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BPDG / British Embassies in Central Europe - Industry Day
9th November 2021
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HM Paymaster General

The Rt Hon Michael Ellis QC MP

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Tom Smith

Director for Strategy, Policy, External Engagement and Design

UK Border and Protocol Delivery Group

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Natasha Draycott

Border and Protocol Delivery Group

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Ground rules

- You can ask questions throughout the webinar - please ask in the Q&A bar.
- Following the presentation, we will publish:
  - A recording of the webinar
  - The slides used
  - A document setting out the answers to frequently asked questions

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Agenda

09:00	Welcome	**HM Paymaster General** The Rt Hon Michael Ellis QC MP
09:10	BPDG Opening	**Tom Smith** UK Border and Protocol Delivery Group (BPDG)
09:15	BPDG overview	**Natasha Draycott** UK Border and Protocol Delivery Group (BPDG)
09:20	Customs procedures in GB	**Claire Wilson** Her Majesty's Revenue and Customs (HMRC)
09:45	SPS procedures in GB	**Nadiya Mannan** Department for Environment, Food and Rural Affairs (DEFRA)
10:05	Kent and the Short Straits	**John Winterburn** Border and Protocol Delivery Group (BPDG)
10:10	UKCA Marking	**Claire McKee** Department for Business, Energy and Industrial Strategy (BEIS)
10:15	Single Trade Window	**Lawrence McGraghan** Border and Protocol Delivery Group (BPDG)
10:25	Case Studies	**Natasha Draycott** Border and Protocol Delivery Group (BPDG)
10:35	Q&A session and close	**Natasha Draycott** UK Border and Protocol Delivery Group (BPDG)

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Readiness polls are running



Please answer our short questions

Go to www.sli.do on your browser or phone

Use the code #BPDG

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Question One

Have you moved goods between the EU and GB and vice versa since 1 January 2021?

a. Yes, I have successfully moved goods during that time
b. Yes, but my goods were stopped at the border due to incomplete documentation
c. No, I have not moved goods since 1 January because I am unclear on the processes
d. No, I had no plans to move goods at this stage



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EU to GB imports - key dates

1 October 2021

- **EXS** waiver ended
- **ID cards** no longer acceptable for entry to GB

1 January 2022

- **Import declarations**, or use of simplified procedures (CFSP) if authorised to do so and the payment of relevant tariffs at import
- **Pre-notification** of all regulated plants and plant products, Products of animal origin (POAO) and certain animal by-products (ABPs) and High Risk Food and Feed Not of Animal Origin (HRFNAO)

1 July 2022

- **ENS Safety and security** declarations requirements required
- **Export Health certificates** required for all Products of animal origin (POAO) and certain animal by-products (ABPs)
- **Phytosanitary certificates** for regulated plants and plant products
- **Pre-notification of all Products** of animal origin (POAO), High Risk Food and Feed Not of Animal Origin (HRFNAO) and certain animal by-products (ABPs)
- Goods required to **enter via BCPs** in order to undergo documentary, identity and physical checks as required. Physical checks of live animals and high-priority plants and plant products will continue at Places of Destination until notified

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Question Two

Which of the following statements best applies to you/your business?

a. I know what procedures are required to move goods between the EU and GB
b. I know some, but not all of the procedures required to move goods between the EU and GB
c. I do not know what procedures are required to move goods between the EU and GB



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Customs procedures

Claire Wilson
HM Revenue and Customs



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Customs overview

- Importers and exporters must complete UK and EU customs declarations
- Throughout 2021 importers of non-controlled goods from the EU can make a simplified declaration in their own electronic records and follow this up with a supplementary declaration up to 175 days after import ("**delayed declarations**")
- From **1 October 2021** Exit Summary (EXS) declarations are required on all exports from GB to EU that are not already covered by a full export declaration that includes Safety & Security information. The waiver on empty pallets, containers and RoRo ended on 30 September 2021
- Find out when an EXS is necessary at gov.uk - when to make an EXS
- From **1 January 2022** importers or their agent will need to be approved to use simplified procedures such as Entry in Declarants Records (EIDR) at the point of import
- From **1 July 2022** entry summary (ENS) declarations will be required on imports to GB from EU

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Safety and Security - ENS

- Currently there is a waiver in place from the requirement for an ENS for goods being imported from the EU to GB
- From **1 July 2022,** a full ENS declaration will be required to be submitted for EU to GB imports
- An Entry Summary Declaration (ENS) is required at consignment level
- Carriers (the active means of transport) have the legal responsibility to ensure that the ENS is submitted. A third party may lodge a declaration as long as this is done with the carrier's knowledge and consent
- An ENS must be submitted before goods arrive in Great Britain (GB). The amount of time pre-arrival the ENS must be submitted is dependant on the route chosen and mode of transport
- The legal requirement is that the ENS is complete and accurate
- Declarations can be amended up to the time of arrival if necessary

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Making ENS declarations

- To make S&S declarations a GB EORI number is required
- The data required for an ENS declaration includes; consignor, consignee, a description of the goods, routing (country by country), conveyance (e.g. flight reference) and time of arrival
- For movements into GB the submission of the ENS declaration must be made in the **S&S GB service.** You will need to register to use the S&S GB service on GOV.UK. You will need to have a Government Gateway user ID
- Once registered, you can submit Entry Summary Declarations by either purchasing compatible software or employing the services of a Community System Provider
- Third parties can submit S&S declarations
- Further information on using S&S GB can be found here

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Safety and Security - EXS

- From 1 January 2021 Exit Summary (EXS) declarations have been required
- The waiver for movements of empty pallets, containers and modes of transport being moved under a transport contract, and on all roll-on-roll-off (RoRo) movements of goods ceased on 30 September 2021
- In many cases, safety and security requirements for exports are met using the customs export declaration. In cases where a customs export declaration is not used, an exit summary (EXS) declaration may be needed
- Carriers have the legal responsibility to ensure that the EXS is submitted. A third party may lodge a declaration as long as this is done with the carrier's knowledge and consent
- EXS declarations are made through HMRC's CHIEF system (S&S GB is for ENS only)
- For when and how to make an EXS go to gov.uk Exit Summary Declarations

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Models for customs control

Border locations receiving goods that are moving into GB from the EU will need to choose between two models for customs control **from 1 January 2022**

The model that is currently used to control goods moving between the UK and the rest of the world, known as the **temporary storage model**, or the new **pre-lodgement model** (developed as an alternative for where border locations may not have the space and infrastructure to operate temporary storage regimes)

- The **temporary storage model** allows goods to be stored for up to 90 days at an HMRC approved temporary storage facility, before a declaration is made and Government officials can carry out any checks before goods are released from the facility
- The **pre-lodgement model** ensures that all declarations are pre-lodged before they board on the EU side - this will maintain flow, especially at high volume RoRo locations
- You can find out border locations using GVMS to support pre-lodgement at gov.uk List of ports using GVMS

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Temporary storage

- Goods imported from the EU can be stored temporarily under customs control before they are released to free circulation, exported or placed under the outward processing procedure, or placed under a special procedure (inward processing, customs warehousing, authorised use, or temporary admission)
- From 1 January 2022, an inventory system is required for all temporary storage facilities (including those currently storing non-EU goods). More details are available here
- Border locations using the temporary storage customs control model can use GVMS to
    - facilitate the control of pre-lodged declarations for driver accompanied RoRo goods
    - Complete the Office of Transit function

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Pre-lodgement and GVMS

The Goods Vehicle Movement Service (GVMS) has been introduced to support locations where pre-lodgement is **required from 1 January 2022**. It will also be used for

- Temporary Storage locations to facilitate control of **pre-lodged driver accompanied** RoRo
- Office of Transit functions are needed

You can find information on ports adopting GVMS on gov.uk
list-of-ports-using-the-goods-vehicle-movement-service

GVMS has been live for goods moving under transit into GB since 1 Jan 2021. It will be used for both imports and exports from 1 January 2022

- Declarations references to be linked so that the person moving the goods (e.g. the haulier) only need present a single Goods Movement Reference (GMR) at the frontier.
- Linking of the movement of the goods to declarations – enabling automatic arrival in HMRC systems so declarations can be processed en route
- Automation of the Office of Transit function, marking the entry of goods into GB customs territory (live since 1 Jan 2021)
- Notification of risking outcomes (cleared or uncleared) in HMRC systems to be sent to the person in control of the goods

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Using GVMS for Transit Movements

Between EU>GB (imports)

- Transit MRN is all we require to be entered into a GMR from January 2021

Note: only Common Transit Convention movements can be submitted using the pre-lodgement/GVMS model from January 21. Other types of import declarations will be introduced via: staged controls in 1 January 2022

Between GB>EU (exports)

- Although Export declarations will be required from Jan 21 – these cannot be pre-lodged via: GVMS until 1 January 2022
- For further information concerning exports and staged controls, please refer to part 4 the Border Operating Model on GOV.UK

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Using GVMS

In order to use GVMS, both UK and EU hauliers will need to register for GVMS to create the Goods Movement Reference Number. They will need the following in place:

- A Government Gateway Account (this can be a new account or an existing account, however this must be the account used to create the GB EORI)
- A GB EORI
- Access to GVMS (you can register for this service now) where the single GMR is created.

If moving goods between EU>GB:

- Trader – Requires access (via CSP/3rd Party Software) to CHIEF, NCTS, GB S&S
- Haulier – Requires access to GVMS, GB S&S
- Carrier – Required to develop GVMS specific ‘Carrier API’ – also requires access to GB S&S

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GVMS imports (EU>GB)



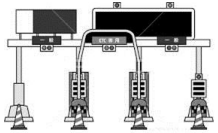
Before Moving Goods

- Apply for and receive a GB EORI number.
- Haulier registers for GVMS
- Trader submits a full or simplified Customs/Transit declaration or completes an entry in own records if authorised to move goods under EIDR. Completes S+S declaration using existing software or customs agent.
- Trader receives MRN or ERN(s)
- Trader provides MRN/ERNs or EORI (if moving goods under EIDR) to haulier



Before Arriving at EU place of Exit

- Haulier requests goods movement reference (GMR) from GVMS for all movement types.
- Goods loaded to vehicle/trailer and all customs references and EORI (EIDR only) added to GMR.
- GVMS will validate that Traders EORI is linked to valid authorisation to allow them to move goods under EIDR process
- MRN/ERN can NOT be linked to multiple GMRs
- VRN/TRN/CRN input into GMR along with departure and destination port



Upon Arrival at EU place of Exit

- Carrier captures GMR at check in and sends to GVMS to validate
- Valid GMRs are approved to board
- Any Invalid GMRs and those with incorrect details must be turned away from the Port
- Carrier records GMRs for vehicles that have boarded



Trailer Disembarks

Person in control of the movement of the goods acts on selection result;

1. **Goods have been matched to entries that requires no further checks, the entries has been cleared and vehicle/trailer is free to proceed.**

2. **An entry(s) attached to this vehicle has not been Customs Cleared and the vehicle/trailer must proceed to the designated HMG facility**



HMG facility

- Risking will be completed and HMRC system updated by Gov official



Goods Cleared



Leaves EU and makes crossing

- Carrier sends GMRs to GVMS upon embarkation
- GVMS receives GMRs and disaggregates ERN/MRN to HMRC systems to initiate arrival and OoT
- HMRC systems risks ERN/MRNs and sends updates back to GVMS



Selection result

1. **GVMS identifies GMRs where no failures have occurred or checks have been identified.**

2. **GVMS identifies GMRs where route 1/2 checks or OoT checks are needed and communicates a hold message**

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Common Transit Convention (CTC)

- The CTC allows movement of goods under Duty suspense between EU member states and a number of neighbouring countries. These countries include Iceland, Norway, Switzerland, Lichtenstein, FYR Macedonia, Turkey, and Serbia
- The UK has acceded to the convention in its own right
- CTC allows the suspension of customs checks and payments of duties until the goods reach their destination
- In order to move goods under CTC there are 3 distinct customs functions
  - Office of Departure
  - Office of Transit
  - Office of Destination
- The Office of Departure and Destination functions can be completed at a customs office or an approved location (known as authorised Consignor/Consignee)
- The Office of Transit functions are a requirement placed on CTC members that
  - must be performed when goods arrive in a new customs territory and
  - must be completed at a customs office upon entry at or near the Border

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Transit - Avoiding common errors

Common errors occurring for goods arriving in the UK under transit:

1. **Hauliers not ending movements at Office of Destination (OoD)/authorised consignee locations.**

   Some hauliers are not delivering the goods and TAD to the OoD/consignee location to close the transit movement. Instead they are delivering the goods directly to the final customer without closing the movement. If the movement is not ended correctly at an OoD/consignee location, then the guarantee is not released, and the movement will enter the enquiry process.

2. **Hauliers not completing an Office of Transit (OoT) on entry into GB**.

   A large number of hauliers are not completing their OoT on GVMS when entering into the UK, and instead are presenting a GB EORI. This is not a legally compliant option for goods moving under Transit.

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Transit - Avoiding common errors

3. **Transit movements being closed before goods leave the EU**.

   Some UK consignees are closing movements on NCTS before they receive the goods. This is not legally compliant and is causing movements to close before the goods enter the UK. Some movements are also being closed at EU ports before being shipped to GB. This may be due to incorrect presentation of paperwork to the carrier, which identifies the movement as being for closure at the port, rather than continuation under transit. In both cases, as the goods are no longer moving under a valid transit movement when they enter the UK, they may be stopped at the border and penalties could apply.

4. **Inconsistencies between goods, transit declarations and import documents.**

   EU Offices of Destination are seeing high numbers of discrepancies and errors on paperwork submitted by UK consignors. If the paperwork is not correct, then the movement cannot be discharged on arrival, the guarantee is not released, and the movement will enter the enquiry process. Most common errors are gross weight, number of packages, and insufficiently detailed description of goods.

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UK Government Transit - Avoiding common errors

5. **Declaring the wrong Office of Departure**.

   Some non-simplified traders (not authorised consignors) are declaring an Office of Departure on their transit declaration which is different to the office where the transit movement is being started (such as the port of exit, or nearest OoD to their premises). A transit movement can ONLY be started at the Office of Departure declared on the declaration. It cannot be diverted. The Office of Destination does not have to be the port of departure, a movement can be started anywhere in the country. But it must be the location where the haulier presents the goods and paperwork to UK Border Force to start the transit movement.

6. **Declaring the wrong Office of Transit (OoT) for entry into the EU or other CTC territory**.

   Some traders are not entering the correct OoT on their transit declarations for entry into the EU, or for subsequent entry into other CTC territories such as Norway, Switzerland or Turkey. The OoT is the port of ENTRY into the next customs area, not the port of exit from the one being left. If the wrong OoT in entered on the declaration this can cause significant delays at the border for the driver.

