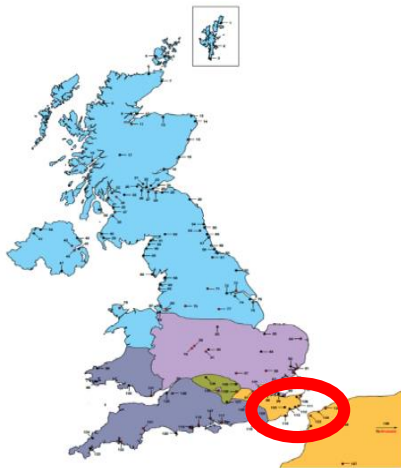




HM Government

SHORT STRAITS QUESTIONS & ANSWERS



BORDER DELIVERY GROUP

QUERIESATTHEBORDER.EUEXIT@HMRC.GOV.UK

**INFORMATION CORRECT AS OF 7 AUGUST 2019, UP-TO-DATE INFORMATION CAN BE FOUND AT
[HTTPS://WWW.GOV.UK/PREPARE-EU-EXIT](https://www.gov.uk/prepare-eu-exit)**

Content owner: Catherine Hartnett, BDG (Catherine.Hartnett@hmrc.gov.uk)

OFFICIAL

Contents

Introduction	3
Customs procedures	4
Economic Operator registration and Identification number (EORI)	4
Transit.....	6
T1 procedures.....	6
Authorised Economic Operator Status (AEO).....	6
Multiple Consignments.....	7
Transitional Simplified Procedures (TSP)	7
Customs Freight Simplified Procedures (CFSP)	10
ATA Carnets for imports to the UK.....	11
Common Transit Convention	11
Customs Declarations	13
Deferment Accounts	14
Duty Free and Passengers with Goods	14
Empty Trucks	15
VAT and Excise	16
E-commerce and Low Value Consignment Relief (LVCR) – Parcels – VAT	16
Merchandise in Baggage (MIB).....	17
Agriculture and Food.....	19
Imports - Products of Animal Origin (POAO).....	19
Imports - Food and feed not of Animal Origin (FNAO)	19
Pre-notification of high risk products for imports to the UK	20
Importing Animal by-products (ABP).....	21
Empty trucks and wood packaging – Imports and Exports	22
Export Health Certificates	22
Fish.....	24
Movement of live animals.....	26
Proof of Origin.....	26
Exporting Controlled Goods	27
Exporting Plants.....	27
Food Labelling	27
Food General – Imports and Exports	28
Irish Land Bridge Movements	30

Organics.....	30
Procedure for Electronic Application for certificates (PEACH) Requirements	30
Transport and Driver requirements	31
Documentary Evidence for Exports from the UK.....	31
Licences.....	32
European Conference of Ministers of Transport (ECMT) multilateral permit.....	32
French Driver hours	33
Traffic Management.....	34
Designated Export Place (DEP).....	35
General	35
Compliance	35
Withdrawal Date and Time.....	36
Identity Cards Requirements (ID).....	36
Customs Agents.....	36
Resources.....	36
RORO Port Listings	37
Passport Checks.....	37
Cabotage	38
Returned goods	39
Proof of Origin.....	39
Useful links.....	40

Introduction

This document has been produced to support Traders and Industry stakeholders to prepare for the UK leaving in the EU. The content focuses on users of the Short Straits providing clarity of policies and processes that will need to be followed in a No Deal scenario.

The content of this question and answer document has come in the main from recent Industry day events that have been delivered by HMG Officials.

Content is correct at the time of publishing. For the latest information you should access WWW.GOV.UK website.

Customs procedures

Economic Operator registration and Identification number (EORI)

1. Who needs a UK EORI number and why?

If the UK leaves the EU without a deal you will need an EORI number that starts with GB to trade goods into and out of the UK from **11pm UK time on 31 Oct 2019**. The UK EORI will allow you to:

- trade goods into or out of the UK
- submit declarations using software (or to give to your agent to make these declarations on your behalf)
- apply to be authorised for Customs Simplified Procedures.

2. Can you complete imports and exports using an EU EORI number?

Yes – you will be able to use an EU EORI number for a short, time-limited period after 31 October 2019. However, you will need to apply for a GB EORI number and start to use this in the longer term. (Timescale to be confirmed).

3. How long will my current EORI be valid for?

You can use your current EORI number but should look to apply for a UK one now. The system will allow for you to have two numbers during the transition period.

4. How do I apply for an UK EORI?

Business that may need to make customs declarations to HMRC should register for an EORI number as soon as possible. It is a simple online process that takes around 10 minutes. Further information is available here: <https://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu>

5. Is it useful to obtain a UK VAT Registration Number (VRN) to speed up customs processes?

The UK VRN is not part of the customs process, so having one would not be necessary.

6. Where does the EORI application take place, for example does a Portuguese company apply to the Portuguese government?

A business importing into the UK or exporting from the UK will need to apply for a UK-based EORI number using UK GOV website. A Portuguese business only importing into Portugal or exporting from Portugal will need an EU based EORI which will be issued by the Portuguese Government, as they would not need to make declarations in the UK. If the Portuguese company is acting as the importer

into the UK, or exporter moving goods from the UK they will need a UK based EORI in order to make declarations in the UK.

7. What parties need to obtain an EORI e.g. the seller, haulier or customer?

A UK EORI will be required by those persons who are required to make customs declarations in the UK, either as exporters or importers. In addition, a haulier or carrier who is required to make Safety & Security declarations for imports into the UK will also need a UK EORI number.

8. How can I easily check if my company has a correct EORI number?

For VAT-registered businesses the EORI numbers are associated with the VRN. The usual format is “GB” + nine digits (the VRN number) + three digits (usually 000).

The only exception to this is if the EORI applicant is part of a VAT group. In this case, the last three digits will be different for each legal entity applying for EORI within the VAT group.

For businesses that are not VAT-registered, the EORI number is formed of a unique number in place of the VRN. The format is “GB” + nine digits + “000”.

Ways of checking EORI numbers:

There is an Online Services page on the Europa website, which can be used to check a number and see if it is a valid EORI. This is available at https://ec.europa.eu/taxation_customs/online-services_en/. Please note that this site has its limitations; it will not be able to tell you which company the EORI is registered to. You will also need a number to search against – meaning you cannot type in a company name to find an EORI number.

Another way to check EORI numbers is to contact the EORI team. Full details are available at <https://www.gov.uk/eori/>

If you already have an EU EORI number (i.e. a number beginning with a different country’s prefix, such as “IE” for the Republic of Ireland or “FR” for France), you do not need to register for a UK EORI number yet. HMRC will continue to recognise EU EORI numbers for a temporary period, and will provide further information about moving to a UK EORI number shortly.

9. If the UK importer applies for a Simplified Customs Declaration (SCD) on behalf of an EU exporter, is an EORI required by the EU company?

Yes. In this circumstance, the UK company would need to apply for an EORI.

10. Will an EORI be required for a Belgian company exporting new cars from Zeebrugge to Grimsby?

The Belgian company would need to hold an EU EORI and complete export declarations in Belgium. The business importing the goods into the UK will need to complete the UK import declarations and as such would need a UK EORI

11. We are a branch of a Head Office in an EU Member State and at present goods are cleared there before they arrive in the UK. Going forward, where should the declarations be submitted?

It will not be possible to clear goods in an EU Member State before they arrive in the UK. Instead, a declaration will need to be submitted in the UK using an issued UK EORI number.

12. How many traders have registered for an UK EORI and registration number?

Between December 2018 and 23 June 2019 HMRC received 74,000 applications for EORI numbers. They are continuing to encourage businesses to register for an EORI number as soon as possible. We would encourage you to relay this information to businesses that you trade

13. When we are exporting, will we need a UK EORI number?

Yes, you will need an EORI number in the period after the UK leaves the EU.

Transit

14. What is the difference between an Export Accompanying document (EAD) and a Transit Accompanying document (TAD)?

An EAD is for indirect exports – there is no requirement to carry this as of 1 May 2016. From this date, indirect exports have only required the MRN to be carried with the goods to the office of exit. A TAD is confirmation that the goods are travelling under the transit procedure.

T1 procedures

15. Can goods be moved to designated storage and not be stamped at the border?

Yes – the only requirement is a scan of the barcode on the TAD at entry.

