

Implications of the end of the transitional period with the United Kingdom

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Implications for the end of the transition period

UK exporters, EU importers and UK & EU transporters need to understand the implications for goods if the processes are not adhered to cross the border.

Most problems resulting in delays and challenges are currently being seen are at export from GB and import into EU - all of which link back to a break / lack of understanding somewhere in the supply chain

Issues to date causing delays at the border are as a result of:

- TRANSIT - Office of transit errors
- TRANSIT - LRNs used instead of MRNs
- TRANSIT and IMPORT DECS - incorrect MRNs used - EAD instead of transit or pre lodged import declarations
- SPS - No pre-notification of SPS / customs formalities
- Entry Summary Declarations (safety and security)
- EORI - invalid / incorrect EORI numbers

Overview of an GB-EU movement

SPS requirements:

- Goods made available for inspection / Export Health Certificate (EHC) signed by an Official Veterinarian (OV)
- Common Health Entry Document (CHED) created and pre-notified (TRACES NT)
- Check the arrangements for the BCP for entry of goods
- Check if appointments are needed for BCP control / costs

Customs requirements:

- UK export declaration (CHIEF)
- UK Safety and Security information (EXS or in combined export declaration) ECS
- EU customs pre-lodged import declaration (DELTA G) or Transit (DELTA T) Accompanying Document (TAD)
- Entry Summary Declarations (safety and security declarations) for entry into the EU (ICS)

Transit requirements

- Starting your transit movement
- Get the intended Office of Transit right (box 51)

Transport and carrier detail

- Kent Access Permit (if short straits)
- Ferry Operator/Eurotunnel

Incoterms agreed - all clear who is responsible for what

Preparation - UK Exporter / EU importer

UK exporter

- EORI numbers
- EHC prep.
- Incoterms
- Systems knowledge
- EADs prep
- Haulier prep
- Start the transit movement and intended office of transit

EU importer

- EORI numbers
- CHED prep
- Incoterms
- Systems knowledge
- Prelodged import dec or
- Office of transit and ending the transit movement

EORI numbers

Make sure that you have a **valid** EORI number to complete the formality that you are trying to do

GB EORI

EU EORI

Or do you need both?

Validate your EORI number at

https://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Lang=en

GB-EU movement - Stages (if SPS goods)

01	Competent Authority	Getting premises authorised /approved	GB exporter
02	Export Health Certificate (EHC)	Applying for an EHC and what to do with it	GB exporter
03	Pre-notification of the CHED via TRACES NT	Pre notify authorities of intended arrival in EU	EU importer
04	Pre-notify the BCP	Pre notify your chosen BCP of your intended arrival	EU importer
05	Entry via a Border Control Post (BCP)	What to expect at the BCP and getting through smoothly	GB exporter

GB-EU movement - customs

01	Submit UK export declarations	Submit export declarations for all goods leaving GB through CHIEF .	GB exporter
02	Submit UK Safety and Security information (EXS)	Combined export declaration to CHIEF, or a standalone Exit Summary Declaration (EXS) into Export Control System (ECS)	GB exporter
03	Submit pre-logged ES import declarations or start a transit movement	Pre-lodge the ES customs import dec or start a transit movement in NCTS	EU importer / UK exporter starts the transit
04	Submit EU Safety and Security declaration(ENS)	The Import Control System (ICS) of the Member State at the first point of entry in the EU	Haulier or carrier or a 3rd party with the haulier's knowledge and consent

- Traders exporting goods from GB into the EU will need to submit export declarations for all goods into the HMRC CHIEF (Customs Handling of Import and Export Freight) system.
- Once the export declaration is received, HMG assesses the declarations and either grants *Permission to Progress* or asks for the goods to be presented at a designated location for checks before proceeding to the port.
- CHIEF will notify the trader of Permission to Progress.
- The goods should not be moved to the border location until Permission to Progress is received or you are asked to take the documents / goods to be further assessed

DO NOT FORGET TO ENSURE THE DRIVER HAS THE RELEVANT IMPORT MRN AS WELL!

