

The GB/EU Border Case Studies

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The Border with the European Union

Border and Protocol Delivery Group

The GB/EU Border Case Studies

The case studies in this document have been created to represent end-to-end scenarios that will happen between GB and EU, importing and exporting goods from January 2021. This should still be used in conjunction with the Border Operating Model which will contain further details, particularly for controlled goods.

Business should continue to ensure they understand the requirements for:

- GB EORI number
- EU EORI number (if you are conducting any EU customs processes)
- Customs declarations for both imports and exports
- UK and EU safety and security declarations
- Rules of Origin (the FTA confirms that no tariffs or quotas will apply on goods that qualify)
- Sanitary and phytosanitary controls
- International convention requirements such as those under the Common Transit Convention (CTC)

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Key Steps



s (standard goods) from France CTC

ts (standard goods) to France using CTC

rd goods) from Ireland January 2021

rd goods) to Ireland January 2021

e January and July 2021

anuary 2021

Netherlands

etherlands

ndard goods) from Belgium

ndard goods) to Belgium

om Belgium

<u>to Belgium</u>

1. Case Study: Moving Mechanical Goods from France to Great Britain, CTC Import, January 2021 - June 2021



Exporter

Amélie

Amélie runs a manufacturing company in France which trades mechanical goods with Reggie, Amélie has agreed with Reggie that using CTC will meet their business requirements the best. Amélie has chosen to use Chris to drive the goods to Reggie.



Importer

Reggie

Reggie runs a company in Great Britain that buys mechanical goods from Amélie. Reggie has agreed with Amélie that using CTC will meet their business requirements the best.



Driver

Chris

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.



The below diagram is a representation of actions actors must take in order to transport mechanical goods by lorry (Roll on Roll off & Common Transit Convention) from France to Great Britain (via Calais to Dover).







1. Key Steps: Moving Mechanical Goods from France to Great Britain, CTC Import, January 2021 - June 2021

| Importer | |
|--|-------------------|
| GB EORI In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classication (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days. | Click here |
| Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated peri- odically to reflect changing trade practices. | <u>Click here</u> |
| Delayed Declarations If you are importing non-controlled goods, decide whether to delay the customs declaration for up to six months or complete full customs declarations on import. For traders making a record in their own commercial records and later providing a supplementary declaration, the records must contain the following details: Customs procedure code Declaration unique consignment reference (a reference number that allows you to identify the consignment in your records) Purchase and, if available, the sales invoice numbers Date and time of entry in records – creating the tax point, which is used for working out VAT payments later Any temporary admission, warehousing or temporary storage stock account references Warehouse approval number Written description of the goods – so they are identifiable and to decide the correct commodity code to use Customs value Quantity of goods – for example, number of packages and items, net mass Details of licensing requirements and licence numbers Details of any supporting documents, including the serial numbers, where appropriate (If an agent making a declaration on behalf of someone else) details of the person being represented | <u>Click here</u> |
| Supplementary Declaration In order to make a declaration after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with acess to: CHIEF Badge and software to access to CHIEF HMRC authorisation (you can apply for authorisation before July 2021) A Duty Deferment Account (If you import goods regularly, you can apply for a duty deferment account to delay paying most customs charges. Your bank, building society or insurance company will need to guarantee your duty payments) | <u>Click here</u> |
| UK Tariffs (and Rules of Origin) In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic con- tent or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool <u>here.</u> | <u>Click here</u> |
| Retrospective Claims For traders who do not have sufficient documentation available at the time of import. The FTA stipulates that businesses can make a retrospective claim for preference after import, where HMRC will refund the differ- ence between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import under the UK-EU deal. | <u>Click here</u> |

Haulier

NCTS

The New Computerised Transit System (NCTS) is a system of e traders must use to submit Union Transit (UT) and Transports I electronically.

Paper declarations are only allowed when transit declarations travellers with goods in excess of their duty-free allowance.

Office of Departure In order to start a transit movement you must go to a UK Office lorry will be sealed while moving customs territory. Choose wh moving your goods from – this is where you present your good

Office of Destination In order to end a transit movement you must go to an EU Office which EU Office of Destination you want to end moving your go with all documentation.

Standard International Operating Licence You must have a standard international operator licence for jou Liechtenstein and Norway.

EU Community Licence This licence means you can carry your own goods, and other ptional journeys. When you get a standard international licence, Licences. These allow:

- trips between all EU member countries
- transit traffic through EU member countries
- cabotage (journeys entirely within one EU country)

Register your vehicle trailers

You must now register these types of trailers before you drive t Liechtenstein and Norway:

- commercial trailers weighing over 750kg
- non-commercial trailers weighing over 3,500kg

GVMS

GVMS is required from January for Transit and, from July for use the Border Operating Model). The driver will be required to prethe carrier will be responsible for capturing and validating the O traders to provide for each consignment carried, a unique refer has either been pre-lodged or is not needed. This can be an MF Declaration Service).

French SI Brexit System

The SI Brexit system is designed to prioritise fluidity of freight in The SI Brexit system is an interface between the carriers at Fre the French customs declaration service.

Entry requirements for journeys via France The haulier should check for additional entry requirements that a negative COVID-19 test from the past 72 hours to re-enter F the requirements for HGV drivers using the Port of Dover or Eu



| electronic declaration and processing that Internationaux Routiers (TIR) declarations cannot be made on the NCTS system or for | <u>Click here</u> |
|---|-------------------|
| e of Departure (a customs office) where your hich UK Office of Departure you want to start ds with all documentation. | Click here |
| ce of Destination (a customs office). Choose goods – this is where you present your goods | Clich here |
| urneys to, through or from the EU, Iceland, | Click here |
| people's goods, both in the UK and on interna- , you can also request the issue of Community | <u>Click here</u> |
| to or through most EU countries, Iceland, | Click here |
| se of the Pre-lodgement model (more detail in esent the GMR at the port or terminal of exit and GMR at check-in. You will be required to ask erence number that proves that a declaration IRN (for goods declared into CHIEF or Customs | <u>Click here</u> |
| in and out of all French border locations. ench Ports and the Eurotunnel terminals and | Click here |
| at may be required for the EU member state e.g. France. DfT are providing regular updates on urotunnel and arranging a COVID-19 test. | <u>Click here</u> |

1. Key Steps: Moving Mechanical Goods from France to Great Britain, CTC Import, January 2021 - June 2021

| Exporter | |
|---|------------|
| EU EORI Every business importing goods into the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. After the transition period only EORI num- bers issued by an EU Member State will be acceptable in the EU. EU importers will need to have an EU EORI number even if they use a forwarder or customs agent for import declarations. | Click here |
| Merged Export and Exit Summary Declaration For accompanied freight, the haulier is responsible (as the active means of transport) for submitting the Entry Summary declaration – also known as the safety & security declaration – into the Member State's Import Control System (ICS) at the first point of entry to the EU. This is of particular importance at GB RoRo ports and terminals that do not have port inventory systems. Export Declarations can be merged with EXS data. | Click here |
| Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated peri- odically to reflect changing trade practices. | Click here |
| The New Computerised Transit System (NCTS) Is a system of electronic declaration and processing that traders must use to submit Union Transit (UT) and Transports Internationaux Routiers (TIR) declarations electronically. Paper declarations are only allowed when transit declarations cannot be made on the NCTS system or for travellers with goods in excess of their duty-free allowance. | Click here |

2. Case Study: Moving Mechanical Goods from Great Britain to France, CTC Export, January 2021





Exporter

Elliot

Esmée

Importer

Elliot runs a manufacturing company in Great Britain which trades mechanical goods with Esmée's company. Elliot has agreed with Esmée that using CTC will meet their business requirements best.

Esmée runs a business in France that buys mechanical goods from Elliot. She has agreed with Elliot that using CTC will meet their business requirements best. Esmée has chosen Chris to pick up the goods from Elliot's factory and drive them to her warehouse via the Dover to Calais crossing.









Haulier

Chris

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and Great Britain. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.

2. User Journey: Moving Mechanical Goods from Great Britain to France, CTC Export, January 2021

The below diagram is a representation of actions actors must take in order to transport mechanical goods by lorry (Roll on Roll off & Common Transit Convention) from Great Britain to France (via Dover to Calais).



2. Key Steps: Moving Mechanical Goods from Great Britain to France, CTC Export, January 2021

Exporter

GB EORI

In order to apply for a GB EORI number you will need your VAT Taxpayer Reference (UTR), Business start date, Standard Indu ment Gateway user ID and password. It will take 5 to 10 minut away or within 5 working days.

Incoterms

When you are negotiating a contract with a buyer, you'll need be delivered, who arranges transport, handles and pays for ins pays any duties and taxes. They are produced by the Internation periodically to reflect changing trade practices.

Check duties and customs procedures for export goods The service provides tailored information for exporting goods ing the EU. The tool also provides information regarding paper as well as what tariffs and quotas are applicable.

Combined export and safety security declarations Exporters may submit export declarations through HMRC's Na porters to make declarations themselves without the need for submit an export declaration you will need; a GB EORI numbe of goods, and access to HMRC systems either directly, or via a and a CHIEF badge will be required to submit export customs

NCTS

The New Computerised Transit System (NCTS) is a system of traders must use to submit Union Transit (UT) and Transports electronically. Paper declarations are only allowed when trans system or for travellers with goods in excess of their duty-free

Know the Commodity Code for your goods The Commodity Code of their goods – needed to make a cust import.