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GB Import VAT

- Postponed VAT accounting (PVA) is available to VAT registered businesses for imports of goods from all countries, including from the EU. It allows businesses to account for import VAT on their VAT return rather than at point of import or declaration

- UK VAT registered traders using delayed declarations **must use** postponed VAT accounting

- UK VAT registered traders who **do not** use delayed declarations will be able to use postponed VAT accounting when importing controlled or non-controlled goods, but are not compelled to

- Non-VAT registered traders will be able to pay VAT at the point of declaration (including supplementary declaration)

- Non-established taxable persons (NETP) are entitled to use PVA.
  In order to import goods into the UK, a NETP will need to hold a UK EORI, and instruct an agent to make the customs declaration on its behalf

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Empty and returnable packaging

From 1 January 2021 reusable packaging requires an import or export declaration, but if you are claiming Returned Goods Relief or temporary admission you can make this declaration by conduct or orally.

- **Imports** - On import, the packaging can be declared for free circulation by conduct or orally to a Border Force officer. The goods can also be declared for temporary admission. These goods are intended to be re-exported.
- **Exports** - If you are declaring exports of reusable packaging by conduct you will not need to make them available for examination. This is unless Border Force stop you and want to make an inspection. (*Note waiver exemption for safety and security declarations (EXS) on reusable packaging until 1 October 2021*)

The importer and exporter do not need to own the packaging or the goods contained in them but to claim Returned Goods Relief the importer and exporter should be the same person.

Further detail is available at gov.uk/guidance/declaring-reusable-packaging-for-great-britain-imports-and-exports

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Rules of Origin

Traders need to

- Classify their goods
- Look up the origin rule(s) in the UK-EU Trade Co-operation Agreement (TCA)
- Check their goods meet the rules
- Sort out supply chain documentation (i.e. declarations from suppliers/exporters)

A claim can be made if the importer has one of the following proofs of origin:

- a statement on origin that the product is originating made out by the **exporter**
- the importer's knowledge that the product is originating

In the EU the Exporter's Reference Number will be the exporter's Registered Exporter (REX) number. These are needed if the exporter's consignments have a total value of more than 6,000 euros

In the UK the Exporter's reference Number will be the Economic Operator Registration and Identification (EORI) number

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UK Government Prepare for 1 January 2022 - Customs

Now

- Agree Incoterms and be clear about who is responsible for what
- Share detail within the supply chain
- Apply for any authorisations now (for IT systems or simplified procedures)
- Exit Summary Declarations for all movements (GB-EU) if required

From 1 January 2022

- Submit import declarations EU-GB movements
- Register for and use GVMS

From 1 July 2022

- Submit Entry Summary Declarations (EU-GB)

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Exporting Food and Drink from the EU to GB

Nadiya Mannan

Department for Environment Food and Rural Affairs



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Agenda

- Controls since January 2021
- Sanitary and Phytosanitary Controls Overview
- 1st January controls
- Export Health Certificates
- Phytosanitary Certificates
- Composite Products
- Prenotification - CHED Processes
- Short Straits
- Transits
- Groupage
- Marketing Standards
- Organics
- Food Labelling
- Further Guidance

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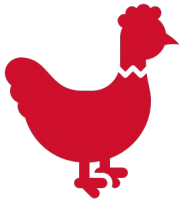
Controls since Jan 2021

What import controls have already been introduced?

Some controls already apply to certain goods. These apply to:

- **Products of Animal Origin under safeguard measures.** You can find more information here.
- **Live Animals.** You can find out more information here.
- **High priority plants and plant products.** You can find a list of those affected here. A list of high-priority plants and plant products can be found here.







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SPS Import Controls Overview

What are the changes to the import controls?

On 14 September 2021, the UK Government announced the following changes to import controls for Sanitary and Phytosanitary (SPS) goods:

1 JANUARY 2022



Pre-notification of Products of Animal Origin, Animal By- Products High Risk Food not of Animal Origin and



Pre-notification of all regulated plants and plant products



Notification made by importer or agent on the Imports of Products, Animals, Food and Feed System (IPAFFS).

1 JULY 2022



Physical checks on SPS goods at BCPs. Physical checks on Live animals continue at point of destination until otherwise notified



Phytosanitary certificates for plants and plant products



New requirements for GB Export Health certificates from EU exporters

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1st January SPS Controls

How are SPS goods pre-notified from 1st January?

Using IPAFFS, Great Britain's system for pre-notifying the arrival of SPS goods

From January 2022, GB importers will need the following information to submit a notification:

- The product that is being imported
- The date that it will be imported into Great Britain
- Which country the imported product is coming from
- The place of destination of the consignment



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1st July Export Health Certificates

How do I obtain Export Heath Certificate for Products of Animal Origin and Animal By-Products?

- Export Health Certificates will be issued to the EU exporter by the competent authority of the Member State you are exporting from
- Model Export Health Certificates are available here for a wide range of commodities. These are examples
- **If there is no Export Health Certificate available for your commodity, visit here for an import licence**
- If there is no import licence, you should complete an IV58 form on gov.uk and email a completed version to imports@apha.gov.uk



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Links to further information:

How to complete a health certificate to export to Great Britain.

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1st July Phytosanitary Certificates

How do I obtain a phytosanitary certificate for plants and plant products?

- To export **regulated plants and plant products** you must obtain a phytosanitary certificate
- The inspection referred to in the phytosanitary certificate must take place no more than **14 days before the consignment is dispatched**
- If you need to pre-notify your consignment you will need to upload a copy of the phytosanitary certificate on the import IT system PEACH
- More information on Phytosanitary Certificates can be found here



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Composite Products

What is a Composite Product?

Composite products are food containing both **processed** Products of Animal Origin (POAO) and products of plant origin

Composite products must follow the phased requirements for Products of Animal Origin unless otherwise exempt.

Some goods are exempt if they:

- contain less than 50% processed animal product;
- contain no meat product; and
- meet the requirements in Article 6 of Decision 2007/275.



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Please find further information here.

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Pre-notification from 1st July

What is the prenotification process from July 2022?

A Common Health Entry Document (CHED) will be required from July 2022 and will require the following information entering into IPAFFS:

- Which country the imported product originated & consigned from
- The product that is being imported
- The reason for importing and the date that it will be imported into Great Britain
- Transportation details when arriving at BCP including arrival time
- Any supporting documentation to be uploaded i.e. Health Certificate
- Approved establishment details for POAO only
- Consignor or Exporter, Consignee, Importer and Place of Destination addresses





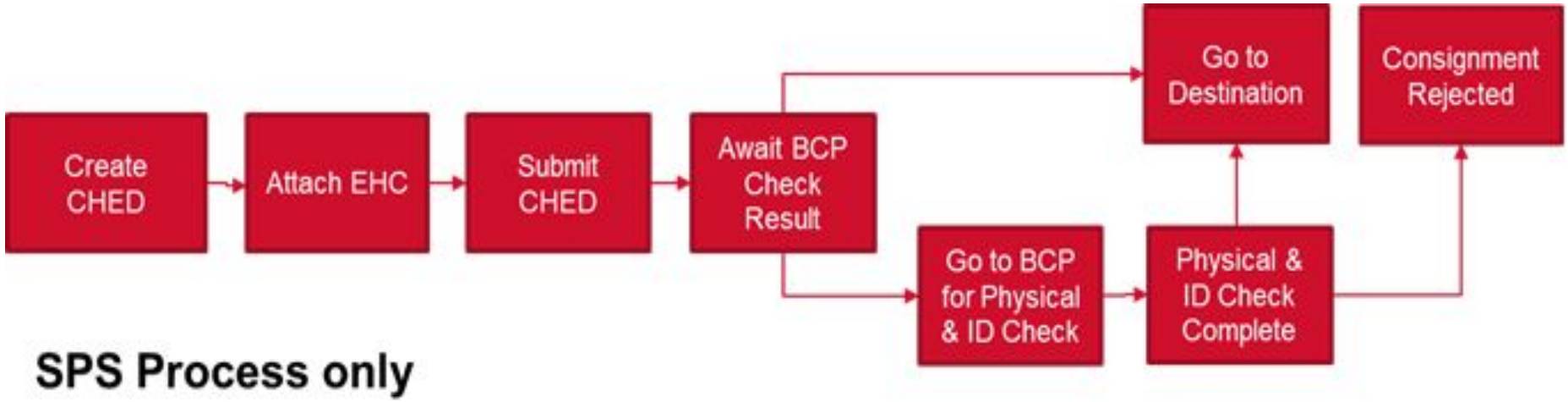


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Pre-notification from 1st July

What is the prenotification process from July 2022?



SPS Process only

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Transits

What are the changes for products transiting through GB?

Consignments of EU origin and/or third country that have been cleared for free circulation in the EU can continue to transit through Great Britain (GB) as they do today

From January 2022



Animal products transiting through GB will need to be pre-notified via IPAFFS before they enter GB. When these goods leave GB, you will also need to notify authorities that the goods are leaving the country.



Plants and plant products under transit must be accompanied with a signed declaration stating that the goods are under phytosanitary transit. There are no pre-notification requirements for goods entering and leaving GB under phytosanitary transit.

From July 2022



EU origin consignments transiting through GB will require a certified EHC and must enter and exit through a point of entry with an appropriately designated Border Control Post.

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Groupage

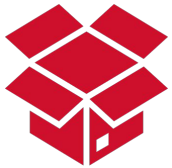
What is Groupage?

‘Groupage’ is the commercial grouping of multiple consignments within a single sealed trailer or container.

There are four models that have been developed for importing groupage loads from the European Union into Great Britain.

A. Consolidation Hub
B. Sequential / Single
C. Linear / Multiple Pallet
D. Hybrid Approach





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Marketing Standards

What are the changes to Marketing standards from 1 July 2022?

Marketing standards will differ according to the product:



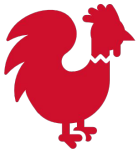
Hops

All imports from third countries (EU and non-EU countries) will require a GB Attestation of Equivalence issued by an authorised agency from the country of origin.



Wine

The UK is taking steps to remove the requirement of VI-1 certification for wine imports. We expect the certification requirement to permanently end on 31st December 2021, subject to approval.



Poultry meat

EU poultry meat with optional indications for farming or chilling methods (or both) will need a third country listing or an EU competent authority certificate.

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Organics

What are the changes to Organics from 1 July 2022?

Great Britain recognises the EU as equivalent for the purpose of trade in organics until 31 December 2023.

Organic products exported from the EU to Great Britain from 1 July 2022, will require a Certificate of Inspection. You'll need to use the interim manual GB organic import system.

To request the forms for the manual GB organic import system, contact your organic control body.







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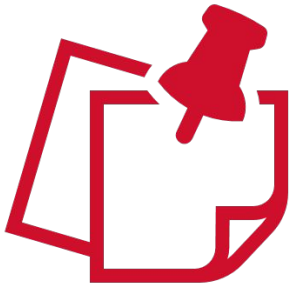
Food Labelling

What are the changes to Food Labelling?

For any pre-packed food placed onto the UK market after 30 September 2022, a UK-based Food Business Operator or UK importer address on the food will be required

Food information may be corrected following import, but before the food is placed on the market in the UK.

Details of these and the GB rules can be found here.



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Further Guidance

Step by step import and export guides are available on gov.uk

Plants

- The Plant Health Portal is available here.

Products of Animal Origin, Animal By-Products and High-Risk Food and Feed Not of Animal Origin

- Use your email address to access the latest guidance and technical information here. Please note that it can take up to 48 hours to process access requests.

POAO

- Find out more about Composite products
- Please use the Composite Product Decision Tree to determine if a product is classed as a composite.

Transits

- More information on EU Origin Transits for live animals is available online

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mart@beis.gov.uk

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Kent and Short Straits

John Winterburn

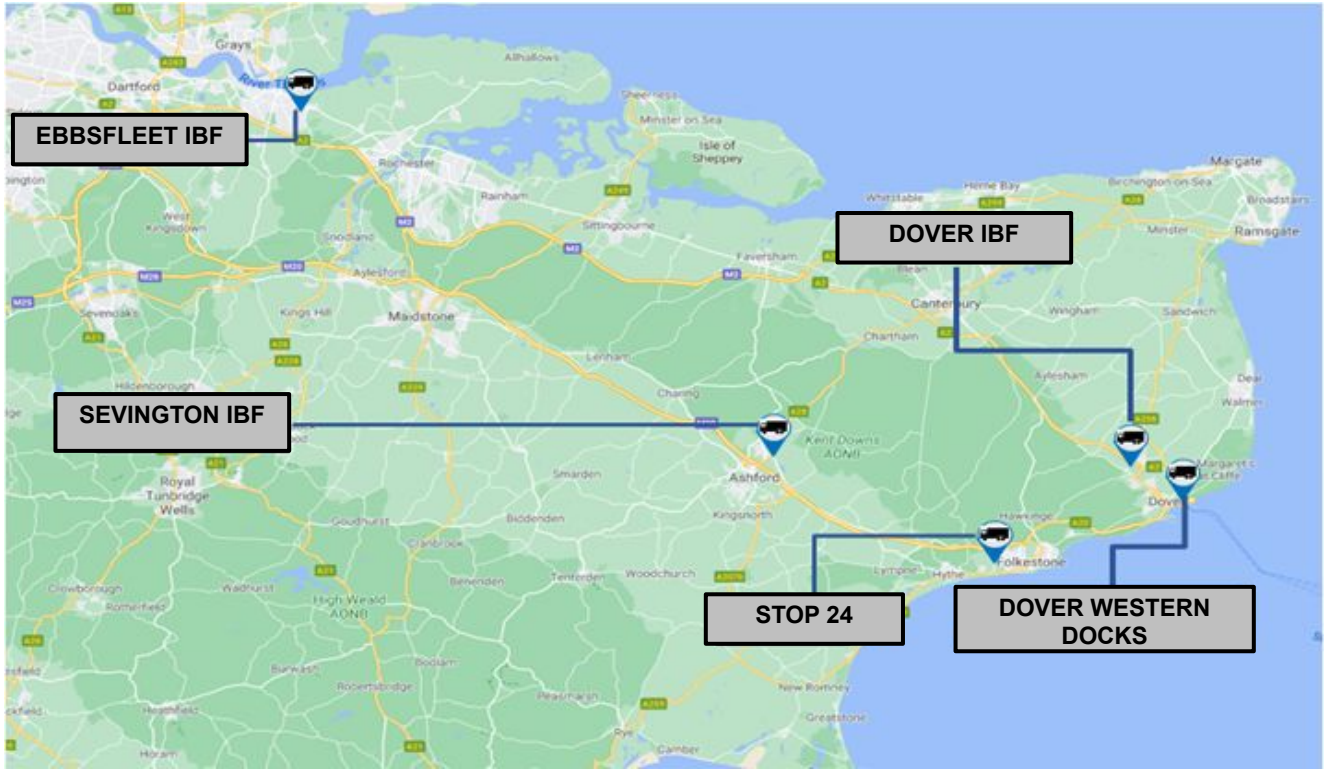
UK Border and Protocol Delivery Group (BPDG)



