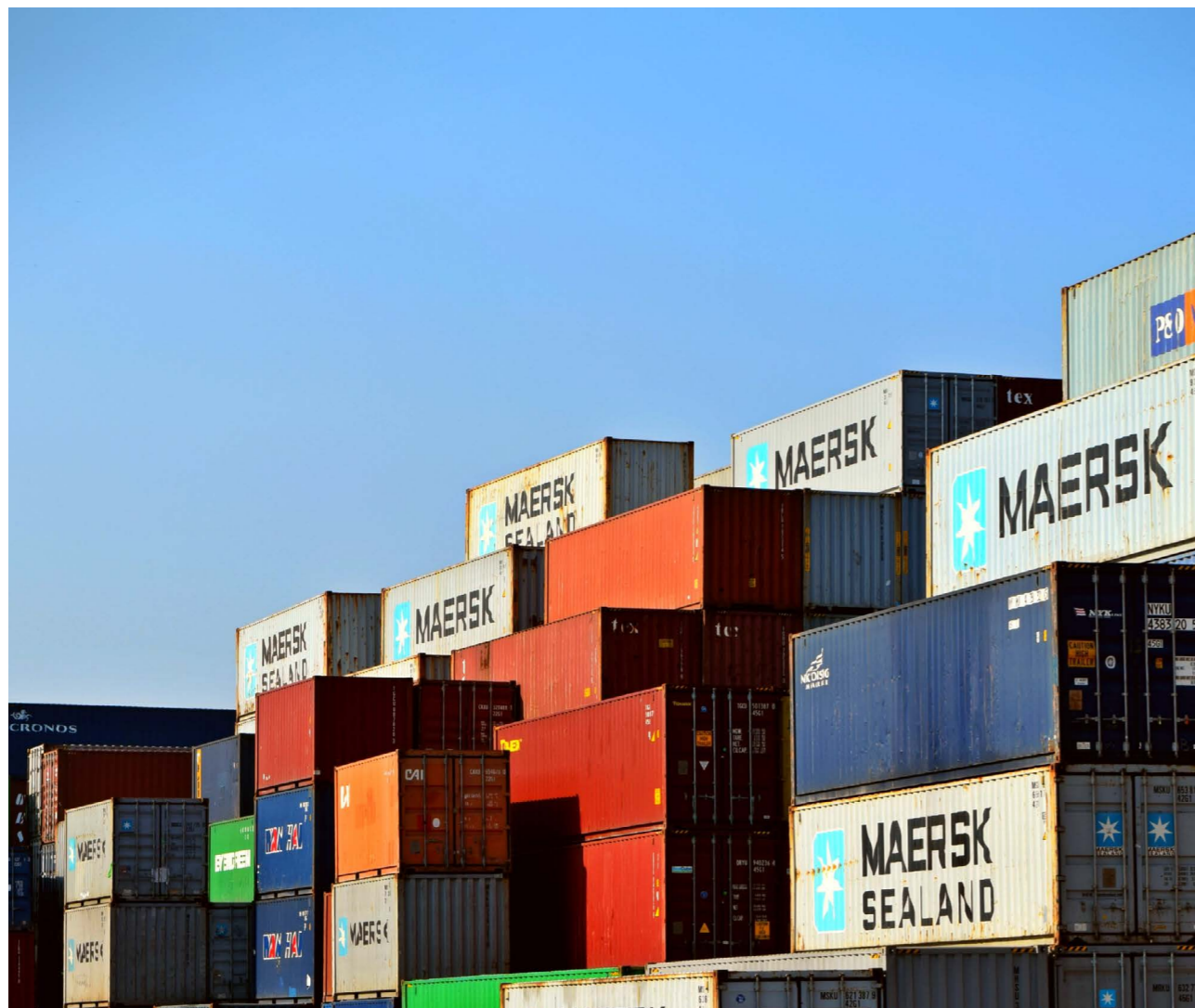
Mitch is a commercial farmer who sells plants to garden centres in the Netherlands. He currently moves his goods to the Netherlands by lorry via the ferry from Harwich to Hoek.