Show the customs value of your goods

In order to make a customs declaration and calculate duties o of your goods. The rules for valuation are based on internation (WTO) valuation agreement) and will not change from January



| T number, National Insurance number, Unique ustrial Classification (SIC) code and Govern- tes to apply and you'll get it either straight | <u>Click here</u> |
|---|-------------------|
| to discuss and agree; where the goods will nsurance, handles customs procedures, and ional Chamber of Commerce (ICC) and updated | <u>Click here</u> |
| s on GOV.UK to over 160 markets across the world, includ- erwork required to move goods over the border, | Click here |
| lational Export System. One route allows ex- r an agent or commercial software. In order to er, the Commodity Code of the goods, the value an intermediary with access. Access to CHIEF s declarations. | <u>Click here</u> |
| f electronic declaration and processing that Internationaux Routiers (TIR) declarations sit declarations cannot be made on the NCTS e allowance. | <u>Click here</u> |
| toms declaration and calculate duties on an | <u>Click here</u> |
| on an import you will need to know the value nal standards (the World Trade Organisation y 2021. | Click here |
| | |

2. Key Steps: Moving Mechanical Goods from Great Britain to France, CTC Export, January 2021

| Haulier | |
|---|-------------------|
| Sufficiently requirements for journeys via France The haulier should check for additional entry requirements that may be required for the EU member state e.g. a negative COVID-19 test from the past 72 hours to enter France. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test. | Click here |
| Office of Departure In order to start a transit movement you must go to a UK Office of Departure (a customs office) where your lorry will be sealed while moving customs territory. Choose which UK Office of Departure you want to start moving your goods from – this is where you present your goods with all documentation. | Click here |
| Office of Destination In order to end a transit movement you must go to an EU Office of Destination (a customs office). Choose which EU Office of Destination you want to end moving your goods – this is where you present your goods with all documentation. | <u>Clich here</u> |
| Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway. | Click here |
| EU Community Licence This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: trips between all EU member countries transit traffic through EU member countries cabotage (journeys entirely within one EU country) | Click here |
| Register your vehicle trailers You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: commercial trailers weighing over 750kg non-commercial trailers weighing over 3,500kg | <u>Click here</u> |
| The "Check an HGV" (C-HGV) service The online service will be introduced for RoRo freight leaving GB for the EU and will help ensure that only vehicles carrying the correct customs and import/export documentation for the EU's import controls travel to the ports. the Service will signpost information related to exporting goods from GB to the EU. The Service will ask that details of the HGV being used to transport goods to an EU port are submitted in advance of the journey commencing, ideally at the point of loading the goods. the Service will ask whether applicable customs documentation and particular documentation such as: Movement Reference Number (MRN) for the EU customs import declaration Export Health Certificates Catch Certificates The HGV driver can submit the information requested at the point of loading their goods on the trailer. Alternatively, they could ask colleagues at their haulage firm or even the trader to provide the details on the web service on their behalf. | <u>Click here</u> |
| French SI Brexit System The SI Brexit system is designed to prioritise fluidity of freight in and out of all French border locations. The SI Brexit system is an interface between the carriers at French Ports and the Eurotunnel terminals and the French customs declaration service. | Click here |

Importer

😑 EU EORI

Every business importing goods into the EU will need to have an Identification (EORI) number from a customs authority in the EU bers issued by an EU Member State will be acceptable in the EU number even if they use a forwarder or customs agent for impor

Entry Summary Declarations

For accompanied freight, the haulier is responsible (as the active Summary declaration – also known as the safety & security decl Control System (ICS) at the first point of entry to the EU. This is a and terminals that do not have port inventory systems.

Incoterms

When you are negotiating a contract with a buyer, you'll need to delivered, who arranges transport, handles and pays for insuran any duties and taxes. They are produced by the International Ch odically to reflect changing trade practices.

Paying duty and import VAT when goods have arrived ple

Oustoms Comprehensive Guarantee

Use a customs comprehensive guarantee to cover Customs Dut regularly import goods or use Union and common transit. To sub a customs comprehensive guarantee you must be a company of

EU Tariffs (and Rules of Origin)

In order to qualify for preferential tariff rates under in the FTA, but tent or processing requirements, known as Rules of Origin. The good, and are negotiated as part of any FTA. They are intended to countries can take advantage of differences in Most Favoured N partner to the other. Even though the importer generally pays the have evidence that the goods meet the rules of origin. If you can the 'Common Customs Tariff' (CCT) or 'Common External Tariff' the relevant authority on claiming retrospective claims on tariffs

| an Economic Operator's Registration and U. After the transition period only EORI num- EU. EU importers will need to have an EU EORI ort declarations. | <u>Click here</u> |
|--|-------------------|
| ve means of transport) for submitting the Entry claration – into the Member State's Import s of particular importance at GB RoRo ports | <u>Click here</u> |
| to discuss and agree; where the goods will be ince, handles customs procedures, and pays hamber of Commerce (ICC) and updated peri- | <u>Click here</u> |
| lease click the link | <u>Click here</u> |
| uty, excise duty and import VAT when you ubmit your application for authorisation to use official of the business. | Click here |
| official of the business. | |

3. Case Study: Moving Textiles (Standard Goods) from The Republic of Ireland to Great Britain, Import, January 2021 - June 2021



Exporter

Cillian





David

Importer

Cillian runs a company based in Dublin which sells textiles to David's company in Great Britain. Cillian has agreed with David that the goods will be delivered by Chris's haulier company. Cillian has agreed with David that he will handle the EU customs processes.

David runs a company based in Great Britain which buys textiles from Cillian's company in Dublin. David has agreed with Cillian that the goods will be delivered by Chris's haulier company. David has agreed with Cillian that he will handle the GB customs processes. David will be able defer his customs declaration, and duty and VAT by making a delayed declaration.

Chris

Driver

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and Great Britain. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.



3. User Journey: Moving Textiles (Standard Goods) from The Republic of Ireland to Great Britain, Import, January 2021 - June 2021

The below diagram is a representation of actions actors must take in order to transport textiles by lorry (Roll on Roll off) from the Republic of Ireland to Great Britain (via Dublin to Holyhead).







3. Key Steps: Moving Textiles (Standard Goods) from The Republic of Ireland to Great Britain, Import, January 2021 - June 2021

| Importer | |
|--|-------------------|
| GB EORI In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days. | <u>Click here</u> |
| Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated peri- odically to reflect changing trade practices. | Click here |
| UK Tariffs (and Rules of Origin) In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic con- tent or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool <u>here</u> . | <u>Click here</u> |
| Delayed Declarations If you are importing non-controlled goods, decide whether to delay the customs declaration for up to six months or complete full customs declarations on import. For traders making a record in their own commercial records and later providing a supplementary declaration, the records must contain the following details: Customs procedure code Declaration unique consignment reference (a reference number that allows you to identify the consignment in your records) Purchase and, if available, the sales invoice numbers Date and time of entry in records – creating the tax point, which is used for working out VAT payments later Any temporary admission, warehousing or temporary storage stock account references Warehouse approval number Written description of the goods – so they are easy to identify and to decide the correct commodity code to use Customs value Quantity of goods – for example, number of packages and items, net mass Details of licensing requirements and licence numbers Details of any supporting documents, including the serial numbers, where appropriate (If an agent making a declaration on behalf of someone else) details of the person being represented | <u>Click here</u> |
| Supplementary Declaration In order to make a declaration after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with access to: CHIEF Badge and software to access to CHIEF HMRC authorisation (you can apply for authorisation before July 2021) A Duty Deferment Account (If you import goods regularly, you can apply for a duty deferment account to delay paying most customs charges. Your bank, building society or insurance company will need to guarantee your duty payments) | <u>Click here</u> |
| Retrospective Claims For traders who do not have sufficient documentation available at the time of import. The FTA stipulates that businesses can make a retrospective claim for preference after import, where HMRC will refund the differ- ence between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import under the UK-EU deal. | Click here |

Haulier

Standard International Operating Licence You must have a standard international operator licence for jou Liechtenstein and Norway.

EU Community Licence

This licence means you can carry your own goods, and other p tional journeys. When you get a standard international licence, Licences. These allow:

- trips between all EU member countries
- transit traffic through EU member countries
- cabotage (journeys entirely within one EU country)

Register your vehicle trailers

You must now register these types of trailers before you drive Liechtenstein and Norway:

- commercial trailers weighing over 750kg
- non-commercial trailers weighing over 3,500kg

Incoterms

When you are negotiating a contract with a buyer, you'll need to be delivered, who arranges transport, handles and pays for ins pays any duties and taxes. They are produced by the Internation periodically to reflect changing trade practices.

Scomplete a Pre-Boarding Notification (PBN)

If you bring goods from GB to Ireland using a RoRo ferry servic Pre-Boarding Notification must be submitted to Irish Customs This notification must be submitted in advance of the goods le ensuring that the PBN is submitted. The PBN may be created of or freight forwarder.