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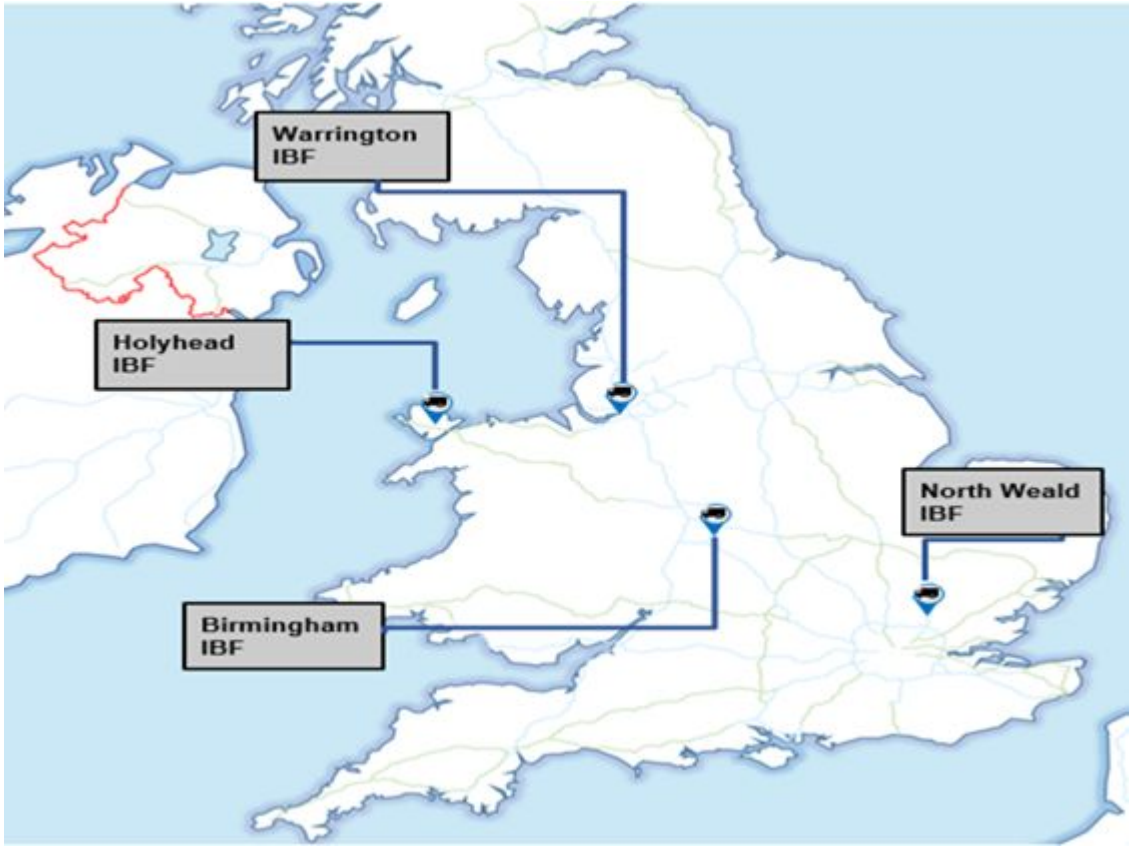
Inland Border Facilities in Kent



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Inland Border Facilities outside of Kent



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UK Government Sevington

- From January 2022 all Short Straits traffic requiring checks will be directed to Sevington
- After full inbound checks come into effect in July 2022, traffic will continue to go to Sevington and, as the Dover sites go live these will become available as well
- Checks completed at Sevington include; CITES, ATA/TIR Carnets, Traffic Management, OoD & OoT compliance checks and Border Readiness checks
- Stays at the site are limited to 2 hours
- An IBF app is available for drivers with smartphones to help you get processed on site as quickly as possible. You can use this service to tell HMRC in advance that you're attending an inland border facility because the goods you're moving:
    - are going to an office of departure or office of destination (starting or ending a transit movement)
    - are covered by an ATA Carnet
    - need a CITES permit

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UK Government Sevington

Departments

- Departments currently on site: HMRC & Border Force
- Departments & Agencies which will be on site: HMRC, Border Force, DEFRA, DVSA

Capacity - 1095 total spaces

The capacity that has been quoted is what we are expecting from January 2022, however the site is evolving with changing requirements, therefore the actual number might not be realised.

- IBF 550 holding spaces
- 300 contingency freight management spaces
- 245 spaces in Swim lanes

Contingency

Should Sevington be closed drivers will be advised of the closure and to redirect to another available site. These sites include: North Weald IBF, Ebbsfleet IBF, Warrington IBF, Birmingham IBF

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Future Kent sites

- **Dover IBF** - A further HMRC site is being developed at Dover IBF with the aim of coming online for the end of 2022. This site will act as a location for inbound and outbound transit of goods to and from the UK, providing a facility from which customs checks can be implemented 24/7, 365 days per year.
- **DEFRA Dover site** - An additional Defra site is being developed for POAO checks. Further details are not currently available as it is at a commercially sensitive stage.
- **Additional Defra Site** - A further Defra site is being considered for small animal checks. This is in early stages and more information will be provided closer to completion.

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UK Government

UKCA Marking

Claire McKee

Department of Business, Energy and Industrial Strategy



UK Government

UKCA marking

Timeline for adopting the UKCA Marking

The implementation timeline is the same for most product types, with the exception of medical devices. **YOU NOW HAVE UNTIL 1 JANUARY 2023 TO ADOPT THE UKCA MARKING**

Now (2021)
You can use the UKCA marking. In some cases, you need to use it right now

From 1 January 2023
You must use the UKCA marking when placing most manufactured goods on the GB market

From 1 January 2024
The UKCA marking must be applied directly to the product unless the legislation allows otherwise

Until 31 December 2022
You can continue to use CE marking on your goods in most cases whilst preparing to use UKCA

Until 31 December 2023
You can apply the UKCA marking via a sticky label or an accompany document for most goods (exceptions listed on gov.uk)

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UKCA marking

All other UKCA requirements are the same

- Products that previously required CE marking, and also aerosol products, will still need to use UKCA to be sold in GB
- Businesses will still need to use a UK approved body if their product requires third party testing
- The responsibility of the importer to apply their address to the product by 1 January 2023 is still required
- The requirements for placing products on the NI market are unchanged using either the CE marking or a combination of UKNI and CE

UK Government

Rules of Origin - End of easement

- Until 31 December 2021, businesses do not need suppliers' declarations from suppliers in place at the time the goods are exported. They will be needed at the point of export from 1 January 2022 onwards.
- You will only need suppliers' declarations for goods that influence the originating status of the final product.
- Imported goods that the Product Specific Rule allows you to use do not require a supplier's declaration, e.g. the value add rule.
- Each consignment of goods can have a separate suppliers' declaration, or a long-term supplier declaration can be used. Guidance on rules of origin and supplier declarations can be found here.

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Single Trade Window

Lawrence McGraghan

Border and Protocol Delivery Group



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What is the Single Trade Window

A Single Trade Window (STW) is a single gateway for trade. It is defined by the World Customs Organisation as ***"a facility that allows parties involved in trade and transport to lodge standardised information and documents with a single entry point to fulfill all import, export, and transit related regulatory requirements".***

- The single Trade Window will transform the way traders and Government interact at the Border, acting as a single gateway for sharing information and completing import, export and transit requirements. It is an integral part of the **UK's 2025 Border Strategy**.

- Currently, users have to submit the same or similar information on multiple systems across multiple organisations when carrying out a trade at the UK border. This takes valuable **time**, **duplicates effort** and can **cause frustration**.

- The UK Single Trade Window will enable traders, agents and intermediaries to submit information once, through a single entry point, to fulfill their **import**, **export** and **transit requirements**. The Single Trade Window will take that information, exchange it with the departments that need it for border processes, and provide a consolidated response for the user.

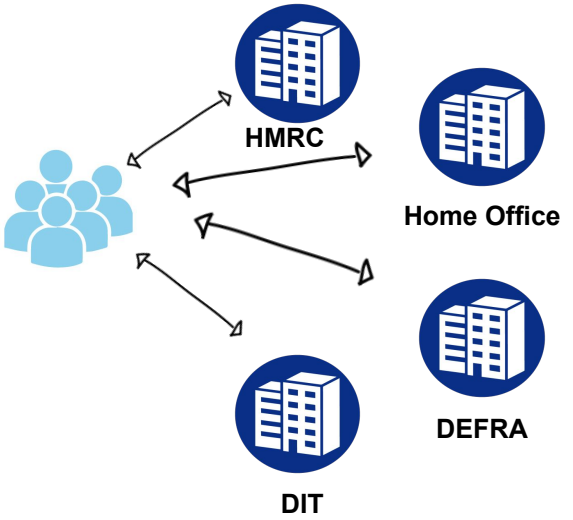
- In addition, as the UK Single Trade Window is developed, it will allow users to track consignments and their progress through the border journey.

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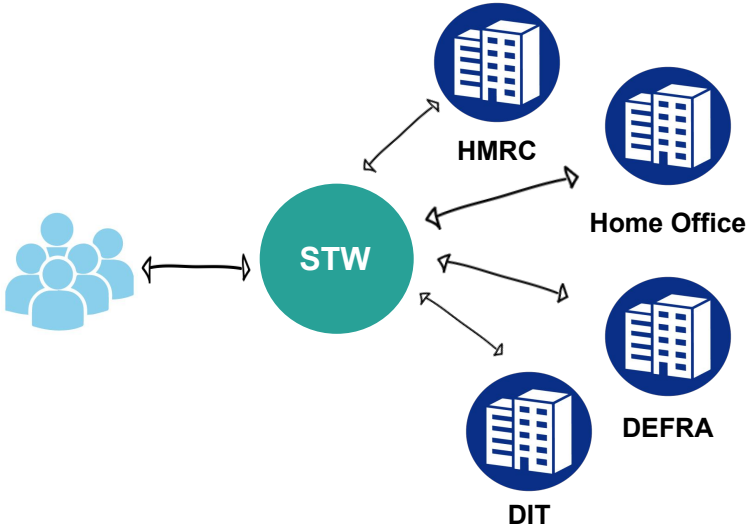
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What is STW Continued

Current Model



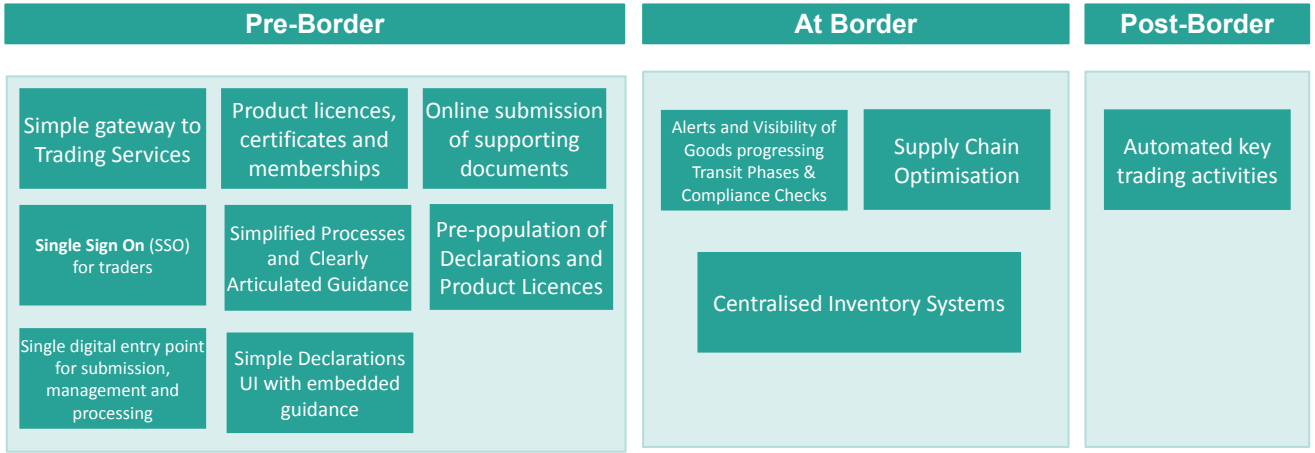
Single Trade Window



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STW Key Features



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STW Objectives

- By **removing duplication** and **increasing visibility** of items' progress, the Single Trade Window will transform the border trade journey, offering significant efficiencies for users as well as improving data integrity and reliability. It will also facilitate compliant trade - and prioritisation of HM Government resources - by enabling improved risking.

- Single Trade Windows are also an increasingly common feature of economies around the world. The UK Single Trade Window will help to highlight the UK's role as an innovative and modern trading partner, as well as supporting the UK's ambition to have the **world's most effective border**.

- We will be developing the UK Single Trade Window over a number of years, taking an iterative approach to releasing functionality and services as they become available. But an effective Single Trade Window is not just about the technology, but also about engaging with and supporting users through their **border trade journey** with brilliant guidance.

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STW Guidance Service

We've already started work on our guidance, with our **"Check how to Import or Export Goods"** service on **GOV.UK.** This has been tailored to be accessible and intuitive, based on industry needs, and the service also caters for exporters by integrating with the 'Check duties and customs procedures for exporting goods' service already established by the Department for International Trade (DIT).

Link to STW Guidance Service:

https://www.gov.uk/check-how-to-import-export?utm_source=bpdg_bulletin

How can you get involved?

Users of the **STW Guidance Service** are encouraged to provide feedback and raise questions by following the *'Get help with this page*' links at the bottom of each page; your feedback will inform the future development and refinement of the service.

