HM Government

HM Government - Border Delivery Group

RoRo HMG Day 1 No Deal (D1ND) External Business Requirements after EU Exit

Version 2

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Introduction

Leaving the EU with a deal remains the Government's top priority. This has not changed.

In the event of no deal, we will prioritise security and flow. This approach will allow trade to flow freely whilst Government works towards its longer term objectives of balancing compliance with flow.

The RoRo environment is key to UK-EU trade. Locations that support RoRo freight movements carry their own unique challenges including short crossing times, the onsite capacity required for physical intervention, and volume of freight flowing through the ports or tunnel. We will continue to work with business to help you meet compliance requirements, and there will be a number of easements in place for RoRo movements for the period following EU Exit, in order to give business more time to prepare for changes to EU-UK trade.

Any additional checks in this environment will be undertaken off line, away from the flow of traffic. If that is possible within the port environment, the checks may be done there. However, where this is not possible additional checks are to be undertaken elsewhere away from the border.

The listed RoRo ports can be found here https://www.gov.uk/guidance/list-of-roll-on-roll-off-ports

Purpose

This detailed document sets out the key HMG Departments' requirements, predominantly HM Revenue and Customs (HMRC), Department for Environment, Food and Rural Affairs (DEFRA) / Animal and Plant Health Agency (APHA) / Food Standards Agency (FSA), Home Office (HO) / Border Force (BF), Department for Business Energy and Industrial Strategy (BEIS), Ministry of Housing, Communities and Local Government (MHCLG) and the regimes under which those Departments operate at the border in a RoRo environment. This document also includes requirements for driver accompanied freight movements using the Channel Tunnel.

This document recognises that technology driven solutions will not be in place for March '19. Longer term, HMG will be engaging with business to develop these.

This document outlines the requirements of UK Government for movements entering or leaving the UK. It does not contain requirements of other nations, including requirements of the EU. Businesses will also need to be aware of EU countries' import rules when exporting goods to the EU, and of EU countries' export rules when importing goods into the UK.

HMRC have also produced detailed documents based on their requirements, with both RoRo & RoMot (specific for Eurotunnel) versions. These documents solely contain HMRC requirements, and are focussed on traders who would not need to be sighted on other Government departments' requirements (as are included in this HMG-wide document). If you have not received these documents separately from HMRC, and would like a copy please contact movinggoodsattheborder.queries@hmrc.gsi.gov.uk.

To support the communication of these changes to your stakeholders and customers, HMRC have also created a RoRo communications pack, which breaks down this information by audience group in a user-friendly way. This will support and guide businesses through these new requirements and processes which they may not be familiar with. The communications pack will be published on Gov.uk.

Economic Operator Registration and Identification (EORI) number

Economic Operator Registration and Identification (EORI) number.

**The requirement for Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will be phased in over 6 months following EU Exit*

WHO NEEDS AN EORI NUMBER AND WHY?

- Importer / Exporter / their representative – To submit the relevant declaration to Import and Export goods using HMRC Systems – CHIEF and CDS
- Haulier / Haulage Company / their representative – To submit Entry Summary Declarations (also known as Safety and Security Declarations) in ICS for accompanied imports*
- Ferry Operator/ their representative – To submit Entry Summary Declarations in ICS for unaccompanied imports*

An EORI number is needed to trade goods into or out of the UK and to apply to be authorised for customs simplifications. After the UK leaves the EU, UK businesses trading with the EU will need a UK EORI number to continue trading with the EU and make submissions via CDS and CHIEF.

Traders moving goods to/from the EU will also need an EU EORI number for where their goods first enter the EU.

WHAT HAPPENS IF AN EORI NUMBER HAS NOT BEEN OBTAINED?
Traders or their representatives will be unable to import or export goods. Haulage companies, ferry operators or their representatives will be unable to submit Entry Summary Declarations

- **Can a EU EORI Number be used to submit Entry Summary Declarations in ICS.***
  - No, a UK EORI Number is required to submit Entry Summary Declarations in ICS
- **Is a UK based business address required to obtain a UK EORI Number?**
  - No, a RoW trader can apply for a UK EORI , even if the business is not UK established to do so.
- **Does the Carrier / Trader need to register for a UK EORI number when using a representative / intermediary to submit declarations on their behalf?**
  - The trader / carrier or the authorised representative must have a valid EORI number.
- **Can a business have both a EU and UK EORI Number?**
  - Yes but only in a D1ND situation. To trade goods with the EU registration for an EU EORI will be required for where their goods first enter the EU.

WHERE TO FIND MORE INFORMATION?
Current information relating to the EORI process, including how to register if you are VAT registered and if you are not, can be found here:
https://www.gov.uk/eori
https://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu

RoRo Inbound freight

The user journeys illustrated on the following 3 slides represent a high level description of how the D1ND inbound freight processes will flow.

Slide 8 : RoRo freight through non-juxtaposed border locations
Slide 9 : RoRo freight through juxtaposed border locations - Calais/Dunkirk to Dover
Slide 10 : Channel Tunnel freight through juxtaposed border locations - Coquelles to Cheriton/Folkestone

The subsequent pages outline in more detail how the process can be operated for Day 1 and beyond.

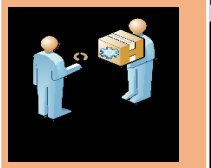
The requirement for Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will be phased in over 6 months following EU Exit.

Day 1 No Deal (29th Mar 2019) RoRo Imports

HMG v2

Pre-departure | At EU port check-in point | During crossing | At UK Port

IMPORTER/ APPOINTED REPRESENTATIVE



1. All traders register for an EORI number

2. If you don't already have an agent or hold a customs authorisation, you can register for TSP and if needed get an agent or software to help you make declarations

3. If the goods require a licence, apply to the issuing HMG Dept at least 2 weeks in advance of shipping. High-risk food and feed products entering the UK must be pre-notified. For high-risk food not of animal origin (FNAO), this must be at least one day prior to arrival.

5. Electronically complete either a full customs declaration, or, for a temporary period under Transitional Simplified Procedures (TSP) complete;
- For standard goods – an entry in declarant's records (EIDR)
- For controlled goods – a simplified declaration into HMRC System CHIEF / CDS.

If you already hold an authorisation for your ROW trade, you can use this to make simplified declarations / EIDR for your EU trade. Include tractor or trailer/container reference onto customs declaration if known.

6. Provides MRN(s) / Entry no. / EORI no. (of importer) to Haulage Company.

12. Importer/Appointed representative updates status of customs declaration to show goods have arrived in the UK.

A Full or Simplified Customs Declaration must be arrived by the end of the working day following the physical crossing.

If vehicle/tractor or trailer/container was not initially included on the customs declaration, it should be added at this point

EIDR – The arrival will be deemed at the point the border is crossed, and does not require confirmation

16. For full declarations; Import, Excise duties and Import VAT will be calculated and become due upon notification of goods arrival and entry acceptance. The importer or their representative can defer payment.

For CFSP & Transitional Simplified Procedures the importer will be able to defer Import duties, excise duties and Import VAT payable.

Supplementary Customs Declaration submitted by 4th working day of following month for simplified customs declaration and EIDR

HAULAGE COMPANY



7. Driver collects goods and MRN / EORI number

8. Haulage Company submits Entry Summary Declaration (Accompanied) *Requirement will be phased in over 6 months following EU Exit*

9. Checks in for boarding at EU Port.
Accompanied – Driver moves goods to vessel.
Unaccompanied – Driver takes trailer where instructed by EU Port Operator.

Haulage company confirms to importer goods have checked in

14. Accompanied and Unaccompanied freight unloads from vessel

17. Present MRN / Entry No. / EORI number if requested by Border Force to provide proof of custom formalities.

20. Continues Onward Journey

FERRY OPERATOR



10. Submits Entry Summary Declaration (Unaccompanied only) *Requirement phased in over 6 months following EU Exit*

11. Has reasonable belief appropriate declarations have been made

PORT OPERATOR



Importer may be contacted for more information or for any additional documentation required

13. HMRC and wider OGDs undertake checks (where appropriate)

15. BF undertake checks on selected vehicles and requests proof of customs formalities

18. BF verifies the MRN(s) / Entry Number / EORI Number.

19. BF and/or OGDs take action as appropriate (as pre-March 2019).

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4. Licence issued

KEY

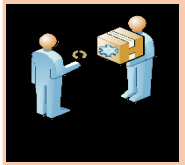
→	Expected Path
- - →	Additional steps (if required)

Day 1 No Deal (29th Mar 2019) Inbound freight - RoRo juxtaposed border locations - Calais/Dunkirk to Dover

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Pre-departure | At Calais / Dunkirk | During crossing | At Dover

IMPORTER/ APPOINTED REPRESENTATIVE



1. All traders register for an EORI number

2. . If you don't already have an agent or hold a customs authorisation, you can register for TSP an d if needed get an agent or software to help you make declarations

3. If the goods require a licence, you need to apply to the issuing HMG Dept at least 2 weeks in advance of shipping. High-risk food and feed products destined for the UK must be pre-notified. For high-risk food not of animal origin (FNAO), this must be at least one day prior to arrival.

5. Electronically complete either a full customs declaration, or, for a temporary period under Transitional Simplified Procedures (TSP) complete;
- For standard goods – an entry in declarant's records (EIDR)
- For controlled goods – a simplified declaration into HMRC System CHIEF / CDS.

If you already hold an authorisation for your ROW trade, you can use this to make simplified declarations / EIDR for your EU trade.
Include tractor or trailer/container reference onto customs declaration if known.

6. Provides MRN(s) / Entry no. / EORI No. (of importer) to Haulage Company.

13. Importer/Appointed representative updates status of customs declaration to show goods have arrived in the UK.

A Full or Simplified Customs Declaration must be arrived by the end of the working day following the physical crossing.

If vehicle/tractor or trailer/container was not initially included on the customs declaration, it should be added at this point

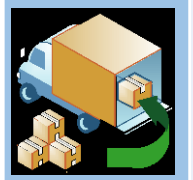
EIDR – The arrival will be deemed at the point the border is crossed, and does not require confirmation

15. For full declarations; Import, Excise duties and Import VAT will be calculated and become due upon notification of goods arrival and entry acceptance.