Exporter

EU EORI

Every business importing goods into the EU will need to have a tification (EORI) number from a customs authority in the EU. Af sued by an EU Member State will be acceptable in the EU. EU even if they use a forwarder or customs agent for import declar

Export Declarations

All goods being exported from Ireland to GB, regardless of the laration which also contains the S&S declaration details. For g Notification will also need to be completed prior to arrival at the tions will be submitted using the existing Automated Entry Proc the validation, processing, duty accounting and clearance of cu

Paying duty and import VAT when goods have arrived |



| urneys to, through or from the EU, Iceland, | <u>Click here</u> |
|--|-------------------|
| people's goods, both in the UK and on interna- e, you can also request the issue of Community | <u>Click here</u> |
| to or through most EU countries, Iceland, | <u>Click here</u> |
| to discuss and agree; where the goods will surance, handles customs procedures, and onal Chamber of Commerce (ICC) and updated | <u>Click here</u> |
| ce (accompanied or unaccompanied), a s using the Customs Roll-On Roll-Off Service. eaving GB. The importer is responsible for on behalf of the importer by you as the haulier | <u>Click here</u> |

| an Economic Operator's Registration and Iden- fter the transition period only EORI numbers is- importers will need to have an EU EORI number arations. | <u>Click here</u> |
|--|-------------------|
| e mode of transport, will require an export dec- goods being exported via RoRo a Pre Boarding he port of departure in Ireland. Export declara- ocessing (AEP) system. The AEP system handles customs declarations. | <u>Click here</u> |
| please click at the link. | Click here |

4. Case Study: Moving Textiles (Standard Goods) from Great Britain to the Republic of Ireland, Export, January 2021



Exporter

Importer

Rhys

Rhys runs a company based in Great Britain which sells textiles to Oisin's company in Dublin. Rhys has agreed with Oisin that the goods will be delivered by Chris's haulier company. Rhys has agreed with Oisin that he will handle the GB customs processes. Rhys will have to submit a full customs declaration and safety and security declaration.



Oisin

Oisin runs a company based in Dublin which buys textiles from Rhys's company in Great Britain. Oisin has agreed with Rhys that the goods will be delivered by Chris's haulier company. Oisin has agreed with Rhys that he will handle the EU customs processes.



Driver

Chris

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and Great Britain. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.

January 2021

The below diagram is a representation of actions actors must take in order to transport textiles by lorry (Roll on Roll off) from Great Britain to the Republic of Ireland (via Holyhead to Dublin).







4. User Journey: Moving Textiles (Standard Goods) from Great Britain to the Republic of Ireland, Export,

| already cessary g vith GB es. | - | 3. The haulage company prepares to trade by checking GOV.UK and EU guidance on being a goods vehicle operator and the licenses and permits required for international road haulage. |
|--|--------------------------------|---|
| 9. HMG sesses f claratior ants P2F sually gr thin 3 conds). | าร ว | 4a. Rhys pre-submits a GB customs and merged S&S export declaration (EAD) using National Export System (NES) into CHIEF and waits for HMG to grant him Permission to Progress (P2P). |
| nsure vant e i nd has ed a | Bo Iris ins im fer | Chris's firm completes the Pre- barding Notification (PBN) on the sh Customs RoRo Service. They sert the MRNs of the ENS and port declaration. They provide the ry operator with the PBN ID as rt of the booking details. |
| ck-in Ch ne PBN l perator, necks th catus is Check In) ds the fe | ID to The at | 9. Chris decides to complete the "Check an HGV" (C- HGV) service entering the details of the consignment to check he is ready to cross the border. This is optional outside of Kent. |
| | | 13. As Oisin does not have a duty deferment account all customs duty is due. Oisin will manage the VAT liability using a postponed account. |



4. Key Steps: Moving Textiles (Standard Goods) from Great Britain to the Republic of Ireland, Export, January 2021

| Exporter | |
|--|-------------------|
| Check duties and customs procedures for export goods on GOV.UK The service provides tailored information for exporting goods to over 160 markets across the world, includ- ing the EU. The tool also provides information regarding paperwork required to move goods over the border, as well as what tariffs and quotas are applicable. | <u>Click here</u> |
| GB EORI In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Govern- ment Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days. | Click here |
| Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices. | <u>Click here</u> |
| Submit an export and safety security declaration. Exporters may submit export declarations through HMRC's National Export System. One route allows exporters to make declarations themselves without the need for an agent or commercial software. In order to submit an export declaration you will need; a GB EORI number, the Commodity Code of the goods, the value of goods, and access to HMRC systems either directly, or via an intermediary with access. Access to CHIEF and a CHIEF badge will be required to submit export customs declarations. | Click here |
| Know the Commodity Code for your goods The Commodity Code of their goods – needed to make a customs declaration and calculate duties on an import | Click here |
| Know the customs value of your goods In order to make a customs declaration and calculate duties on an import you will need to know the value of your goods. The rules for valuation are based on international standards (the World Trade Organisation (WTO) valuation agreement) and will not change from January 2021. | Click here |

| Haulier | |
|--|-------------------|
| Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway. | Click here |
| EU Community Licence This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: trips between all EU member countries transit traffic through EU member countries cabotage (journeys entirely within one EU country) | <u>Click here</u> |

Register your vehicle trailers You must now register these types of trailers before you drive to Liechtenstein and Norway:

commercial trailers weighing over 750kg
non-commercial trailers weighing over 3,500kg

Complete a Pre Boarding Notification (PBN) If you bring goods from GB to Ireland using a RoRo ferry service Pre-Boarding Notification must be submitted to Irish Customs u This notification must be submitted in advance of the goods leav ensuring that the PBN is submitted. The PBN may be created on or freight forwarder.

The "Check an HGV" (C-HGV) service The online service will be introduced for RoRo freight leaving GE vehicles carrying the correct customs and import/export docum

to the ports. the Service will signpost information related to expervice will ask that details of the HGV being used to transport good

of the journey commencing, ideally at the point of loading the go the Service will ask whether applicable customs documentation • Movement Reference Number (MRN) for the EU customs impo

- Export Health Certificates
- Catch Certificates

The HGV driver can submit the information requested at the poinatively, they could ask colleagues at their haulage firm or even service on their behalf.

Importer

EU EORI

Every business importing goods into the EU will need to have an Identification (EORI) number from a customs authority in the EU bers issued by an EU Member State will be acceptable in the EU number even if they use a forwarder or customs agent for impor

Submit an Import Declaration

The new Automated Import System (AIS) has been introduced to Customs Code (UCC). AIS will ensure that businesses can import most efficient process possible.

Incoterms

When you are negotiating a contract with a buyer, you'll need to delivered, who arranges transport, handles and pays for insuran any duties and taxes. They are produced by the International Ch odically to reflect changing trade practices.

Submitting an Entry Summary Declaration

For accompanied freight, the haulier is responsible (as the active Summary declaration – also known as the safety & security dec Control System (ICS) at the first point of entry to the EU. This is and terminals that do not have port inventory systems. Entries in a customs declaration (import) document from which the MRN

Paying duty and import VAT when goods have arrived ple

EU Tariffs (and Rules of Origin)

In order to qualify for preferential tariff rates under in the FTA, but tent or processing requirements, known as Rules of Origin. The good, and are negotiated as part of any FTA. They are intended to countries can take advantage of differences in Most Favoured N partner to the other. Even though the importer generally pays th have evidence that the goods meet the rules of origin. If you can 'Common Customs Tariff' (CCT) or 'Common External Tariff' (CE relevant authority on claiming retrospective claims on tariffs and



| o or through most EU countries, Iceland, | <u>Click here</u> |
|--|-------------------|
| e (accompanied or unaccompanied), a using the Customs Roll-On Roll-Off Service. aving GB. The importer is responsible for n behalf of the importer by you as the haulier | <u>Click here</u> |
| B for the EU and will help ensure that only mentation for the EU's import controls travel porting goods from GB to the EU. The Ser- ods to an EU port are submitted in advance goods. In and particular documentation such as: port declaration | <u>Click here</u> |
| int of loading their goods on the trailer. Alter- the trader to provide the details on the web | |
| | |
| an Economic Operator's Registration and U. After the transition period only EORI num- U. EU importers will need to have an EU EORI ort declarations. | Click here |
| to comply with the provisions of the Union ort goods legally from outside the EU using the | <u>Click here</u> |
| o discuss and agree; where the goods will be nce, handles customs procedures, and pays hamber of Commerce (ICC) and updated peri- | Click here |
| ve means of transport) for submitting the Entry claration – into the Member State's Import s of particular importance at GB RoRo ports into ICS will produce a that entry will produce I is generated | <u>Click here</u> |
| ease click the link. | <u>Click here</u> |
| businesses must meet certain domestic con- e Rules of Origin determine the nationality of a I to prevent tariff circumvention, whereby third Nation tariffs to route their exports via one FTA he tariff, both the importer and exporter must unnot fulfill the Rules of Origin you must pay the ET) <u>here.</u> EU importers can also check with the nd duties. | <u>Click here</u> |

Importing fish from the EU from January 2021

While it is a requirement in January for fish entering the EU via Calais or Coquelles to travel to the BCP at Bolougne-sur-Mer under a Common Transit Declaration (CTC), it is not a requirement for fish moving the other direction towards Great Britain.

