

Customs Update

30/06/2021

Overview

What will today's high-level session cover?

1. Customs Overview
2. Import Declarations
3. Export Declarations
4. Common Transit Convention (CTC)
5. Goods Vehicle Movement Service (GVMS)
6. A Summary of key dates
7. Guidance and additional support from HMRC

Customs Overview

- The UK has introduced border controls following the end of the transition period in stages. This has started with some controls from 1 January 2021, and moving to full customs controls for all goods from 1 January 2022.
- Import declarations, Traders moving controlled goods (including excise goods) must complete a customs declaration and use the relevant customs procedures when they arrive at the place they enter into Great Britain.
- We will not be requiring carriers to submit standalone Entry Summary (ENS) declarations for Safety & Security until 1 January 2022.
- Border locations without existing control systems at the end of transition, including Roll on Roll off (RoRo) listed locations, are not required to control EU goods on the basis of declarations until 1 January 2022. This supports the flow of goods and minimises the chance of delays.
- Traders can use Customs Freight Simplified Procedures (CFSP) to import some excise goods such as alcohol and tobacco. All other excise goods are excluded from using CFSP.

Import declarations – January 2021 to January 2022

- Goods must be pre-lodged in advance of crossing if moving through a listed Roll On Roll Off (RoRo) port or a location (without existing systems, or use Common Transit Convention [CTC] - we will touch on this later in the slides.)
- To facilitate readiness, traders moving **non-controlled** goods to GB will be allowed to declare their goods by making an entry into their own records. Information on what is required as part of that record can be found in the Border Operating Model - 1.1.3
- Traders moving **controlled goods** (e.g. excise goods) will need to make a frontier declaration. This declaration can be full, or a simplified declaration depending on the trader's authorisation.

Import declarations – Safety & Security

- Hauliers/Carriers are not required to submit Entry Summary (ENS) declarations for Safety & Security until 1 January 2022. Wherever possible we will encourage industry partners and provide support to enable submission of ENS declarations for these movements **before** 1 January 2022 to help smooth transition.
- The party responsible for ensuring safety and security information is submitted, is the operator of the ‘active means of transport’, however, you can instruct someone else to do this for you, such as a customs intermediary or third party representative.
- For **RoRo accompanied** movements, this is the Haulier or Haulage company that is contracted to drive the goods from A to B.
- For **RoRo unaccompanied** movements, this is the Ferry/Vessel Operator

Export Declarations from 1 January 2021

Exporting Duty Paid Goods

- From 1 January 2021, the exporter is required to handle the export declaration. The haulier will need the declaration reference number to get through the port or in case they are stopped.

Safety & Security

- Operators will be required to submit Safety and Security information either via a combined export declaration or a standalone Exit Summary Declaration.
- To caveat, standalone Exit Summary Declarations are not required until 1 October 2021 for:
 - Empty pallets, containers, and vehicles being moved under a transport contract to the EU (and to other countries for which pre-departure declarations were not required before 31 December 2020);
 - Goods in Roll on Roll off (RoRo) vehicles where there is a requirement for an Exit Summary Declaration. This will include, for example, transit movements using RoRo.
- The trader needs to confirm manually to HMRC that the goods have left the UK by completing a C1602 form.

Common Transit Convention

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

Hauliers – To note

- Before goods are imported, it is a **legal requirement** that the importer and haulier/person responsible for moving the goods have clarified whether the goods will be declared using delayed declarations, or using existing customs processes to complete a full (or, if authorised, simplified) customs at the point of entry. This is so that the correct procedures are followed. <https://www.gov.uk/guidance/delaying-declarations-for-eu-goods-brought-into-great-britain>.
- If using Roll on Roll off (RoRo) or other listed locations, hauliers must carry evidence of the declaration that has been made. This will be the unique reference number for declarations made in HMRC's systems or the declarant's economic operator registration and identification (EORI) where importing non-controlled goods and making the declaration in their records.
- **Inland Border Facilities (IBFs) – reminder on the IBF App.** Details can be found on gov.uk <https://www.gov.uk/guidance/tell-hmrc-that-youre-going-to-be-attending-an-inland-border-facility>. This is the best way for hauliers to avoid delays/pre-book at IBFs.
- A reminder that you need to make sure all Local References Numbers (LRNs) are presented at IBFs for outbound transit movements, and a transit accompanying document received for each LRN.
- The best way to ensure this is to enter the LRNs into the “Attend an Inland Border Facility” app, where they can be associated with a vehicle registration number when booking a vehicle into an IBF for Office of Departure.