For CFSP & Transitional Simplified Procedures the importer will be able to defer Import duties, excise duties and Import VAT payable.

Supplementary Customs Declaration submitted by 4th working day of following month for simplified customs declaration and EIDR

HAULAGE COMPANY



7. Driver collects goods and MRN / Entry Number / EORI Number

8. Haulage company submits Entry Summary Declaration (Accompanied)
Requirement will be phased in over 6 months following EU Exit

9. Checks in for boarding at EU Port. Accompanied – Driver moves goods to vessel. Unaccompanied – Driver takes trailer where instructed by EU Port Operator.

Haulage company confirms to importer goods have checked in

16. Accompanied and Unaccompanied freight unloads from vessel

18. Present MRN / Entry No. / EORI number if requested by Border Force to provide proof of custom formalities.

21.Continues Onward Journey

FERRY OPERATOR



10. Submits Entry Summary Declaration (Unaccompanied only)
Requirement will be phased in over 6 months following EU Exit

11. Has reasonable belief appropriate declarations have been made

Importer may be contacted for further information or for any additional documentation required

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4. Licence issued

12. Border Force conduct immigration controls including 100% passport checks and search selected vehicles for clandestines

14. HMRC and wider OGDs undertake checks (where appropriate).

17. BF undertake checks on selected vehicles and requests proof of customs formalities

19. BF verifies the MRN(s) / Entry Number / EORI Number

20. BF and/or OGDs take action as appropriate.

KEY

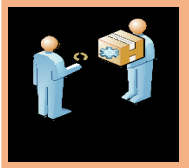
→	Expected Path
⇢	Additional steps (if required)

Day 1 No Deal (29th Mar 2019) Inbound freight - juxtaposed controls – Coquelles to Folkestone

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Pre-departure | At Eurotunnel EU Terminal | During Channel Journey | At Eurotunnel UK Terminal

IMPORTER/ APPOINTED REPRESENTATIVE



1. All traders register for an EORI number

2. If you don't already have an agent or hold a customs authorisation, you can register for TSP and if needed get an agent or software to help you make declarations

3. If the goods require a licence, you need to apply to the issuing HMG Dept at least 2 weeks in advance of shipping.
High-risk food and feed products destined for the UK must be pre-notified.
For high-risk food not of animal origin (FNAO), this must be at least one day prior to arrival.

5. Electronically complete either a full customs declaration, or, for a temporary period under Transitional Simplified Procedures (TSP) complete;
•For standard goods – an entry in declarant's records (EIDR)
•For controlled goods – a simplified declaration into HMRC System CHIEF / CDS.
If you already hold an authorisation for your ROW trade, you can use this to make simplified declarations / EIDR for your EU trade.
Include vehicle/tractor or trailer/container reference onto customs declaration if known.

6. Provides MRN(s)/ Entry Number EORI Number (of importer) to Haulage Company.

HAULAGE COMPANY



7. Driver collects goods and MRN / EORI Number

8. Haulage company submits Entry Summary Declaration
Requirement will be phased in over 6 months following EU Exit

9. Checks in for boarding at EU Terminal.
Driver moves goods onto train as directed.
Haulage company confirms to importer goods have checked in.

14. Present MRN / Entry No. / EORI number if requested by Border Force to provide proof of custom formalities.

15. Importer/Appointed representative updates status of customs declaration to show goods have arrived in the UK.

A Full or Simplified Customs Declaration must be arrived by the end of the working day following the physical crossing.

If vehicle/tractor or trailer/container was not initially included on the customs declaration, it should be added at this point

EIDR – The arrival will be deemed at the point the border is crossed, and does not require confirmation

18. For full declarations; Import, Excise duties and Import VAT will be calculated and become due upon notification of goods arrival and entry acceptance.

For CFSP & Transitional Simplified Procedures the importer will be able to defer Import duties, excise duties and Import VAT payable.

Supplementary Customs Declaration submitted by 4th working day of following month for simplified customs declaration and EIDR

17. Freight disembarks from train.

19. Continues Onward Journey

EUROTUNNEL OPERATOR



10. Has reasonable belief appropriate declarations have been made

11. BF undertake checks on selected vehicles

12. BF verifies the MRN(s) / Entry Number / EORI Number

13. BF and/or OGDs take action as appropriate.

16. HMRC and wider OGDs undertake checks (where appropriate).

Importer may be contacted for more information or required documentation

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4. Licence issued

KEY

- Expected Path
- Additional steps (if required)

Import Requirement

Importer or their appointed representative pre-lodges an import Customs Declaration

WHO WILL DO THIS AND WHEN?
The Importer of the goods or their appointed representative must do this prior to the goods arriving at the Port of departure.

WHY DOES A VALID CUSTOMS DECLARATION NEED TO BE PRE-LODGED?
It will be a **legal requirement** for Importers or their appointed representative to pre-lodge a customs declaration to enable the movement of goods from the EU into the UK if they are using a RoRo listed location. This should be done no earlier than 21 days prior to the goods arriving at the EU Port.

WHAT HAPPENS IF A VALID CUSTOMS DECLARATION IS NOT PRE-LODGED?
We expect customers to have made their declaration by the time of arriving at the port and being able to travel. We will support customers in understanding and complying with the requirements and will be proportionate and even-handed in our approach

HOW SHOULD A CUSTOMS DECLARATION BE PRE-LODGED?
There are three types of customs declarations which will allow the Importer to move goods into the UK:

- A **full Customs Declaration - To be pre-lodged in HMRC System**
- A **Simplified Frontier Declaration - To be pre-lodged in HMRC System** (Transitional Simplified Procedures (TSP) registration or existing CFSP authorisation required)
- An Entry in the Declarants Records **(EIDR**) – **Customs Declaration to be made within Trader's commercial records before the goods cross the border**. (TSP - Standard goods procedure registration or existing CFSP authorisation required)

Submitting the Declaration may generate a prompt for documents to be provided. If requested, these documents should be submitted as soon as possible by the Importer or the representative.
To make it easier to import goods from the EU through RoRo listed ports, declarations can be pre-lodged using an Entry in the Declarants Records **(EIDR**) or a **Simplified Frontier Declaration (SFD)**. To facilitate this, we will allow:

- Registration to the TSP scheme. This will permit traders to **i)** submit a SFD before crossing the border - TSP Controlled Goods Procedure, or **ii**) make an entry in their records - TSP Standard Goods Procedure, to release goods to free circulation. Both of these would be followed up with a supplementary declaration on the 4th working day of the following month with payment.
- Intermediaries to submit Simplified Frontier Declarations or supplementary declarations on behalf of traders using the trader's TSP registration under the rules of direct representation (where the liability is with the trader). Intermediaries are not permitted to register for TSP, so are unable to act as indirect representatives for TSP. This does not affect existing CFSP processes. The trader must have a duty deferment account if any duties or VAT are payable, and will need to provide a financial guarantee to cover the liability within three months of the UK leaving the EU.

SHARE MRN, ENTRY NUMBER OR EORI NUMBER WITH HAULAGE COMPANY / DRIVER

- The electronic pre-lodgement of a Simplified Frontier Declaration (SFD) or Full Customs Declaration creates a ***Movement Reference Number (MRN) or Entry Number*** which is required by the driver should they be asked by Border Force to provide proof of customs formalities.
- Where a trader / their representative makes an Entry in Declarants Record (EIDR), the ***Trader's EORI Number*** which is required by the driver should they be asked by Border Force to provide proof of customs formalities.

INCLUDE VEHICLE / TRACTOR OR TRAILER / CONTAINER REFERENCE ONTO CUSTOMS DECLARATION
A new data item for RoRo will be required on the Declaration, this is a vehicle registration number or trailer/container number. This should be entered onto the customs declaration if known at the point of pre-lodgement. If it is not known at this point, the trader / their representative can enter "unknown". Details must be entered before the status of declaration is updated to show goods have arrived.

WHERE TO FIND MORE INFORMATION
https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel
https://www.gov.uk/guidance/import-declaration-completion-guide
https://www.gov.uk/government/collections/chief-user-guides-and-technical-specifications

Import Requirement

Haulier carries evidence that a customs declaration has been made

WHO WILL DO THIS AND WHEN?

The driver of the vehicle moving the goods will need the trader / their representative to share evidence that a customs declaration has been made for the goods being carried.

WHY DOES THE DRIVER NEED TO CARRY PROOF THAT A CUSTOMS DECLARATION HAS BEEN MADE?

The driver may be stopped by Border Force and asked to provide evidence of customs formalities.

WHAT HAPPENS IF THE DRIVER IS ASKED TO PROVIDE EVIDENCE OF CUSTOMS FORMALITIES BY BORDER FORCE BUT IS UNABLE TO DO SO?

We expect customers to have made their declaration and shared the appropriate evidence with the Haulage Company before the goods are imported into the UK. We will support customers in understanding and complying with the requirements and will be proportionate and even-handed in our approach.

WHAT SHOULD THE DRIVER CARRY AS EVIDENCE THAT A CUSTOMS DECLARATION HAS BEEN SUBMITTED?

The trader / their representative will share the MRN, Entry Number or EORI number with the Haulage Company or Driver as proof that a customs declaration has been made. The driver will need to carry evidence that Customs formalities have been met for all goods being imported. This will mean a MRN, Entry number or EORI Number for each customs declaration submitted or EIDR for the goods being carried.

- The electronic pre-lodgement of a Simplified Frontier Declaration (SFD) or Full Customs Declaration creates a ***Movement Reference Number (MRN) or Entry Number*** which is required by the driver should they be asked by Border Force to provide proof of customs formalities.
- Where a trader / their representative makes an Entry in Declarants Record (EIDR), the ***Trader's EORI Number*** which is required by the driver should they be asked by Border Force to provide proof of customs formalities.

WHERE TO FIND MORE INFORMATION

https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel

Import Requirement

Haulage company or Ferry Operator / Eurotunnel submits an Entry Summary Declaration

The requirement for Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will be phased in over 6 months following EU Exit.