Authorised Economic Operator Status (AEO)

16. What is AEO status and will the process change when the UK leaves the EU?

Authorised Economic Operator Status is recognised internationally as a quality mark. It shows that your role in the international supply chain is secure and that your customs controls and procedures are efficient. Depending on the type of AEO

authorisation you apply for and are granted, benefits can include easier access to certain customs simplification guarantee reductions and waivers.

To apply for UK AEO status you must meet a range of criteria such as an appropriate record of compliance with customs legislation. HMRC completes robust checks on the information you give which is verified through a site visit.

Only businesses that are heavily involved in Importing and Exporting are likely to benefit from AEO.

Most businesses will find that the straightforward registration for Transitional Simplified procedures is their best option of preparing for a no-deal Brexit

No - We do not anticipate that AEO certification will change for goods entering the UK.

Multiple Consignments

17. When there are multiple consignments on a vehicle input by numerous customs agents, to whom will the MRN be issued?

An MRN will be issued to the importer/agent for each separate customs declaration.

There will be an easement for UK imports in a day 1 no deal scenario from the requirement to submit safety and security declarations for a time limited period

Transitional Simplified Procedures (TSP)

18. What kind of information is required for TSP?

Businesses will need to register for an Economic Operators Registration and Identification (EORI) number, which will include submitting their tax details.

There are two ways to register for NCTS, either 1) use the HMRC website, access the portal and select NCTS, select the option to sign up for an online Government account, input your name, contact and email address and select a password, or 2) register using the Government Gateway - Access the Government Gateway site and chose the option to register as an organisation, select either register with a user ID or register with a certificate, follow the on-screen instructions to complete the registration process, select one of the online services available to you, this will include NCTS, proceed with the enrolment process.

19. Can you confirm that EU companies that have either a branch and/or a VAT number in the UK are considered as “established in the UK” and consequently eligible for TSP and other easement announcements by HMRC?

As per the UK establishment rules set out in The Customs (Import Duty) (EU Exit) Regulations 2018, a person is established in the United Kingdom is defined as:

- a) in the case of an individual, where the individual is resident in the United Kingdom; and
- b) in any other case, where the person:
 - has a registered office in the United Kingdom; or
 - has a permanent place in the United Kingdom from which the person carries out activities for which the person is constituted to perform.

20. What are the advantages for operators registering to use TSP?

TSP reduces the amount of information you need to give in an import declaration when the goods are crossing the border from the EU. They do this by letting you delay the submission of a full declaration and delay the paying of any duty.

TSP also allows you to record the information to your own business records after the goods have arrived in the UK.

21. How will TSP be managed?

TSP only applies to goods moving from the EU to the UK that are entered into free circulation. TSP is not a long-term arrangement; a new system will be developed for the longer term.

22. I am an EU trader, established in the UK and would like to register for TSP. Do I need to have a Unique Taxpayer Reference (UTR) number?

You **do not** need to have a Unique Taxpayer Reference (UTR) to register for TSP, though you will require an UK EORI number. Though the application form asks for a VAT registration number (VRN) or UTR, you can complete the process without a VRN or UTR as this is not a mandatory requirement.

23. Can an EU company apply to use simplified customs procedures?

If the EU company is acting as a UK importer they can apply to use simplified procedures in the UK.

24. When a company has different sites/divisions or brands in the UK, can they complete one application for TSP, or do they need to apply separately?

This depends on whether the company has registered under one EORI number or not. If all of its branches fall under the same EORI then TSP applies to the company as a whole. If separate divisions have separate EORI numbers, they will have to apply for TSP individually.

25. Can you clarify what 'entry into declarants records (EIDR)' means in practice & what would be accepted by HMRC?

In terms of traders being able to prove that they have completed an entry in their records, the declaration in their commercial records should include:

- the date and time the goods arrived in the UK
- a description of the goods and the commodity code and quantity imported
- purchase and (if available) sales invoice numbers
- the customs value
- the serial numbers of any required licenses or documentation
- delivery details
- supplier details.

26. Can a TSP registered trader go through an agent to take care of required customs formalities under TSP (e.g. pre-lodgement of declarations)?

TSP can only be used by those importing goods into the UK. However, intermediaries are still able to act directly for TSP-registered traders; the liability in this context lies with the trader. Intermediaries will still be able to act indirectly for traders using their own customs freight simplified procedures (CFSP) authorisation. This offers additional benefits such as the ability to declare goods to a special procedure. We are also proposing a change to intermediaries' liabilities so that an intermediary will be able to use their CFSP authorisation on behalf of an unauthorised trader, but the trader alone will be liable for the duties (and will need a duty deferment account).

27. Is there a need for legislation in order for the transitional facilitations (e.g. TSP) to actually operate?

Yes. The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 was laid before the house on 28th February 2019.

28. How will the notification of arrival status work in practice? Does the importer need to notify HMRC using CHIEF / CDS?

When goods arrive at a port where inventory systems are not currently used to control the movement and release of goods, the arrival needs to be made by the importer, or their representative. This then needs to be sent to the IT system (i.e. CHIEF or CDS) where the pre-lodged declaration was processed.

29. Is having a deferment account with HMRC also a requirement to use TSP?

Yes. You will also need a duty deferment account; this account allows you to pay your customs duties, import VAT, and excise duties monthly by direct debit, rather than having to pay immediately each time you clear your goods through customs.

You **must** have a duty deferment account to import goods using either TSP or CFSP if you have customs duties, excise duties or import VAT to pay.

30. Is the pre-lodge declaration a simplified declaration, if so where can the requirements be found?

Yes, details are available on GOV.UK <https://www.gov.uk/guidance/making-declarations-using-transitional-simplified-procedures>

31. Is there a target deadline for CDS to be operating?

CDS will be rolled out in due course; CHIEF will be used in the interim. As many importers will not be ready to use CDS, they will continue to be able to make declarations on CHIEF for a short period of time after day one.

32. Has CHIEF been updated to produce the Master Reference Number (MRN)?

We are changing the computer systems used for lodging customs declaration; the CHIEF system will be replaced by CDS. However, we have taken steps to upscale CHIEF so that it can cope with any an increase in declarations. We are also looking to simplify the migration process, as we estimate there will be an additional 200 million declarations per year.

Customs Freight Simplified Procedures (CFSP)

33. Can you advise how Customs Freight Simplified Procedures (CFSP) traders could use a hybrid of TSP and CFSP?

A trader would need to be registered for TSP to enable them to operate, or be authorised to use CFSP EIDR. Software that is already being used for CFSP supplementary declarations may be capable of making similar supplementary declarations for movements using TSP. If a movement is started under TSP then the supplementary declaration should also be submitted under TSP; similarly, those started under CFSP should continue under CFSP until the movement ends.

HMRC are currently working on streamlining the CFSP processes.

34. UK have no inventory systems at Roll on Roll off ports for pre-lodgement. Will a manual process have to take place?

As most UK RoRo locations are not inventory linked, the pre-lodgement process requires a manual update by the importer or their agent once the goods are in the UK. For most goods, they will have until close of business on the working day after the goods have arrived to make this notification. The haulier will need to make arrangements to inform the importer or their agent that the goods have arrived in the UK so that this update can take place.

Where a business is using EIDR for imports through RoRo locations, no arrival notification is required. The business will still need to provide the supplementary declaration within the usual timeframe. More details about how customs simplifications can be used when the UK leaves the EU can be found [here](https://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal): <https://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal>

ATA Carnets for imports to the UK

35. Is it possible to use ATA Carnets for UK imports?

Yes – when importing goods to the UK, this will require the wet-stamping of relevant ATA Carnet documents at specified locations. Locations will be published online at GOV.UK.

36. How easy will it be to bring equipment temporarily into the UK from an EU member state? What processes will be required and how much will this cost financially and timewise?

In a day one no deal scenario, the temporary movement of goods into the UK will need to adhere to existing 'Rest of World' temporary admission procedures. The use of Temporary Admission/Returned Goods Relief procedures will be available through CHIEF/CDS; this will not cost any more than existing declaration processes. These procedures will be closely modelled on existing Union Custom Code procedures and should therefore be relatively easy to follow. Correct use of these procedures will minimise the length of time that such movements of goods will be under customs control, and they will only be subject to risk-based checks.