If you'd like to find out more about the STW in general, you can reach out to the team by contacting:
bpdg.enquiries@cabinetoffice.gov.uk

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Case studies

Border and Protocol Delivery Group



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Case Study 1

Exporting autoparts from Bulgaria to GB via the Short Straits - January 2022



KEEP BUSINESS MOVING

EU Export / GB Import (pre-lodgement model) example

*Damian is based in Bulgaria and he exports autoparts to GB via the short straits. The goods are exported on **23 January 2022.***

	Damian - EU Exporter	Claire - UK Importer	Haulage company
EORI numbers	Damian (the EU exporter) has an **EU EORI number** - exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. Information on applying for an EU EORI can be found here.	Claire (the GB importer) needs a **GB EORI number** to make customs declarations and to interact with GB systems such as CHIEF. Further information on applying for a GB EORI can be found here.	The haulage company has an **EU and a GB EORI number** to use border and customs systems in the EU and GB.
GB Customs systems		Claire is also the declarant in this example (she will make the import declaration), so she needs access to the Customs Handling of Import and Export Freight (CHIEF) system. She applies for access using her EORI number and the C1800 form available here on gov.uk She will need to include information such as her contact details, her EORI number, which Community System Provider (CSP) she'll be using, the badge allocated by the Community System Provider, the port/location her goods will travel through, and the Entry Processing Unit (EPU) number. Claire will need to purchase software to enable her to complete her declaration. She will then need to select a Community System Provider (CSP) that operates at her chosen GB port. The CSP will send her declaration electronically to CHIEF.	The haulage company will need to register for the UK's Goods Vehicle Movement Service (GVMS) through gov.uk here. They will need their GB EORI and a Government Gateway user ID and password. If they do not have a Government Gateway user ID, they can create one when they register. Multiple team members can be added so they can use the service. *Please note that registering to use GVMS does not make a party liable for the import declarations.*

EU Export / GB Import (pre-lodgement model) example

Damian is based in Bulgaria and he exports autoparts to GB via the short straits. The goods are exported on 23 January 2022.

1. Damian and Claire agree terms and conditions (Incoterms) so that the responsibility for border formalities is clear.

2. Damian submits the export declaration to the Bulgarian customs system. Bulgaria is the country of export and France will be the country of exit.

3. As Damian has submitted a combined export declaration including safety and security information, a separate Exit Summary Declaration (EXS) is not required.

4. After Damian submits the declaration, the Bulgarian customs system produces an Export Accompanying Document and the export control system allocates an MRN.

5. This movement is to a GB Port/Terminal using the pre-lodgement model. **Claire** must pre-lodge her import declaration to move the goods into GB *before* the haulage firm moves the goods to GB. Claire submits the the UK import documentation using CHIEF. This produces an MRN (Movement Reference Number) which she gives to the haulage firm.

6. The haulage firm uses the Goods Vehicle Movement Service (GVMS) to input the import documentation. They create a GMR (Goods Movement Reference) number and link the MRN for the GB import declaration and intended vehicle and crossing detail. The GMR contains the MRNs for all of the goods the driver is carrying. The GMR proves that all the necessary declarations have been made as the MRNs are only generated once the declaration has been pre-lodged. The GMR is presented as part of the check in at the border and the vehicle and crossing detail can be updated.

7. The haulage firm provides Joe (the driver) with the MRNs for the export declaration and the GMR for the import declaration. Joe proceeds to the port / tunnel in France.

8. The MRN (EAD) is scanned by the carrier (ferry / tunnel operator). When the truck embarks on the shuttle or ferry i.e the point of no return, the export is discharged by the carrier's IT system communicating with the French customs system. Further guidance on French procedures and systems is available here.

9. Joe also provides the import GMR to the carrier (ferry or tunnel operator) at check-in. The carrier's systems link in with HMRC systems in order to check, at the point of check in, that the GMR is valid (ie that the declaration has been lodged). The driver cannot board if the GMR is not valid.

10. When the truck embarks on the shuttle or ferry, the Export Accompanying Document (EAD) is discharged, and the office of exit (FR) notifies the office of Export (BG) via ECS (the Export Control Service) that the goods have left the EU.

11. The GMR is checked remotely and if the goods require inspection, GVMS will return a 'held' status. This message can be communicated to Joe through various means, some carriers may display the information onboard the ferry/train or the driver can check the status by inputting their GMR into a web page. If the goods require inspection, the driver will need to go to the appropriate Inland Border Facility (IBF) for checks to take place. In this example the consignment is not selected for a control.

12. Joe drives to Claire's warehouse.

13. As Claire has received the consignment, she can now make any updates to CHIEF that are necessary (for example if the time of import changes compared to the information she previously submitted). The declaration must be updated to 'arrived' by the end of the next working day.

14. Prior to import, Claire checked and confirmed this is a zero tariff journey so she doesn't need to pay any tariffs on this consignment.

15. The goods are subject to 20% VAT. Claire is VAT registered and so can use postponed VAT accounting to account for import VAT. This is paid quarterly.

16. Claire has registered for a duty deferment account, this means that if she imports goods regularly, she can make one payment a month through Direct Debit instead of paying for individual consignments.

Damian - EU Exporter

BG/ FR administration

Claire - UK Importer

Haulage company and Joe – Driver

HMG administration

Ferry company / carrier

smart@beis.gov.uk

UK Government

Case Study 2

Exporting autoparts from Bulgaria to GB via the Short Straits - July 2022



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EU Export / GB Import (pre-lodgement model) example

*Damian is based in Bulgaria and he exports autoparts to GB via the short straits. The goods are exported on **23 July 2022.***

	Damian - EU Exporter	Claire - UK Importer	Haulage company
EORI numbers	Damian (the EU exporter) has an **EU EORI number** - exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. Information on applying for an EU EORI can be found here.	Claire (the GB importer) needs a **GB EORI number** to make customs declarations and to interact with GB systems such as CHIEF. Further information on applying for a GB EORI can be found here.	The haulage company has an **EU and a GB EORI number** to use border and customs systems in the EU and GB.
GB Customs systems		Claire is also the declarant in this example (she will make the import declaration), so she needs access to the Customs Handling of Import and Export Freight (CHIEF) system. She applies for access using her EORI number and the C1800 form available here on gov.uk She will need to include information such as her contact details, her EORI number, which Community System Provider (CSP) she'll be using, the badge allocated by the Community System Provider, the port/location her goods will travel through, and the Entry Processing Unit (EPU) number. Claire will need to purchase software to enable her to complete her declaration. She will then need to select a Community System Provider (CSP) that operates at her chosen GB port. The CSP will send her declaration electronically to CHIEF.	The haulage company will need to register for the UK's Goods Vehicle Movement Service (GVMS) through gov.uk here. They will need their GB EORI and a Government Gateway user ID and password. If they do not have a Government Gateway user ID, they can create one when they register. Multiple team members can be added so they can use the service. *Please note that registering to use GVMS does not make a party liable for the import declarations.* The haulage company registers to use the S&S GB service on gov.uk here. They will need their Government Gateway user ID. Once registered, they can submit Entry Summary Declarations by either purchasing compatible software or by employing the services of a Community System Provider.

EU Export / GB Import (pre-lodgement model) example

Damian is based in Bulgaria and he exports autoparts to GB via the short straits. The goods are exported on 23 July 2022.

1. Damian and Claire agree terms and conditions (Incoterms) so that the responsibility for border formalities is clear.

2. Damian submits the export declaration to the Bulgarian customs system. Bulgaria is the country of export and France will be the country of exit.

3. As Damian has submitted a combined export declaration including safety and security information, a separate Exit Summary Declaration (EXS) is not required.

4. After Damian submits the declaration, the Bulgarian customs system produces an Export Accompanying Document and the export control system allocates an MRN.

5. This movement is to a GB Port/Terminal using the pre-lodgement model. **Claire** must pre-lodge her import declaration to move the goods into GB *before* the haulage firm moves the goods to GB. Claire submits the the UK import documentation using CHIEF. This produces an MRN (Movement Reference Number) which she gives to the haulage firm.

6. As the operator of the active means of transport, the haulage firm is responsible for submitting the safety and security declaration. The firm submits the entry summary declaration (ENS) into the S&S GB system.

7. The haulage firm uses the Goods Vehicle Movement Service (GVMS) to input the import documentation. They create a GMR (Goods Movement Reference) number and link the MRN for the GB import declaration, the ENS (Entry Summary Declaration) and intended vehicle and crossing detail. The GMR contains the MRNs for all of the goods the driver is carrying. The GMR proves that all the necessary declarations have been made as the MRNs are only generated once the declaration has been pre-lodged. All S&S MRNs entered into GMRs will be validated to check the entered MRN corresponds with a valid declaration in S&S GB. The GMR is presented as part of the check in at the border and the vehicle and crossing detail can be updated.

8. The haulage firm provides Joe (the driver) with the MRNs for the export declaration and the GMR for the import declaration. Joe proceeds to the port / tunnel in France.

9. The MRN (EAD) is scanned by the carrier (ferry / tunnel operator). When the truck embarks on the shuttle or ferry i.e the point of no return, the export is discharged by the carrier's IT system communicating with the French customs system. Further guidance on French procedures and systems is available here.

10. Joe also provides the import GMR to the carrier (ferry or tunnel operator) at check-in. The carrier's systems link in with HMRC systems in order to check, at the point of check in, that the GMR is valid (ie that the declaration has been lodged). The driver cannot board if the GMR is not valid.

11. When the truck embarks on the shuttle or ferry, the Export Accompanying Document (EAD) is discharged, and the office of exit (FR) notifies the office of Export (BG) via ECS (the Export Control Service) that the goods have left the EU.

12. The GMR is checked remotely and if the goods require inspection, GVMS will return a 'held' status. This message can be communicated to Joe through various means, some carriers may display the information onboard the ferry/train or the driver can check the status by inputting their GMR into a web page. If the goods require inspection, the driver will need to go to the appropriate Inland Border Facility (IBF) for checks to take place. In this example the consignment is not selected for a control.

13. Joe drives to Claire's warehouse.

14. As Claire has received the consignment, she can now make any updates to CHIEF that are necessary (for example if the time of import changes compared to the information she previously submitted). The declaration must be updated to 'arrived' by the end of the next working day.

15. Prior to import, Claire checked and confirmed this is a zero tariff journey so she doesn't need to pay any tariffs on this consignment.

16. The goods are subject to 20% VAT. Claire is VAT registered and so can use postponed VAT accounting to account for import VAT. This is paid quarterly.

17. Claire has registered for a duty deferment account, this means that if she imports goods regularly, she can make one payment a month through Direct Debit instead of paying for individual consignments.

Damian - EU Exporter

BG/ FR administration

Claire - UK Importer

Haulage company and Joe – Driver

HMG administration

Ferry company / carrier

mart@beis.gov.uk

UK Government

Case Study 3

Exporting tomatoes from Croatia to GB via the Short Straits - January 2022



KEEP BUSINESS MOVING

EU Export / GB Import (pre-lodgement model) example

Daniel is an EU exporter based in Croatia and he exports tomatoes to the UK. The goods are exported on 23 January 2022.

	Daniel - EU Exporter	Claire - UK Importer	Haulage company
EORI numbers	Daniel (the EU exporter) has an **EU EORI number** - exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. Information on applying for an EU EORI can be found here.	Claire (the GB importer) needs a **GB EORI number** to make customs declarations and to interact with GB systems such as CHIEF. Further information on applying for a GB EORI can be found here.	The haulage company has an **EU and a GB EORI number** to use border and customs systems in the EU and GB.
GB Customs systems	**EU based businesses cannot register for IPAFFS.** You will need to be established in the UK or use a UK based representative to register for IPAFFS as the IPAFFS notification must be raised by a UK based entity.	Claire is also the declarant in this example (she will make the import declaration), so she needs access to the Customs Handling of Import and Export Freight (CHIEF) system. She applies for access using her EORI number and the C1800 form available here on gov.uk She will need to include information such as her contact details, her EORI number, which Community System Provider (CSP) she'll be using, the badge allocated by the Community System Provider, the port/location her goods will travel through, and the Entry Processing Unit (EPU) number. Claire will need to purchase software to enable her to complete her declaration. She will then need to select a Community System Provider (CSP) that operates at her chosen GB port. The CSP will send her declaration electronically to CHIEF. Claire needs to register for PEACH (Procedure for Electronic Application for Certificates) online system. This is an online tool you must use to import certain plants, fruits and vegetables into Great Britain You can register for PEACH on the DEFRA website here. Claire needs to register for IPAFFS (Import of Products, Animals, Food and Feed System) using her Government Gateway account. She then creates a Defra account and can add team members to the account so they are all able to access IPAFFS. There is more guidance on how to register for IPAFFS here.	The haulage company will need to register for the UK's Goods Vehicle Movement Service (GVMS) through gov.uk here. They will need their GB EORI and a Government Gateway user ID and password. If they do not have a Government Gateway user ID, they can create one when they register. Multiple team members can be added so they can use the service. *Please note that registering to use GVMS does not make a party liable for the import declarations.*

EU Export / GB Import (pre-lodgement model) example

Damian is based in Croatia and he exports tomatoes to GB using the Short Straits. The goods are exported on 23 January 2022.

1. Daniel and Claire agree terms and conditions (Incoterms) so that the responsibility for border formalities is clear.

2. Daniel submits the export declaration to Croatia's customs system. Croatia is the country of export and France is the country of exit.

3. As Daniel has submitted a combined export declaration including safety and security information, a separate Exit Summary Declaration (EXS) is not required.

4. After Daniel submits the declaration, the Croatian customs system produces an Export Accompanying Document and the export control system (ECS) allocates an MRN.

5. This movement is to a GB Port/Terminal using the pre-lodgement model. **Claire** must pre-lodge her import declaration to move the goods into GB *before* the haulage firm moves the goods to GB.
Claire submits the the UK import documentation using CHIEF. This produces an MRN (Movement Reference Number) which she gives to the haulage firm.

6. Claire uses the UK PEACH system to submit the pre-notification of the import.

7. The haulage firm uses the Goods Vehicle Movement Service (GVMS) to input the import documentation. They create a GMR (Goods Movement Reference) number and link the MRN for the GB import declaration and intended vehicle and crossing detail. The GMR contains the MRNs for all of the goods the driver is carrying. The GMR proves that all the necessary declarations have been made as the MRNs are only generated once the declaration has been pre-lodged. The GMR is presented as part of the check in at the border and the vehicle and crossing detail can be updated.

8. The haulage firm provides Joe (the driver) with the MRNs for the export declaration and the GMR for the import declaration. Joe proceeds to the port / tunnel in France.

9. Joe provides the import GMR to the carrier (ferry or tunnel operator) at check-in. The carrier's systems link in with HMRC systems in order to check, at the point of check in, that the GMR is valid (ie that the declaration has been lodged). The driver cannot board if the GMR is not valid.

10. The MRN (EAD) is scanned by the carrier (ferry / tunnel operator). When the truck embarks on the shuttle or ferry i.e the point of no return, the export is discharged by the carrier's IT system communicating with the French customs system. Further guidance on French procedures and systems is available here.

11. When the truck embarks on the shuttle or ferry, the Export Accompanying Document (EAD) is discharged, and the office of exit (France) notifies the office of Export (Croatia) via ECS (the Export Control Service) that the goods have left the EU.