WHO WILL DO THIS AND WHEN?

The requirement for Entry Summary Declarations *(also known as Safety and Security Declarations)* will be phased in over 6 months following EU Exit.

This must be lodged **at least two hours before the goods are due to arrive in the UK**, (for Channel Tunnel, due to Juxtaposed controls this must be lodged at least one hour before arrival at the Eurotunnel EU terminal), by the

- Ferry Operator if goods are Unaccompanied
- Haulage company if goods are Accompanied

WHY DOES AN ENTRY SUMMARY DECLARATION NEED TO BE SUBMITTED?

If the UK has left the European Union it must continue to secure its borders effectively in keeping the country safe.
It will be a **legal requirement** to submit an Entry Summary Declaration, which will be phased in over 6 months following EU Exit. This legal obligation lies with the:

- Ferry Operator if goods are Unaccompanied
- Haulage company if goods are Accompanied

After the six-month transitional period, carriers will be legally responsible for ensuring Entry Summary Declarations are submitted pre-arrival to HMRC.

WHAT HAPPENS IF AN ENTRY SUMMARY DECLARATION IS NOT SUBMITTED?

We expect customers to have made their declaration by the time of arriving at the port / terminal and being able to travel. We will support customers in understanding and complying with the requirements and will be proportionate and even-handed in our approach.

HOW SHOULD AN ENTRY SUMMARY DECLARATION BE SUBMITTED?

For **accompanied** goods, the **Haulage Company must submit an Entry Summary Declaration**

For **unaccompanied** goods, as the declaration must be lodged two hours before arrival in the UK, the Ferry Operator may meet this requirement by:

- Ensuring there is sufficient time before permitting travel to allow the declaration to be made (i.e. providing a two hour gap before arrival in the UK)
- Delegating this activity to the Importer/their agent or the Haulage company (with their explicit knowledge and consent). The Ferry Operator remains liable if the declaration has not been completed.

The haulier or ferry operator can pass the responsibility to submit Entry Summary declarations to a third party, for example, by using Terms and Conditions.
If responsibility is passed on to a third party the legal liability to ensure that a Entry Summary declaration is submitted remains with the haulier or ferry operator. However, the responsibility that the information provided is accurate and correct lies with whoever the declarant is, in this case, the third party.

HMRC does not require the haulier or ferry operator to keep evidence that a Entry Summary declaration has been submitted, this applies whether the haulier / ferry operator submits the declaration themselves or a third party submits on their behalf.

WHERE TO FIND MORE INFORMATION

https://www.gov.uk/government/news/hmrc-outlines-phased-approach-for-entry-summary-declarations

Import Requirement

Ferry Operator / Eurotunnel confirms with Haulage company or driver that the relevant declarations have been made

WHO WILL DO THIS AND WHEN?

Prior to allowing the vehicle to board the ferry / train, the Ferry Operator / Eurotunnel must have a reasonable belief that the goods carried by the driver have associated pre-lodged customs declarations

And

- The Ferry Operator must complete an Entry Summary Declaration if the goods are Unaccompanied. The requirement for Entry Summary Declarations for imports coming into the UK will be phased in over 6 months following EU Exit.

WHY DOES A FERRY OPERATOR / EUROTUNNEL NEED TO CHECK CUSTOMS DECLARATIONS ARE IN PLACE?

It will be a **legal requirement** for the Ferry Operator / Eurotunnel to have a reasonable belief that a customs declaration has been pre-lodged

And

- It will be a legal requirement for the Ferry Operator to complete an Entry Summary Declaration if the goods are unaccompanied. The requirement for Entry Summary Declarations for imports coming into the UK will be phased in over 6 months following EU Exit.

WHAT HAPPENS IF EUROTUNNEL OR A FERRY COMPANY ARE ADVISED THAT THE RELEVANT DECLARATIONS ARE NOT IN PLACE?

All customers must be asked to declare that these have been completed before allowing them to complete the check-in and boarding process.

HOW CAN THE FERRY OPERATOR / EUROTUNNEL CHECK A CUSTOMS DECLARATION HAS BEEN PRE-LODGED?

The Ferry operator / Eurotunnel will be required to have reasonable belief that goods being transported on their vessel / train have Customs declarations in place before the vehicle carrying them boards the vessel / train. The ferry operator / Eurotunnel could satisfy this requirement by putting this in their terms and conditions.

HOW DOES THE FERRY OPERATOR / EUROTUNNEL PROVIDE THE REQUIRED EVIDENCE TO HMRC?

A copy of the completed terms and conditions of booking can be used as evidence at the request of HMRC that reasonable belief has been secured.

WHERE TO FIND MORE INFORMATION

https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel

Import Requirement

Importer or their appointed representative confirms goods have arrived and are available for customs presentation

WHO WILL DO THIS AND WHEN?

The Importer or their appointed representative must update the status of the customs declaration to confirm the goods have arrived. This needs to be done by the end of the next working day following crossing, although we recommend this is done as soon as possible.

Traders using EIDR are exempt from this step as arrival will be "deemed" when goods cross the frontier.

WHY IS CONFIRMATION OF THE ARRIVAL OF GOODS REQUIRED?

It is a requirement for the importer or their appointed representative to provide an arrival notification showing the goods have now been imported into UK. This enables HMRC to have the information that the goods have arrived and it can update its data systems accordingly.

WHAT HAPPENS IF GOODS ARE NOT ARRIVED?

The goods will not have been legally presented to customs and will not be cleared.

HOW SHOULD THE GOODS BE ARRIVED?

A Full or Simplified Customs Declaration must be arrived by the end of the working day following the physical crossing.

The Haulage Company must communicate with the Importer or their appointed representative to confirm that the goods have arrived in the UK. This enables the Importer or their appointed representative to update the status of the pre-lodged customs declaration in HMRC Systems to confirm the goods have arrived, this must be done by the end of the next working day following crossing, although we recommend this is done as soon as possible.

For a EIDR Declaration – The arrival will be deemed at the point the border is crossed.

For full declarations; Import, Excise duties and Import VAT will be calculated and become due upon notification of goods arrival and entry acceptance. Traders can pay via Duty Deferment Scheme (DDS) or Flexible Accounting System (FAS). For imports not subject to special procedures, VAT registered traders can postpone import VAT as permitted by the customs procedure and account for it on their VAT return.

For Transitional Simplified Procedures you will be able to defer Import duties, excise duties and Import VAT payable. This will require a duty deferment account, and for a financial guarantee to be in place for any duties deferred. VAT registered traders can postpone import VAT and account for it on their VAT return.

WHERE TO FIND MORE INFORMATION

https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel
https://www.gov.uk/guidance/import-declaration-completion-guide
https://www.gov.uk/government/collections/chief-user-guides-and-technical-specifications

Inbound freight - Agri-food / Products of animal origin (POAO), high-risk food not of animal origin (FNAO), live animals

Requirements

1. EU high-risk food and feed, live animals, animal products, germplasm and animal by-products will be imported into the UK as they are now. Notifications will continue to be required for live animals and germplasm. Fish and fish products will be subject to risk-based checks at ports. Risk-based checks for live animals, germplasm at the final point of destination.
2. Live animals, animal products, certain animal by-products and germplasm from non-EU countries will have to enter a border inspection post for checks, as they do now.
3. High risk food and feed not of animal origin from non-EU countries has to enter via a designated point of entry, as they do now.
4. Live animals, animal products, certain animal by-products, germplasm from non-EU country that travels through the EU will need to enter via a BIP on arrival into the UK (transit goods).
5. High risk food and feed not of animal origin from a non-EU country that travels through the EU will need to enter via a designated point of entry (transit goods).
6. Pre-notifications required from importers of high-risk food and feed products originating from the EU from June 2019.
7. CITES checks on international trade in endangered plant and animal species or products made from them.

WHEN?

- On 1st point of entry from the EU into the UK for transit goods ie at the BIP/DPE
- From June 2019, for pre-notifications of high risk food and feed

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To maintain public health from risks originating from high-risk food and feed imports.
2. To allow DEFRA / FSA / APHA to undertake risk based controls on all high risk food and feed.
3. Imports of live animals, germplasm and ABPs may be checked at the premises of destination.
4. To ensure APHA and Port Health Authorities have sufficient guidance and facilities to conduct examinations on goods.
5. To prevent food fraud risk escalating and address sanitary and phytosanitary risks.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Non compliant products will be considered as illegal imports and will not be permitted to be placed on the UK market. Where detected, appropriate enforcement action will be taken.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Risk analysis of accurate and timely customs declaration data via CDS / CHIEF
2. An initial process for pre-notifications will be implemented by the FSA from June 2019.
3. Port Health Authorities will have sufficient capacity and food inspectors to meet extra demand from transit goods
4. Certain goods will need to be re-routed whilst within the EU so as to arrive in a UK BIP or DPE suitable for the type of commodities entering the UK.
   - a list of all existing UK BIPs can be found here: https://ec.europa.eu/food/sites/food/files/animals/docs/bips_contact_unitedkingdom.pdf.
   - a list of all existing UK DPEs can be found here: https://www.food.gov.uk/business-guidance/port-designations

WHERE TO FIND MORE INFORMATION - https://www.gov.uk/government/publications/importing-animals-and-animal-products-if-theres-no-brexit-deal https://www.gov.uk/food-safety-as-a-food-distributor - https://www.gov.uk/bringing-food-animals-plants-into-uk - https://www.gov.uk/government/publications/importing-high-risk-food-and-animal-feed-if-theres-no-brexit-deal--2

Inbound - Pet travel

Requirements

Minimum disruption for pet owners travelling to the UK

1. Pet travel to the UK will continue as at present in relation to health requirements
2. Documentation
    - EU27 (and Part 1 listed countries) as well as currently existing UK issued pet passports would continue to be valid for UK entry
    - UK citizens can also use a UK Pet health certificate to enter the UK
    - Pets from non-EU27 Third Countries would require a UK PHC
    - If Part 1 listed application is successful then new UK pet passports would be issued to UK citizens

WHEN?