ATA Carnets will continue to be an accepted procedure for the temporary movement of goods. Further details on costs should be sought from the issuing body of the relevant country. Freight travelling through an inventory-linked point of entry/exit will see the carnet checked at that point of entry in order to clear the inventory. As such, carnet holders should not notice any increase in 'dwell time' for these goods. ATA Carnets entering through RoRo locations of entry (particularly in South-East England) will be checked and stamped as soon as practicable after their arrival. More details on this will be released as soon as they are available.

Common Transit Convention

37. Now that the UK are a member of Common Transit Convention (CTC), how will transit work for imports at Channel sites?

The requirements to use CTC will remain unchanged.

The key change is that as the UK will be outside of the EU Customs territory, traders will need to have a Transit Accompanying Document (TAD) scanned using a

customs office or an authorised consignee/consignor location at the point of entry into the UK or any new customs territory thereafter.

HMRC are currently reviewing the transit procedures.

38. Will my truck/goods be stopped during this process? Where? For how long?

Checks at the border help to manage both fiscal and wider risks that transit creates for the UK and other CTC-contracting parties. Goods that have been entered for transit by an authorised consignor may be inspected prior to the movement commencing, in order to verify the accuracy of the transit declaration. As such, goods will need to be declared for transit at an approved premises where customs checks can be made. We are working to streamline the process for authorising consignors, in order to enable more traders to obtain this authorisation sooner. Traders who already hold this authorisation are encouraged to consider increasing their capacity to enter goods for transit, to ensure they adequately prepared in the event of no deal.

39. A parcel company moves unaccompanied trailers from Dublin to Holyhead and as a day one no deal contingency they decide to change their routing. Will there be any different rules and processes for New Computerised Transit System (NCTS) and Transit Accompanying Document (TADs)?

CTC processes will be the same wherever the movement is taking place. The only difference will be where TAD scanning takes place; at Holyhead scanning will take place before or during the ferry crossing for goods arriving in the UK. TAD scanning processes vary at each Port location so it would be worth checking.

40. How many times does your transit document need to be scanned during the process?

Transit documents will need to be scanned once in the office of departure and once in the office of destination. Office of transit functions will also need to be performed when goods enter a new customs territory.

41. What plans are there to encourage EU Hauliers to obtain Transit Guarantees and for EU and UK to relax calculation of reference amounts or introduce further reductions/waivers of security?

HMRC has published further guidance on new and temporary easements to support trade fluidity, and make it easier for UK importers to make customs declarations. Details can be found here: <https://www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal>.

42. What is the process if goods are subject to further controls? Could we know more about the exact location of inland facilities where these controls would take place?

HMRC's infrastructure is currently being looked at for inland clearance facilities in a deal and no deal scenario.

43. Can we all be Authorised Consignors without requirement for specific premises?

For traders who regularly export goods using transit procedures, authorised consignor status is advantageous because it enables goods to be declared for transit at traders' approved premises rather than an HMRC Office of Departure. The conditions for authorised consignor status and other transit authorisations are governed by the Common Transit Convention (CTC).

To be authorised by HMRC, traders need to:

- be established in the UK and declare that they will regularly use transit procedures.;
- not have committed any serious or repeated infringement in respect of their customs and tax obligations;
- demonstrate a high level of control of their operations and the flow of goods therein; and
- have the practical standards of competence or professional qualifications to operate transit procedures.

Customs Declarations

44. If an EU company brings goods in via a UK company, does the UK accept a pro-forma invoice for the customs declaration?

The documentation would need to include all of the information contained within a customs declaration.

45. How will just-in-time products move quickly into the UK?

Just-in-time products will continue to be able to flow through UK RoRo ports. The requirement to pre-lodge a customs declaration will ensure that delays are minimalised as they will not be stopping to make customs declarations. HMG will continue to apply a risk based approach to goods imported to the UK, with the option of carrying out physical examinations inland (i.e. away from ports) to minimise disruption. To help ensure that goods are not delayed, the importer should ensure that the customs declaration is pre-lodged and the haulier has been given the correct information that can be provided if the truck is stopped for checking purposes

46. What about for goods that are in warehouses now? Will they need customs declarations?

No – goods already in UK will not need customs declarations.

Deferment Accounts

47. What are the benefits to a company of using a deferment account?

A deferment account allows you to pay your customs duties, import VAT and excise duties monthly by direct debit, rather than having to pay immediately each time you clear your goods through customs. You must have a duty deferment account to import goods using either Transitional Simplified Procedures or Customs Freight Simplified Procedures if you have customs duties, excise duties or import VAT to pay.

48. What is a Master Reference Number (MRN)?

The Master Reference Number is the legal term for the reference number associated with the customs declaration. In CHIEF, this is referred to as a “Unique Consignment Number” or “Entry Number.”

Duty Free and Passengers with Goods

49. Will an HGV driver have to declare his personal belongings upon arrival to the UK? If so, how and to whom?

As freight drivers are usually only travelling to the UK as visitors, the rules for declarations are the same as those for all other passengers. As set out in guidance available from GOV.UK:

What you can bring with you depends on where you are travelling from. You must declare to Border Force:

- anything over your **duty-free allowance**
- **banned or restricted goods** in the UK, for example meat and dairy products from most non-EU countries
- goods that you plan to sell
- **more than €10,000** (or its equivalent) in cash, if you're coming from outside the EU.

You and your baggage may be checked for anything you must declare.

If a vehicle is stopped by a Border Force official for a security check, all occupants will be asked if they have anything to declare. If the driver does not possess any of the items listed above, they are not required to make any declaration to Border Force on arrival.

The policy for Duty Free in a day one no deal scenario is still to be finalised.

Empty Trucks

50. What are the procedures for empty trucks, including racks and pallets and cab only movements?

These movements are not subject to customs controls and will be free to continue their journey. No Safety and Security declarations are required for empty trucks.

51. For automotive original equipment manufacturer suppliers we have to use empty customer packaging that is shipped to us from within the EU, and then returned to EU plants with parts inside. How will this be treated in event of a no-deal Brexit?

Goods will need to be declared on import (for empty packaging) and export (for packaged parts).

52. Will empty packaging returning to the UK have to be declared?

In the event of no deal, imports and exports of packing materials from/to the EU would be subject to broadly the same customs procedures and requirements that currently apply to goods imported from and exported to outside the EU. This means that import and export declarations will be required.

53. Can you confirm that empty pallets/pallets used for goods not subject to SPS checks will not be required to enter the EU territory through a BIP or DPE?

There is no requirement for Wood Packaging Materials to enter through a Border Inspection Post or Designated Point of Entry unless the consignment that is carried on this Wood Packaging Materials is subject to SPS checks. The EC issued a statement that in line with 3C requirements, they may carry out checks on UK material to confirm that the ISPM15 treatment-requirement has been met, but across the EU (and in the UK), checks are generally done on a risk-basis and as the phytosanitary risk of UK material will not suddenly change on Day One, the rate of checks on UK material is unlikely to change significantly.

Further information can be found here: <https://www.gov.uk/guidance/importing-and-exporting-plants-and-plant-products-if-theres-no-withdrawal-deal#movement-of-wood-packaging-material>

VAT and Excise

E-commerce and Low Value Consignment Relief (LVCR) – Parcels – VAT

54. Are there specific requirements for e-commerce parcels?

For parcels valued up to and including £135, a technology-based solution will allow VAT to be collected from overseas businesses selling goods into the UK. This will apply to parcels which do not contain any excise goods and are not declared to a special procedure.

Customs Procedure Codes outline that these parcels will not be liable for import VAT when they are declared to the UK's free circulation procedure. If the UK leaves the EU without a withdrawal agreement, UK VAT will be payable on goods entering the UK as parcels where these are shipped by overseas businesses.

Low Value Consignment Relief (LVCR) – a tax relief from UK VAT on goods valued at £15 or less – will no longer apply to parcels arriving in the UK. This aligns the UK with the global direction of travel on LVCR, meaning that all goods entering the UK as parcels sent by overseas businesses will be liable for VAT. The only exception to this is goods that are already relieved from VAT under domestic rules, such as zero-rated children's clothing.

Overseas businesses will need to charge VAT at the point of purchase and will be expected to register with an HMRC digital service to account for VAT due. The digital service is an online registration, accounting, and payments service for overseas businesses. On registration, businesses will be provided with a Unique Identifier. This will need to accompany the parcels that businesses send to the UK.