This page tells you what you'll need to do from January 2021 and July 2021.

From January if you import fish to the UK from the EU you'll need a validated catch certificate from the exporter.

If the fish you're importing has been stored or processed, you may also may need additional documents, endorsed by the competent authority in the country of processing:

- a processing statement filled in by the processor
- storage documents from the exporter

UK port health authorities (fisheries authorities in Northern Ireland) will check these documents for UK freight imports.

From **April 2021,** fishery products and live bivalve molluscs (LBM) for human consumption will be subject to import controls in line with those applying to animal products.

For all imports of fishery products (excluding direct landings), there will be a new requirement for:

- goods to be accompanied by an Export Health Certificate (EHC), which may or will be subject to documentary checks;
- import pre-notifications submitted by the importer in advance of arrival.

This <u>does not</u> include the requirement for entry via an established point of entry with an appropriate Border Control Post or identity or physical checks at the border. However, these controls will be introduced in July 2021.

5&6. Case Study: Moving fish from France to Great Britain, CTC Import, January and July 2021





Exporter

Importer

Adam

Claude

Claude is a commercial fisherman who catches fish at sea in France and processes them at his premise in Caen. He currently ships his goods to Great Britain by lorry via Calais to Dover. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes therefore he has asked a freight forwarder to do this for him.

Adam runs a food supplier company in Great Britain. His business is mid-sized and he has the in-house capacity to handle customs processes. He has registered as an authorised consignee so he can end transit movements at his premise, rather than having to travel to an Office of Destination.









Freight Forwarder

Bill and Igor

Bill is a freight forwarder who handles customs processes and arranges transportation. His driver is Igor. It is Bill's responsibility to ensure his drivers have the correct documentation and preparation to interact with the GB and EU border processes. Igor the driver will need to ensure the goods in his lorry have the correct documentation. Bill is registered as an authorised consignor so he can begin transit movements at his premise, rather than having to travel to an Office of Departure.

5. User Journey: Moving fish from France to Great Britain, CTC Import, January 2021-June 2021

The below diagram is a representation of actions actors must take in order to transport fish by lorry (Roll on Roll off & Common Transit Convention) from France to Great Britain (via Calais to Dover).





6. User Journey: Moving fish from France to Great Britain, CTC Import, July 2021

The below diagram is a representation of actions actors must take in order to transport fish by lorry (Roll on Roll off & Common Transit Convention) from France to Great Britain (via Calais to Dover).



 \bigcirc



Bill/Igor - Freight Forwarder

Process

5 and 6. Key Steps: Moving fish from France to Great Britain, CTC Import, January and July 2021

Importer GB EORI In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Govern-Click here ment Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days. Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and Click here pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices. Full Customs Declaration When you bring goods into the UK and EU you must make a full declaration. You or your representative must present your goods to customs immediately on their arrival into the UK and EU. Your full declaration must be Click here made within 90 days of your goods being presented to customs. You can make your full declaration electronically, this can be entered into the Customs Handling of Import and Export Freight (CHIEF) system. Entry Summary Declaration ***from July** This will contain safety and security information about your goods, and must be made by either the haulier/ driver, person assuming responsibility for the goods journey, or a representative acting on your behalf. If your goods are arriving under common transit, the copy of the transit document kept by the Office of Destination Click here will be the summary -declaration. For short straits sea voyages you must submit your declaration to the customs Office of First Entry at least 2 hours before arrival into the UK. You'll need to sign into the Import Control System to submit your entry summary declaration and submit an arrival notification once the goods arrive in the UK. UK Tariffs (and Rules of Origin) In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third Click here countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool here. NCTS The New Computerised Transit System (NCTS) is a system of electronic declaration and processing that traders must use to submit Union Transit (UT) and Transports Internationaux Routiers (TIR) declarations Click here electronically. Paper declarations are only allowed when transit declarations cannot be made on the NCTS system or for travelers with goods in excess of their duty-free allowance. Authorised Consignor / Consignee Authorised consignor/consignee status enables a trader to start/end movement of goods under transit at **Click here** their own premises. To apply for authorised consignor status requires a customs comprehensive guarantee. To apply for authorised consignee status requires an approved temporary storage facility. Retrospective Claims For traders who do not have sufficient documentation available at the time of import. The FTA stipulates that businesses can make a retrospective claim for preference after import, where HMRC will refund the differ-<u>Click here</u> ence between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import under the UK-EU deal.

Haulier

Authorised Consignor / Consignee

Authorised consignor/consignee status enables a trader to start/end movement of goods under transit at their own premises. To apply for authorised consignor status requires a customs comprehensive guarantee. To apply for authorised consignee status requires an approved temporary storage facility.

<u>Click here</u>

Standard International Operating Licence You must have a standard international operator licence for jou Liechtenstein and Norway.

EU Community Licence

This licence means you can carry your own goods, and other p tional journeys. When you get a standard international licence, Licences. These allow:

- trips between all EU member countries
- transit traffic through EU member countries
- cabotage (journeys entirely within one EU country)

Register your vehicle trailers

You must now register these types of trailers before you drive t Liechtenstein and Norway:

- commercial trailers weighing over 750kg
- non-commercial trailers weighing over 3,500kg

GVMS

GVMS is required from January for Transit and, from July for us the Border Operating Model). The driver will be required to pre and the carrier will be responsible for capturing and validating ask traders to provide for each consignment carried, a unique ration has either been pre-lodged or is not needed. This can be Customs Declaration Service).

French SI Brexit System

The SI Brexit system is designed to prioritise fluidity of freight i The SI Brexit system is an interface between the carriers at Fre the French customs declaration service.

S Entry requirements for journeys via France

The haulier should check for additional entry requirements that a negative COVID-19 test from the past 72 hours to re-enter F the requirements for HGV drivers using the Port of Dover or Eu

Exporter

EU EORI

Every business importing goods into the EU will need to have a tification (EORI) number from a customs authority in the EU. Aff sued by an EU Member State will be acceptable in the EU. EU i even if they use a forwarder or customs agent for import declar

Exit Summary Declarations

For accompanied freight, the haulier is responsible (as the activ Summary declaration – also known as the safety & security dec Control System (ICS) at the first point of entry to the EU. This is terminals that do not have port inventory systems.

Incoterms

When you are negotiating a contract with a buyer, you'll need to delivered, who arranges transport, handles and pays for insuraany duties and taxes. They are produced by the International Ch odically to reflect changing trade practices.

Paying duty and import VAT when goods have arrived pl

Export Health Certificates

If you're in Great Britain, from January 2021 you'll need to apply the online service to export to the EU or to move fishery product tact the official vet or inspector who will certify your EHC before Government Gateway user ID and Defra account.

Catch Certificates

In addition, most imports of marine-caught fish and some shell other relevant IUU documentation) to be sent to the importing of as per requirements introduced in January 2021.

TRACES NT

TRACES is the European Commission's multilingual online platform for sanitary and phytosanitary c required for the importation of animals, animal products, food and feed of non-animal origin and pla the European Union, and the intra EU trade and EU exports of animals and certain animal products.



| urneys to, through or from the EU, Iceland, | Click here |
|---|----------------------------------|
| beople's goods, both in the UK and on interna- , you can also request the issue of Community | <u>Click here</u> |
| to or through most EU countries, Iceland, | <u>Click here</u> |
| se of the Pre-lodgement model (more detail in esent the GMR at the port or terminal of exit the GMR at check-in. You will be required to reference number that proves that a decla- e an MRN (for goods declared into CHIEF or | <u>Click here</u> |
| in and out of all French border locations. ench Ports and the Eurotunnel terminals and | <u>Click here</u> |
| at may be required for the EU member state e.g. France. DfT are providing regular updates on urotunnel and arranging a COVID-19 test. | <u>Click here</u> |
| | |
| | |
| an Economic Operator's Registration and Iden- fter the transition period only EORI numbers is- importers will need to have an EU EORI number rations. | Click here |
| fter the transition period only EORI numbers is- importers will need to have an EU EORI number | Click here |
| fter the transition period only EORI numbers is- importers will need to have an EU EORI number rations. ve means of transport) for submitting the Entry claration – into the Member State's Import | |
| fter the transition period only EORI numbers is- importers will need to have an EU EORI number rations. ve means of transport) for submitting the Entry eclaration – into the Member State's Import s of particular importance at GB RoRo ports and to discuss and agree; where the goods will be ance, handles customs procedures, and pays | <u>Click here</u> |
| fter the transition period only EORI numbers is- importers will need to have an EU EORI number rations. ve means of transport) for submitting the Entry eclaration – into the Member State's Import s of particular importance at GB RoRo ports and to discuss and agree; where the goods will be ance, handles customs procedures, and pays chamber of Commerce (ICC) and updated peri- | Click here |
| fter the transition period only EORI numbers is- importers will need to have an EU EORI number rations. ve means of transport) for submitting the Entry eclaration – into the Member State's Import s of particular importance at GB RoRo ports and to discuss and agree; where the goods will be ance, handles customs procedures, and pays chamber of Commerce (ICC) and updated peri- please click the link. y for an export health certificate (EHC) using tots to Northern Ireland. You will need to con- | Click here Click here Click here |

Exporting Fish to the EU from January 2021

Fishery products entering the EU via Calais or Coquelles must travel to the BCP at Bolougne-sur-Mer under a Common Transit Declaration (CTC) declaration submitted up to 72 hours in advance of arrival.