Pet checks continue to occur at the point of exit from EU member states (rail / ferries) and animal reception centres (airports).

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To prevent animal disease from entering the UK.
2. To allow passengers travelling with healthy pets to enter the UK.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

The pet will not be allowed to travel. They would either face quarantine until such time they meet conditions or return to home countries.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Preparation of pet passport at check-in and fulfilling the requirements
2. For UK pet owners returning to the UK with a canine, ensuring that, where applicable, tape worm treatment must be administered before re-entry to the UK.

WHERE TO FIND MORE INFORMATION

- Pet Travel Technical Notice - https://www.gov.uk/guidance/pet-travel-to-europe-after-brexit
- Further information - https://www.gov.uk/take-pet-abroad - https://www.gov.uk/bring-your-pet-to-uk - https://www.gov.uk/government/publications/pet-travel-certificate-for-movement-of-dogs-cats-and-ferrets-from-third-countries

Inbound - Equine Movements

Requirements

1. Documentation as currently:
    - All equine movements from Ireland – (existing) equine ID (passport) only (in line with principle of Tripartite Agreement)
    - High health status horses from France - (existing) equine ID (passport) + commercial document (DOCOM) (in line with principle of Tripartite Agreement).
    - All other UK/EU origin equines travelling from the EU to the UK - (existing) equine ID (passport) + ITAHC.
2. All UK/EU origin equines will be able to enter UK by any permissible route (i.e. do not need to enter the UK via a Border Inspection Post).

WHEN?

Proposed to be at check-in at the point of exit from EU member state.

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To maintain a robust national equine health and traceability regime.
2. To allow equines to enter the UK from the EU.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Equine will be quarantined until paper work provided.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

Ensure relevant veterinary procedures undertaken beforehand and correct documentation is prepared.

WHERE TO FIND MORE INFORMATION

Equines Technical Notice - https://www.gov.uk/government/publications/taking-horses-abroad-if-theres-no-brexit-deal--2/taking-horses-abroad-if-theres-no-brexit-deal

Other Resources - https://www.gov.uk/horse-passport/import-or-export-a-horse-or-related-animal - https://www.gov.uk/guidance/moving-live-animals-or-animal-products-as-part-of-eu-trade#moving-horses-and-ponies

Inbound freight - Plant and Plant Health

Requirements

1. For regulated plants/plant products from EU - Importers will pre-notify APHA of the arrival of the regulated consignment using the PEACH system but no customs hold at border
2. For regulated plants/plant products from EU - Remote documentary and identity checks carried out by plant health inspectors after the border. For non-regulated plants/plant products from the EU (fruit, veg, cut flowers) there will be no plant health controls
3. Consignments transiting from third countries, through the EU, to the UK;
    - EU will no longer be required to carry out checks at first point of entry, although if a consignment is entered for customs clearance, EU plant health checks will take place and commodity will become an EU good for biosecurity purposes
    - 3rd country goods arriving at RoRo ports will move inland for checks at authorised trade premises
    - Amendments to plant health IT systems to auto-clear goods through customs systems at RoRo ports, ensuring that consignments are not held at the border
4. Wood packaging material including pallets and crates must be ISPM15 compliant (treated and marked).

WHEN?

EU plants and plant products will continue to flow across the border without stopping for physical plant health checks. Checks on consignments transiting through EU from third countries, will take place at trade premises. Alternatively, the trader will select to enter at a non-RoRo DPE where plant health checks will take place at the border as they do currently

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To fulfil statutory UK requirements and address phytosanitary risk.
2. To allow plants to enter UK with appropriate controls.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

If no SPS certificate at the EU departure port, the consignments may be held/delayed/returned if statutory UK requirements are not met.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Timely application for phytosanitary certificates in the exporting member state
2. Timely pre-notification to APHA

WHERE TO FIND MORE INFORMATION

Plant Technical Notice - https://www.gov.uk/government/publications/importing-and-exporting-plants-if-theres-no-brexit-deal/importing-and-exporting-plants-and-plant-products-if-theres-no-brexit-deal, https://www.gov.uk/guidance/importing-and-exporting-plants-and-plant-products-if-theres-no-withdrawal-deal

Further information - https://www.gov.uk/government/publications/plant-species-by-import-category - https://www.gov.uk/government/publications/plant-imports-additional-declarations-for-phytosanitary-certificates

Inbound – Endangered species regulated under CITES (Convention for International Trade in Endangered Species)

Requirements

1. Species that are listed under the CITES regulations and are being moved into the EU will require a CITES permit or import/export notification. The exact process will depend on the annex which the species is listed in.
    - Annex A and B: imports to the UK from the EU would need an export permit (or re-export certificate) from the EU country the item is moving from, and an import permit from APHA.
    - Annex C: imports to the UK from the EU would need an export permit (or re-export certificate) from the relevant EU country and an import notification on entry to the UK.
    - Annex D: imports to the UK from the EU would need an import notification on entry to the UK.
2. This licence is wet stamped by a customs officer upon exit from the EU and upon entry into the UK
3. Species that are listed under the CITES regulations can only enter (and leave) the UK at designated CITES points of entry. For further information see https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit .
4. Dependent on the type of product, further/additional requirements may be in place e.g. export health certificates for live animals etc.. Please review the relevant section of this pack.

WHEN?

At point of exit from the EU member state and upon entry into the UK.

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To fulfil our obligations under the international convention when exporting species that are listed as endangered.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

If no CITES permit certificate or notification is made at the EU departure port, the goods will not be allowed to board the vessel or train because it is an export requirement.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Timely application for CITES permit or import/export notification
2. Use designated CITES trade routes between the UK and the EU. See https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit

WHERE TO FIND MORE INFORMATION

CITES Technical Notice - https://www.gov.uk/government/publications/trading-and-moving-endangered-species-protected-by-cites-if-theres-no-brexit-deal/trading-and-moving-endangered-species-protected-by-cites-if-theres-no-brexit-deal

UK CITES Points of Entry (in a no deal scenario) – https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit

EU CITES Points of Entry (current situation) - http://ec.europa.eu/environment/cites/pdf/list_points_of_entry.pdf

Inbound freight - Product Safety & Standards (BEIS/MHCLG)

Requirements - No specific requirements for goods inbound as these are met by data already submitted to HMG which include:

1. Risk-based product safety inspections following a referral, e.g. from Trading Standards Single Point of Contact (SPOC) – away from the border
2. National Trading Standards SPOC will run risk profiles against agreed criteria (including national projects) and refer cases to Local Authorities for compliance and enforcement
3. If goods are requiring interceptions on arrival, arrangements will be made with Border Force to either sample for later inspection, or detain goods

WHEN?
Not applicable

WHY DO THESE REQUIREMENTS NEED TO BE MET?
1. Not applicable

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?
Not applicable

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Not applicable

WHERE TO FIND MORE INFORMATION

https://www.gov.uk/government/collections/product-safety - https://www.gov.uk/guidance/product-safety-for-manufacturers

Inbound freight - Home Office - Border Force

Requirements

1. Facilities sufficient and appropriate to allow Border Force to conduct its immigration and customs controls, checks and examinations at points at entry to the UK
2. Manage the border approval and authorisation processes as required by law including CEMA 1979
3. Consignment data to allow risk targeting

WHEN?
Upon arrival at point of entry

WHY DO THESE REQUIREMENTS NEED TO BE MET?
Border Force are underpinned by law, as the agency operating for wider government at the border and required to :

- Secure the border
- Protect UK from terrorism and other threats to UK security
- Enforce prohibitions and restrictions and fiscal irregularities through the seizure of for example, drugs, cash, tobacco products including cigarettes
- Recognise the importance of trade flow for the UK's prosperity

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?
Threats to protection of UK society
Delays at the border through slower processing and examinations taking place "on line" if "off line" space is not available

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

The status quo and current effective operating model must be maintained

WHERE TO FIND MORE INFORMATION
https://www.gov.uk/uk-border-control - https://www.gov.uk/airport-rights

Transitional Simplified Procedures (TSP)

Transitional Simplified Procedures (TSP)

HMRC has put in place transitional simplified procedures to make it easier to import goods from the EU through roll on roll off locations
TSP will give access to the Simplified Frontier Declaration and Entry in Declarants Records
Using TSP will reduce the amount of information you need to give in an import declaration when the goods are crossing the border. They do this by allowing you to defer giving a full declaration and paying duties.
There are two TSP procedures, known as, **TSP Controlled Goods Procedure** & **TSP Standard Goods Procedure**

Type of Goods	Can a Full Customs Declaration be used?	Can TSP – Simplified Frontier Declaration be used?	Can TSP – EIDR be used?
TSP Controlled Goods	Yes	Yes	No
All other goods	Yes	Yes	Yes

CONTROLLED GOODS PROCEDURE
If the importer / declarant uses transitional simplified procedures they must follow the controlled goods process if importing goods listed in the "TSP Controlled goods" list (Link to guidance and full list of goods can be found below):

- Electronically submit a Simplified Frontier Declaration before you import the controlled goods into the UK into HMRC Systems CHIEF / CDS
- Make sure that the controlled goods are accompanied by full supporting documentation
- Share the MRN or Entry Number with the Haulage Company / Driver, should they be asked to provide proof of customs formalities being completed by Border Force during their journey.
- Send a supplementary declaration by the fourth working day of the month following the arrival of the goods into the UK

STANDARD GOODS PROCEDURE
If you're importing goods that are not 'transitional simplified procedures controlled' you'll need to make a customs declaration within your commercial records before the goods cross the border. The information should include:

- a description of the goods and the commodity code and quantity imported
- purchase and (if available) sales invoice numbers
- the customs value
- delivery details
- supplier emails
- serial numbers of any certificates or licences

After you've imported the goods, you'll need to update your records with the date and approximate time the goods arrived in the UK. You'll also need to send a supplementary declaration by the fourth working day of the month following the arrival of the goods into the UK. HMRC will take your direct debit on the 15th day of the month when the supplementary declaration is submitted, if you have duties or taxes to pay.