02

Submit UK Safety and Security information (EXS)

- You will need to make an exit summary declaration if you've not fulfilled safety and security requirements with a combined export declaration (EAD).
- EXS are submitted on the CHIEF in the same way as an export declaration

03

Submit pre-logged ES import declarations or start a transit movement

- The exporter / loader must provide the haulier transporting goods with the **Movement Reference Number (MRN)** from the **pre lodged customs import declaration** or from the **Transit Accompanying Document (TAD)**.
- The importer or their agent must submit the customs declaration into the Member State's customs system or into NCTS for transit movements, and that entry produces either:
 - A customs declaration (import) document from which the MRN is generated
 - A Transit Accompanying Document (TAD) which again generates the MRN

NB: For transit - an non-activated transit movement i.e. one with a Local Reference Number (LRN) only is not a TAD - ensure this procedure is done at either the consignor address or the haulier must visit the office of departure in the UK to activate the TAD.

04

Submit EU Safety and Security information (ENS)

- To complete ENS declarations in a Member State's Import Control System (ICS), you should have a valid EU EORI number or hauliers can use a third party with their knowledge and consent to complete the ENS data entry on their behalf, but the liability remains with the haulier (accompanied freight)
- Unaccompanied freight - the responsibility is for the carrier
- **The ENS must be pre-logged into the Import Control System (ICS) for the Member State the goods are going to**

Transit requirements - general

Business and logistics companies should remember that mixing T1 and T2 goods (especially SPS goods) will mean that T2 goods may be delayed too, if the T1 goods are selected for a control

You need a financial guarantee and access to NCTS

If moving goods on transit into the UK via RoRo from 1 Jan, you should also have access to UKs Goods Vehicle Movement Service (GVMS)

Starting your transit movement - Authorised Consignor

OPTION 1

- The authorised consignor will need a transit guarantee in place.
- Start the transit movement in NCTS creating a local reference number
- The authorised consignor can activate the transit themselves and produce the MRN and the paper document required to accompany the consignment

For exports of POAO, the TAD must include the EHC and CHED prenotification numbers in box 44.

NB:

- **The haulier will need the paper TAD with the MRN on it**
- **A LRN is not good enough to exit the UK or enter the EU.**
- **The intended office of transit (Box 51) of the TAD must be a) completed and b) correct**

Starting your transit movement - Office of Departure

OPTION 2

- The authorised consignor will need a transit guarantee in place.
- Start the transit movement in NCTS creating a local reference number
- The goods must be presented at the office of departure specified on the transit declaration, along with the local reference number so the declaration can be located
- For exports of POAO, the TAD must include the EHC and CHED prenotification numbers in box 44.
- The office of departure will then start the movement and issue the TAD (Transit Accompanying Document) and MRN (Movement Reference Number). The paper TAD with the MRN on it should be given to the haulier to be carried physically with the consignment.
- **Note that the haulier will need a TAD and MRN (not just the LRN) in order to clear customs.**

Office of Transit requirements

- The intended office of transit (Box 51) of the TAD must be **a) completed** and **b) correct**
- NCTS works by sending error messages are automatic between UK NCTS and a Member State / EU NCTS
- The office of transit for a transit movement that starts in GB cannot be GB
- The Office of Transit functions must be performed when goods arrive in a new customs territory and must be completed at a customs office upon entry.