To export fish to the EU after January 2021, you'll need to follow the same rules that are currently in place for exports of fish to some non-EU countries. For each species of fish caught or consignment you'll need to create:

- an export health certificate, except for direct landings of fresh fish in EU ports from UK-flagged • fishing vessels
- a catch certificate you need to validate this and send it to your importer ٠

You may also need:

- direct landing documents
- a storage document if your product has been stored ٠
- a processing statement if your product has been processed ٠
- You'll need to follow customs and border inspection requirements.

Your EU importer must notify the BCP in advance of your arrival. Notification periods vary. Check with the BCP to find out how much notice you must give.

Fishery products entering the EU via Calais or Coquelles must travel to the BCP at Boulogne-sur-Mer under a Common Transit Convention (CTC) declaration submitted up to 72 hours in advance of arrival. Lorries arriving in Calais or Coquelles will be directed to the green corridor to go to the Boulogne-sur-Mer BCP, where checks will be carried out.

7. Case Study: Moving fish from Great Britain to France, CTC Export, January 2021





Exporter

Freight Forwarder & Driver

Bill & Igor

Duncan

Duncan is a commercial fisherman who catches fish at sea in Scotland and processes them at his premise. He currently ships his goods to France by lorry via Dover to Calais. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.

Bill is a freight forwarder who handles customs processes and arranges transportation. It is his responsibility to ensure his drivers have the correct documentation and preparation to interact with the GB and EU border processes. Igor the driver will need to ensure the goods in his lorry have the correct documentation. Bill is registered as an authorised consignee so he can begin transit movements at his premise, rather than having to travel to an Office of Departure.







Importer

Jean

Jean runs a food supplier company in France. His business is mid-sized and he has the in-house capacity to handle customs processes. He has registered as an authorised consignee so he can end transit movements at his premise, rather than having to travel to an Office of Destination.

7. User Journey: Moving fish from Great Britain to France, CTC Export, January 2021

The below diagram is a representation of actions actors must take to interact with the border to transport a lorry of GB caught fish from Great Britain to France via Dover to Calais using the Common Transit Convention.





7. Key Steps: Moving fish from Great Britain to France, CTC Export, January 2021

Exporter

| GB EORI In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Govern- ment Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days. | <u>Click here</u> |
|---|-------------------|
| Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices. | <u>Click here</u> |
| Check duties and customs procedures for export goods on GOV.UK The service provides tailored information for exporting goods to over 160 markets across the world, includ- ing the EU. The tool also provides information regarding paperwork required to move goods over the border, as well as what tariffs and quotas are applicable. | Click here |
| Register a fishing vessel with GOV.UK Fishing vessels registered in the UK must have a licence to fish for sea fish that will be sold. The purpose of the licensing system is to restrict the size of the UK fleet and control UK fishing opportunities to stay within the quotas under the European Union (EU) Common Fisheries Policy. | Click here |
| Catch Certificates In addition, most imports of marine-caught fish and some shellfish will need a validated Catch Certificate (or other relevant IUU documentation) to be sent to the importing competent authority prior to the goods' arrival as per requirements introduced in January 2021. | Click here |
| Register a premise as a approved establishment Products of animal origin, aside from certain composite products, must be dispatched to the EU via an appropriately approved establishment that has been listed for export purposes by the EU. More details on approved establishments are available online. The listing of relevant establishments will happen automati- cally unless they opt out. | Click here |
| Get someone to deal with customs for you Freight forwarders move goods around the world for importers. A freight forwarder will arrange clearing your goods through customs. They'll have the right software to communicate with HMRC's systems. You can find out how to use a freight forwarder on the British International Freight Association and Institute of Export websites. | <u>Click here</u> |
| Export Health Certificates If you're in Great Britain, from January 2021 you'll need to apply for an export health certificate (EHC) using the online service to export to the EU or to move fishery products to Northern Ireland. You will need to con- tact the official vet or inspector who will certify your EHC before you submit any applications. You will need a Government Gateway user ID and Defra account. | <u>Click here</u> |

Freight Forwarder and Driver

Combined export and safety security declarations Exporters may submit export declarations through HMRC's Nat exporters to make declarations themselves without the need fo to submit an export declaration you will need; a GB EORI numb value of goods, and access to HMRC systems either directly, or CHIEF and a CHIEF badge will be required to submit export cus

Entry requirements for journeys via France The haulier should check for additional entry requirements that e.g. a negative COVID-19 test from the past 72 hours to enter the requirements for HGV drivers using the Port of Dover or Eu

Authorised Consignor / Consignee Authorised consignor/consignee status enables a trader to stat their own premises. To apply for authorised consignor status re

To apply for authorised consignee status requires an approved Standard International Operating Licence

You must have a standard international operator licence for jou Liechtenstein and Norway.

EU Community Licence

This licence means you can carry your own goods, and other p tional journeys. When you get a standard international licence, Licences. These allow:

- trips between all EU member countries
- transit traffic through EU member countries
- cabotage (journeys entirely within one EU country)

Register your vehicle trailers

You must now register these types of trailers before you drive Liechtenstein and Norway:

- commercial trailers weighing over 750kg
- non-commercial trailers weighing over 3,500kg

The "Check an HGV" (C-HGV) service The online service will be introduced for RoRo freight leaving G vehicles carrying the correct customs and import/export docur to the ports. the Service will signpost information related to exp vice will ask that details of the HGV being used to transport goo of the journey commencing, ideally at the point of loading the g

the Service will ask whether applicable customs documentation

- Movement Reference Number (MRN) for the EU customs im
- Export Health Certificates
- Catch Certificates

The HGV driver can submit the information requested at the ponatively, they could ask colleagues at their haulage firm or ever service on their behalf.

Entry Summary Declaration

For accompanied freight, the haulier is responsible (as the active try Summary declaration – also known as the safety & security Control System (ICS) at the first point of entry to the EU. This is and terminals that do not have port inventory systems.

French SI Brexit System

The SI Brexit system is designed to prioritise fluidity of freight i The SI Brexit system is an interface between the carriers at Fre the French customs declaration service.

Sorder Control Post (BCP) You may be required to present goods at BCP locations



| ational Export System. One route allows for an agent or commercial software. In order aber, the Commodity Code of the goods, the or via an intermediary with access. Access to ustoms declarations. | <u>Click here</u> |
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| at may be required for the EU member state r France. DfT are providing regular updates on urotunnel and arranging a COVID-19 test. | <u>Click here</u> |
| art/end movement of goods under transit at requires a customs comprehensive guarantee. d temporary storage facility. | <u>Click here</u> |
| urneys to, through or from the EU, Iceland, | <u>Click here</u> |
| people's goods, both in the UK and on interna- e, you can also request the issue of Community | <u>Click here</u> |
| to or through most EU countries, Iceland, | <u>Click here</u> |
| GB for the EU and will help ensure that only umentation for the EU's import controls travel xporting goods from GB to the EU. The Ser- bods to an EU port are submitted in advance goods. on and particular documentation such as: nport declaration | <u>Click here</u> |
| point of loading their goods on the trailer. Alter- en the trader to provide the details on the web | |
| ive means of transport) for submitting the En- y declaration – into the Member State's Import is of particular importance at GB RoRo ports | <u>Click here</u> |
| in and out of all French border locations. ench Ports and the Eurotunnel terminals and | <u>Click here</u> |
| | Click here |

7. Key Steps: Moving fish from Great Britain to France, CTC Export, January 2021

Importer EU EORI Every business importing goods into the EU will need to have an Economic Operator's Registration and Iden-Click here tification (EORI) number from a customs authority in the EU. After the transition period only EORI numbers issued by an EU Member State will be acceptable in the EU. EU importers will need to have an EU EORI number even if they use a forwarder or customs agent for import declarations. Common Health Entry Document (CHED) A requirement for the entry into the EU of animals and goods, for which a phytosanitary certificate is required, and which are subject to official controls upon their entry into the Union. The purpose of the CHED is: for the RFC to pre-notify the competent authorities of the border control post (BCP) of the arrival of the Click here consignment (Part I) for the competent authorities to record the outcome of official controls performed and any decisions taken on that basis (Part II) for the competent authorities to include information on follow-up measures taken on the consignment after a decision has been taken (Part III). TRACES NT TRACES is the European Commission's multilingual online platform for sanitary and phytosanitary certification Click here required for the importation of animals, animal products, food and feed of non-animal origin and plants into the European Union, and the intra EU trade and EU exports of animals and certain animal products. Authorised Consignor / Consignee "Authorised consignor/consignee status enables a trader to start/end movement of goods under transit at **Click here** their own premises. To apply for authorised consignor status requires a customs comprehensive guarantee. To apply for authorised consignee status requires an approved temporary storage facility." Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays Click here any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices. Certificates or licences Certificates and/or licences will be required to import certain goods and types of products into the EU. Click here Certificates will need to be applied for at least two weeks in advance (time limits may vary between EU Member States). EU Authorities will need to be pre-notified about the arrival of some goods and the relevant licences or certificates will need to accompany the goods. Paying duty and import VAT when goods have arrived please click at the link. Click here EU Tariffs (and Rules of Origin) In order to gualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA Click here partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the

'Common Customs Tariff' (CCT) or 'Common External Tariff' (CET) here. EU importers can also check with the

relevant authority on claiming retrospective claims on tariffs and duties.