WHERE TO FIND MORE INFORMATION?
Guidance on Transitional Simplified Procedures : https://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal
The full list of controlled goods for Transitional Simplified Procedures : https://www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-procedures

RoRo outbound freight

The user journeys illustrated on the following 3 slides represent a high level description of how the D1ND outbound freight processes will flow

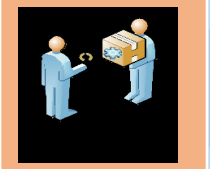
Slide 26 : RoRo freight through non-juxtaposed controlled locations
Slide 27 : RoRo freight through juxtaposed border locations – Dover to Calais/Dunkirk
Slide 28 : RoRo freight through juxtaposed border locations – Cheriton/Folkestone to Coquelles

The subsequent pages outline in more detail how this can be operated on Day 1

Day 1 No Deal (29th Mar 2019) RoRo Exports HMG v2

Pre-departure | At Authorised Premises or DEP | At UK port check-in point | Vessel departs

EXPORTER /APPOINTED REPRESENTATIVE



1. All traders register for an EORI number
2. Get an agent, or register for a CHIEF badge to make export declarations yourself
3. If the goods require a licence, you need to apply to the issuing HMG Dept at least 2 weeks in advance of shipping.
5. Complete combined Export / Safety and Security declaration (Exit Summary Declaration) which produces MRN.
   - Submit relevant documents to support movement.
   - Include tractor or trailer reference onto Customs declaration if known.
7. Advises Haulage company or driver that either;
   P2P has been granted and they can proceed to Port or;
   P2P has not been granted and goods need to be presented at an authorised premise or Designated Export Place (DEP)
   Trader / Agent may need to submit further documentation before P2P is given
14. For excise duty suspended goods only, obtain a full departure message via either
    - Online Submission of forms to HMRC coupled with evidence of export
    OR
    - Using an intermediary with the relevant HMRC IT system permissions to update the declaration accordingly.

HAULAGE COMPANY



8. Driver collects goods. Proceeds as instructed by Exporter.

P2P granted

10. Driver checks in for boarding.

FERRY OPERATOR



11. Completes check-in
    Accompanied – Driver moves goods to vessel
    Unaccompanied – Driver takes trailer where instructed by UK Port Operator

12. Ferry departs.

P2P not granted

PORT OPERATOR



KEY

→	Expected Path
- - →	Additional steps (if required)

HMG

4. Licence issued

6. HMRC IT system processes the declaration and decides if Permission to Progress (P2P) is granted.

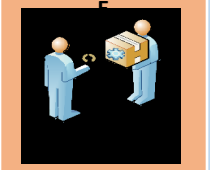
9. Goods arrive at authorised premises or DEP
   a) HMG updates export declaration to show goods are at authorised premises or DEP
   b) HMG may carry out relevant checks and updates declaration with outcome
   c) Once P2P granted, goods released to continue journey to port

13. HMRC IT system automatically updated with relevant departure status.

Day 1 No Deal (29th Mar 2019) Outbound freight – Juxtaposed controls - Dover to Calais/Dunkirk HMG v2

Pre-departure | At DEP or authorised premises | At Dover | Ferry departs

EXPORTER /APPOINTED REPRESENTATIV E



1. All traders register for an EORI number
2. Get an agent, or register for a CHIEF badge to make export declarations yourself
3. If the goods require a licence, you need to apply to the issuing HMG Dept at least 2 weeks in advance of shipping.
5. Complete combined Export / Safety and Security declaration (Exit Summary Declaration) which produces MRN
   - Submit relevant documents to support movement.
   - Include tractor or trailer reference onto Customs declaration if known.
7. Advises Haulage company or driver that either;
   P2P has been granted and they can proceed to Port or;
   P2P has not been granted and goods need to be presented at a Designated Export Place (DEP)
   Trader / Agent may need to submit further documentation before P2P is given
14. For excise duty suspended goods only, obtain a full departure message via either
    - Online Submission of forms to HMRC coupled with evidence of export
    OR
    - Using an intermediary with the relevant HMRC IT system permissions to update the declaration accordingly.

HAULAGE COMPANY



8. Collects goods and proceeds as instructed

P2P granted

8. Driver checks in for boarding.

PORT / FERRY OPERATOR



10. Completes check-in
    Accompanied – Driver moves goods to vessel
    Unaccompanied – Driver takes trailer where instructed by Port Operator

12. Ferry departs.

P2P not granted

P2P granted

HMG

HM Government

4. Licence issued

6. HMRC IT system processes the declaration and decides if Permission to Progress (P2P) is granted.

9. Goods arrive and HMG updates export declaration
   a) HMG may carry out relevant checks and updates declaration with outcome
   b) Once P2P granted, goods released to continue journey to port

13. HMRC IT system automatically updated with relevant departure status.

KEY

- Expected Path
- Additional steps (if required)

Day 1 No Deal (29th Mar 2019) Outbound freight – juxtaposed controls – Folkestone to Coquelles

HMG v2

Pre-departure | At Authorised Premises or DEP | At Eurotunnel UK terminal | Post Departure

EXPORTER/ APPOINTED REPRESENTATIVE



1. All traders register for an EORI number

2. Get an agent, or register for a CHIEF badge to make export declarations yourself

3. If the goods require a licence, you need to apply to the issuing HMG Dept at least 2 weeks in advance of shipping. High-risk food and feed products destined for the UK must be pre-notified. For high-risk food not of animal origin (FNAO), this must be at least one day prior to arrival.

5. Complete combined Export / Safety and Security declaration (Exit Summary Declaration) which produces MRN
•Submit relevant documents to support movement.
•Include tractor or trailer reference onto Customs declaration if known.

7. Advises Haulage company or driver that either;
P2P has been granted and they can proceed to Folkestone or;
P2P has not been granted and goods need to be presented at an authorised premise or Designated Export Place (DEP)
Trader / Agent may need to submit further documentation before P2P is given

10a For excise duty suspended goods only, obtain a full departure message via either
- Online Submission of forms to HMRC coupled with evidence of export
OR
- Using an intermediary with the relevant HMRC IT system permissions to update the declaration accordingly.

HAULAGE COMPANY



8. Driver collects goods. Proceeds as instructed by Exporter.

P2P granted

10. Driver checks in for boarding.

EUROTUNNEL OPERATOR



KEY

- Expected Path
- Additional steps (if required)

P2P not granted

11. Completes check-in. Driver moves goods to train.

12. Train Departs

HMG

HM Government

4. Licence issued

6. HMRC IT system processes the declaration and decides if Permission to Progress (P2P) is granted.

9. Goods arrive at authorised premises or DEP
a) HMG updates export declaration to show goods are at authorised premises or DEP
b) HMG may carry out relevant checks and updates declaration with outcome
c) Once P2P granted, goods released to continue journey to Folkestone

13. HMRC IT system automatically updated with relevant departure status.

Export Requirement

Exporter or their appointed representative submits an Export Declaration

WHO WILL DO THIS AND WHEN?

The Exporter of the goods or their appointed representative must do this to begin the export process.

WHY DOES AN EXPORT DECLARATION NEED TO BE SUBMITTED?

It will be **a legal requirement** that a combined Export and Exit Summary Declaration is submitted, without this Permission to Progress (P2P) cannot be given by HMRC. An Exit Summary Declaration is also known as a Safety and Security Declaration.

WHAT HAPPENS IF AN EXPORT DECLARATION IS NOT SUBMITTED?

Goods not covered by a customs export declaration against which Permission to Progress (P2P) has been granted, should not proceed to the UK port of export.

HOW SHOULD AN EXPORT CUSTOMS DECLARATION BE SUBMITTED?

This should be submitted using the combined Export and Exit Summary Declaration. A new data item for RoRo will be required on the Declaration, this is:

- a **vehicle identifier**, either the registration number (for accompanied RoRo) **or**
- a **trailer/container number** (for unaccompanied RoRo)

Once the declaration has been submitted and validated. The declaration will be processed with a number of possible outcomes, these may be referred to as 'routes';

- Route 6 - P2P will be granted
- Route 1 - Prompt for documents to be provided, these should be submitted as soon as possible by the Exporter or their appointed Representative
- Route 2 - P2P is not granted after the Export Customs Declaration has been submitted. The Exporter will need to ensure that the driver takes the goods to a DEP, to enable appropriate checks to be made and P2P granted.

Where goods are required to be made available for examination, this will generally be at:

a) A designated customs office, as listed in appendices 16A to B, D to H and J to L of the CDS tariff CDS Appendices 16 dated 7 January 2019; or
b) A premises that HMRC have approved for the examination of goods in accordance with regulation 40.

Where HMRC has indicated that goods must be made available for examination, traders will generally be able to arrange for this to take place at one of the locations listed above. However, HMRC may also require that the goods are made available at a specific location.

WHERE TO FIND MORE INFORMATION

https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel
https://www.gov.uk/government/collections/chief-user-guides-and-technical-specifications
https://www.gov.uk/government/publications/the-export-best-practice-guide

Export Requirement

Exporter or their representative requires full departure of excise duty suspended goods

WHO WILL DO THIS AND WHEN?

The Exporter or their appointed representative is responsible for ensuring a full departure message is provided for excise duty suspended goods.

WHY IS A FULL DEPARTURE MESSAGE REQUIRED?

HMRC require confirmation that excise duty suspended goods have exited, so that the export formalities are completed and they can account for any duty refund or discharge any liability.

WHAT HAPPENS IF A MANUAL DEPARTURE MESSAGE IS NOT REQUESTED?

Exporters will not be able to correctly account for any duty refund or discharge any liability for excise duty suspended goods.

HOW DOES THE EXPORTER GET A FULL DEPARTURE MESSAGE?

If you're exporting excise duty suspended goods, you must give HMRC a full departure message so that we can complete the export. You can do this by either:

- Submitting online forms to HMRC along with evidence of export
- Arranging for an appropriate third party intermediary to update HMRC IT systems

If you are exporting UK excise duty paid goods, then to be eligible for a refund of that UK duty you must satisfy the conditions of drawback published in HMRC Notice 207, which includes the requirement of a departure message.