12. The GMR is checked remotely and if the goods require inspection, GVMS will return a 'held' status. This message can be communicated to Joe through various means, some carriers may display the information onboard the ferry/train or the driver can check the status by inputting their GMR into a web page. If the goods require a customs inspection, the driver will need to go to the appropriate Inland Border Facility (IBF) for checks to take place. In this example the consignment is not selected for a control.

13. If the tomatoes require physical plant health checks, this will be carried out at the place of destination.

14. Joe drives to Claire's warehouse.

15. As Claire has received the consignment, she can now make any updates to CHIEF that are necessary (for example if the time of import changes compared to the information she previously submitted). The declaration must be updated to 'arrived' by the end of the next working day.

16. Prior to import, Claire checked and confirmed this is a zero tariff journey so she doesn't need to pay any tariffs on this consignment.

17. The goods are subject to 20% VAT. Claire is VAT registered and so can use postponed VAT accounting to account for import VAT. This is paid quarterly.

18. Claire has registered for a duty deferment account, this means that if she imports goods regularly, she can make one payment a month through Direct Debit instead of paying for individual consignments.

Daniel - EU Exporter

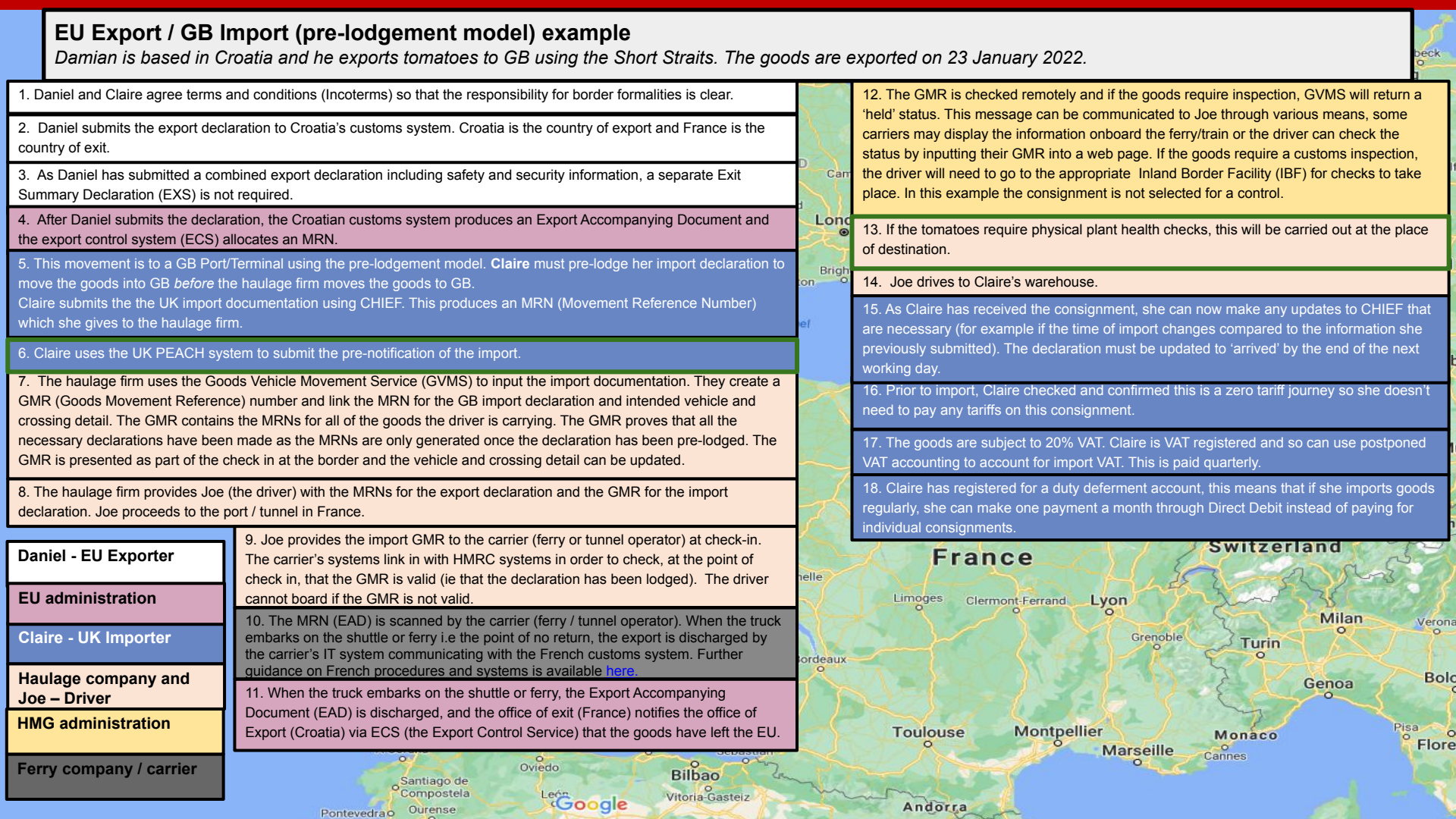
EU administration

Claire - UK Importer

Haulage company and Joe – Driver

HMG administration

Ferry company / carrier



smart@beis.gov.uk

UK Government

Case Study 4

Exporting tomatoes from Croatia to GB via the Short Straits - July 2022



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EU Export / GB Import (pre-lodgement model) example

*Daniel is an EU exporter based in Croatia and he exports tomatoes to the UK. The goods are exported on **23 July 2022.***

Daniel - EU Exporter

Claire - UK Importer

Haulage company

EORI numbers

Daniel (the EU exporter) has an **EU EORI number** - exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. Information on applying for an EU EORI can be found here.

Claire (the GB importer) needs a **GB EORI number** to make customs declarations and to interact with GB systems such as CHIEF. Further information on applying for a GB EORI can be found here.

The haulage company has an **EU and a GB EORI number** to use border and customs systems in the EU and GB.

GB Customs systems

Claire is also the declarant in this example (she will make the import declaration), so she needs access to the Customs Handling of Import and Export Freight (CHIEF) system. She applies for access using her EORI number and the C1800 form available here on gov.uk

She will need to include information such as her contact details, her EORI number, which Community System Provider (CSP) she'll be using, the badge allocated by the Community System Provider, the port/location her goods will travel through, and the Entry Processing Unit (EPU) number.

The haulage company will need to register for the UK's Goods Vehicle Movement Service (GVMS) through gov.uk here.

They will need their GB EORI and a Government Gateway user ID and password. If they do not have a Government Gateway user ID, they can create one when they register. Multiple team members can be added so they can use the service.

Please note that registering to use GVMS does not make a party liable for the import declarations.

Claire will need to purchase software to enable her to complete her declaration. She will then need to select a Community System Provider (CSP) that operates at her chosen GB port. The CSP will send her declaration electronically to CHIEF.

The haulage company registers to use the S&S GB service on gov.uk here. They will need their Government Gateway user ID. Once registered, they can submit Entry Summary Declarations by either purchasing compatible software or by employing the services of a Community System Provider.

Claire needs to register for PEACH (Procedure for Electronic Application for Certificates) online system. This is an online tool you must use to import certain plants, fruits and vegetables into Great Britain You can register for PEACH on the DEFRA website here.

EU based businesses cannot register for IPAFFS. You will need to be established in the UK or use a UK based representative to register for IPAFFS as the IPAFFS notification must be raised by a UK based entity.

Claire needs to register for IPAFFS (Import of Products, Animals, Food and Feed System) using her Government Gateway account. She then creates a Defra account and can add team members to the account so they are all able to access IPAFFS. There is more guidance on how to register for IPAFFS here.

EU Export / GB Import (pre-lodgement model) example

Damian is based in Croatia and he exports tomatoes to GB via the Short Straits. The goods are exported on 23 July 2022.

1. Daniel and Claire agree terms and conditions (Incoterms) so that the responsibility for border formalities is clear.

2. Daniel has applied for and received a phytosanitary certificate (PC) from the relevant competent authority. He sends a scanned copy to Claire.

3. Daniel submits the export declaration to the customs system in Croatia. Croatia is the country of export and France is the country of exit.

4. As Daniel has submitted a combined export declaration including safety and security information, a separate Exit Summary Declaration (EXS) is not required.

5. After Daniel submits the declaration, the Croatian customs system produces an Export Accompanying Document and the export control system (ECS) allocates an MRN.

6. This movement is to a GB Port/Terminal using the pre-lodgement model. **Claire** must pre-lodge her import declaration to move the goods into GB *before* the haulage firm moves the goods to GB.
Claire submits the the UK import documentation using CHIEF. This produces an MRN (Movement Reference Number) which she gives to the haulage firm.

7. Claire uses the UK IPAFFS system to submit the pre-notification of the import using details from the Phytosanitary certificate. She uploads the scanned copy of the phytosanitary certificate to IPAFFS.

8. As the operator of the active means of transport, the haulage firm is responsible for submitting the safety and security declaration. The firm submits the entry summary declaration (ENS) into the S&S GB system.

9. The haulage firm uses the Goods Vehicle Movement Service (GVMS) to input the import documentation. They create a GMR (Goods Movement Reference) number and link the MRN for the GB import declaration, the ENS (Entry Summary Declaration) and intended vehicle and crossing detail. The GMR contains the MRNs for all of the goods the driver is carrying. The GMR proves that all the necessary declarations have been made as the MRNs are only generated once the declaration has been pre-lodged. All S&S MRNs entered into GMRs will be validated to check the entered MRN corresponds with a valid declaration in S&S GB. The GMR is presented as part of the check in at the border and the vehicle and crossing detail can be updated.

10. The haulage firm provides Joe (the driver) with the MRNs for the export declaration and the GMR for the import declaration. Daniel ensures Joe has a copy of the phytosanitary certificate. Joe proceeds to the port / tunnel in France.

11. Joe provides the import GMR to the carrier (ferry or tunnel operator) at check-in. The carrier's systems link in with HMRC systems in order to check, at the point of check in, that the GMR is valid (ie that the declaration has been lodged). The driver cannot board if the GMR is not valid.

12. The MRN (EAD) is scanned by the carrier (ferry / tunnel operator). When the truck embarks on the shuttle or ferry i.e the point of no return, the export is discharged by the carrier's IT system communicating with the French customs system. Further guidance on French procedures and systems is available here.

13. When the truck embarks on the shuttle or ferry, the Export Accompanying Document (EAD) is discharged, and the office of exit (France) notifies the office of Export (Croatia) via ECS (the Export Control Service) that the goods have left the EU.

14. The GMR is checked remotely and if the goods require inspection, GVMS will return a 'held' status. This message can be communicated to Joe through various means, some carriers may display the information onboard the ferry/train or the driver can check the status by inputting their GMR into a web page. If the goods require a customs inspection, the driver will need to go to the appropriate Inland Border Facility (IBF) for checks to take place. In this example the consignment is not selected for a control.

15. Consignments of plants, seeds and produce will need to enter the UK via a Border Control Post (BCP) approved for that product in case they are selected for a check. Joe's company will therefore need to ensure that the point of entry into GB that he uses is linked to a BCP that deals with tomatoes. A list of BCPs currently available can be found here.

16. Joe drives to Claire's warehouse.

17. As Claire has received the consignment, she can now make any updates to CHIEF that are necessary (for example if the time of import changes compared to the information she previously submitted). The declaration must be updated to 'arrived' by the end of the next working day.

18. Prior to import, Claire checked and confirmed this is a zero tariff journey so she doesn't need to pay any tariffs on this consignment.

19. The goods are subject to 20% VAT. Claire is VAT registered and so can use postponed VAT accounting to account for import VAT. This is paid quarterly.

20. Claire has registered for a duty deferment account, this means that if she imports goods regularly, she can make one payment a month through Direct Debit instead of paying for individual consignments.