8. Case Study: Moving Plants from the Netherlands to Great Britain, Import, January 2021-June 2021



Exporter

Roel



Importer

Heather

Roel is a commercial farmer who sells plants to garden centres in Great Britain. He currently moves his goods to England by lorry via the ferry from Hoek to Harwich. Roel will need to supply Heather with a Phytosanitary Certificate.

Heather runs a plant store in Great Britain. She has registered as an authorised consignee so she can end transit movements at his premise, rather than having to travel to an Office of Destination. Due to the staging of import controls for high priority list plants Heather will be required to pre-notify the Plant Health and Seeds Inspectorate (PHSI) using government systems.



36







Driver

Chris

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and Great Britain. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.

8. User Journey: Moving Plants from the Netherlands to Great Britain, Import, January 2021-June 2021

The below diagram is a representation of actions actors must take in order to transport plants by lorry (Roll on Roll off) from France to Great Britain (via Hoek Van Holland to Harwich).





11e. The PHSI checks the information sent, and decides that the documentation submitted in advance is sufficient to release the goods without a physical control - they inform Heather. HMRC amend the entry in CHIEF is updated to release the consignment prior to it arriving in Harwich.

12. Chris arrives in Harwich and delivers the plants to Heather's DIY store.

8. Key Steps: Moving Plants from the Netherlands to Great Britain, Import, January 2021- June 2021

Importer GB EORI In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Click here Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days. Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will **Click here** be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices. Delayed Declarations If you are importing non-controlled goods, decide whether to delay the customs declaration for up to six months or complete full customs declarations on import. For traders making a record in their own commercial records and later providing a supplementary declaration, the records must contain the following details: Customs procedure code Declaration unique consignment reference (a reference number that allows you to identify the consignment in your records) • Purchase and, if available, the sales invoice numbers • Date and time of entry in records - creating the tax point, which is used for working out VAT payments later Click here Any temporary admission, warehousing or temporary storage stock account references Warehouse approval number Written description of the goods – so they are easy to identify and to decide the correct commodity code to use Customs value • Quantity of goods – for example, number of packages and items, net mass Details of licensing requirements and licence numbers Details of any supporting documents, including the serial numbers, where appropriate • (If an agent making a declaration on behalf of someone else) details of the person being represented UK Tariffs (and Rules of Origin) In order to gualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third Click here countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool here. PEACH PEACH stands for the Procedure for Electronic Application for Certificates from the Horticultural Marketing Click here Inspectorate. In order to access PEACH, you must have registered with the Government Gateway and then enrolled with the PEACH service. Retrospective Claims For traders who do not have sufficient documentation available at the time of import. The FTA stipulates that businesses can make a retrospective claim for preference after import, where HMRC will refund the differ-Click here ence between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import under the UK-EU deal.

Haulier

Standard International Operating Licence You must have a standard international operator licence for jou Liechtenstein and Norway.

EU Community Licence

This licence means you can carry your own goods, and other p national journeys. When you get a standard international licennity Licences. These allow:

- trips between all EU member countries
- transit traffic through EU member countries
- cabotage (journeys entirely within one EU country)

Register your vehicle trailers

You must now register these types of trailers before you drive Liechtenstein and Norway:

- commercial trailers weighing over 750kg
- non-commercial trailers weighing over 3,500kg

Exporter

EU EORI

Every business importing goods into the EU will need to have a Identification (EORI) number from a customs authority in the EU bers issued by an EU Member State will be acceptable in the E number even if they use a forwarder or customs agent for impo

Exit Summary Declarations

For accompanied freight, the haulier is responsible (as the activ Summary declaration – also known as the safety & security de Control System (ICS) at the first point of entry to the EU. This is and terminals that do not have port inventory systems.

Incoterms

When you are negotiating a contract with a buyer, you'll need t be delivered, who arranges transport, handles and pays for ins pays any duties and taxes. They are produced by the Internatio periodically to reflect changing trade practices.

Phytosanitary certificate

A phytosanitary certificate is an official document that certifies considered free from quarantine and other pests, and that it co importing country.

The exporter will need to apply for a phytosanitary certificate fr EU country of origin; this will need to be secured prior to the go importer for pre-notification purposes.



| ourneys to, through or from the EU, Iceland, | Click here |
|---|-------------------|
| people's goods, both in the UK and on inter- nce, you can also request the issue of Commu- | <u>Click here</u> |
| to or through most EU countries, Iceland, | <u>Click here</u> |

| an Economic Operator's Registration and EU. After the transition period only EORI num- EU. EU importers will need to have an EU EORI ort declarations. | <u>Click here</u> |
|--|-------------------|
| ive means of transport) for submitting the Entry eclaration – into the Member State's Import s of particular importance at GB RoRo ports | <u>Click here</u> |
| to discuss and agree; where the goods will surance, handles customs procedures, and onal Chamber of Commerce (ICC) and updated | Click here |
| s that the material has been inspected, is onforms to the plant health regulations of the from the relevant competent authority of the goods' departure so that it can be sent to the | Click here |
| | |

9. Case Study: Moving Plants from Great Britain to the Netherlands, Export, January 2021





Exporter

Mitch

Importer

Floris

Mitch is a commercial farmer who sells plants to garden centres in the Netherlands. He currently moves his goods to the Netherlands by lorry via the ferry from Harwich to Hoek.

Floris runs a garden centre in the Netherlands. His business is midsized and he has the in-house capacity to handle customs processes. He has registered as an authorised consignee so he can end transit movements at his premise, rather than having to travel to an Office of Destination.











Driver

Chris

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and Great Britain. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border.

9. User Journey: Moving Plants from Great Britain to the Netherlands, Export, January 2021

The below diagram is a representation of actions actors must take to interact with the border to transport an accompanied lorry of plant products from the Netherlands to England, using the Common Transit Convention.







9. Key Steps: Moving Plants from Great Britain to the Netherlands, Export, January 2021

| Exporter | |
|--|------------|
| GB EORI In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Govern- ment Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days. | Click here |
| Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices. | Click here |
| Check duties and customs procedures for export goods on GOV.UK The service provides tailored information for exporting goods to over 160 markets across the world, includ- ing the EU. The tool also provides information regarding paperwork required to move goods over the border, as well as what tariffs and quotas are applicable. | Click here |
| Ombined export and safety security declarations Exporters may submit export declarations through HMRC's National Export System. One route allows ex- porters to make declarations themselves without the need for an agent or commercial software. In order to submit an export declaration you will need; a GB EORI number, the Commodity Code of the goods, the value of goods, and access to HMRC systems either directly, or via an intermediary with access. Access to CHIEF and a CHIEF badge will be required to submit export customs declarations. | Click here |
| Phytosanitary certificate Phytosanitary certificates are issued by the Forestry Commission's Cross Border Plant Health Service to the equivalent National Plant Protection Organisation (NPPO) in the importing country via the GB exporter. They certify that the material has been inspected, is considered free from quarantine (and other) pests and that it conforms to the plant health regulations of the importing country. Before you apply for export phytosanitary certification, you must first register as a professional operator. | Click here |

Haulier

Standard International Operating Licence You must have a standard international operator licence for jou Liechtenstein and Norway.

EU Community Licence

This licence means you can carry your own goods, and other p national journeys. When you get a standard international licence nity Licences. These allow:

- trips between all EU member countries
- transit traffic through EU member countries
- cabotage (journeys entirely within one EU country)

Register your vehicle trailers

You must now register these types of trailers before you drive Liechtenstein and Norway:

- commercial trailers weighing over 750kg
- non-commercial trailers weighing over 3,500kg

Importer

EU EORI

Every business importing goods into the EU will need to have a Identification (EORI) number from a customs authority in the EU bers issued by an EU Member State will be acceptable in the EI number even if they use a forwarder or customs agent for impo

Portbase Customs Declaration

After the end of the transition period, the pre-notification of cus System of Portbase will become mandatory at all RoRo ferry ter tion is not done the transporter will not be granted permission to This pre-notification can be done as an exporter or importer, bu can do this as well.

Incoterms

When you are negotiating a contract with a buyer, you'll need to delivered, who arranges transport, handles and pays for insurar any duties and taxes. They are produced by the International Ch odically to reflect changing trade practices.