WHERE TO FIND MORE INFORMATION:

https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel
https://www.gov.uk/government/collections/chief-user-guides-and-technical-specifications
https://www.gov.uk/government/publications/the-export-best-practice-guide
https://www.gov.uk/government/publications/import-and-export-notification-of-exit-of-goods-c1602-departure

Outbound freight – Agri-food , products of animal origin (POAO), live animals, germplasm and animal by-products, and high-risk food not of animal origin (FNAO)

Requirements

1. Live animals, germplasm, certain animal by-products, and food of animal origin will need to enter the EU via BIPs and be accompanied by an export health certificate.
2. Most food not of animal origin from the UK will be able to enter the EU through any entry point as it is not deemed 'high risk' by the EU. However, some FNAO products are listed as regulated plant and plant products and will need to be accompanied by phytosanitary certificates and may be checked upon entry into the EU. (See slide on plant and plant health)
3. Fish and fish products exported to the EU will need a catch certificate and an export health certificate, and need to enter via a border inspection post. However, to land fish directly into EU, pre-notifications (72 hours for frozen food, 4 hours for fresh fish) are required and the catch needs to enter via a designated EU port.

WHEN?

Prior to goods entering the EU Pre-notifications need to be made to the BIP (24 hours before arrival for animals and before unloading for products).

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To ensure live animals and goods are compliant with EU regulations
2. To allow DEFRA/FSA/APHA to maintain exit controls on required goods.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

The goods may be subject of refusal of carriage by the carrier, not permitted to enter the EU, may be re-exported to the UK or result in destruction of the consignment.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Good advance communication is required for outbound movements for CHIEF/CDS to borders / and EU BIPS

WHERE TO FIND MORE INFORMATION

https://www.gov.uk/guidance/export-food-and-agricultural-products-special-rules and https://www.gov.uk/government/collections/food-and-drink-sector-export-help
https://www.gov.uk/guidance/exporting-and-importing-fish-if-theres-no-brexit-deal

Outbound – Pet travel

Requirements

1. UK is an unlisted country

Pets from the UK will **only** be able to enter the EU at Travellers Points of Entry (TPE). Some route changes may be required to fulfil this.

Fulfil a range of requirements including effective vaccination, blood test (for rabies) antibody TITRE and obtain an EU Pet health certificate

2. UK becomes a Part 2 listed country

Pets from the UK will **only** be able to enter the EU at Travellers Points of Entry (TPE)

Less onerous health preparations making entry to the EU easier and cheaper for pet owners, an EU Pet health certificate is still required

3. UK becomes a Part 1 listed country

Less onerous health preparations making entry to the EU easier and cheaper for pet owners.

WHEN?

UK unlisted

Tests must be carried out by an official vet (OV) at least 30 days after the 1st rabies vaccination

If first test successful, pet must wait a 3 month period to ensure no rabies symptoms develop

OV issues an EU pet health certificate, valid for 10 days and for 4 months of onward travel in the EU

UK listed

Vaccination against rabies minimum of 30 days prior to travel.

WHY DO THESE REQUIREMENTS NEED TO BE MET?

To allow travellers to enter EU member states with their pets (dogs, cats or ferrets)

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Owner cannot take their pet into the EU

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Timely vaccinations and tests where applicable before travel
2. UK must demonstrate it has an effective surveillance system for rabies for at least 2 years prior to application to become listed

WHERE TO FIND MORE INFORMATION

Pet Travel Technical Notice - https://www.gov.uk/government/publications/taking-your-pet-abroad-if-theres-no-brexit-deal

Further information - https://www.gov.uk/government/publications/pet-travel-declaration-for-the-non-commercial-movement-of-animals - https://www.gov.uk/government/publications/taking-your-pet-abroad-if-theres-no-brexit-deal https://www.gov.uk/government/publications/pet-travel-approved-air-sea-rail-and-charter-routes-for-the-movement-of-pets

Outbound - Equine Movements

Requirements

1. Unless the UK is formally listed as third country by the EU, no equines will be able to travel from the UK to the EU. The Tripartite Agreement (with Ireland and France) will end.
2. Third country status – granted by the EU following an application to the European Commission – will see the UK categorised into one of seven 'equine health status' categories
    - Each category requires blood testing ahead of equine movement. The UK expects to be placed in one of the higher categories, in which case, additional testing would be minimised.
3. Post testing, most equines will be able to travel using their existing identity document (passport) and an export health certificate (replacing the existing ITAHC).
4. The exception will be equines not registered in a studbook or with an international body for sporting or competition purposes. These will also need an additional travel ID, issued by APHA.
5. As a third country, all equines will need to enter the EU via an equine-approved border inspection post (BIP). Movements will be recorded on the TRACES system.

WHEN?
Prior to equine leaving the UK. Pre-notifications need to be made a certain time before the departure. Please see further information for this.

WHY DO THESE REQUIREMENTS NEED TO BE MET?
To ensure equines can enter EU Member States from the UK.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?
Equines cannot enter the EU.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Timely application for documentation and pre-notification of departure.
2. Equines will need to go through an EU Border Inspection Post that is approved for equine imports.

WHERE TO FIND MORE INFORMATION
Equines Technical Notice - https://www.gov.uk/government/publications/taking-horses-abroad-if-theres-no-brexit-deal--2/taking-horses-abroad-if-theres-no-brexit-deal
Further information - https://www.gov.uk/guidance/export-horses-and-ponies-special-rules

Outbound freight - Plant and plant health

Requirements

1. Regulated plant and plant products exported to the EU will need to be accompanied by phytosanitary certificates and may be checked upon entry into the EU. There are no plant health controls at the departing UK border for exports, phytosanitary certificates are issued at the business premises.
2. Pre-notification may be required by the importing EU member state.
3. Wood packaging material including pallets and crates must be ISPM15 compliant (treated and marked). These products may be subject to official checks either upon entry to the EU or after entry.
4. Plants and plant products that fall under endangered species regulations (CITES) have further requirements. Further information can be found in the link below.

WHEN?

Phytosanitary Certification needs to be acquired before leaving the UK. Pre-notifications may be required before arriving at EU member state. Please review requirements of the country of destination

WHY DO THESE REQUIREMENTS NEED TO BE MET?

1. To satisfy EU regulations and allow the movement plant and plant products into the EU.
2. To ensure APHA have inspected and issued the phytosanitary certificate as the authorised plant health authority (SASA in Scotland, DAERA in NI)

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Plant and plant products may not be able to enter the EU, may be returned to the UK or destroyed

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

Timely application for phytosanitary certificates in UK and ensure the pre-notification of arrival to country of destination where required.

WHERE TO FIND MORE INFORMATION

Plants Technical Notice - https://www.gov.uk/government/publications/importing-and-exporting-plants-if-theres-no-brexit-deal/importing-and-exporting-plants-and-plant-products-if-theres-no-brexit-deal

CITES Technical Notice - https://www.gov.uk/government/publications/trading-and-moving-endangered-species-protected-by-cites-if-theres-no-brexit-deal/trading-and-moving-endangered-species-protected-by-cites-if-theres-no-brexit-deal

Outbound – Endangered species regulated under CITES

Requirements

1. Species that are listed under the CITES regulations and are being moved into the EU will require a CITES permit or import/export notification. The exact process would depend on the annex which the species is listed.
    - Annex A and B: exports from the UK to the EU would need an export permit (or re-export certificate) from APHA and an import permit from the relevant EU member state.
    - Annex C: exports from the UK to the EU would need an export permit (or re-export certificate) from APHA and an import notification on entry to the EU country.
    - Annex D: exports from the UK to the EU would need an import notification on entry to the EU member state.
    - This licence is wet stamped by a Border Force officer before exit from the UK and by appropriate official upon entry into the EU
2. Species that are listed under the CITES regulations can only leave (and enter) the UK at designated CITES points of entry. For further information see https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit
3. Dependent on the type of good, further and additional requirements may be in place e.g. export health certificates for live animals etc.. Please review the relevant section of this pack.

WHEN?
Before exit from the UK and upon entry to the EU.

WHY DO THESE REQUIREMENTS NEED TO BE MET?
To fulfil our obligations under an international convention when exporting species that are listed as endangered.

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?
If no CITES permit certificate or notification is made prior to the UK departure, the goods will not be allowed to board the vessel or train because it is an export requirement.

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

1. Timely application for CITES permit or import/export notification
2. Use designated CITES trade routes between the UK and the EU. See https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit

WHERE TO FIND MORE INFORMATION

CITES Technical Notice - https://www.gov.uk/government/publications/trading-and-moving-endangered-species-protected-by-cites-if-theres-no-brexit-deal/trading-and-moving-endangered-species-protected-by-cites-if-theres-no-brexit-deal
UK CITES Points of Entry (in a no deal scenario) – https://www.gov.uk/guidance/trading-cites-listed-species-through-uk-ports-and-airports-after-brexit
EU CITES Points of Entry (current situation) - http://ec.europa.eu/environment/cites/pdf/list_points_of_entry.pdf

Outbound freight - Home Office - Border Force

Requirements

1. Provision of exit check data by the ferry operators and Eurotunnel to HMG
2. Provide adequate facilities for Border Force to conduct checks and examinations on outbound traffic *when needed*

WHEN?

Prior to departure from the UK at the terminal

WHY DO THESE REQUIREMENTS NEED TO BE MET?

Border Force are underpinned by law, as the agency operating for wider government at the border and are required to :

- Secure the border
- Protect UK from terrorism and other threats to UK security
- Enforce prohibitions and restrictions and fiscal irregularities through the seizure of for example, drugs, cash, tobacco products including cigarettes
- Recognise the importance of trade flow for the UK's prosperity

WHAT HAPPENS IF THESE REQUIREMENTS ARE NOT MET?

Threats to protection of UK society

Delays at the border through slower processing and examinations taking place "on line" if "off line" space is not available

HOW SHOULD/COULD THESE REQUIREMENTS BE MET?