For goods sent as parcels that exceed the value of £135, customs and VAT duty will continue to be collected from UK recipients in line with current procedures for parcels from non-EU countries. More information is available at www.gov.uk/goods-sent-from-abroad/

55. Will there be postponed VAT accounting for UK import post Brexit?

Yes, this is the intention in a no deal scenario.

56. How do drivers claim VAT?

The VAT Retail Exports Scheme does not apply to the commercial movement of goods. Commercial goods can be zero rated on export upon the trader's VAT return, though they must retain evidence of export. No claim is required for zero rating of goods by a VAT-registered trader.

57. How can the VAT be claimed?

Evidence of the export must be kept and provided for the VAT return to support the zero rating of goods; this confirms that the goods have been exported.

58. Are Excise Goods, Controlled Goods to be cleared on arrival?

It is unlikely that EU suppliers will consign their free circulation excise goods to the UK under Transit; HMG is working on the assumption that this will be too much for guarantees. The movement will be discharged at the point of export from the EU along with an Export Accompanying Declaration (EAD). On arrival in the UK, an import declaration will be required. This either clears goods for free circulation at the port, entry to customs regimes or entry to excise warehousing. For goods entered to excise warehousing, a declaration is required on the Excise Movement and Control System (EMCS) for the internal UK journey to the excise warehouse, including having in place an excise guarantee where this is required.

59. Will Inward processing relief still be available in the UK?

Inward processing relief will be available in a no deal scenario. Importers wishing to use inward processing relief will need to be authorised to use the relief and meet its necessary requirements.

60. We are a company transporting fruit juice through Switzerland and Belgium moving on to the UK; Can the Swiss company apply for outward processing relief (OPR)?

The UK importer/exporter can apply for inward/outward processing relief where the criteria for relief is met. Outbound Processing relief allows you to temporarily export goods from the UK. These processes allow for you to suspend customs duty and import VAT on goods that you are importing/exporting while these are being repaired or processed. You will need to pay customs duties and VAT when the goods are in free circulation. The duties you pay will be based on the value of goods at import or the value of the final product after processing.

61. What do I have to do when the truck arrives to load at my premises? What documents do I need to give to the driver?

Goods being exported under excise duty suspension must be accompanied by a document that includes the Administrative Reference Code (ARC). This requirement is waived if the goods are exported using a Local Clearance Procedure in which case the excise movement guarantee should be recorded on the export declaration.

This must be done within the HMRC System by either:

- submitting an online form to HMRC along with evidence of export; OR
- arranging for an appropriate third party intermediary (with the correct permissions) to update HMRC IT systems.

Merchandise in Baggage (MIB)

62. How does MIB work for exporting from the UK?

Travellers carrying Merchandise in baggage (MIB) will need to check the value of your goods in pounds sterling, If the goods are above £900, weigh more than 1,000kg are classified as controlled or licenced goods then a full declaration needs to be submitted before arriving at the port of departure.

In all other cases a short declaration should be submitted up to 5 working days before arriving at the port of departure.

63. Are there red channels or phones at Dover and Eurotunnel?

No. Dover and Eurotunnel do not operate red channels points or phones

64. How does MIB work for importing to the UK for a location that does not have a red channel point or phone facility?

For travellers carrying MIB worth less than £900 and or weighing less than 1000kg:

If entering through a port without a red channel or red phone, travellers will need to submit the relevant electronic form up to 5 days before entry into the UK (available from GOV.UK) This includes pre-lodging a simple declaration alongside paying duty and tax, though limits will apply per vehicle. Ports without a red channel or red phone are legally defined as RoRo listed locations and Eurostar terminals.

For travellers carrying MIB worth more than £900:

A pre-lodgement must be made directly with HMRC through existing channels or through a customs agent up to 5 days before arriving into the UK; this will be a requirement at all ports. Upon doing so, travellers will be issued a receipt. This will serve as evidence of customs declaration and tax payment if stopped by Border Force as part of their non-fiscal targeted checks.

Travellers carrying goods that are subject to excise duty or classified as controlled will need to pre-lodge a full customs declaration. This is irrespective of whether the goods are above or below the £900 threshold.

65. Do the same provisions apply to small vans?

Yes. Merchandise in baggage applies to Cars and Vans.

66. What are the requirements for small parcels?

For parcels with a value of £135 or less, the import VAT will be paid by the overseas sender. HMRC is launching a service for overseas senders to register and pay VAT where this is due. Customs duties will continue to be collected from the recipient by the parcel operator. The parcel operator will also continue to collect VAT and customs duties from recipients for parcels valued over £135, as they do now for parcels from outside the EU.

Agriculture and Food

Imports - Products of Animal Origin (POAO)

67. For food coming into the UK via the EU from the Rest of the World – does this have to come through a BIP or DPE? If the EU decides to do the checks, would the UK have to do the checks also?

Yes - For products of animal origin (POAO) originating in a third country, the food would have to enter the EU via an EU Border Inspection Post (BIP), exit the EU via a BIP and enter the UK via a BIP where checks have to take place.

68. What exactly needs to come through a Designated Point of Entry (DPE)?

Any products of animal origin or high-risk food and feed not of animal origin of third-country origin that transits to the UK through the EU and is not inspected by an EU BIP or DPE will need to enter the UK via a UK BIP or DPE. For more information, see the advice issued by the Food Standards Agency at

<https://www.gov.uk/government/publications/importing-high-risk-food-and-animal-feed-if-theres-no-brexite-deal--2/importing-high-risk-food-and-animal-feed-if-theres-no-brexite-deal>

Imports - Food and feed not of Animal Origin (FNAO)

69. How will UK use the animal disease import notification system?

If you suspect a notifiable animal disease you must report it immediately by calling the DEFRA rural Services helpline on 03000 200 301. In Wales you should contact 0300 303 8268. In Scotland you should contact your local Field Service office.

70. What happens for food not of animal origin from a third country transiting the EU on arrival into the UK? Is there a list of these types of product?

Third country high-risk food and feed not of animal origin (HR FNAO) destined for the UK that transits the EU will be treated the same as if those products had come directly to the UK. This is because we will no longer be able to rely on the EU undertaking the import controls on our behalf in the event of no deal.

Such consignments will need to be pre-notified using the new UK notification system, IPAFFS (Imports of Products, Animals, Food and Feed System) and will need to enter the UK through a Designated Point of Entry (DPE), where they will be subject to the relevant controls. This includes 100% documentary checks and a specified level of identity and physical checks depending upon the legislation they are subject to. Typically this will be 10 or 20% of consignments.

Following import controls, consignments that are satisfactory are free to leave the port and be placed on the market. The majority of food and feed not of animal origin is not listed as high-risk and is not subject to specific import controls. This means that those products can enter the UK via any entry point and do not require pre-notification. Details of the legislation for import controls on high-risk food and feed not of animal origin and the products that are listed as high-risk and subject to import controls – as well as the list of UK DPEs – can be found on the imported food pages of the FSA's website: www.food.gov.uk/business-guidance/imports-exports

Importers may want to bear in mind that the status of respective ports' DPEs is an important factor. Checks will apply to HRFNAO from the Rest of the World (ROW) which come to the UK via the EU, and these must be conducted at a port with the appropriate DPE and facilities. Those goods can therefore only come into the UK through a port with a DPE that can handle these goods. Importers must therefore check the DPE status of the port prior to arranging the import into the UK.

71. Can inspections of 3rd country products take place before entry into the UK by independent surveyors for example?

No. All controls of high-risk food and feed must be undertaken at the first point of entry into the UK (at a BIP for products of animal origin and a DPE for high-risk food and feed not of animal origin). This is the requirement currently within the EU and it and most other EU food safety legislation will be adopted wholesale into UK law through the Withdrawal Bill when the UK leaves the EU.

72. Do the additional controls imply additional costs? If so how much with they be and who needs to pay them?

The only additional controls that will be imposed in the UK at the point the UK leaves the EU will be for those on third country high-risk food and feed products that transit the EU destined for the UK. Currently these are controlled at the first point of entry into the EU but once the UK has left the EU, they will need to be conducted in the UK. They are currently and will continue to be fully cost recoverable from whoever is responsible for the consignment, for example, the importer.