Tariffs (and Rules of Origin)

In order to qualify for preferential tariff rates under in the FTA, b tent or processing requirements, known as Rules of Origin. The good, and are negotiated as part of any FTA. They are intended countries can take advantage of differences in Most Favoured N partner to the other. Even though the importer generally pays th have evidence that the goods meet the rules of origin. If you can the 'Common Customs Tariff' (CCT) or 'Common External Tariff' the relevant authority on claiming retrospective claims on tariffs

TRACES

TRACES is the European Commission's multilingual onlin certification required for the importation of animals, anim origin and plants into the European Union, and the intra E certain animal products.



| ourneys to, through or from the EU, Iceland, | Click here |
|---|-------------------|
| people's goods, both in the UK and on inter- nce, you can also request the issue of Commu- | <u>Click here</u> |
| to or through most EU countries, Iceland, | <u>Click here</u> |

| an Economic Operator's Registration and EU. After the transition period only EORI num- EU. EU importers will need to have an EU EORI ort declarations. | <u>Click here</u> |
|---|-------------------|
| istoms documents via the Port Community erminals in the Netherlands. If this pre-notifica- to board. but the forwarder, customs agent or transporter | <u>Click here</u> |
| to discuss and agree; where the goods will be ance, handles customs procedures, and pays Chamber of Commerce (ICC) and updated peri- | <u>Click here</u> |
| businesses must meet certain domestic con- e Rules of Origin determine the nationality of a d to prevent tariff circumvention, whereby third Nation tariffs to route their exports via one FTA the tariff, both the importer and exporter must annot fulfill the Rules of Origin you must pay f' (CET) <u>here.</u> EU importers can also check with ffs and duties. | <u>Click here</u> |
| ne platform for sanitary and phytosanitary nal products, food and feed of non-animal EU trade and EU exports of animals and | Click here |



10. Case Study: Moving Auto-Parts to Great Britain from Belgium, Temporary Storage Import, January 2021 - June 2021





Exporter

Nancy

Importer

Luc

Luc is a businessman who sells auto-parts to companies in England by unaccompanied freight via the ferry from Zeebrugge to Immingham. His business is midsized and he doesn't have the in-house capacity to handle customs processes.

Nancy runs a car business in England. Her business is midsized and she has the in-house capacity to handle customs processes.









Freight Forwarder

Frank

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.

10. User Journey: Moving Auto-Parts to Great Britain from Belgium, Temporary Storage, Import, January 2021 - June 2021

The below diagram is a representation of actions actors must take to interact with the border to transport an unaccompanied lorry of auto-parts from Belgium to England using temporary storage.





14. The "Goods arrived" message is sent via CSP to CHIEF.

15. The Entry route is advised automatically from CHIEF to the CSP.

16a. Nancy submits a pre-lodged import declaration and arrives the goods into CHIEF. Nancy has also supplied the data set for temporary storage via the Inventory Linked system - recording the port of arrival. Nancy ensures that the booking accuratory relieved to booking accuratory relieve ensures that the booking accurately reflects the pre-

> 19. Unique Consignment Number (UCN) is automatically created in CSP and all units are on hold.

> > 22. Nancy ensures that goods have been declared prior to collection from the arrival terminal.

message via the CSP. 21. Nancy claims UCN and links import declaration

20. On receipt of

UCN, goods are

manifest / arrival

now on the

in CHIEF with claimed UCN. \bigcirc

 $(\mathbf{\widehat{P}})$

27. Nancy pays the VAT and duties through the normal procedures.

10. Key Steps: Moving Auto-Parts to Great Britain from Belgium, Temporary Storage Import, January 2021

| Importer | |
|--|-------------------|
| GB EORI In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Govern- ment Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days. | Click here |
| Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices. | <u>Click here</u> |
| Delayed Declarations If you are importing non-controlled goods, decide whether to delay the customs declaration for up to six months or complete full customs declarations on import. For traders making a record in their own commercial records and later providing a supplementary declaration, the records must contain the following details: Customs procedure code Declaration unique consignment reference (a reference number that allows you to identify the consignment in your records) Purchase and, if available, the sales invoice numbers Date and time of entry in records – creating the tax point, which is used for working out VAT payments later Any temporary admission, warehousing or temporary storage stock account references Warehouse approval number Written description of the goods – so they are easy to identify and to decide the correct commodity code to use Customs value Quantity of goods – for example, number of packages and items, net mass Details of licensing requirements and licence numbers Details of any supporting documents, including the serial numbers, where appropriate (If an agent making a declaration on behalf of someone else) details of the person being represented | <u>Click here</u> |
| UK Tariffs (and Rules of Origin) In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic con- tent or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool <u>here.</u> | <u>Click here</u> |
| Retrospective Claims For traders who do not have sufficient documentation available at the time of import. The FTA stipulates that businesses can make a retrospective claim for preference after import, where HMRC will refund the differ- ence between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import under the UK-EU deal. | Click here |

Freight Forwarder

Standard International Operating Licence You must have a standard international operator licence for jou Liechtenstein and Norway.

EU Community Licence

This licence means you can carry your own goods, and other national journeys. When you get a standard international licen nity Licences. These allow:

- trips between all EU member countries
- transit traffic through EU member countries
- cabotage (journeys entirely within one EU country)

Register your vehicle trailers You must now register these types of trailers before you drive

Liechtenstein and Norway:

- commercial trailers weighing over 750kg
- non-commercial trailers weighing over 3,500kg

Rx Seaport (for Zeebrugge)

RX SeaPort is a digital system that joins up the data submitted Zeebrugge. The data is registered for imports and exports thro through a linked data connection or through customs software Drivers will not be allowed to proceed to the Zeebrugge Termi pre-notified through the e-Desk of the RX Seaport system. If goods arrive from the UK without declarations pre submitted Information on pre-registration of customs data via the e-Desk

Exporter

EU EORI

Every business importing goods into the EU will need to have a tification (EORI) number from a customs authority in the EU. Af sued by an EU Member State will be acceptable in the EU. EU i even if they use a forwarder or customs agent for import declar

Incoterms

When you are negotiating a contract with a buyer, you'll need t delivered, who arranges transport, handles and pays for insura duties and taxes. They are produced by the International Cham ly to reflect changing trade practices.



| ourneys to, through or from the EU, Iceland, | Click here |
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| people's goods, both in the UK and on inter- nce, you can also request the issue of Commu- | Click here |
| e to or through most EU countries, Iceland, | <u>Click here</u> |
| ed and required by all parties at the Port of rough their e-Desk. This can be done manually, re. ninal if customs declarations have not been ed they will be held at the terminal at a cost. sk. | Click here |

| an Economic Operator's Registration and Iden- fter the transition period only EORI numbers is- importers will need to have an EU EORI number arations. | Click here |
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| to discuss and agree; where the goods will be ance, handles customs procedures, and pays any nber of Commerce (ICC) and updated periodical- | Click here |



11. Case Study: Moving Auto-Parts to Belgium from Great Britain, Temporary Storage, Export, January 2021





Importer

Fleur

Harry

Exporter

Harry is a businessman in Great Britain who sells auto-parts to companies in Belgium by unaccompanied freight via the ferry from Immingham to Zebrugge. His business is midsized and he doesn't have the in-house capacity to handle customs processes.











Freight Forwarder

Frank

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.

11. User Journey: Moving Auto-Parts to Belgium from Great Britain, Temporary Storage, Export, January 2021



11. Key Steps: Moving Auto-Parts to Belgium from Great Britain, Temporary Storage Export, January 2021

Importer

EU EORI

Every business importing goods into the EU will need to have a Identification (EORI) number from a customs authority in the E bers issued by an EU Member State will be acceptable in the E number even if they use a forwarder or customs agent for impor

Incoterms

When you are negotiating a contract with a buyer, you'll need t be delivered, who arranges transport, handles and pays for ins pays any duties and taxes. They are produced by the Internatio periodically to reflect changing trade practices.

EU Tariffs (and Rules of Origin)

In order to qualify for preferential tariff rates under in the FTA, to tent or processing requirements, known as Rules of Origin. The good, and are negotiated as part of any FTA. They are intended countries can take advantage of differences in Most Favoured FTA partner to the other. Even though the importer generally part must have evidence that the goods meet the rules of origin. If y pay the 'Common Customs Tariff' (CCT) or 'Common External T with the relevant authority on claiming retrospective claims on

Rx Seaport (for Zeebrugge)

RX SeaPort is a digital system that joins up the data submitted Zeebrugge. The data is registered for imports and exports thro through a linked data connection or through customs software Drivers will not be allowed to proceed to the Zeebrugge Termin pre-notified through the e-Desk of the RX Seaport system. If goods arrive from the UK without declarations pre submitted Information on pre-registration of customs data via the e-Desk



| an Economic Operator's Registration and EU. After the transition period only EORI num- EU. EU importers will need to have an EU EORI ort declarations. | Click here |
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| to discuss and agree; where the goods will surance, handles customs procedures, and onal Chamber of Commerce (ICC) and updated | <u>Click here</u> |
| businesses must meet certain domestic con- ne Rules of Origin determine the nationality of a d to prevent tariff circumvention, whereby third Nation tariffs to route their exports via one bays the tariff, both the importer and exporter you cannot fulfill the Rules of Origin you must Tariff' (CET) <u>here</u> . EU importers can also check in tariffs and duties. | <u>Click here</u> |
| d and required by all parties at the Port of ough their e-Desk. This can be done manually, e. inal if customs declarations have not been d they will be held at the terminal at a cost. k can be found at: | <u>Click here</u> |

| Freight Forwarder | |
|---|-------------------|
| Combined export and safety security declarations Exporters may submit export declarations through HMRC's National Export System. One route allows exporters to make declarations themselves without the need for an agent or commercial software. In order to submit an export declaration you will need; a GB EORI number, the Commodity Code of the goods, the value of goods, and access to HMRC systems either directly, or via an intermediary with access. Access to CHIEF and a CHIEF badge will be required to submit export customs declarations. | Clich here |
| Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway. | Click here |
| EU Community Licence This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: trips between all EU member countries transit traffic through EU member countries cabotage (journeys entirely within one EU country) | <u>Click here</u> |
| Register your vehicle trailers You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: commercial trailers weighing over 750kg non-commercial trailers weighing over 3,500kg | Click here |

Exporter

periodically to reflect changing trade practices.

| GB EORI In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Govern- ment Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days. | Click here |
|--|------------|
| Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated | Click here |

12. Case Study: Moving Jenever (Gin) from Belgium to Great Britain, Import, January 2021





Importer

Claire

Exporter

Thomas

Thomas is a jenever producer who sells jenever to buyers in England. He currently moves his goods to England by unaccompanied freight via Zeebrugge to Tilbury. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.