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

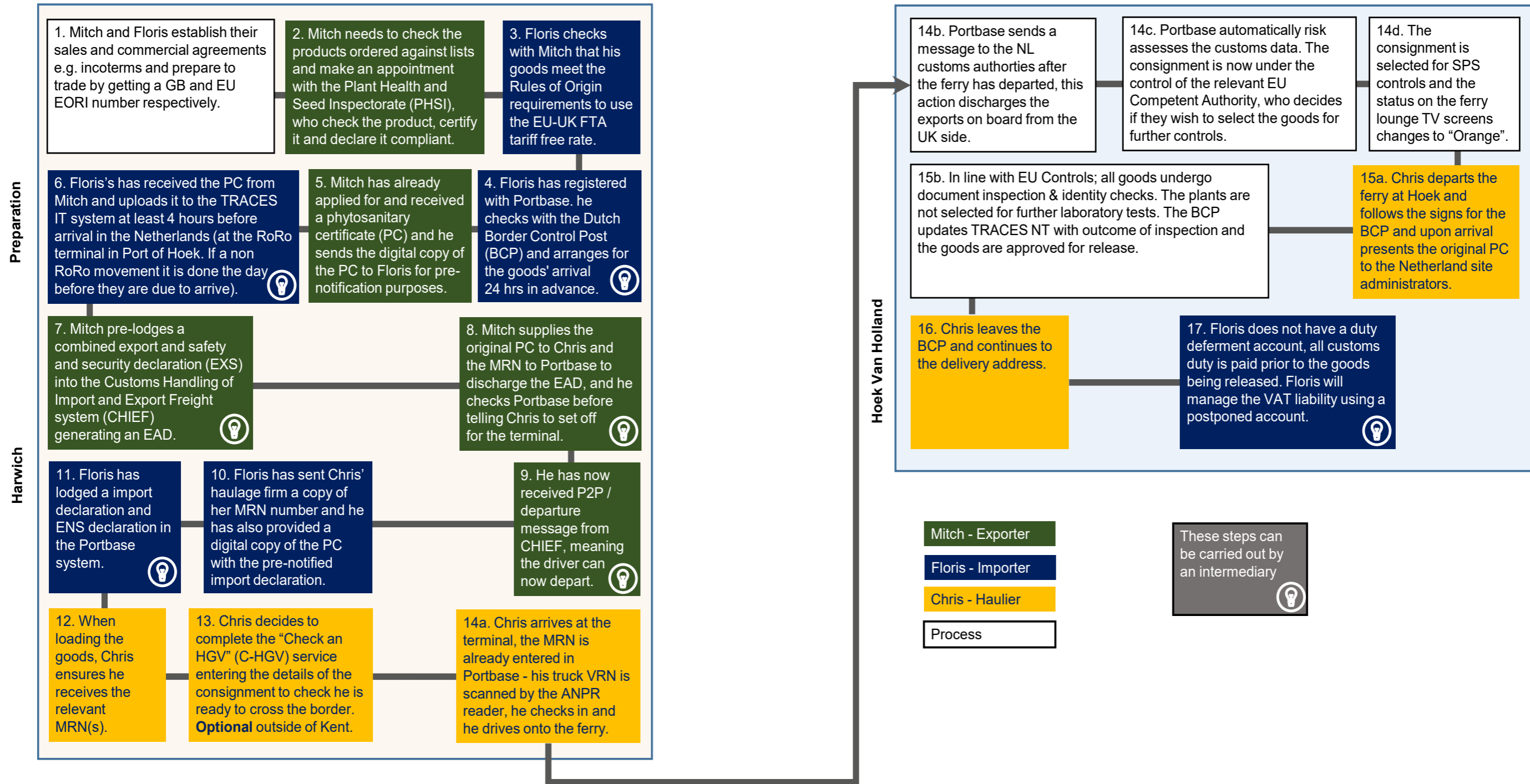
Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and Great Britain. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.





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.