Daniel - EU Exporter

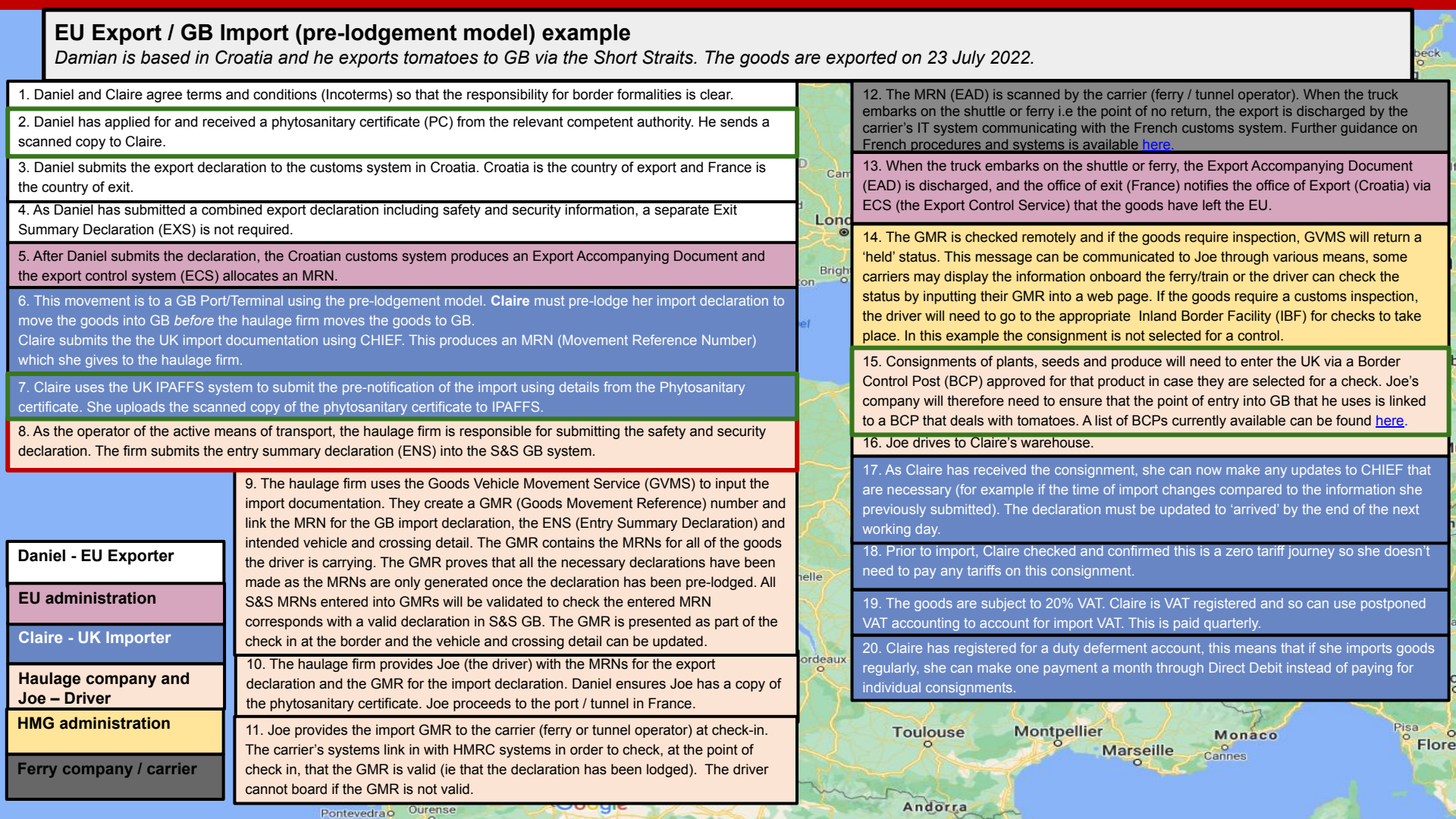
EU administration

Claire - UK Importer

Haulage company and Joe – Driver

HMG administration

Ferry company / carrier

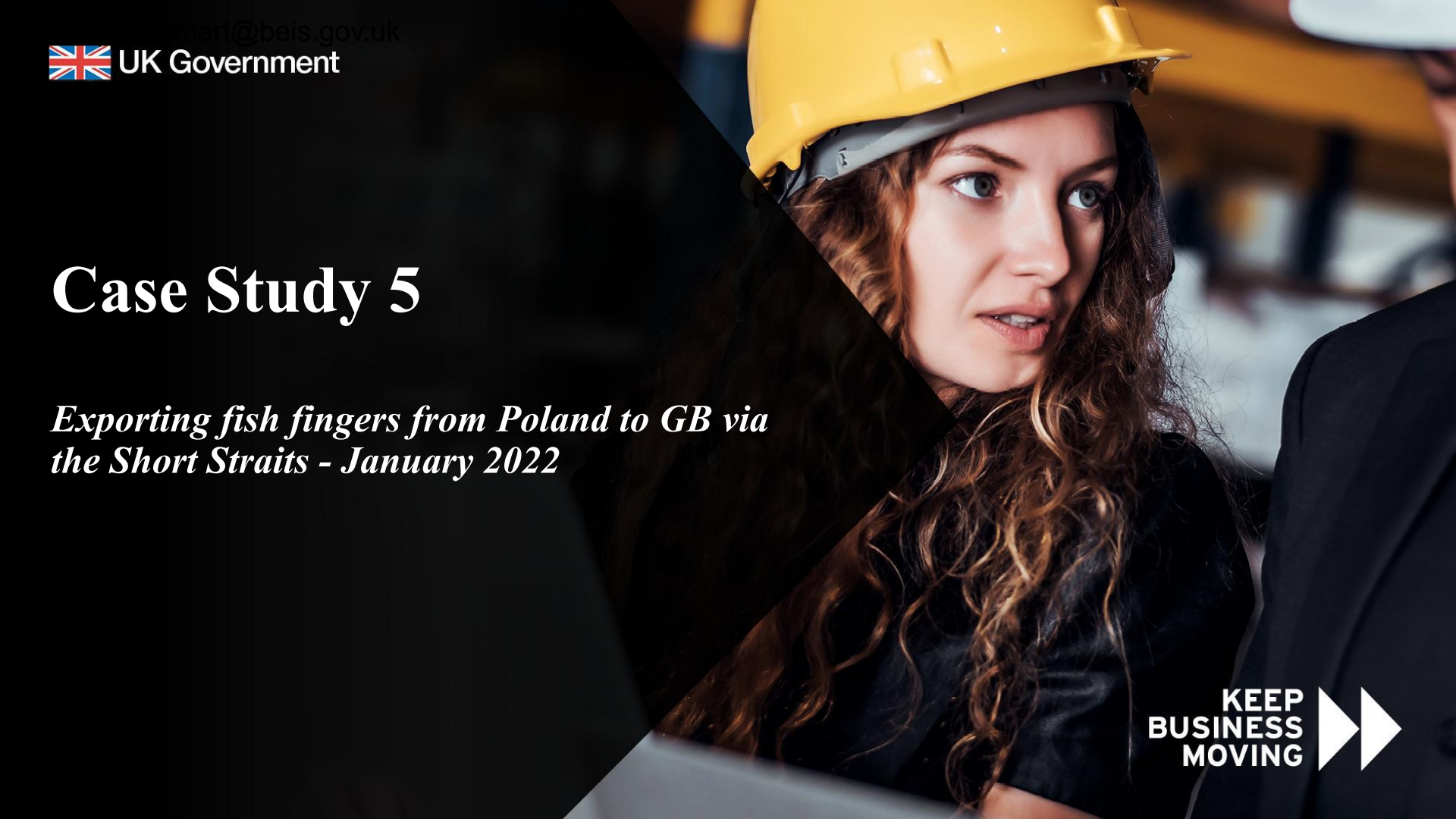


mart@beis.gov.uk

UK Government

Case Study 5

Exporting fish fingers from Poland to GB via the Short Straits - January 2022



KEEP BUSINESS MOVING

EU Export / GB Import (pre-lodgement model) example

*Damian is based in Poland and he exports fish fingers to GB via the short straits. The goods are exported on **23 January 2022.***

	Damian - EU Exporter	Claire - UK Importer	Haulage company
EORI numbers	Damian (the EU exporter) has an **EU EORI number** - exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. Information on applying for an EU EORI can be found here.	Claire (the GB importer) needs a **GB EORI number** to make customs declarations and to interact with GB systems such as CHIEF and IPAFFS. Further information on applying for a GB EORI can be found here.	The haulage company has an **EU and a GB EORI number** to use border and customs systems in the EU and GB.
GB Customs systems		Claire is also the declarant in this example (she will make the import declaration), so she needs access to the Customs Handling of Import and Export Freight (CHIEF) system. She applies for access using her EORI number and the C1800 form available here on gov.uk She will need to include information such as her contact details, her EORI number, which Community System Provider (CSP) she'll be using, the badge allocated by the Community System Provider, the port/location her goods will travel through, and the Entry Processing Unit (EPU) number. Claire will need to purchase software to enable her to complete her declaration. She will then need to select a Community System Provider (CSP) that operates at her chosen GB port. The CSP will send her declaration electronically to CHIEF.	The haulage company will need to register for the UK's Goods Vehicle Movement Service (GVMS) through gov.uk here. They will need their GB EORI and a Government Gateway user ID and password. If they do not have a Government Gateway user ID, they can create one when they register. Multiple team members can be added so they can use the service. *Please note that registering to use GVMS does not make a party liable for the import declarations.*
GB SPS systems	**EU based businesses cannot register for IPAFFS.** You will need to be established in the UK or use a UK based representative to register for IPAFFS as the IPAFFS notification must be raised by a UK based entity.	Claire needs to register for IPAFFS (Import of Products, Animals, Food and Feed System) using her Government Gateway account. She then creates a Defra account and can add team members to the account so they are all able to access IPAFFS. There is more guidance on how to register for IPAFFS here.	

EU Export / GB Import (pre-lodgement model) example

Damian is based in Poland and he exports fish fingers to GB via the short straits. The goods are exported on 23 January 2022.

1. Damian and Claire agree terms and conditions (Incoterms) so that the responsibility for border formalities is clear.

2. Claire checks that the product is compliant with UK labelling and marketing rules before export from the EU.

3. Claire submits the pre-notification of the import using IPAFFS. For the pre-notification, she needs to detail: the product that is being imported; the date it will be imported into GB; the country the product is coming from; and the place of destination of the consignment.

4. As the fish fingers have been processed in a country that is not the flag state of the catching vessel, Damian provides Claire with a processing statement (endorsed by the competent authority in Poland). The format of these documents will vary but will include information such as vessel details, species and commodity code, and weight.

5. Claire must submit a catch certificate and processing statement to the relevant GB port health authority at least 2 hours in advance of the goods' crossing into GB. [Please note that sea, rail and air imports need to be notified further in advance.] These documents are submitted to the Port Health Authority via email.

6. Damian submits the export declaration to the Polish customs system. Poland is the country of export and France will be the country of exit.

7. As Damian has submitted a combined export declaration including safety and security information, a separate Exit Summary Declaration (EXS) is not required.

8. After Damian submits the declaration, the Polish customs system produces an Export Accompanying Document and the export control system allocates an MRN.

9. This movement is to a GB Port/Terminal using the pre-lodgement model. **Claire** must pre-lodge her import declaration to move the goods into GB *before* the haulage firm moves the goods to GB.
Claire submits the the UK import documentation using CHIEF. This produces an MRN (Movement Reference Number) which she gives to the haulage firm.

10. The haulage firm uses the Goods Vehicle Movement Service (GVMS) to input the import documentation. They create a GMR (Goods Movement Reference) number and link the MRN for the GB import declaration and intended vehicle and crossing detail. The GMR contains the MRNs for all of the goods the driver is carrying. The GMR proves that all the necessary declarations have been made as the MRNs are only generated once the declaration has been pre-lodged. The GMR is presented as part of the check in at the border and the vehicle and crossing detail can be updated.

11. The haulage firm provides the driver with the MRNs for the export declaration and the GMR for the import declaration. The driver proceeds to the port / tunnel in France.

12. The MRN (EAD) is scanned by the carrier (ferry / tunnel operator). When the truck embarks on the shuttle or ferry i.e the point of no return, the export is discharged by the carrier's IT system communicating with the French customs system. Further guidance on French procedures and systems is available here.

13. Joe also provides the import GMR to the carrier (ferry or tunnel operator) at check-in. The carrier's systems link in with HMRC systems in order to check, at the point of check in, that the GMR is valid (ie that the declaration has been lodged). The driver cannot board if the GMR is not valid.

14. When the truck embarks on the shuttle or ferry, the Export Accompanying Document (EAD) is discharged, and the office of exit (FR) notifies the office of Export (PL) via ECS (the Export Control Service) that the goods have left the EU.

15. The IUU (Illegal, Unreported and Unregulated) checks will be done remotely in advance of the import. The Port Health Authority will undertake further checks upon arrival at port if they deem the goods to be high risk. Generally, imports from the EU are deemed low risk and do not require further inspection.

16. The GMR is checked remotely and if the goods require inspection, GVMS will return a 'held' status. This message can be communicated to Joe through various means, some carriers may display the information onboard the ferry/train or the driver can check the status by inputting their GMR into a web page. If the goods require inspection, the driver will need to go to the appropriate Inland Border Facility (IBF) for checks to take place. In this example the consignment is not selected for a control.

17. Joe drives to Claire's warehouse.

18. As Claire has received the consignment, she can now make any updates to CHIEF that are necessary (for example if the time of import changes compared to the information she previously submitted). The declaration must be updated to 'arrived' by the end of the next working day.

19. Prior to import, Claire checked and confirmed this is a zero tariff journey so she doesn't need to pay any tariffs on this consignment.

20. The goods are subject to 20% VAT. Claire is VAT registered and so can use postponed VAT accounting to account for import VAT. This is paid quarterly.

21. Claire has registered for a duty deferment account, this means that if she imports goods regularly, she can make one payment a month through Direct Debit instead of paying for individual consignments.

Damian - EU Exporter

PL/ FR administration

Claire - UK Importer

Haulage company and Joe – Driver

HMG administration

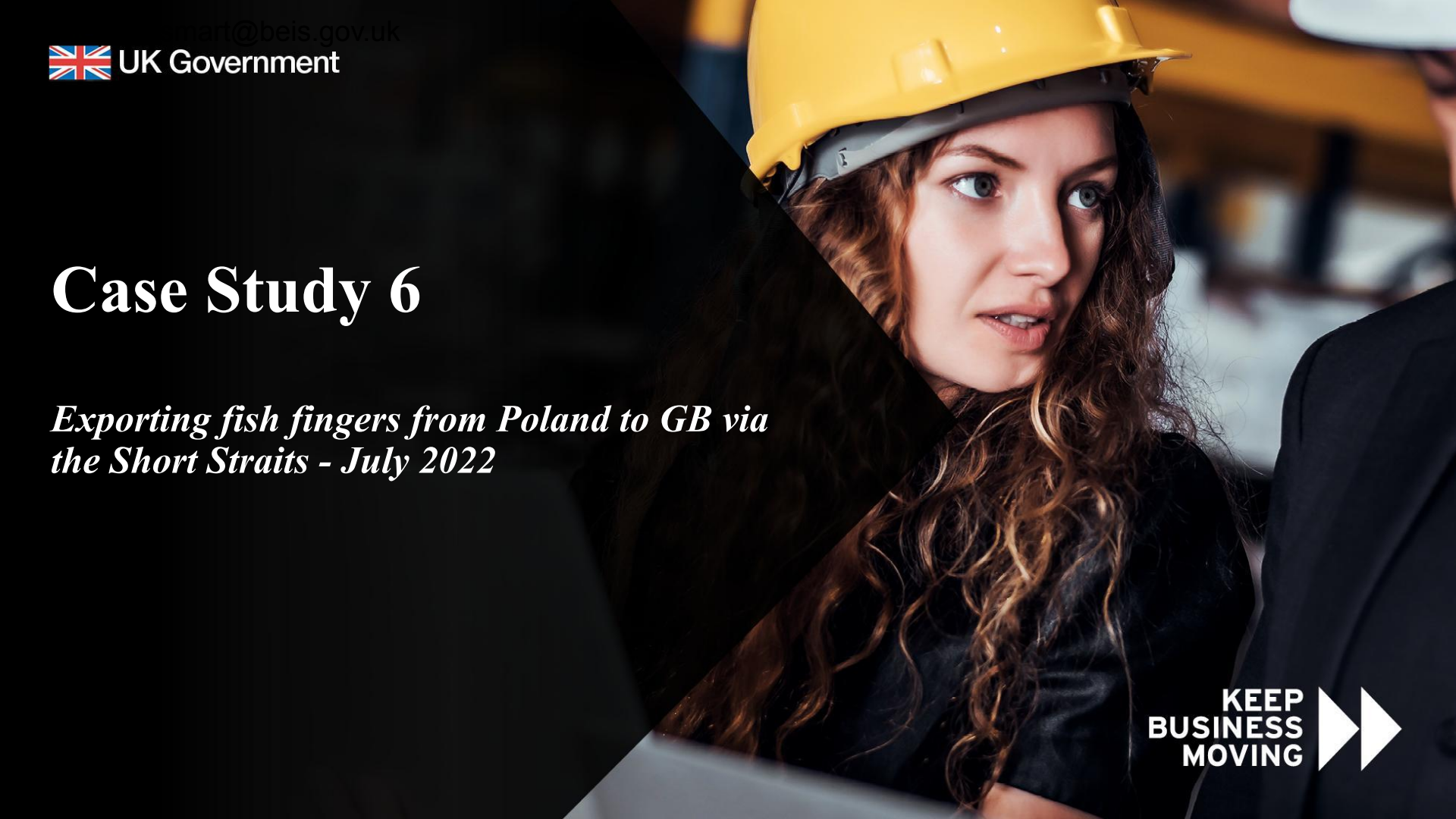
Ferry company / carrier

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UK Government

Case Study 6

Exporting fish fingers from Poland to GB via the Short Straits - July 2022



KEEP BUSINESS MOVING

EU Export / GB Import (pre-lodgement model) example

*Damian is based in Poland and he exports fish fingers to GB via the short straits. The goods are exported on **23 July 2022.***