Pre-notification of high risk products for imports to the UK

73. What are the pre-notification arrangements or importing high risk goods to the UK?

Pre-notification will be required on all high-risk products imported from the EU, including those third country high-risk products which have been imported into the EU but are subsequently imported into the UK. There will be no controls on such imports from the EU, the information is required to mitigate loss of access to EU systems to ensure swift and targeted enforcement in the event of a food incident. It would apply whatever the means of entry into the UK, including by air. Direct imports from third countries and indirect imports from third countries (i.e. transited

through the EU) would need to be both pre-notified and controlled on entering the EU. It is intended that pre-notification will ultimately be undertaken on IPAFFS but this will not be until sometime after the pre-notification requirements has been introduced.

Importing Animal by-products (ABP)

74. ABP: category 3 ABP will be continued as previously – says on website. But category 1 and 2 are banned – is this correct?

In the event of no deal and the UK being regarded as a third country, export of category 3 material will need to take place in accordance with conditions set down in the EU animal by-products regulations (1069/2009 and 142/2011), which in most cases mean an export health certificate will be required. With few exceptions, the regulations prevent the export to and import from third countries of category 1 and 2 material.

75. Will the UK accept EU27 organic products certified by EU bodies when importing goods into the UK?

Yes, please see the [gov.uk organics page](#) for more information.

76. Will health certificates be provided for exports from the UK to the EU?

Anyone exporting will need to pre notify using TRACES. HMG are developing a system to enable the timely production of export health certificates in line with anticipated demand.

77. What market surveillance checks will be in place for food ingredients such as additives, flavourings etc. How will the UK ensure that goods imported from the EU are compliant with EU legislation?

The Food Standards Agency, together with Defra and its agencies and other Government departments have worked together to develop a risk-based approach to imports for a no deal scenario. Existing levels of public health and biosecurity protection will be maintained at the point the UK leaves the EU.

78. Imports - Clarity is needed around controls of composite products. Under current EU rules there is no requirement for foods of non-animal origin to be stopped at customs unless there is a risk identified under Regulation 669/2009 or for Food Contact Materials. Will this be the same at the UK border?

The Government has made clear that in a no-deal exit, there will be no new controls on food and feed originating from the EU and imported into the UK. This includes high-risk food and feed products. Currently, there are no food and feed not of animal origin from the EU that are high-risk.

79. Are the UK looking to review the existing risk assessment process for import of Insecticide pesticides?

In a no deal scenario, we wouldn't expect to revisit decisions that have already been taken under the EU regime unless fresh applications were submitted, or new scientific findings emerged.

Empty trucks and wood packaging – Imports and Exports

80. Can you confirm that wood packaging material (including pallets) will only be inspected on the EU side if the products transported are also subject to SPS checks?

There will be no requirement for customs declarations for empty trucks, in a no deal scenario, however all wood packaging material (WPM) moving between the UK and the EU must meet ISPM15 international standards. This will require WPM to undergo heat treatment and marking. All WPM may be subject to official checks either upon or after entry to the EU.

Checks on WPM in the UK will continue to be carried out away from the border on a risk-targeted basis only. The plant health risk from WPM imported from the EU is not expected to change as a result of EU Exit.

Export Health Certificates

81. How many days/hours in advance do you have to notify for an export health certificate?

The requirement was previously 3 days. The requirement is now any time before arrival.

82. Can certificates be provided in a language other than English?

The health certificate for imports into the UK must be in English and the language of the country of export. More details are available here:

<http://apha.defra.gov.uk/official-vets/Guidance/bip/iin/index.htm>

The UK will continue to accept model health certificates set out under EU instruments for consignments imported to the UK in the immediate months after EU exit. However you can also find UK versions of EU Import Health Certificates for consignments imported after the UK leaves the EU here:

<https://www.gov.uk/government/collections/eu-import-health-certificates>

The importer in the UK need also to complete a notification form available here: <https://www.gov.uk/government/publications/eu-import-of-animals-and-products-notify-authorities>. These are in English and Welsh languages.

83. Will we need Intra Trade Animal Health Certificates (ITAHCs) or Health certificates for the first 6 months after Brexit?

Yes. The ITAHC will still be used to move animals or animal products within the EU, Switzerland, Liechtenstein, Norway and Iceland. If you are bringing animals into the UK you must make sure the party you are importing the goods from has arranged the ITAHC in their own country. The importer is also required to send an importer notification form to APHA. This must be sent at least 24 hours before it is due to arrive into the UK.

If you are moving live animals from the UK to another country that is party to EU trade, it will be your responsibility to arrange for the ITAHC.

84. Could the UK confirm the derogation period that will be required by UK veterinary authorities (allowing animal origin products coming from the EU-27 not being accompanied by any export health certificate? If yes, will there be any equivalent reciprocity from the EU and/or all (or part of) EU-27 Member States for products exported from the UK to the EU-27?

The UK derogation period was intended to last 6 months from the day of leaving. There are no plans to change this. The EU position in the event of a no deal was understood to be an implementation of import arrangements for third countries as per the EU legislation. This remains unchanged currently.

85. Is it possible to know if the EU Commission (or any parallel initiatives, for example within the Potsdam Group) has engaged into negotiations with UK's veterinary Authorities to create a bilateral EU/UK health certificate? If yes, what are the main provisions and requested indications? Will it require that all our EU-27 factories exporting to the UK are registered in an exporting list? Would there be a temporary period granted in order to have time to fulfil this registration requirement, and which documents would be required? Will this EU/UK health certificate be available in case of "no deal" BREXIT for a smooth transition?

At present there are no plans for a bilateral export health certificate.

Defra is working to ensure that all export health certificates will be available from day one if the UK leaves the EU without a deal. These export health certificates will be constructed using official EU models, ensuring compliance with relevant EU legislation.

86. Will UK seed potatoes be able to be exported to EU after Brexit?

In order to continue exporting seed potatoes (and other certified seed and forest reproductive material, along with bi-lateral agreements required with Member States for fruit and vegetable seed) after Exit the UK will need to be granted third country equivalence by the EU. If the UK does not get equivalence we will not be able to export to the EU.

Fish

87. How do I transit fish through the EU to UK?

The fish would have to enter the EU via a Border Inspection Post (BIP), exit the EU via a BIP and enter the UK via a BIP where checks have to take place, given that the POAO originates from a third country. For the short straits, this will be at Boulogne-sur-Mer.

88. How do Fish Catch certificates work?

There is no obligation to translate catch certificates into the language of the country of import, although some do contain an English translation. This is partly because it is unlikely that the final whereabouts of fish consignments are known when the fish is caught and most catch certificates follow the same template.

89. Fish products are a controlled goods category. Will this be all Fish products or just fresh/wet fish? If the product is Frozen Fish fingers for example will this still require the additional export documentation?

Most fish and fishery products, including products such as frozen fish fingers, will require a catch certificate to enter the UK. Fish which has been processed will also require a processing statement and fish which has been stored will require a storage document. All documentation must be validated by the country of export.

90. Will there be additional SIVEP (BIP) facilities in France?

SIVEP stations (French Border Inspection Posts) will be implemented at different locations, such as Dunkirk, Calais and Boulogne-sur-Mer, which will be specifically designated for fish and seafood. A tracking system will be implemented to allow movement of fish between stations which will reduce this deadline in the longer term.

91. What will be the requirements for EU boats landing fish in the UK and then importing into the EU?

We are working on determining the requirements for EU fish landing in the UK. For fish being exported to the EU, a Catch Certificate and an Export Health Certificate will be required; see question 6.

SIVEP stations (French Border Inspection Posts) will be implemented at different locations, such as Dunkirk, Calais and Boulogne-sur-Mer. A tracking system will be implemented to allow movement of fish between stations.

92. How do I carry fresh salmon from Scotland to France?

If the UK leaves the EU with no deal in place, Export Health Certificates (EHCs) will be required for UK-EU exports of all animal products and live animals, including live fish, filleted fish and other fish products and shellfish. EHCs will not be required if fish are landed into an EU port directly. Exporters will also need to provide a Catch Certificate with each consignment of fish or fishery products they export to the EU. It is the responsibility of the exporter to provide these certificates. The fish consignment will have to land in designated ports (i.e. Border Inspection Posts – BIPs) in the EU. A full list of BIPs is available on the EU imports website at https://ec.europa.eu/food/animals/vet-border-control/bip-contacts_en

Consignments would need to enter the EU through a BIP; a list of EU approved BIPs are available on GOV.UK. For fish, the Fish Health Inspectorate (FHI) checks if the source of the fish meets relevant EU Aquatic Animal Health standards, inspects export establishment and stock before consignment departure and generates an Animal Health Certificate. This certificate needs to be presented by the haulier at the receiving BIP for checking. For farmed fish, no other documentation is required.