The status quo and current effective operating model must be maintained

WHERE TO FIND MORE INFORMATION

https://www.gov.uk/government/publications/exit-checks-on-passengers-leaving-the-uk/exit-checks-fact-sheet

RoRo ATA Carnet Journey

The user journeys illustrated on the following 2 slides represent a high level description of how the D1ND inbound / outbound ATA Carnet processes will flow

Slide 38: RoRo UK origin ATA carnets journey
Slide 39: RoRo non-UK origin ATA carnets journey

The subsequent page outlines in more detail how this can be operated on Day 1

Day 1 No Deal (29th March 2019) UK origin – ATA Carnet RoRo Ports

HMG V2

OUTBOUND Pre-journey | At Customs Approved Location | **INBOUND** - Pre-arrival in UK | At Customs Approved Location

TRADER



1
ATA - Trader applies to a UK Chamber of Commerce for Carnet. Information on Port Customs procedures supplied along with HMRC helpline (if needed) prior to departure so trader is aware of where to go to ensure Carnet is stamped

3
Carnet holder reports to a Customs Official at a Customs approved location

6
Carnet Holder departs UK

7
Carnet holder refers to Carnet procedures given by Chamber of Commerce or contacts HMRC helpline to ensure a Customs Official is available on return to UK

9
Carnet holder reports to a Customs Official at a Customs approved location

HMG

2
HMRC advise Carnet holder to report to Customs Official at an approved location

4
Border Force stamp Carnet and confirm that goods being exported match items covered on Carnet documentation and send endorsed notification document to NCH.

8
HMRC advise Carnet holder to report to Customs Official at a Customs approved location

10
Border Force stamp Carnet and confirm that goods being imported match items covered on Carnet documentation.

5
ATA - Border Force send Yellow voucher to NCH ATA Carnet Unit for storage.

11
ATA - Border Force send Yellow voucher to NCH ATA Carnet Unit for storage.

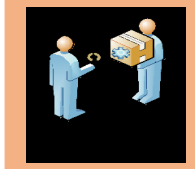
KEY	
→	Expected Path
- - - →	Additional steps (if required)

Day 1 No Deal (29th March 2019) Non-UK origin – ATA Carnet RoRo Ports

HMG V2

INBOUND Pre-journey | At Customs Approved Location | **OUTBOUND** - Pre-Departure from UK | At Customs Approved Location

TRADER



1
ATA - Trader applies International Chamber of Commerce for Carnet. Information on UK Port Customs procedures supplied along with HMRC helpline (if needed) prior to departure so trader is aware of where to go to ensure Carnet is stamped

3
Carnet holder reports to a Customs Official at a Customs approved location

6.
Carnet holder refers to Carnet procedures given by Chamber of Commerce or contacts HMRC helpline to ensure a Customs Official is available on return to UK

8
Carnet holder reports to a Customs Official at a Customs approved location

11
Carnet Holder departs UK

HMG

2
HMRC advise Carnet holder to report to Customs Official at an approved location

4
Border Force stamp Carnet and confirm that goods being exported match items covered on Carnet documentation and send endorsed notification document to NCH.

5
ATA - Border Force send White voucher to NCH ATA Carnet Unit for storage.

7
HMRC advise Carnet holder to report to Customs Official at a Customs approved location

9
Border Force stamp Carnet and confirm that goods being imported match items covered on Carnet documentation.

10
ATA - Border Force send White voucher to NCH ATA Carnet Unit for storage.

KEY	
→	Expected Path
- - →	Additional steps (if required)

ATA Carnet Requirement

ATA Carnet holder presents ATA Carnet to Customs

WHO WILL DO THIS AND WHEN?
The ATA Carnet holder or their appointed representative must ensure the ATA Carnet is presented to Customs for endorsement upon entering or exiting the UK

WHY DOES AN ATA CARNET NEED TO BE PRESENTED TO CUSTOMS?
The ATA Carnet holder will be responsible for any customs charges that may become due should the goods be incorrectly used or not re-exported from the country visited, the ATA Carnet holder will be responsible for these charges irrespective of ownership of the goods.

HOW SHOULD THE ATA CARNET BE PRESENTED TO CUSTOMS?

- Traders will need to establish in advance of entering/exiting the UK via the Chamber of Commerce where they need to present their goods to get the ATA Carnet endorsed by customs
- ATA Carnet will be required to attend a Customs approved location inland for Ports that have none or limited capacity

The ATA Carnet holder must make sure that:

- The Carnet is presented to customs for endorsement each time the goods enter or leave a country or customs territory
- They advise customs if the goods are no longer eligible for use under the carnet purchased (for example, diverting goods to home use)
- They can present the Carnet and the goods when requested by customs

WHERE TO FIND MORE INFORMATION
Detailed guidance will follow in relation to the process for ATA Carnet.
Where existing infrastructure cannot accommodate this we have identified suitable inland locations. Details of these locations will be communicated via gov.uk.

Current information relating to ATA Carnet and Import and Export Procedures may be found at:

https://www.gov.uk/taking-goods-out-uk-temporarily

https://www.gov.uk/government/publications/notice-104-ata-and-cpd-carnets

Common Transit Convention Journey

What is Common Transit Convention (CTC)

The CTC allows movement of goods - under Duty suspense - between the 28 EU member states and a number of neighbouring countries. These countries are Iceland, Norway, Switzerland, Lichtenstein, North Macedonia, Turkey, and Serbia. We are members as part of the EU, however we have successfully negotiated membership of the CTC in our own right after EU Exit.

Benefits of being a member of the CTC include a streamlined customs arrangement to help facilitate the flow of goods. It allows the suspension of customs checks and payments of duties until the goods reach their destination, minimising the cost of administration and reducing delays.

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 under the simplified procedure (These are 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 by a customs office upon entry.

Goods arriving at UK Office of Transit

Where goods arrive in the UK, they will follow the Office of Transit process. This is a check to confirm:

- 100% of Transit Accompanying Documents (TAD) and the Master (also known as Movement) Reference Number (MRN) captured on the NCTS service (checks to be completed by Customs Officials).
- The information on the TAD is correct and has not been altered without good reason
- Any prescribed itinerary has been followed
- Customs seal applied at the Office of Departure or previous Office of Transit may be checked to ensure they are still intact.

The Office of Transit will also record any minor irregularities or en-route events before releasing the goods to continue to the next Office of Transit or Office of Destination.

If a major irregularity is identified, Customs will terminate the movement at the Office of Transit, which will then become the Office of Destination.

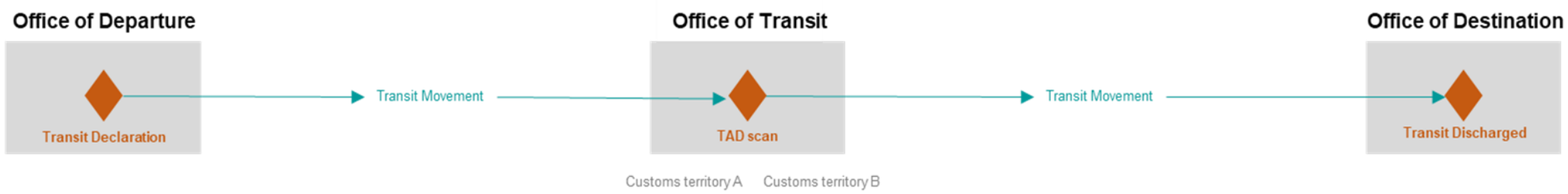
Office of Transit at Dover and Holyhead

If you are moving goods into or through the UK under the Common Transit Convention (CTC) via Dover or Holyhead, you must present your Transit Accompanying Document (TAD) for scanning, and your Vehicle Registration Number before arrival of the goods into the UK – this will likely be at check-in - to enable the Office of Transit function to be completed by HMRC.

Office of Transit at Eurotunnel

Alternative arrangements are being considered to process Office of Transit functions for goods moving through Dover, Holyhead and Eurotunnel. We will update the guidance when these arrangements have been finalised.

Transit and the Common Transit Convention (CTC)