	Damian - EU Exporter	Claire - UK Importer	Haulage company
EORI numbers	Damian (the EU exporter) has an **EU EORI number** - exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. Information on applying for an EU EORI can be found here.	Claire (the GB importer) needs a **GB EORI number** to make customs declarations and to interact with GB systems such as CHIEF and IPAFFS. Further information on applying for a GB EORI can be found here.	The haulage company has an **EU and a GB EORI number** to use border and customs systems in the EU and GB.
GB Customs systems		Claire is also the declarant in this example (she will make the import declaration), so she needs access to the Customs Handling of Import and Export Freight (CHIEF) system. She applies for access using her EORI number and the C1800 form available here on gov.uk She will need to include information such as her contact details, her EORI number, which Community System Provider (CSP) she'll be using, the badge allocated by the Community System Provider, the port/location her goods will travel through, and the Entry Processing Unit (EPU) number. Claire will need to purchase software to enable her to complete her declaration. She will then need to select a Community System Provider (CSP) that operates at her chosen GB port. The CSP will send her declaration electronically to CHIEF.	The haulage company will need to register for the UK's Goods Vehicle Movement Service (GVMS) through gov.uk here. They will need their GB EORI and a Government Gateway user ID and password. If they do not have a Government Gateway user ID, they can create one when they register. Multiple team members can be added so they can use the service. *Please note that registering to use GVMS does not make a party liable for the import declarations.* The haulage company registers to use the S&S GB service on gov.uk here. They will need their Government Gateway user ID. Once registered, they can submit Entry Summary Declarations by either purchasing compatible software or by employing the services of a Community System Provider.
GB SPS systems	**EU based businesses cannot register for IPAFFS.** You will need to be established in the UK or use a UK based representative to register for IPAFFS as the IPAFFS notification must be raised by a UK based entity.	Claire needs to register for IPAFFS (Import of Products, Animals, Food and Feed System) using her Government Gateway account. She then creates a Defra account and can add team members to the account so they are all able to access IPAFFS. There is more guidance on how to register for IPAFFS here.	

EU Export / GB Import (pre-lodgement model) example

Damian is based in Poland and he exports fish fingers to GB via the short straits. The goods are exported on 23 July 2022. **[1/2]**

1. Damian and Claire agree terms and conditions (Incoterms) so that the responsibility for border formalities is clear.

2. Claire checks that the product is compliant with UK labelling and marketing rules before export from the EU.

3. Claire submits the pre-notification of the import using IPAFFS. For the pre-notification, she needs to detail: the product that is being imported; the date it will be imported into GB; the country the product is coming from; and the place of destination of the consignment.

4. As the fish fingers have been processed in a country that is not the flag state of the catching vessel, Damian provides Claire with a processing statement (endorsed by the competent authority in Poland). The format of these documents will vary but will include information such as vessel details, species and commodity code, and weight.

5. Claire must submit a catch certificate and processing statement to the relevant GB port health authority at least 2 hours in advance of the goods' crossing into GB. [Please note that sea, rail and air imports need to be notified further in advance.] These documents are submitted to the Port Health Authority via email.

6. Damian applies for an Export Health Certificate (EHC) and the Polish certifying officer will inspect the goods, issue and certify the certificate. The original certificate must travel with the goods and he sends an electronic copy of the EHC to Claire.

7. Claire uploads the electronic copy of the EHC to IPAFFS.

8. Damian submits the export declaration to the Polish customs system. Poland is the country of export and France will be the country of exit.

9. As Damian has submitted a combined export declaration including safety and security information, a separate Exit Summary Declaration (EXS) is not required.

10. After Damian submits the declaration, the Polish customs system produces an Export Accompanying Document and the export control system allocates an MRN.

11. This movement is to a GB Port/Terminal using the pre-lodgement model. **Claire** must pre-lodge her import declaration to move the goods into GB *before* the haulage firm moves the goods to GB.
Claire submits the the UK import documentation using CHIEF. This produces an MRN (Movement Reference Number) which she gives to the haulage firm.

12. As the operator of the active means of transport, the haulage company is responsible for submitting the safety and security declaration. Joe's firm submits the entry summary declaration (ENS) into the S&S GB system.

13. The haulage firm uses the Goods Vehicle Movement Service (GVMS) to input the import documentation. They create a GMR (Goods Movement Reference) number and link the MRN for the GB import declaration, the ENS (Entry Summary Declaration) and intended vehicle and crossing detail. The GMR contains the MRNs for all of the goods the driver is carrying. The GMR proves that all the necessary declarations have been made as the MRNs are only generated once the declaration has been pre-lodged. All S&S MRNs entered into GMRs will be validated to check the entered MRN corresponds with a valid declaration in S&S GB. The GMR is presented as part of the check in at the border and the vehicle and crossing detail can be updated.

14. The haulage firm provides the driver with the MRNs for the export declaration and for the import declaration. The driver proceeds to the port / tunnel in France and carries the EHC with the goods.

15. The MRN (EAD) is scanned by the carrier (ferry / tunnel operator). When the truck embarks on the shuttle or ferry i.e the point of no return, the export is discharged by the carrier's IT system communicating with the French customs system. Further guidance on French procedures and systems is available here.

15. Joe also provides the import GMR to the carrier (ferry or tunnel operator) at check-in. The carrier's systems link in with HMRC systems in order to check, at the point of check in, that the GMR is valid (ie that the declaration has been lodged). The driver cannot board if the GMR is not valid.

16. When the truck embarks on the shuttle or ferry, the Export Accompanying Document (EAD) is discharged, and the office of exit (FR) notifies the office of Export (PL) via ECS (the Export Control Service) that the goods have left the EU.

17. Physical and identity checks on Products of Animal Origin (POAO) will take place at Border Control Posts (BCPs) on a risk basis. Joe's company will therefore need to ensure that the point of entry into GB that he uses is linked to a BCP that deals with fish. A list of BCPs currently available can be found here.

18. From July 2022, a customs hold will be reinstated on fish entering from the EU. The Port Health Authority will need to clear the IUU (Illegal, Unreported and Unregulated) checks and the SPS checks, releasing the fish from the customs hold.

19. The Export Health Certificate (EHC) will be subject to remote documentary checks. Joe can check if an inspection is needed in real time. If the goods are selected by customs or the enforcement authority, Joe would need to stop at a Border Control Post (BCP) or Inland Border Facility (IBF) for the checks to take place.

Damian - EU Exporter

PL/ FR administration

Claire - UK Importer

Haulage company and Joe – Driver

HMG administration

Ferry company / carrier

EU Export / GB Import (pre-lodgement model) example

Damian is based in Poland and he exports fish fingers to GB via the short straits. The goods are exported on 23 July 2022. **[2/2]**

20. The GMR is checked remotely and if the goods require inspection, GVMS will return a ‘held’ status. This message can be communicated to Joe through various means, some carriers may display the information onboard the ferry/train or the driver can check the status by inputting their GMR into a web page. If the goods require inspection, the driver will need to go to the appropriate Inland Border Facility (IBF) for checks to take place. In this example the consignment is not selected for a control.

21. Joe drives to Claire’s warehouse.

22. As Claire has received the consignment, she can now make any updates to CHIEF that are necessary (for example if the time of import changes compared to the information she previously submitted). The declaration must be updated to ‘arrived’ by the end of the next working day.

23. Prior to import, Claire checked and confirmed this is a zero tariff journey so she doesn’t need to pay any tariffs on this consignment.

24. The goods are subject to 20% VAT. Claire is VAT registered so can use postponed VAT accounting to account for import VAT. This is paid quarterly.

25. Claire has registered for a duty deferment account, this means that if she imports goods regularly, she can make one payment a month through Direct Debit instead of paying for individual consignments.

Damian - EU Exporter

PL/ FR administration

Claire - UK Importer

Haulage company and Joe – Driver

HMG administration

Ferry company / carrier

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UK Government

Case Study 7

Exporting beer from the Czech Republic to GB via the Short Straits using transit - January 2022



KEEP BUSINESS MOVING

EU Export / GB Import (Excise & transit) example

Marcus is based in the Czech Republic and exports his beer to Jane in GB - using transit through the short straits

	Marcus - EU Exporter	Jane - UK Importer	Haulage / Logistics
EORI numbers	Marcus (the EU exporter) has an **EU EORI number** - exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. Information on applying for an EU EORI can be found here.	Jane (the GB importer) needs a **GB EORI number** to make customs declarations and to interact with GB systems such as CHIEF and IPAFFS. Further information on applying for a GB EORI can be found here.	The haulage / logistics company has an **EU and a GB EORI number** to use border and customs systems in the EU and GB.
GB Customs systems		Jane is also the declarant in this example (she will make the import declaration), so she needs access to the Customs Handling of Import and Export Freight (CHIEF) system. She applies for access using her EORI number and the C1800 form available here on gov.uk She will need to include information such as her contact details, her EORI number, which Community System Provider (CSP) she'll be using, the badge allocated by the Community System Provider, the port/location her goods will travel through, and the Entry Processing Unit (EPU) number. Jane will need to purchase software to enable her to complete her declaration. She will then need to select a Community System Provider (CSP) that operates at her chosen GB port. The CSP will send her declaration electronically to CHIEF.	The haulage company will need to register for the UK's Goods Vehicle Movement Service (GVMS) through gov.uk here. They will need their GB EORI and a Government Gateway user ID and password. If they do not have a Government Gateway user ID, they can create one when they register. Multiple team members can be added so they can use the service. *Please note that registering to use GVMS does not make a party liable for the import declarations.*
Transit			The haulage / logistics company needs to use NCTS (New Computerised Transit System) to create and submit the transit documents. Procedures for registration may vary in EU Member States. To register for NCTS in the UK, they need their EORI number, Government Gateway ID, CHIEF number and a guarantee. Further information on registering in the UK is available here.

EU Export / GB Import (excise and transit) example

Exporting beer from the Czech Republic to GB via the Short Straits using transit - January 2022

1. Damian owns a Brewery / beer distribution company in Prague - he receives an order from Jane, a buyer for a supermarket, for a consignment of his beer. He is not an authorised consignor but has already taken the necessary steps for authorisation (e.g. registering for an EU EORI number, and the brewery had approval of the production facility.

2. Damian has contracted Mark's logistics company to move the goods. Mark will be placing the goods into transit for Damien (i.e he will be the principal or declarant, rather than Damian). Mark's company has an EU and UK EORI number - he is also providing the transit guarantee and the excise movement guarantee for GB border to GB tax warehouse and he has access to the Goods Vehicle Movement Service (GVMS). He is also an authorised consignor.

3. The brewery is already on Mark's list of authorised locations, so he is able to start the movement from there. He lodges the export declaration via the Czech customs system (with EXS data merged) which produces an Export Accompanying Document (EAD). He indicates that Dover/Eurotunnel is the digital office of transit (the e-AD is paired to the EAD). He receives the MRN number of the EAD. As Mark is an authorised consignor, he completes the necessary formalities to begin the transit movement himself. He submits the transit declaration in NCTS, generates the MRN and prints the paper TAD to accompany the consignment.

4. Mark adds the transit MRN and the EAD MRN to GVMS to get his GMR (Goods Movement Reference) number. He adds the intended vehicle and crossing detail.

5. The transit MRN in the GMR is validated in NCTS.

6. On arrival at the Port/terminal, Mark confirms Yes to the terms & conditions of carriage
The MRN (EAD) is scanned by the carrier (ferry / tunnel operator). When the truck embarks on the shuttle or ferry i.e the point of no return, the export is discharged by the carrier's IT system communicating with the French customs system. Further guidance on French procedures and systems is available here.

7. The Port/terminal operatives capture the GMR / VRN - validates GMR in GVMS, confirms checked in crossing details and that the VRN matches VRN in GMR. GVMS confirms a valid GMR and updates checked in details or advises if GMR is not valid. At the earliest point of no return, the data set containing the GMR is sent via API to GVMS.

8. Only when the truck embarks on the shuttle or ferry i.e the point of no return is the EAD discharged communicating with SI Brexit to confirm that the shuttle or ferry has departed. The French system also communicates with the Export Control System (ECS).

9. During the crossing, GVMS pairs the data and links to NCTS - transit MRNs are sent to NCTS for Border Force to initiate the Office of Transit (Dover/Eurotunnel) function and risking of MRNs. If the goods are not selected for control, the Office of Transit is completed on NCTS and GVMS sends haulier / carrier a message to say which goods are cleared. If the goods are selected for a control, GVMS sends the haulier and carrier further instructions that HMG intervention is required. The paper TAD is to be provided to Border Force. If cleared, GVMS is also updated, because the TAD is updated in NCTS - and the Office of Departure is notified of the arrival of the approved goods into GB.

10. Mark has also raised the ARC reference on UK EMCS at the same time as he makes the customs import entry. The transit T form cannot be discharged until this is done.

11. Mark has arrived in GB and goes to office of destination to discharge the transit movement. As the ARC number is now activated for the excise duty suspended movement to go into the tax warehouse, the transit movement is closed and the transit guarantee is released.

12. When the transit movement is discharged, EMCS and the excise guarantee then cover the movement from the transit office of destination to the excise warehouse.