9. Key Steps: Moving Plants from Great Britain to the Netherlands, Export, January 2021

| Exporter | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |

Haulier

| | |
|--|----------------------------|
| <p>→ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |

Importer

| | |
|---|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |



10. Case Study: Moving Auto-Parts to Great Britain from Belgium, Temporary Storage Import, January 2021 - June 2021



Exporter

Luc

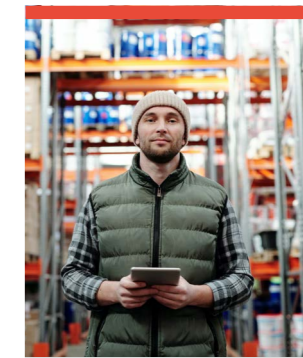
Luc is a businessman who sells auto-parts to companies in England by unaccompanied freight via the ferry from Zeebrugge to Immingham. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



Importer

Nancy

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



Freight Forwarder

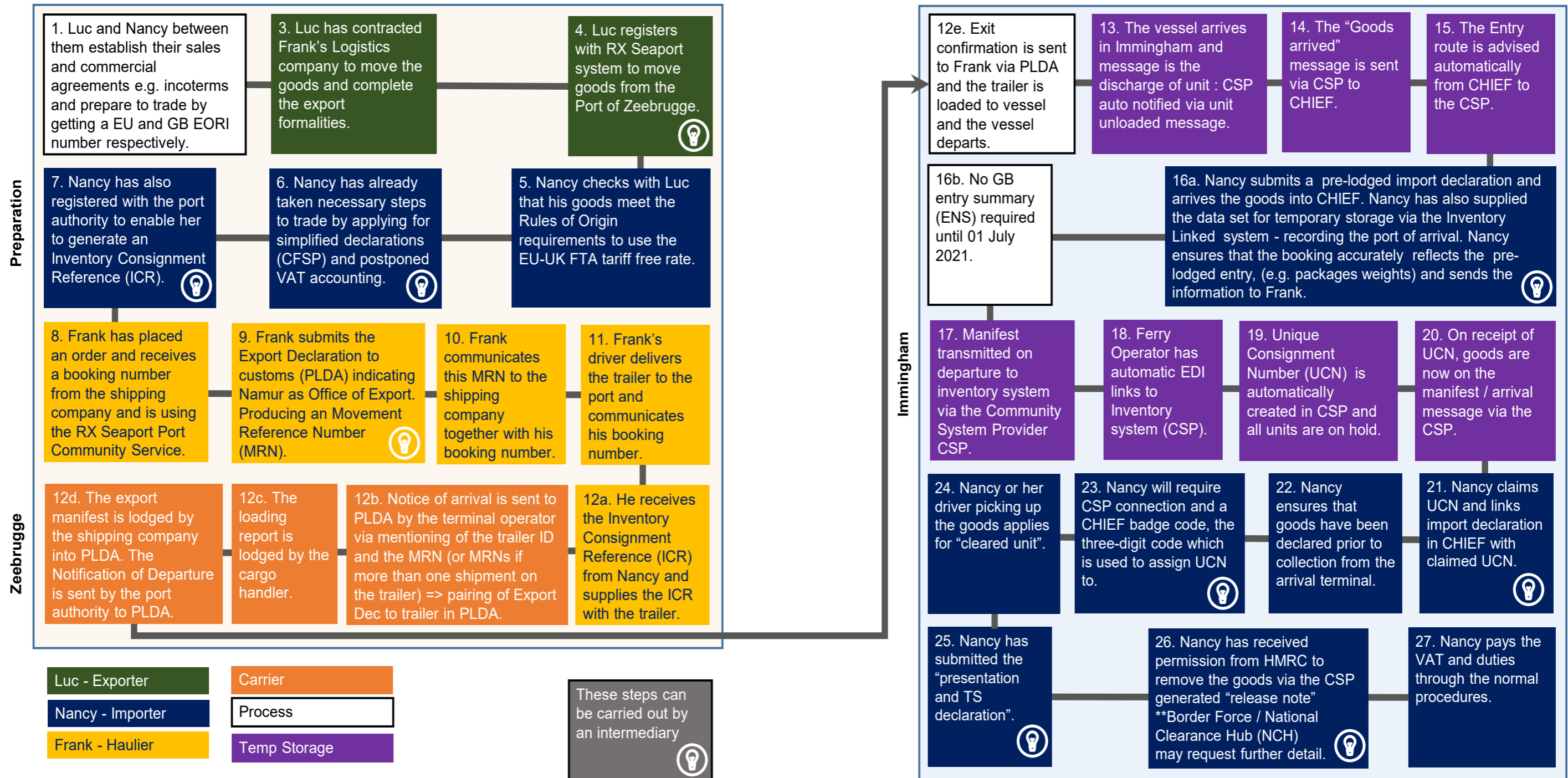
Frank

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.



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.





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

| Importer | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • 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 | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |

Freight Forwarder

| | |
|---|----------------------------|
| <p>→ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |
| <p>→ 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.</p> | Click here |

Exporter

| | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |



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



Exporter

Harry

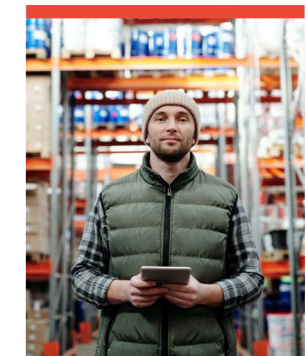
Harry is a businessman in Great Britain who sells auto-parts to companies in Belgium by unaccompanied freight via the ferry from Immingham to Zbrugge. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