For exports of wild fish caught by a UK fishing vessel, the EU will also require exporters to issue a Catch Certificate with each consignment of fish or fishery products exported to the EU. It will be the responsibility of the exporter to complete a Catch Certificate. If the consignment were sourced from more than one UK vessel, a Multiple Vessel Schedule would need to be completed alongside the catch certificate.

For vessels over 10 metres in length, UK vessel owners or skippers making direct landings into EU ports will also need to provide a Catch Certificate and logbook data to the EU Competent Authority for catches of all species. The content of a Catch Certificate will need to be verified by the UK fisheries authority where the vessel is licensed before being submitted to the competent authority in the EU country of import. The UK's fisheries authorities are:

- For England – the Marine Management Organisation;
- For Scotland – Marine Scotland;
- For Northern Ireland – The Department of Agriculture, the Environment and Rural; and
- For Wales – the Welsh Government.

The UK fisheries authorities are developing an IT system to accommodate for the increase in export catch certificates that will be required. Aquaculture exports will not require a Catch Certificate.

Economic operators established outside the EU will require an Economic Operator, Registration and Identification number (EORI), and an Entry or an Exit Summary Declaration (ESD) if they lodge a customs declaration. Customs exports declaration

will need to be lodged via the new system – the Customer Handling of Import and Export Freight (CHIEF) system/Customs Declaration Service (CDS).

UK operators will need to lodge a customs declaration for all of the UK's EU movements which require an EORI number.

All foodstuffs exported from the UK will need to comply with existing EU legislation, which will be incorporated into UK law as of day one. The relevant food safety and hygiene requirements are found in Regulation (EC) No 178/2002 and Regulation (EC) No 852/2004.

The EU has previously stated that the UK will be viewed as a third country in the event of no deal. Therefore, we would expect the EU's relevant third country import requirements and controls to apply to exports of foodstuffs from the UK to the EU.

SIVEP station (French Border Inspection Posts) will be implemented for fish and seafood at Boulogne-sur-Mer. A tracking system will also be implemented to allow movement of fish between the short straits border and BSM.

Movement of live animals

93. Will there be preferential treatment for hauliers with export consignments of live animals if they are stuck in queues?

Defra has worked with DFT/Highways Agency on ensuring there was clear signage for livestock hauliers communicating length of queues so they could avoid areas of high congestion to protect welfare of their animals.

Proof of Origin

94. What are the anticipated requirements for proof of origin? Will this be reciprocal? EU to UK on T2 - will this be acceptable in reverse? Will a T1 be considered?

The government is seeking continuity for our existing EU free trade agreements as we leave the European Union and we have been in constant dialogue with our trading partners to this end. Many of these partners have made clear their desire to continue these arrangements, and the government is preparing for a range of possible scenarios to maintain existing trading relationships. As such, we have agreed with the EU that the UK is to be treated as a Member State for the purposes of its international agreements with third countries during this period, and the EU will notify other parties of this approach.

Many countries have welcomed this approach. In parallel to this, we continue to work towards bilateral agreements that will ensure continuity beyond the Implementation

Period. We have had positive discussions with our trading partners on these agreements. Ministers and officials are engaging regularly with partner countries to complete this work.

Exporting Controlled Goods

95. Will there be any changes to goods controlling gelatine moving from UK to EU?

These goods would require an export health certificate.

Exporting Plants

96. Will the requirement be for individual phytosanitary certificates? If a single UK company are set to receive the goods is that a single declaration/certificate?

Only a single declaration/certificate is required.

97. Will the UK be in a position to deliver a sufficient number of health certificates on day 1?

We would expect a significant increase in demand for EHCs in a day one no deal scenario, and HMG will need to ensure that there is sufficient capacity in the system to certify required numbers of EHCs.

Defra does not employ the vets responsible for health certification – these are recruited by private veterinary practices. We have engaged with the market for certification services and they have responded positively that they can meet anticipated levels of demand. However, we are developing a number of additional, contingency activities to support this.

We have introduced a new role in the form of a Certification Support Officer (CSO) – who will handle some of the administrative aspects of EHCs – in order to free up Official Veterinarian capacity for providing the final assurances required for exports. CSOs could complete some of the tasks needed before the Official Vet (OV) signs and issues an export health certificate (EHC), for instance.

We have offered free training to Official Vets in order to be granted the authority to approve food product EHCs – 280 vets have signed up to date

We have improved our systems for processing EHCs and have recruited 46 FTE administrative staff to date to process EHCs more generally.

Food Labelling

98. What changes will there be to food labelling for imports to the UK?

The rules for what you must show on food labels will change for some food and drink products if the UK leaves the EU without a deal.

The [food labelling changes](#) include:

- country of origin labelling
- food business operator (FBO) address labelling
- use of the EU emblem
- use of the EU health and identification marks
- use of the EU organic logo
- use of the geographical indication (GI) logo.

The government is aiming where possible to allow a transition period for labelling changes in relation to goods produced or imported and placed on the UK market after exit day. Wherever a transition period is not possible, Defra will encourage pragmatic enforcement within the UK. These proposals are subject to agreement with Devolved Administrations and Parliamentary process.

Further information can be found here: <https://www.gov.uk/guidance/the-food-and-drink-sector-and-preparing-for-eu-exit#food-labelling>

Food General – Imports and Exports

99. How are approved establishments (food) registered?

Traders will need to apply to the relevant UK authority in order for premises to be approved; we anticipate that the process for approval will be relatively high-level and quick to resolve, and that existing premises that meet the necessary requirements – i.e. premises that have a secure, hygienic and well-lit place for the inspection of goods – will be granted approval.

Approved BIP and BEP sites are listed on Defra's page on GOV.UK and on the FSA's website.

100. How do I import to the UK fresh fruit from Spain, plants from Holland or fruit from Morocco via Spain?

Imports into the UK of fruit and vegetables from Spain or any other EU country will not be subject to any additional import controls after the UK leaves the EU. This is because they will not be considered as high-risk products. As such, they can continue to enter the UK through any point of entry and will not require any pre-notification.

The requirements for fruit and vegetables – including animal feed – of third-country origin (e.g. Moroccan fresh fruit) transiting to the UK via an EU Member State (e.g. Spain) will depend on whether the products being imported are currently listed as high-risk in EU legislation. EU import controls will remain the same on day one, and the according legislation for high-risk produce will be incorporated into UK law from day one. Details of food and feed products subject to import controls can be found on the FSA's website at www.food.gov.uk/business-guidance/imports-exports

Imports of food and feed products that are listed as high-risk will be required to enter the UK via a Designated Point of Entry (DPE) and will need to be pre-notified. Importers will need to do this by completing Part I of a Common Entry Document (UK) using the new imports notification system – the Imports of Products, Animals, Food and Feed System (IPAFFS) – that has been developed by Defra. The party responsible for importing the goods (i.e. the Importer or their agent) will need to be registered to use the system. The IPAFFS system is under development. Importers must check the DPE status of the port prior to arranging the import into the UK.

Many plants and plant products entering the UK via the EU arrive at fast-moving RoRo ports where checks at the border would create significant disruptions to traffic. Plant and plant products originating in the EU will not be stopped at the border. The relevant UK plant health authority will typically carry out their documentary and identity checks remotely.

The relevant UK plant health authorities are:

- for England and Wales, the Animal and Plant Health Agency (APHA);
- for Northern Ireland, the Department of Agriculture, Environment and Rural Affairs (DAERA); and
- for Scotland, the Scottish Government's Plant Health Service.

For forestry material, the relevant authority is the Forestry Commission (FC) or DAERA in Northern Ireland.

Imports of plants and plant products that originate in an EU member state and are currently managed under the EU plant passport regime will require a phytosanitary certificate (PC) issued in the country of export. This will need to be obtained by the exporter in advance. Importers will be required to pre-notify the relevant UK plant health authority three days in advance of the plant(s) arriving in the UK, as well as providing a scanned copy of the PC to the relevant UK plant health authority. For imports entering the UK in England and Wales, pre-notifications will need to be submitted via the PEACH IT system.

You must ensure that plant health checks are carried out on third country material entering the UK via the EU. It is the responsibility of the importer or agent to instruct their haulier of which plant health approved facility they should go to.