Temporary storage and pre-lodgement

Border locations receiving goods that are moving into GB from the EU will be able to choose between two models for customs control

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

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

Goods Vehicle Movement Service (GVMS)

HMG have introduced a new IT platform called the Goods Vehicle Movement Service (GVMS) to support the Pre-Lodgement model (where goods arriving at ports will have already made a customs declaration) for both imports and exports and to facilitate Transit movements. The GVMS Service allows:

- Declaration references to be linked together into one single “Goods Movement Reference” (GMR), This means the person moving goods only needs to present one reference at the frontier to prove that their goods have pre-lodged declarations
- Linking movement of goods to declarations so that goods can be processed on route
- From 1 January 2021, the GVMS is being used to facilitate Common Transit Convention (CTC) transit movements arriving in the UK.
- Notifying the risking outcome of declarations to the person in control of the goods
- From 1 January 2022, the GVMS will also support GB locations using the Pre-Lodgement model to achieve full customs control on goods for both imports and exports.

GVMS – EU to GB Overview



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

- Import
- Safety and Security
- CTC Transit

Validate GMR

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

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

Risking carried out by HMG on declarations

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

GVMS – GB to EU Overview



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

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

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

Validate GMR

Trigger arrival process and automated departure

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

Receive notification that goods have departed

1 January 2021

- Full declarations or Customs Freight Simplified Procedures (CFSP) for excise and controlled goods
- For non-controlled goods, importers can choose to make the declaration in their commercial records (EIDR) and delay submitting the full information to HMRC for up to 175 days after import
- 6 month deferred payment
- When delaying declarations, payment is deferred to when the supplementary declaration is made.
- No safety and security declarations
- Physical checks at destination for high risk veterinary and phytosanitary goods
- Goods Vehicle Movement Service (GVMS) is required for Common Transit Convention Movements - through applicable ports and berths.

1 October 2021

- Standalone Exit Summary (EXS) declarations are not required until 1 October 2021 for:
 - Empty pallets, containers and vehicles being moved under a transport contract to the EU (and to other countries for which pre-departure declarations were not required before 31 December 2020);
 - Goods in Roll on Roll off (RoRo) vehicles where there is a requirement for an exit summary declaration. This will include, for example, transit movements using RoRo
- Products of Animal Origin (POAO) and certain animal by-products (ABP): Requirement for Export Health Certificates, documentary checks and pre-notifications introduced
- From 1 October 2021 most EU, EEA and Swiss ID cards will not be accepted as a valid travel document to enter the UK. You will need to use a passport. For more information and exceptions visit

1 January 2022

- Safety and security (ENS) declarations required for all movements into GB
- Full customs declarations, or use of simplified procedures if authorised to do so and the payment of relevant tariffs at import
- Goods Vehicle Movement Service (GVMS) is required for all applicable movement types .
- POAO and certain ABP: Goods required to submit for physical checks at BCPs as required
- High-priority plants and plant products: Identity and physical checks move to BCPs
- Regulated plants and plant products: Pre-notifications required, requirement for phytosanitary certificates and documentary checks introduced

Guidance and additional support from HMRC

- The latest iteration of the [Border Operating Model \(BOM\)](#) was published on the 11 March 2021 on gov.uk
- There are also step by step [import](#) and [export](#) guides available on gov.uk
- You can [check if you need to make an Entry Summary declaration](#) on gov.uk
- The haulier handbook is available. This is a [Guidance for hauliers](#). Further updates have been scheduled for May/June 2021.
- HMRC has a 24/7 customer support model
- HMRC have extended its Customs and International Trading (CIT) helpline to 7 days a week, Monday to Friday 8am to 10pm, and 8am to 4pm at the weekends.
- Emergency out of hours cover for goods at the border is in place 24/7. For general enquires regarding import, export, international trade the HMRC Customs and International Trade Helpline number is: 0300 200 3700.

THANK YOU FOR LISTENING.