Importer

Fleur

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



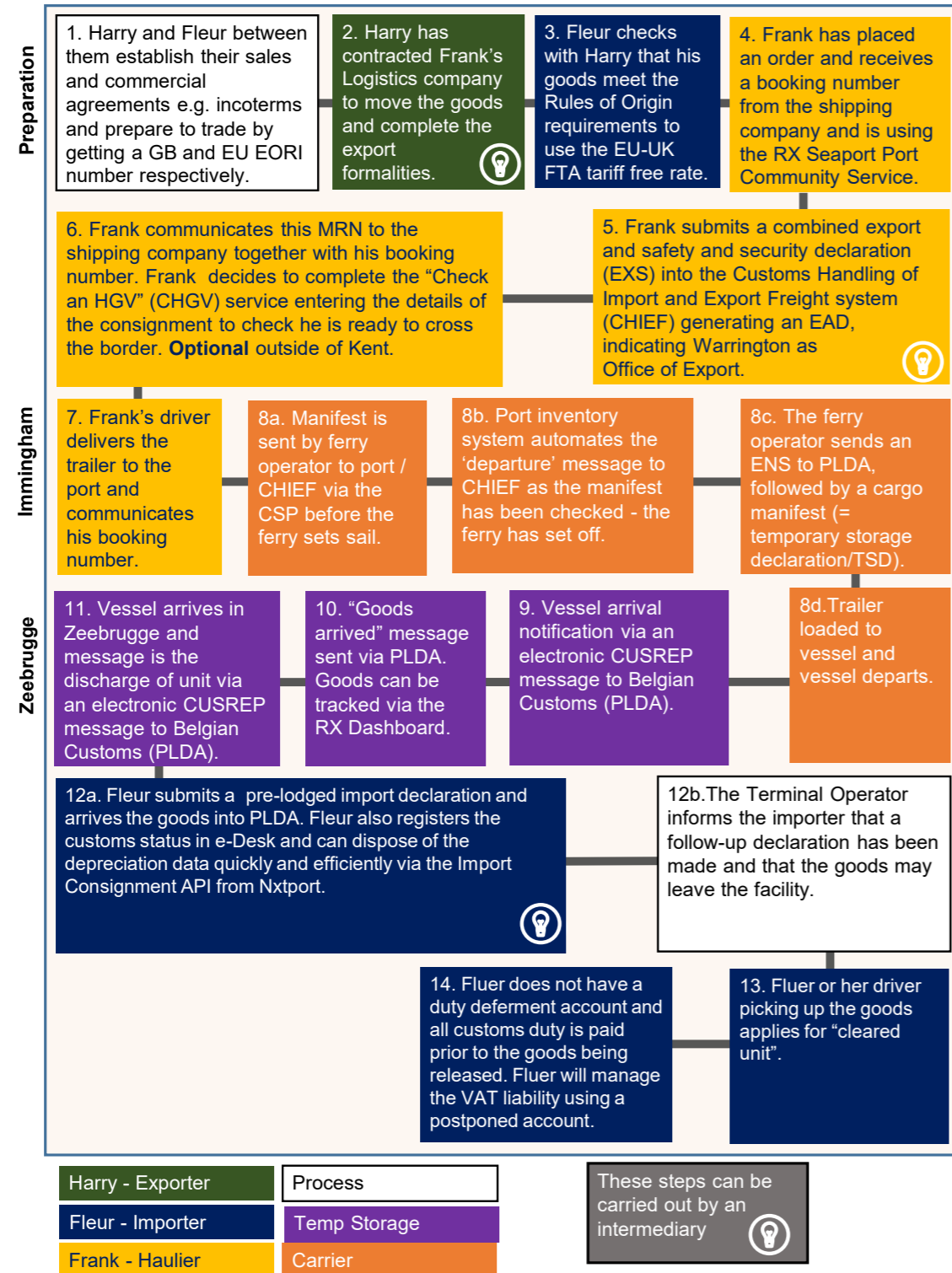
Freight Forwarder

Frank

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.



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



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

| Importer | |
|--|----------------------------|
| <p>➔ EU EORI</p> <p>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.</p> | Click here |
| <p>➔ Incoterms</p> <p>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.</p> | Click here |
| <p>➔ EU Tariffs (and Rules of Origin)</p> <p>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.</p> | Click here |
| <p>➔ Rx Seaport (for Zeebrugge)</p> <p>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:</p> | Click here |



Freight Forwarder

| | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |

Exporter

| | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |

12. Case Study: Moving Jenever (Gin) from Belgium to Great Britain, Import, January 2021



Exporter

Thomas

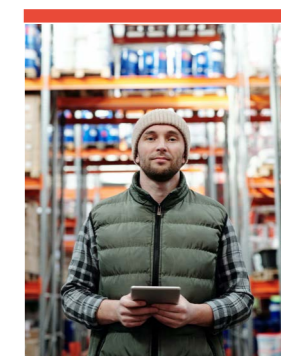
Thomas is a jenever producer who sells jenever to buyers in England. He currently moves his goods to England by unaccompanied freight via Zeebrugge to Tilbury. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



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.