Hauliers can present third country material for inspection at either:

- a registered Place of First Arrival (PoFA) for goods arriving at RoRo terminals – these are trade premises that have been authorised to host plant health controls on third country material entering the UK via the EU at RoRo ports.
- a non-RoRo point of entry where checks can take place at the border using an alternative inspection post – these are other facilities that have been authorised for Plant Health control inspections.

More information can be found at <https://www.gov.uk/guidance/importing-plants-fruit-vegetables-or-plant-material-to-the-uk>

Irish Land Bridge Movements

101. What processes will be in place to streamline Irish trucks when they get to Dover? Will they be subject to phytosanitary checks at Holyhead on route to Ireland?

We are currently unaware of any planned streamlining of Irish trucks. For products of animal origin (POAO) coming from the EU via the UK to Ireland, there will be no requirement for additional phytosanitary checks at Holyhead en route to Ireland.

Organics

102. What changes will be made for organics? Will they be subject to phytosanitary checks?

The UK is not making any changes to organics from day one, though there may be changes in the longer term.

Procedure for Electronic Application for certificates (PEACH) Requirements

103. Can Dutch companies apply for the PEACH system?

Yes. Businesses located in the EU are currently able to register to use the PEACH system for imports into England and Wales. They will continue to be able to do so in a no deal scenario, however in due course we will need to review and remove this provision.

104. What is meant by the definition of high risk products?

The high-risk classification encompasses all products of animal origin and some food and feed not of animal origin. A full list can be found on the GOV.UK. These lists are updated regularly, and we recommend people use GOV.UK to ensure they have the latest guidance.

105. What is the latest position for testing IPAFFS, the new system to replace TRACES?

We are currently at private beta stage; feedback so far is that the system has been well received – a decision is due as to whether we progress through to next IT test stage and the wider rollout of IPAFFS.

Transport and Driver requirements

106. How will licence plate recognition work?

For Roll on Roll off, front and back licence plates will be used for recognition. Only the back licence plate will be used for an unaccompanied trailer.

107. Can you provide an update on the Regulations published in December 2018 in relation to plans for contingency for recognition of permits?

The UK will continue to recognise EU licences.

108. What happens if the person does not have an EU driving licence?

You will need to apply for an EU driving licence if not in possession of one – you can apply for these at the Post Office. Please note that this will need to be in-person as there is no online facility.

109. Will community licences still be recognised?

Yes – the UK will continue to recognise community licences. If we leave without a deal, we are preparing a similar document that will replace the community licences.

110. Will EU driver resting times still apply?

Yes. If the UK leaves the EU without a deal, the EU drivers' hours and tachograph rules will be kept as UK law; journeys within the UK that are currently covered by EU rules will still be covered by these rules.

111. What are the transport working hour plans? Will there be additional support while we get ready? Will there be a derogation on working hours?

There are already derogation rules – each country is allowed to make changes to these in exceptional circumstances.

Documentary Evidence for Exports from the UK

112. Will drivers require evidence for exports from the UK?

If not using transit, the haulier will need to carry evidence of a pre-lodged customs declaration for that Member State and a separate safety & security declaration.

113. Will a haulier have to carry evidence of export when leaving the UK?

There is no expectation for hauliers to require the evidence of an export declaration.

Licences

114. Regarding hauliers that drive to UK specifically; licenses (UK CPD and other transport documents), is there any information on the UK bilateral cross license provision in the UK?

For nine months following EU Exit there will be license acceptance on both sides (UK/EU hauliers) as a contingency measure. After this time, the UK's aim is for this to continue, with hauliers being able to operate in the EU and the UK.

115. Is there any update on the UK/EU bilateral agreement regarding freight licenses and UK certificated professional competency for freight operators and managers/drivers, (CPD)?

For several months following EU Exit, there will be licence recognition on both sides (UK/EU hauliers) as a contingency measure. After this time, the UK's aim is for this to continue, with hauliers being able to operate in the EU and the UK.

Drivers licence: The UK has committed to recognising and exchanging EU driving licences after exit day. The EU has not covered driving licences in the unilateral proposal. We are working with individual member states to try and secure recognition and exchange of licences bilaterally. If this is not done in time for exit day, drivers will need to carry an international driving permit when driving in the EU.

Tractor/trailer number plate: There will be no changes regarding the use of existing plates, though trailers used internationally will need to display an additional plate for their own registration.

Driving time: The UK has committed to remaining party to the European Agreement Concerning the Work of Crews of Vehicles Engaged in International Road Transport (AETR). This agreement governs driver hours rules and is currently in line with EU regulations. Therefore, there will be no changes in driver hours rules after we leave the EU unless AETR diverges from EU law.

European Conference of Ministers of Transport (ECMT) multilateral permit

116. Will I have to apply for an ECMT permit?

If you are an EU Haulier, you will **not** need an ECMT permit to enter the UK.

French Driver hours

117. Will Haulage licences be valid in the future? I understand that Belgium are developing this?

French licences will no longer be valid.

118. What welfare and toilet facilities will there be for drivers on the French side?

Traffic management plans are in place to help with fluidity during delays, strikes, and other such events. These traffic management plans take into account the provision of welfare facilities and are being regularly reviewed. It is the responsibility of the local Prefet to control traffic. Further plans are being developed, which will include management of traffic through four phases.

The UK Government are working to understand the plans that are being made on the French side. However, we have not yet received any specific information on traffic management plans.

119. What information/documents do I need to give to the driver? For French authorities? For British authorities? For both? How can the VAT be claimed?

Evidence of the export must be kept and provided for the VAT return to support the zero rating of goods. For customs purposes, goods moving under excise duty suspension require a full departure message to be provided; this confirms that the goods have been exported.

This must be done within the HMRC System by either:

- submitting an online form to HMRC along with evidence of export; OR
- arranging for an appropriate third party intermediary (with the correct permissions) to update HMRC IT systems.

120. When arriving at the terminal or port, what does the driver need to have with them when intending to cross the Channel?

Once the declaration, has been submitted it will be automatically processed with a number of possible outcomes:

- Permission to Progress (P2P) will be granted; or
- Prompt for documents to be provided, which will need to be submitted as soon as possible by the exporter or their appointed representative; or

- 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 Designated Export Place (DEP), to enable appropriate checks to be made and P2P granted; or

The driver must not proceed to the Port/Check-in without having confirmed P2P. The trader/their representative must inform the driver of the outcome after having submitted the declaration. This could be to proceed to a DEP or to the Port if/when P2P is granted.

121. How will drivers know what to do before the crossing?

The driver must not proceed to the Port/Check-in without having confirmed P2P. The trader / their representative must inform the driver of the outcome after having submitted the declaration.

122. Will it be possible for drivers to do customs formalities at the border itself?

As above, the driver must not proceed to the Port/Check-in without having confirmed P2P. The trader/their representative must inform the driver of the outcome after having submitted the declaration.

123. If drivers want to switch to another Cross-Channel operator at the last minute, how can they do this? Does the documentation need to be changed, and if so, by whom?

The export declaration can be amended up to the time of arrival at the UK port of exit; if the driver changes route they should let the exporter or their agent know so the declaration can be updated. There will be a single location code covering both Dover and Eurotunnel that can be entered onto the export declaration; the driver can choose to arrive at either of these locations without the need for the export declaration to be updated.

124. How will French customs know when customs declarations have been checked?

Authorities will be able to verify whether a customs declaration has been made/checked through the vehicle registration system, which will recognise where a customs declaration has not been made. In theory, a lorry should not be able to get on at Dover or Folkestone without a declaration.

Traffic Management

125. If there is an increase in border checks on either side of the Channel, will this impact create traffic management issues? How will the authorities in France and the UK avoid this?

The UK does not plan to carry out any extra checks at the border; any additional checks will be carried out away from the border or en route.

The Department for Transport and Highways England are working on measures that are intended to provide the resilience and flexibility required to deal with any disruption to cross-Channel travel from Kent ports. Operation Brock consists of three phases, involving a contraflow queuing system on the M20 and holding areas at Manston Airport and, if necessary, on the M26. The contraflow system on the M20 will allow lorries to queue between junctions 8 and 9 of the coast-bound M20. At the same time, other traffic will be able to proceed in both directions on one side of the motorway with access to junctions.