Claire runs a spirits business in England and purchases jenever from Thomas, a jenever producer. Her business is mid-sized and she has the in-house capacity to handle customs processes.







Freight Forwarder

Frank

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.

12. User Journey: Moving Jenever (Gin) from Belgium to Great Britain, Import, January 2021





12. Key Steps: Moving Jenever (Gin) from Belgium to Great Britain, Import, January 2021

| Importer | |
|--|-------------------|
| GB EORI In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Govern- ment Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days. | Click here |
| Incoterms When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices. | Click here |
| UK Tariffs (and Rules of Origin) In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic con- tent or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool <u>here.</u> | <u>Click here</u> |
| Full Customs Declaration When you bring goods into the UK and EU you must make a full declaration. You or your representative must present your goods to customs immediately on their arrival into the UK and EU. Your full declaration must be made within 90 days of your goods being presented to customs. You can make your full declaration electronically, this can be entered into the Customs Handling of Import and Export Freight (CHIEF) system. | <u>Click here</u> |
| Retrospective Claims For traders who do not have sufficient documentation available at the time of import. The FTA stipulates that businesses can make a retrospective claim for preference after import, where HMRC will refund the differ- ence between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import under the UK-EU deal. | Click here |

Freight Forwarder

Standard International Operating Licence You must have a standard international operator licence for jo Liechtenstein and Norway.

EU Community Licence This licence means you can carry your own goods, and other national journeys. When you get a standard international licen nity Licences. These allow:

- trips between all EU member countries
- transit traffic through EU member countries
- cabotage (journeys entirely within one EU country)

Register your vehicle trailers You must now register these types of trailers before you drive Liechtenstein and Norway:

- commercial trailers weighing over 750kg
- non-commercial trailers weighing over 3,500kg

Customs export and safety & security declaration (Rx S RX SeaPort is a digital system that joins up the data submitted Zeebrugge. The data is registered for imports and exports thra through a linked data connection or through customs softwar Drivers will not be allowed to proceed to the Zeebrugge Term pre-notified through the e-Desk of the RX Seaport system. If goods arrive from the UK without declarations pre submitte Information on pre-registration of customs data via the e-Desk

Exporter

EU EORI

Every business importing goods into the EU will need to have Identification (EORI) number from a customs authority in the numbers issued by an EU Member State will be acceptable in EU EORI number even if they use a forwarder or customs age

Incoterms

When you are negotiating a contract with a buyer, you'll need will be delivered, who arranges transport, handles and pays and and pays any duties and taxes. They are produced by the Interupdated periodically to reflect changing trade practices.

Excise Movement and Control System

Excise Movement and Control System (EMCS) is a UK and EU cord duty suspended movements of excise goods taking plac and processes information about the movements online, valid notification of the dispatch and receipt of duty suspended ex online messages containing specific consignment and movem ing partners.



| ourneys to, through or from the EU, Iceland, | <u>Click here</u> |
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| people's goods, both in the UK and on inter- nce, you can also request the issue of Commu- | <u>Click here</u> |
| e to or through most EU countries, Iceland, | Click here |
| Seaport for Zeebrugge) ed and required by all parties at the Port of rough their e-Desk. This can be done manually, ire. ninal if customs declarations have not been ed they will be held at the terminal at a cost. sk. | Click here |

| ve an Economic Operator's Registration and e EU. After the transition period only EORI in the EU. EU importers will need to have an gent for import declarations. | <u>Click here</u> |
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| ed to discuss and agree; where the goods s for insurance, handles customs procedures, ternational Chamber of Commerce (ICC) and | <u>Click here</u> |
| EU-wide computer system that's used to re- ace within the UK and the EU. EMCS captures lidates the data entered and allows real time excise goods. It allows the exchange of secure ement information between UK and EU trad- | <u>Click here</u> |



13. Case Study: Moving Scotch Whisky from Great Britain to Belgium, Export, January 2021



Exporter

Daniel



Importer

Isabella

Daniel runs a distillery who sells Scotch Whisky to buyers in Belgium. He currently moves his goods to Belgium by unaccompanied ferry from Scotland to Belgium via London. His business is midsized and he doesn't have the in-house capacity to handle customs processes.

Isabella runs a spirits business in Belgium who purchases Scotch Whisky from Daniel's distillery. Her business is midsized and she has the in-house capacity to handle customs processes.









Freight Forwarder

Frank

Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.

13. User Journey: Moving Scotch Whisky from Great Britain to Belgium, Export, January 2021





13. Key Steps: Moving Scotch Whisky from Great Britain to Belgium, Export, January 2021

Importer

EU EORI

Every business importing goods into the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. After the transition period only EORI numbers issued by an EU Member State will be acceptable in the EU. EU importers will need to have an EU EORI number even if they use a forwarder or customs agent for import declarations.

Incoterms

When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.

EU Tariffs (and Rules of Origin)

In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfill the Rules of Origin you must pay the 'Common Customs Tariff' (CCT) or 'Common External Tariff' (CET) <u>here.</u> EU importers can also check with the relevant authority on claiming retrospective claims on tariffs and duties.

Freight Forwarder

| Standard International Operating Licence You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway. | Click here |
|---|-------------------|
| EU Community Licence This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: trips between all EU member countries transit traffic through EU member countries cabotage (journeys entirely within one EU country) | <u>Click here</u> |
| Register your vehicle trailers You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: commercial trailers weighing over 750kg non-commercial trailers weighing over 3,500kg | Click here |
| UK Excise Movement and Control System Excise Movement and Control System (EMCS) is a UK and EU-wide computer system that's used to record duty suspended movements of excise goods taking place within the UK and the EU. EMCS captures and processes information about the movements online, validates the data entered and allows real time notification of the dispatch and receipt of duty suspended excise goods. It allows the exchange of secure online messages containing specific consignment and movement information between UK and EU trading | <u>Click here</u> |

Combined export and safety & security declarations Exporters may submit export declarations through HMRC's Nat exporters to make declarations themselves without the need fo to submit an export declaration you will need; a GB EORI numb value of goods, and access to HMRC systems either directly, or CHIEF and a CHIEF badge will be required to submit export cus

Customs import and safety & security declarations (Rx SRX SeaPort is a digital system that joins up the data submitted Zeebrugge. The data is registered for imports and exports through a linked data connection or through customs software. Drivers will not be allowed to proceed to the Zeebrugge Termin pre-notified through the e-Desk of the RX Seaport system. If goods arrive from the UK without declarations pre submitted Information on pre-registration of customs data via the e-Desk

Check an HGV is ready to cross the border The online service will be introduced for RoRo freight leaving G vehicles carrying the correct customs and import/export docur to the ports. The Service will signpost information related to ex vice will ask that details of the HGV being used to transport go of the journey commencing, ideally at the point of loading the g ble customs documentation and particular documentation such for the EU customs import declaration • Export Health Certifica The HGV driver can submit the information requested at the por Alternatively, they could ask colleagues at their haulage firm or web service on their behalf.

Exporter

GB EORI

In order to apply for a GB EORI number you will need your VAT Unique Taxpayer Reference (UTR), Business start date, Standar Government Gateway user ID and password. It will take 5 to 10 straight away or within 5 working days.

Incoterms

When you are negotiating a contract with a buyer, you'll need to will be delivered, who arranges transport, handles and pays for and pays any duties and taxes. They are produced by the Intern updated periodically to reflect changing trade practices.

partners.

| ational Export System. One route allows for an agent or commercial software. In order ober, the Commodity Code of the goods, the or via an intermediary with access. Access to ustoms declarations. | <u>Click here</u> |
|--|-------------------|
| Seaport for Zeebrugge) d and required by all parties at the Port of ough their e-Desk. This can be done manually, e. inal if customs declarations have not been d they will be held at the terminal at a cost. k can be found at: | <u>Click here</u> |
| GB for the EU and will help ensure that only umentation for the EU's import controls travel exporting goods from GB to the EU. The Ser- boods to an EU port are submitted in advance goods. the Service will ask whether applica- ch as: • Movement Reference Number (MRN) cates • Catch Certificates booint of loading their goods on the trailer. or even the trader to provide the details on the | Click here |

| number, National Insurance number, ard Industrial Classification (SIC) code and) minutes to apply and you'll get it either | <u>Click here</u> |
|---|-------------------|
| to discuss and agree; where the goods r insurance, handles customs procedures, national Chamber of Commerce (ICC) and | <u>Click here</u> |