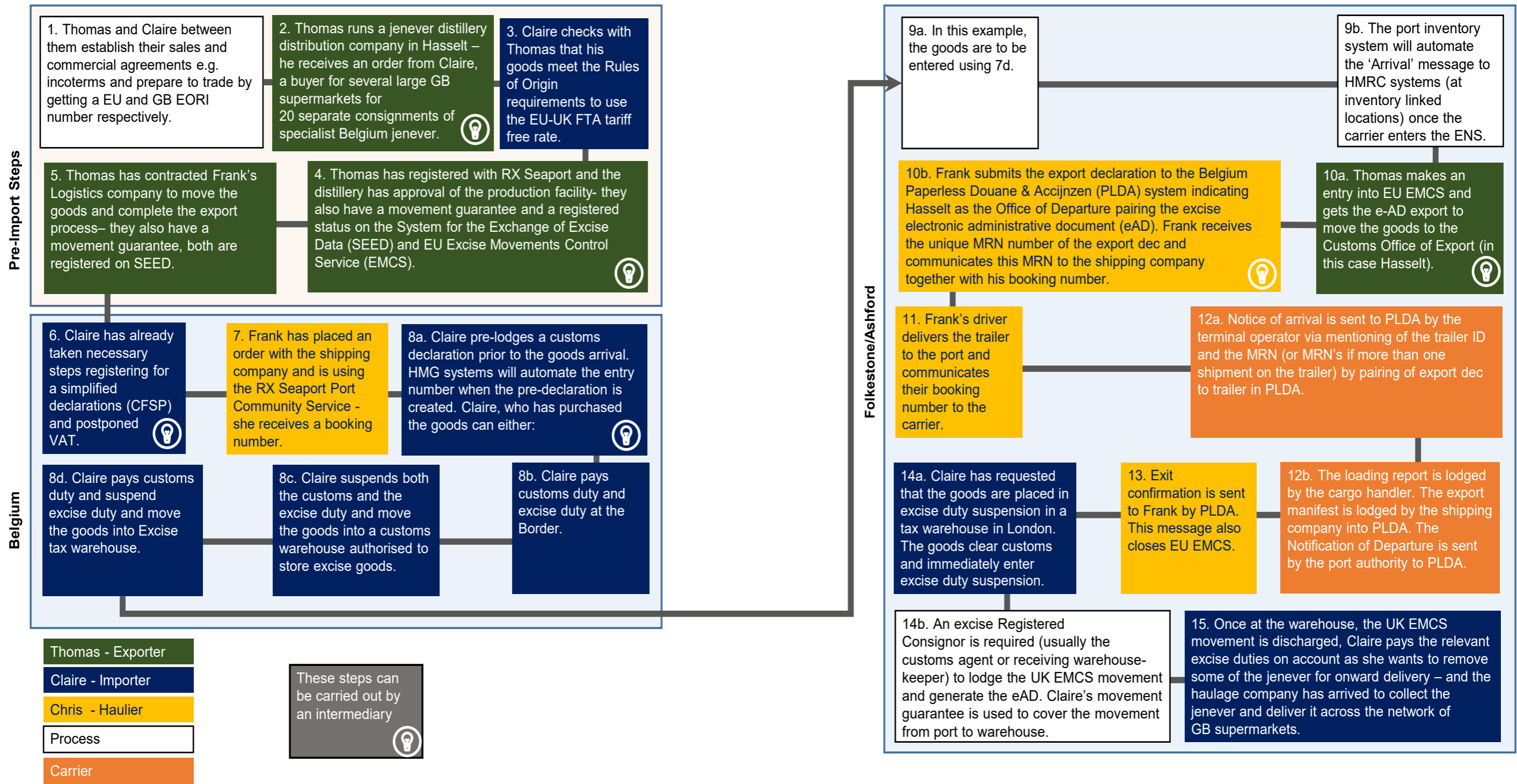


Freight Forwarder

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





12. Key Steps: Moving Jenever (Gin) from Belgium to Great Britain, Import, January 2021

| Importer | |
|--|----------------------------|
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> <p>You can make your full declaration electronically, this can be entered into the Customs Handling of Import and Export Freight (CHIEF) system.</p> | Click here |
| <p>→ 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.</p> | Click here |

| Freight Forwarder | |
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| <p>→ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |
| <p>→ 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.</p> | Click here |

| Exporter | |
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| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |



13. Case Study: Moving Scotch Whisky from Great Britain to Belgium, Export, January 2021



Exporter

Daniel

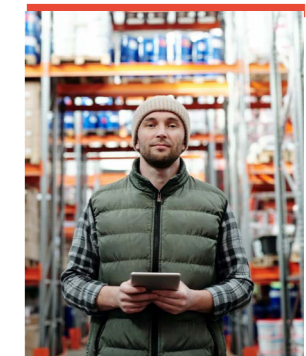
Daniel runs a distillery who sells Scotch Whisky to buyers in Belgium. He currently moves his goods to Belgium by unaccompanied ferry from Scotland to Belgium via London. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



Importer

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.