France also have a Traffic Management Plan in place, and French and British officials are communicating shared concerns regarding flow through the short straits.

Designated Export Place (DEP)

126. Will hauliers be asked to go to a specific export place, or will they be able to use any export place they want to?

Hauliers will generally be able to choose the place they want to go to, but in some circumstances HMRC may issue directions on which location to use.

For RoRo, where goods are required to be made available for examination under this provision, this will generally be at either:

- 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 presented 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 be made available for inspection at a specific location.

General

Compliance

127. Currently HMRC tend to hold haulier and consignee/consignor liable for non-payment of import duties. Where will HMRC aim its efforts to reclaim unpaid customs dues? What legal liability will hauliers have?

The liability for unpaid duties will depend on the type of movement or customs process followed and whether a customs agent is used. Hauliers may be liable for penalties where they do not meet their own obligations. In addition, they can be held jointly liable for unpaid duties where their actions have led to the underpayment of duties.

128. Do you anticipate any problems in prioritising flow over compliance for exports from the UK?

The UK legislation has been designed to support the flow of traffic. For exports through Roll-on-Roll-off locations the office of exit function will be deemed to have taken place. This means that goods will not have to stop at the point of exit for processes to be carried out, unless directed to by Border Force Officials. Where excise duty-suspended goods are exported, a departure message will be required.

Withdrawal Date and Time

129. What will the requirements be for movements that start before the withdrawal date?

Goods that have already started their journey will still be treated as if they were in EU. Goods leaving after we have left will need to use the new process.

Identity Cards Requirements (ID)

130. Can national ID cards still be used to enter UK post-Brexit?

Yes – but requirements may change over time.

Customs Agents

131. Where will new Customs Agents come from and what preparations are in place?

Her Majesty's Government (HMG) are aware that there will be an increase in demand for customs agents, which will exceed the current capacity of existing customs intermediaries. To assist in creating additional capacity, HMG has made available £8 million in grant funding to support staff training for customs intermediaries.

Resources

132. Will resources be ready?

Yes – HMRC have recruited 2,500 new staff and UK Border Force have taken on 1000 additional staff. Staff are receiving training and are expected to be in place in time.

RORO Port Listings

133. How fixed are the RoRo ports as some companies use ports like Liverpool as a form of RoRo? How can additions to the list be requested and what information is needed?

Parts of Liverpool are included in the list available at <https://www.gov.uk/guidance/list-of-roll-on-roll-off-ports>

The list of ports can be amended. However, HMRC communicated and agreed processes with Liverpool port and the relevant parts of Liverpool port are already listed. Further location ideas should be emailed to sam.wilson@hmrc.gov.uk

134. How easy will it be for UK creators (photographers) to travel for work to any EU member state? What will be the requirements for travel and what will be the associated costs, both financial and time? (Photographers are often only given a very short period of notice (as little as 24 hours sometimes) to travel for work. The current visa system for travel outside of the EU is painfully slow and expensive?)

It is recommended that any traveller wishing to enter the EU/Schengen area should verify the necessary formalities with the country of first entry or stay. The rules governing what activities visitors can undertake remain a matter for the member states. Therefore, Border Force is unable to provide information on another country's immigration policies. However, the European Commission has indicated that they do not intend to introduce a visa requirement on UK nationals.

135. Why is there an imbalance between the £107m earmarked to move traffic away from Dover and Eurotunnel compared to only £8m for the customs intermediary sector? Could more money be spent in the latter sector and so keep the traffic moving through Dover and Eurotunnel?

The total cost of the three contracts is £103m and it secures additional Roll-on/Roll-off ferry capacity between ports in the UK and the European Continent.

Passport Checks

136. What is the latest position with passport checks?

The position remains the same; no preparations are being made for UK-only queues and we are not expecting any last minute changes in this regard.

Cabotage

137. If a French transporter in the UK takes the consignment and continues the journey. Is this considered to be cabotage?

This would not count as cabotage. There is also a maximum distance that needs to be taken into account.

In the EU unilateral proposal as currently drafted, Cabotage by UK hauliers is not permitted. After December 2019, access rights for UK hauliers in the EU will need to be negotiated; the government's aim is for UK hauliers to be able to maintain access to the EU as they currently do.

ID cards for drivers entering the UK can still be used, though this may change over time.

138. Will cabotage still be acceptable in the UK by EU hauliers? Are EU hauliers who drop a trailer in UK able to pick up another trailer?

In the EU unilateral proposal as currently drafted, cabotage by UK hauliers is not permitted. After December 2019, access rights for UK hauliers in the EU will need to be negotiated, and the government's aim is for UK hauliers to be able to maintain access to the EU as it now.

139. If no operations have taken place in the last 2 months – does this mean pick up will still be permitted (point to point)?

Yes. Cross trade will also be affected – two operations in seven days, then one, then none. However, you will still be able to carry out cross trade if you wish to do so.

140. In EU law regarding cabotage – currently 2 movements in 7 days is allowed. Can you confirm that 3 movements in 7 days is correct?

Yes – three movements in seven days will be the approach taken.

141. What percentage of customs checks will take place?

In line with HMRC's current approach to checks on imports, HMRC will continue to take a risk-based approach for customs checks.

142. Temporary storage - Is there a need to pre-notify for a declaration for Temporary Storage, locations?

Under the Roll on/Roll off (RoRo) pre-lodgement model for goods entering the UK, there is no requirement for goods to be placed into temporary storage. A pre-lodged customs declaration will allow the goods to move through the RoRo location without

the need to stop. Where temporary storage facilities exist at a RoRo location, a declaration into temporary storage can be made. This would need to be pre-logged to the same timescales as a customs declaration.

143. What is the position on TIR (the international customs transit system)?

TIR is a transit procedure that is wider than CTC, allowing a movement under transit from a greater range of countries. The UK will remain part of the TIR network in the event of no deal, so movements under TIR transit will continue to be possible.

144. Will an Office of Exit be required?

The UK legislation has been designed to mirror Union Customs Code. The only exceptions are where different rules have been put in place that allow for different processes to take place at RoRo terminals, in order to support the flow of traffic. For exports through RoRo terminals, the office of exit function will have been deemed carried out. This means that goods will not need to stop at the point of exit for processes to be carried out, unless otherwise directed by Border Force officials. Where excise duty suspended goods are exported, a departure message will be required.

Returned goods

145. What will happen to goods that are currently moving freely without a declaration that need to be sent back post Brexit?

These goods will be subject to regulations set by the EU.

146. Who will 'depart' Export Declarations not moved to Transit?

Inventory-linked locations – the port operator will send the departure message through their inventory system.

Non-Inventory linked locations – the departure message will be sent by either the “loader” at the port or HMRC will issue the departure message on request from the exporter by submitting a C1601 to “arrive the goods” and a C1602 to “depart the goods” at the location.

RoRo Ports – there will be no requirement to depart the goods for Day One No Deal, the exception being goods moving under excise duty suspension, which will require a departure message, this will follow the non-inventory linked procedure.

Proof of Origin

147. What are the anticipated requirements for proof of origin? Will this be reciprocal? EU to UK on T2 - Will this be acceptable in reverse? (Will a T1 be considered?)

The government is seeking continuity for our existing EU free trade agreements as we leave the European Union and we have been in constant dialogue with our trading partners to this end. Many of these partners have made clear their desire to continue these arrangements, and the government is preparing for a range of possible scenarios to maintain existing trading relationships. As such, we have agreed with the EU that the UK is to be treated as a Member State for the purposes of its international agreements with third countries during this period, and the EU will notify other parties of this approach.

Many countries have welcomed this approach, with some – including Canada, Egypt and South Korea – publicly voicing their support for this approach and the certainty it provides to businesses and individuals. In parallel to this, we continue to work towards bilateral agreements that will ensure continuity beyond the Implementation Period. We have had positive discussions with our trading partners on these agreements, and we are working to achieve a smooth transition for businesses and consumers. Ministers and officials are engaging regularly with partner countries to complete this work.

Useful links

Gov.Uk link – EU Exit <https://euexit.campaign.gov.uk/>

Partnership pack: preparing for changes at the UK border after a no deal EU exit <https://www.gov.uk/government/publications/partnership-pack-preparing-for-a-no-deal-eu-exit>

Content owner: Border Delivery Group, SE & Europe team, please direct all operational border related queries to:

Queriesattheborder.EUEXIT@hmrc.gov.uk