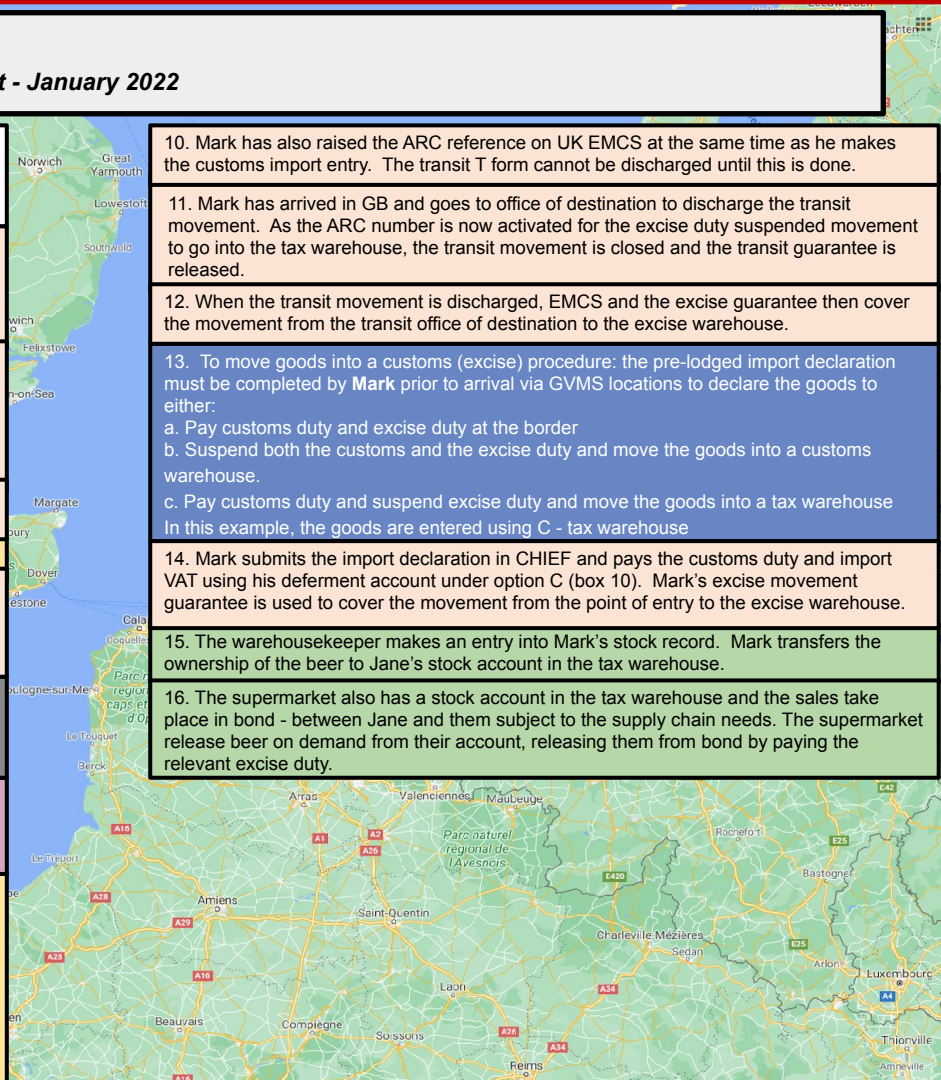
13. To move goods into a customs (excise) procedure: the pre-lodged import declaration must be completed by **Mark** prior to arrival via GVMS locations to declare the goods to either:
a. Pay customs duty and excise duty at the border
b. Suspend both the customs and the excise duty and move the goods into a customs warehouse.
c. Pay customs duty and suspend excise duty and move the goods into a tax warehouse
In this example, the goods are entered using C - tax warehouse

14. Mark submits the import declaration in CHIEF and pays the customs duty and import VAT using his deferment account under option C (box 10). Mark's excise movement guarantee is used to cover the movement from the point of entry to the excise warehouse.

15. The warehousekeeper makes an entry into Mark's stock record. Mark transfers the ownership of the beer to Jane's stock account in the tax warehouse.

16. The supermarket also has a stock account in the tax warehouse and the sales take place in bond - between Jane and them subject to the supply chain needs. The supermarket release beer on demand from their account, releasing them from bond by paying the relevant excise duty.

Excise warehouse (UK)
Damian - EU Exporter
CZ / FR administration
Jane - UK Importer
Haulage company
HMG administration
Ferry company / carrier



mart@beis.gov.uk

UK Government

Case Study 8

Exporting beer from the Czech Republic to GB via the Short Straits using transit - July 2022



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EU Export / GB Import (Excise & transit) example

Marcus is based in the Czech Republic and exports his beer to Jane in GB - using transit through the short straits

	Marcus - EU Exporter	Jane - UK Importer	Haulage / Logistics
EORI numbers	Marcus (the EU exporter) has an **EU EORI number** - exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. Information on applying for an EU EORI can be found here.	Jane (the GB importer) needs a **GB EORI number** to make customs declarations and to interact with GB systems such as CHIEF and IPAFFS. Further information on applying for a GB EORI can be found here.	The haulage / logistics company has an **EU and a GB EORI number** to use border and customs systems in the EU and GB.
GB Customs systems		Jane is also the declarant in this example (she will make the import declaration), so she needs access to the Customs Handling of Import and Export Freight (CHIEF) system. She applies for access using her EORI number and the C1800 form available here on gov.uk She will need to include information such as her contact details, her EORI number, which Community System Provider (CSP) she'll be using, the badge allocated by the Community System Provider, the port/location her goods will travel through, and the Entry Processing Unit (EPU) number.	The haulage company will need to register for the UK's Goods Vehicle Movement Service (GVMS) through gov.uk here. They will need their GB EORI and a Government Gateway user ID and password. If they do not have a Government Gateway user ID, they can create one when they register. Multiple team members can be added so they can use the service. *Please note that registering to use GVMS does not make a party liable for the import declarations.*
		Jane will need to purchase software to enable her to complete her declaration. She will then need to select a Community System Provider (CSP) that operates at her chosen GB port. The CSP will send her declaration electronically to CHIEF.	The haulage company registers to use the S&S GB service on gov.uk here. They will need their Government Gateway user ID. Once registered, they can submit Entry Summary Declarations by either purchasing compatible software or by employing the services of a Community System Provider.
Transit			The haulage / logistics company needs to use NCTS (New Computerised Transit System) to create and submit the transit documents. Procedures for registration may vary in EU Member States. To register for NCTS in the UK, they need their EORI number, Government Gateway ID, CHIEF number and a guarantee. Further information on registering in the UK is available here.

EU Export / GB Import (excise and transit) example

Exporting beer from the Czech Republic to GB via the Short Straits using transit - January 2022

1. Damian owns a Brewery / beer distribution company in Prague - he receives an order from Jane, a buyer for a supermarket, for a consignment of his beer. He is not an authorised consignor but has already taken the necessary steps for authorisation (e.g. registering for an EU EORI number, and the brewery had approval of the production facility.

2. Damian has contracted Mark's logistics company to move the goods. Mark will be placing the goods into transit for Damien (i.e he will be the principal or declarant, rather than Damian). Mark's company has an EU and UK EORI number - he is also providing the transit guarantee and the excise movement guarantee for GB border to GB tax warehouse and he has access to the Goods Vehicle Movement Service (GVMS). He is also an authorised consignor.

3. The brewery is already on Mark's list of authorised locations, so he is able to start the movement from there. He lodges the export declaration via the Czech customs system (with EXS data merged) which produces an Export Accompanying Document (EAD). He indicates that Dover/Eurotunnel is the digital office of transit (the e-AD is paired to the EAD). He receives the MRN number of the EAD. As Mark is an authorised consignor, he completes the necessary formalities to begin the transit movement himself. He submits the transit declaration in NCTS, generates the MRN and prints the paper TAD to accompany the consignment.

4. Mark adds the transit MRN and the EAD MRN to GVMS to get his GMR (Goods Movement Reference) number. He adds the intended vehicle and crossing detail.

5. The transit MRN in the GMR is validated in NCTS.

6. On arrival at the Port/terminal, Mark confirms Yes to the terms & conditions of carriage
The MRN (EAD) is scanned by the carrier (ferry / tunnel operator). When the truck embarks on the shuttle or ferry i.e the point of no return, the export is discharged by the carrier's IT system communicating with the French customs system. Further guidance on French procedures and systems is available here.

7. The Port/terminal operatives capture the GMR / VRN - validates GMR in GVMS, confirms checked in crossing details and that the VRN matches VRN in GMR. GVMS confirms a valid GMR and updates checked in details or advises if GMR is not valid. At the earliest point of no return, the data set containing the GMR is sent via API to GVMS.

Excise warehouse (UK)

Damian - EU Exporter

CZ / FR administration

Jane - UK Importer

Haulage company

HMG administration

Ferry company / carrier

8. Only when the truck embarks on the shuttle or ferry i.e the point of no return is the EAD discharged communicating with SI Brexit to confirm that the shuttle or ferry has departed. The French system also communicates with the Export Control System (ECS).

9. During the crossing, GVMS pairs the data and links to NCTS - transit MRNs are sent to NCTS for Border Force to initiate the Office of Transit (Dover/Eurotunnel) function and risking of MRNs. If the goods are not selected for control, the Office of Transit is completed on NCTS and GVMS sends haulier / carrier a message to say which goods are cleared. If the goods are selected for a control, GVMS sends the haulier and carrier further instructions that HMG intervention is required. The paper TAD is to be provided to Border Force. If cleared, GVMS is also updated, because the TAD is updated in NCTS - and the Office of Departure is notified of the arrival of the approved goods into GB.

10. Mark has also raised the ARC reference on UK EMCS at the same time as he makes the customs import entry. The transit T form cannot be discharged until this is done.

11. Given that the import is after 1 July 2022, Mark also submits an S&S Entry Summary Declaration.

12. Mark has arrived in GB and goes to office of destination to discharge the transit movement. As the ARC number is now activated for the excise duty suspended movement to go into the tax warehouse, the transit movement is closed and the transit guarantee is released.

13. When the transit movement is discharged, EMCS and the excise guarantee then cover the movement from the transit office of destination to the excise warehouse.

14. To move goods into a customs (excise) procedure: the pre-lodged import declaration must be completed by **Mark** prior to arrival via GVMS locations to declare the goods to either:
a. Pay customs duty and excise duty at the border
b. Suspend both the customs and the excise duty and move the goods into a customs warehouse.
c. Pay customs duty and suspend excise duty and move the goods into a tax warehouse
In this example, the goods are entered using C - tax warehouse

15. Mark submits the import declaration in CHIEF and pays the customs duty and import VAT using his deferment account under option C (box 10). Mark's excise movement guarantee is used to cover the movement from the point of entry to the excise warehouse.

16. The warehousekeeper makes an entry into Mark's stock record. Mark transfers the ownership of the beer to Jane's stock account in the tax warehouse.

17. The supermarket also has a stock account in the tax warehouse and the sales take place in bond - between Jane and them subject to the supply chain needs. The supermarket release beer on demand from their account, releasing them from bond by paying the relevant excise duty.


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Further guidance

- Border Operating Model

  gov.uk/government/publications/the-border-operating-model

- Haulier handbook

  https://www.gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-by-roro-freight-guidance-for-hauliers

- EU engagement will continue with more events focusing on other routes to GB, sign up at https://www.gov.uk/guidance/webinars-for-importers-of-food-and-drink-products-from-the-eu-to-great-britain
- Contact BPDG at bpdg.enquiries@cabinetoffice.gov.uk

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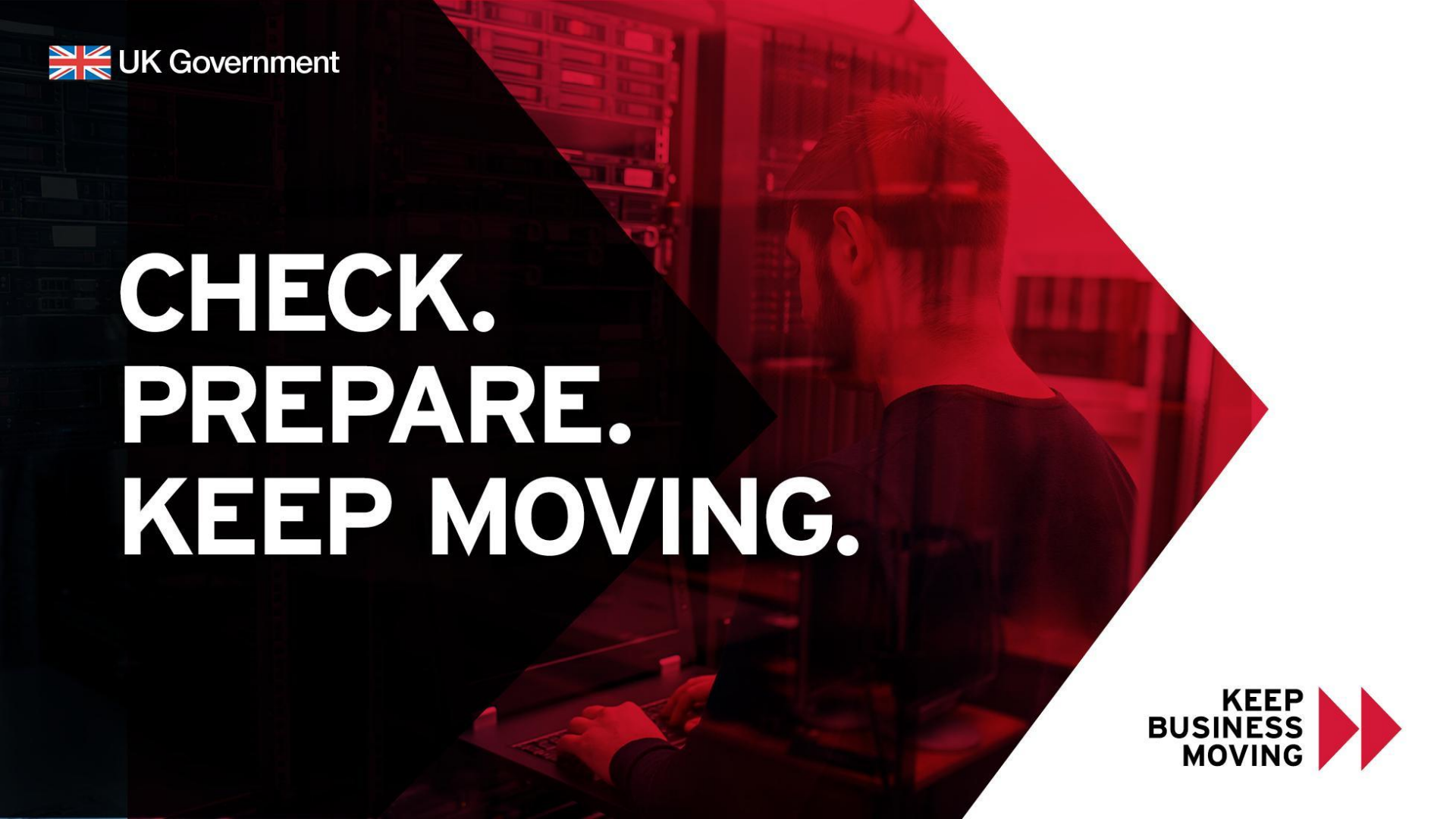
Question Three

Following the webinar, I understand what I need to do to move goods between the EU and GB

a. Yes
b. No



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