Freight Forwarder

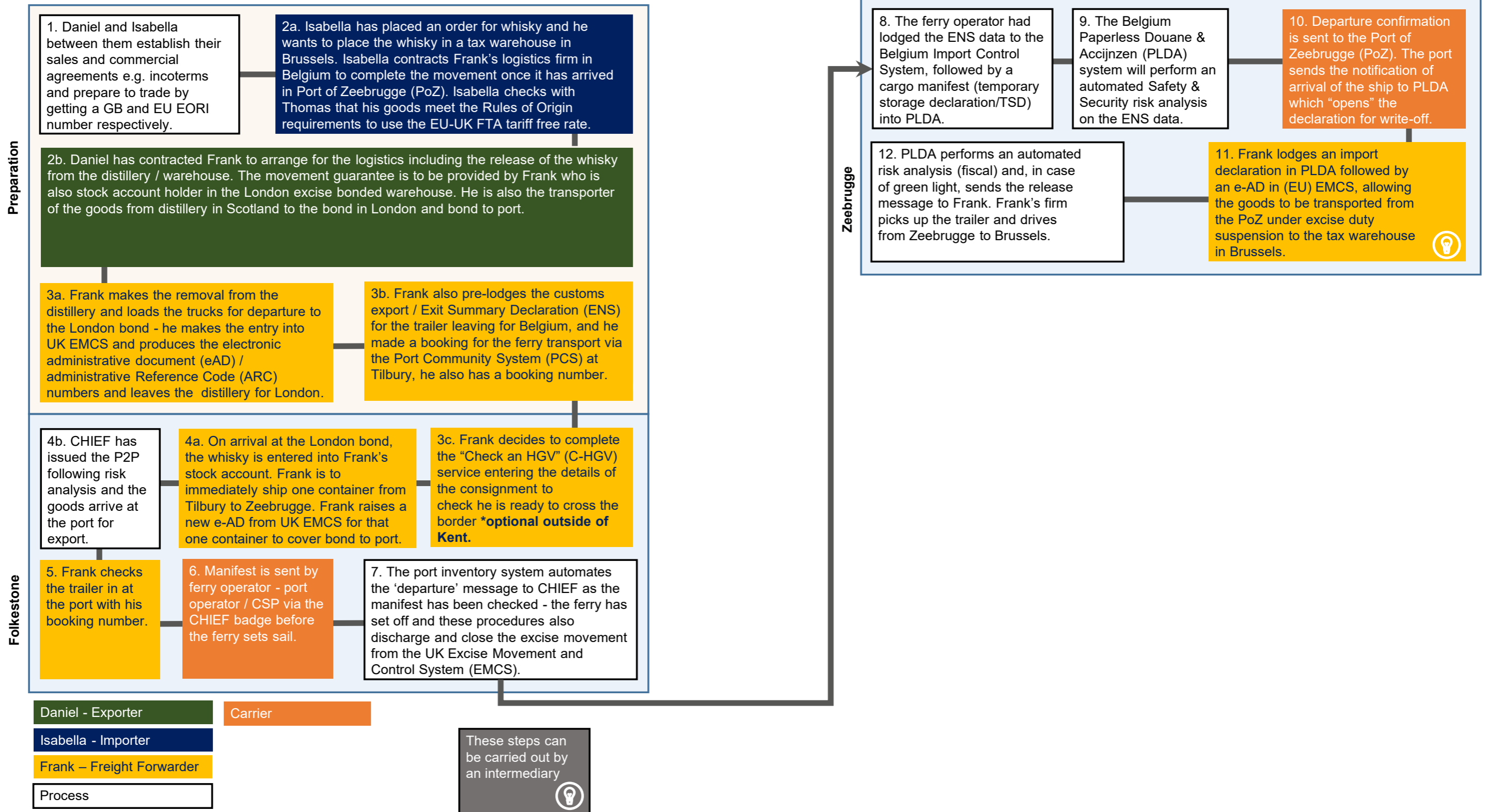
Frank

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





13. Key Steps: Moving Scotch Whisky from Great Britain to Belgium, Export, January 2021

Importer

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| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |

Freight Forwarder

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| <p>→ Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p> | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • trips between all EU member countries • transit traffic through EU member countries • cabotage (journeys entirely within one EU country) | Click here |
| <p>→ 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:</p> <ul style="list-style-type: none"> • commercial trailers weighing over 750kg • non-commercial trailers weighing over 3,500kg | Click here |
| <p>→ UK 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.</p> | Click here |

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| <p>→ 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.</p> | Click here |
| <p>→ 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:</p> | Click here |
| <p>→ 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.</p> | Click here |

Exporter

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| <p>→ 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.</p> | Click here |
| <p>→ 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.</p> | Click here |



HM Government

UK TRANSITION