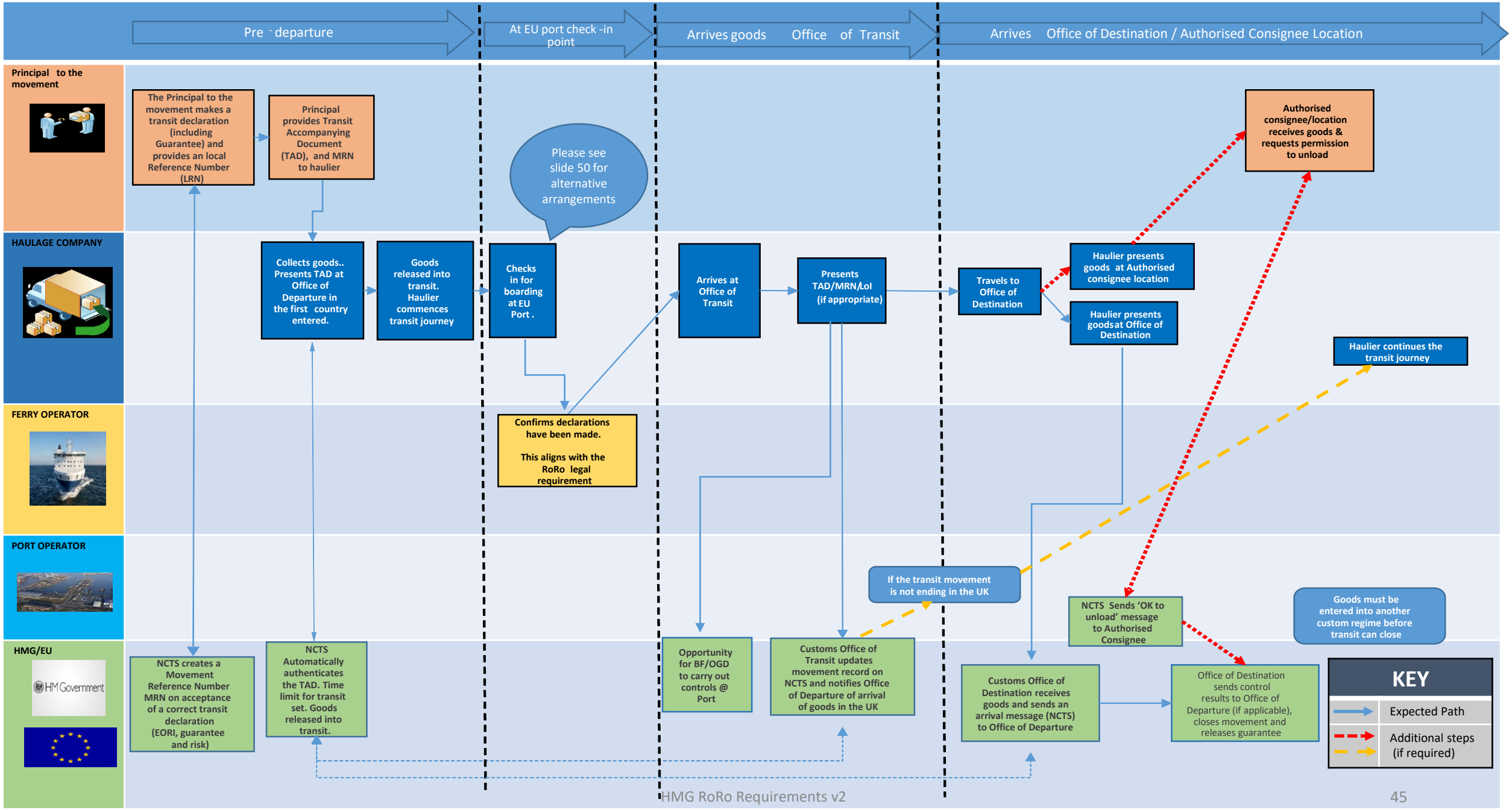


- Transit movements are initiated at the Office of Departure (Customs Office for normal procedure, Authorised Consignor for simplified procedure).
- This is done by making a transit declaration on the New Computerised Transit System (NCTS).

- When a CTC transit movement enters a new customs territory, it must pass through an office of transit.
- The Movement Reference Number (MRN) taken from the Transit Accompanying Document (TAD) is entered into NCTS by HMG officials.

- Transit movements are terminated at the Office of Destination (Customs Office for normal procedure, Authorised Consignee for simplified procedure).
- A message of notification is sent to the office of departure via the NCTS.

To Be 'Accession to Common Transit Convention' – Goods in Transit enter UK



**The requirement for Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will be phased in over 6 months following EU Exit*

Requirement

The principal of the movement will apply to move goods under Common Transit Convention Rules

WHO WILL DO THIS AND WHEN?

The Principal of the Movement (A Trader or their Representative). Sometimes called the declarant.

To make a transit declaration, the Principal of the Movement must already have:

- An EORI
- A Guarantee covering the value of duties and taxes for the goods being moved

WHY?

Transit allows traders to move goods under suspense of duty

To allow HMG to record the Transit on NCTS, the Principal of the movement must make a Transit declaration. This generates a Master (also known as Movement) Reference Number (MRN) and creation of the Transit Accompanying Document (TAD) containing the MRN and details of the Customs Comprehensive Guarantee.

The TAD may be supplemented by a list of items.

WHAT HAPPENS IF A TRANSIT ACCOMPANYING DOCUMENT IS NOT ISSUED?

Goods cannot be moved and/or will be prevented from entering Transit, if the appropriate permissions are not in place. Traders will need to move goods under another customs regime.

Goods will not be able to be embarked by a carrier if an appropriate customs entry has not been made. The TAD can be used as proof that goods can be moved on arrival at a port. (RORO Requirement)

HOW?

Access to New Computerised Transit System (NCTS) via:

- Web
- XML
- Email

WHERE TO FIND MORE INFORMATION

Further information on CTC will be available on gov.uk

Transit Manual is available on gov.uk

ACTIVITIES TO FULFILL THE REQUIREMENT

Before a Transit movement can begin the Principal of the Movement must have the following in place : -

- Economic Operator Registration Identification (EORI)
    - (Transit movements starting in the UK must have a UK EORI)
- Guarantee covering the value of duties and taxes for the goods being moved
    - The service will validate that the guarantee:
        - Is provided by an authorised Guarantor
        - Does not exceed the amount of guarantee available to that guarantor
        - Community Service Providers must state the true value of the guarantee
- A Entry Summary Declaration also known as Safety and Security Declaration* – required for the movement of any goods across borders.
- Transit Accompanying Document (TAD) – A Entry Summary Declaration* is combined as part of the TAD (a TSAD)
- The Principal of the Movement supplies the haulier with the TAD including the MRN.

Requirement

Driver must present the goods and Transit Accompany Document (TAD) including Master Reference Number (MRN)

WHO WILL DO THIS AND WHEN?

1. The driver on arrival at Office of Departure must present the goods and a Local Reference Number (LRN). (LRN will be provided by the Principal of the Movement).

WHY?

1. To begin the transit movement of goods, Border Force or Consignor will then give the driver their TAD, including the MRN.

WHO WILL DO THIS AND WHEN?

2. The driver on arrival at Office of Transit must present the goods and TAD, including MRN

WHY?

2. To advise the Office of Departure of their arrival into a new customs territory. This confirms the movement has reached its relevant checkpoint in the transit movement.

WHO WILL DO THIS AND WHEN?

3. The driver on arrival at Office of Destination must present the goods and TAD, including the MRN

WHY?

3. To conclude the transit movement of goods and for the Office of Destination to inform the Office of Departure to release the guarantee.

WHAT HAPPENS IF THE DRIVER DOES NOT ATTEND A CUSTOMS OFFICE OR APPROVED LOCATION?

Goods and TAD are unable to move under Transit until they are presented by the driver at the Office of Departure.
However If the goods fail to arrive at the Office of Destination or Authorised Consignee premises within the time limit then HMG may consider calling upon the guarantee to claim liability.

HOW?

The Office of Departure and Destination functions can be completed at a customs office or an approved location (These are 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.

WHERE TO FIND MORE INFORMATION

Further information on CTC will be available on gov.uk
Transit Manual is available on gov.uk

ACTIVITIES TO FULFILL THE REQUIREMENT

1. The driver on arrival at Office of Departure must present the goods and a Local Reference Number (LRN). (LRN will be provided by the Principal of the Movement).
2. The driver on arrival at Office of Transit must present the goods, TAD, including MRN and any other accompanying documents
3. The driver on arrival at Office of Destination must present the goods, TAD, including MRN and any other accompanying documents

If you are moving goods into or through the UK under the Common Transit Convention (CTC) via Dover or Holyhead, you must present your Transit Accompanying Document (TAD) for scanning, and your Vehicle Registration Number before arrival of the goods into the UK – this will likely be at check-in - to enable the Office of Transit function to be completed by HMRC.

If you are moving goods into or through the UK under the Common Transit Convention (CTC) via Eurotunnel look out for further updates on the arrangements being put in place for Office of Transit functions

Glossary

Abbreviation	Description
ATA Carnet	Admission Temporaire/Temporary Admission Carnet
CFSP	Customs Freight Simplified Procedures
CSE	Customs Supervised Exports
DEP	Designated Export Place
EIDR	Entry in Declarant's Records
EORI	Economic Operator Registration and Identification Number
ICS	Import Control System
HMG	Her Majesty's Government
MRN	Master Reference Number - Note known as a Movement Reference Number or Entry Number in some guides.
P2P	Permission to Progress
TSP	Transitional Simplified Procedures
UCC	Union Customs Code

Terminology

Term	Description
Appointed Representative	A customs or logistics professional who acts on behalf of the importer or exporter to move their goods from one country to another.
Article 50	The EU Exit clause that is part of the Lisbon Treaty. By invoking it or triggering it, a country formally and legally signals it is leaving the EU
Arrived	In customs terms, the arrival message is the trigger for a change of status for the goods in a declaration. At import it signifies the point where the goods are available for presentation to customs (electronically in RoRo) and the point where the tax, duty and exchange rates are set. Where goods are moving to an inland location their arrival will need to be recorded so that any required controls can be undertaken there. At export, the goods are arrived at the relevant premises (a port or DEP, or Trader CSE) to permit any controls to be undertaken before they are given Permission to Progress and depart from the UK.
BSP	Border Systems Programme – The directorate within HMG responsible for ensuring successful delivery and landing of IT systems involved in cross border movements.
CSP	Community System Providers - Commercial system provider that brings together the relevant parties around a customs transaction. Shares relevant data with permitted parties and exchanges data with HMRC.
CS&TD	Customer Strategy & Tax Design – The directorate within HMG responsible for the design and policy ownership of the business processes which enable customers to undertake customs activity.
Customs Act	The 'Taxation (Cross-border) Trade Act, whose purpose is to allow the Government to create a functioning customs, VAT and excise regime for the UK after its exit from the EU,
Day 1	Refers to 29 March 2019 for the purposes of this document. This is the date HMG are currently recognising as a working assumption that intra-EU customs procedures will need to be in place.
Freight	In the context of this document, the definition of Freight is Goods, not owned by the Haulier, or the driver, being transported into or out of the UK in a commercial vehicle

Terminology continued

Term	Description
NCH	National Clearance Hub – An operational unit within HMG that deal with the processing of Trader documentation to support customs transactions.
No Deal	No agreements in place with the EU for Day 1 or thereafter
Office of Import	This is the Customs Unit associated with the Location at which an Import entry comes under Customs control in the UK, i.e. where the Import Entry arrives and becomes legally accepted. For an Import Entry this is also the Office of Declaration.
Port Operator	The Party that operates the Port or Airport. This is sometimes on behalf of the Port Owner (eg Port Authority)
RoRo	Roll on Roll off – The typical reference for wheeled driver accompanied transport using a 3rd party vessel as a means of entering or exiting the UK via road.
Rest of World	This refers to countries which are currently outside of the EU – but will include EU countries after Day 1.
Trader	Collective term for the importer/exporter or their representative (customs agent or freight agent).