Business and logistics companies should remember that mixing T1 and T2 goods (especially SPS goods) will mean that T2 goods may be delayed too, if the T1 goods are selected for a control

02

Starting your transit movement -
example TAD

A	2	Consignor/Exporter	No	1	REGIME	MRN					
				3	Forms	4	Loading lists				
				5	Items	6	Total packages				
	8	Consignee	No	Return copy has to be sent to the Office:							
			15			Country of dispatch/export					
						17	Country of destination				
	18	Identity and nationality of means of transport at departure			56		Other incidents during carriage Details and measures taken	G CERTIFICATION BY COMPETENT AUTHORITIES			
A	31		Packages and description of goods	Marks and numbers — Container No(s) — Number and kind			32	Item No	33	Commodity Code	
									35	Gross mass (kg)	
									38	Net mass (kg)	
									40		Summary declaration/Previous document
	44		Additional information/ Documents produced/ Certificates and authorisations								

Ident. and nat. new means transp.:	Ident. and nat. new means transp.:			
Ctr. <input type="checkbox"/> (1) Identity of new container:	Ctr. <input type="checkbox"/> (1) Identity of new container:			
(1) Enter 1 if YES or 0 if NO.	(1) Enter 1 if YES or 0 if NO.			
F CERTIFICATION BY COMPETENT AUTHORITIES				
New seals: Number: _____ identity: _____	New seals: Number: _____ identity: _____			
Signature: _____ Stamp: _____	Signature: _____ Stamp: _____			
<input type="checkbox"/> Data already recorded into the System	<input type="checkbox"/> Data already recorded into the System			
50	Principal No	G	OFFICE OF DEPARTURE	
51 Intended offices of transit (and country)				
52	Guarantee not valid for	Code	53	Office of destination (and country)
D CONTROL BY OFFICE OF DEPARTURE		I CONTROL BY OFFICE OF DESTINATION		
Result:	Date of arrival:	Return Copy sent on after registration under		
Seals affixed: Number: _____	Examination of seals:	No		
Identity: _____	Remarks:	Signature: _____		Stamp: _____
Time limit (date): _____				

Changing box 51 or leaving it blank will cause issues - ensure this box is completed. You must pass through the office of transit listed here. If you go via another office you will be held up

Transit movement - Office of Destination

Once Office of Transit formalities in Spain have been completed, there are three main options for goods under Transit:

Authorised consignee

The haulier transports the goods to the authorised consignee's premises. The authorised consignee then discharges the transit movement and goods are released into free circulation.

Office of destination in EU

The haulier transports the goods to the EU Office of Destination. The transit movement is discharged and the goods are released into free circulation. The haulier then drives the consignment onto the final destination


Goods are moving through EU country as part of the movement


The haulier transports the goods to an Office of Transit each time they enter a new customs territory. The goods remain under Transit until they reach Office of Destination or authorised consignee's premises.


GB-EU movement - check list

 Get an EORI number - GB or EU or both

 Export / import or transit

 Safety & security (ENS into the EU) declarations

 Ensure the appointment has been made with EU BCP of your goods' arrival and appoint a representative to deal with irregularities on your behalf at the BCP if needed

 Transporting the goods and their obligations (e.g. ENS)

 Export Health Certificate (EHC) or a Phytosanitary Certificate (PC) or both

 Common Health Entry Document (CHED) has been lodged

 Pre-notify the goods (if needed) using the TRACES NT system for exports GB - EU

 Ensure the transporter has a valid Kent Access Permit (if using short straits)

Key messages - GB - EU movements

3 consequences of not preparing the correct documents in the correct format - digital and / or originals:

1. No documents at all - risk of re-export to UK - this may also be done by the operator or carrier (at your cost)
2. Customs / transit formalites missing and / or incorrect - delays, costs of verification and release and possible re-export (at your cost) and / or
3. SPS formalities missing and / or incorrect (e.g. no pre-notification) - re-export to UK

Do not attempt to cross the GB - EU border without complete / correct border paperwork

Helpful contacts

HMRC NCTS helpline 08.00 - 20.00 weekdays / 08.00 - 16.00 weekends calls

Triage system, with NCTS calls directed to technical expertise as needed

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries>

DEFRA have an Emergency Policy line EUTrade.EPL@defra.gov.uk

We have an EU MS engagement email address @ eu-ms-engagement@cabinetoffice.gov.uk