HM Government

UK TRANSITION

The Border with the European Union

Importing and Exporting Goods

Border and Protocol Delivery Group – December 2021

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	December 2021 update
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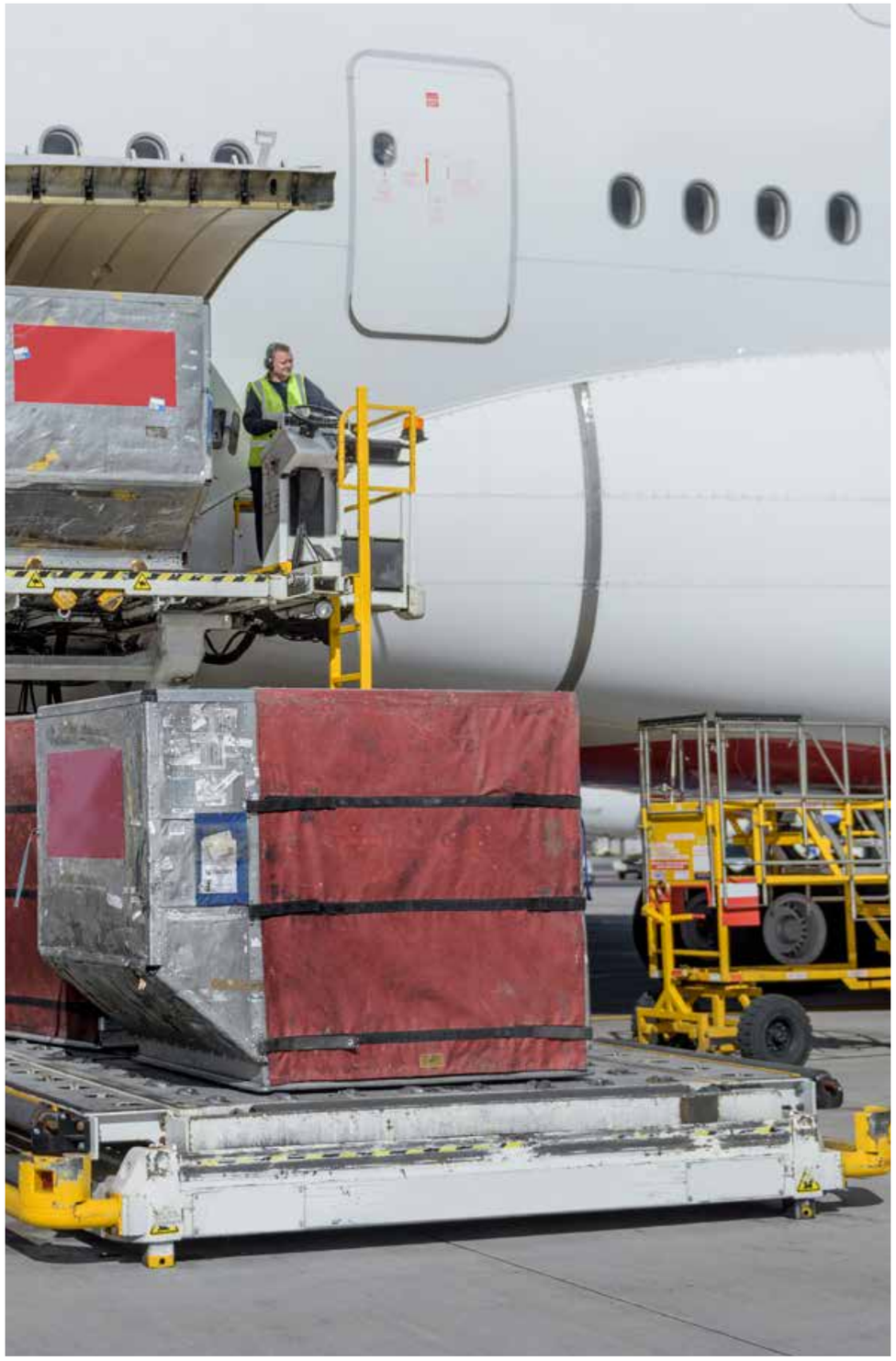

November Update

On 31 December 2020, the UK left the EU's Single Market and Customs Union. This has meant change for business and for citizens, including new processes and requirements. The first phase of such changes came in on 1 January this year. The Government put in place the staffing, infrastructure, and IT to support this.

On 14 September 2021, the Government announced changes to the timetable for introducing import border control processes in the Border Operating Model. The existing controls that were introduced on 1 January 2021 will continue to remain in place. This includes export requirements for all goods and full customs declaration requirements for controlled goods at the point of import.

Businesses have faced a range of challenges over recent months as they recover from the global pandemic which has impacted supply chains across Europe. This is being felt particularly by the agri-food sector, where new requirements on importing products of animal origin were due to be introduced in October 2021. Rather than introduce these controls at this time, the Government has listened to those who have called for a new approach to give businesses more time to adjust.

Under the revised timetable:

- **Full customs declarations** and controls will be introduced on 1 January 2022 as previously announced, although Safety and Security Declarations will now not be required until 01 July 2022.

- **Pre-notification** requirements of Sanitary and Phytosanitary (SPS) goods, which were due to be introduced on 01 October 2021, will now be introduced on 01 January 2022.

- **From 01 July 2022,** certification and physical checks will be introduced for:

  - All remaining regulated animal by-products.
  - All regulated plants and plant products
  - All meat and meat products.
  - All remaining high-risk food not of animal origin.

- **From 01 September 2022,** certification and physical checks will be introduced for all dairy products

- **From 01 November 2022,** certification and physical checks will be introduced for all remaining regulated products of animal origin, including composite products and fish products.

- **High-priority plants and plant products** checks will transfer from place of destination to designated BCPs and control points from 01 July 2022.

- **Live animal** physical checks will take place at designated border control posts where a facility is operational at the point of entry. Where there is no designated BCP, checks will remain at destination for other ports of entry until sufficient BCPs are operational. Checks at Sevington inland BCP and designated airport BCPs will commence from 01 July 2022.

This will provide businesses with further time to prepare for changes at the border and minimise disruption as the economy gradually recovers, as the Government recognises the scale and significance of the challenges businesses have been facing in dealing with the impacts of coronavirus whilst also being asked to adjust to the new requirements.

We will continue to give businesses the support they need to trade effectively with the EU, including through export helplines, webinars with experts and support via our network of 300 international trade advisers.

December Update

The government has decided to temporarily extend staged customs controls for goods that move from the island of Ireland into Great Britain while discussions between the United Kingdom and the European Union on the Northern Ireland Protocol are ongoing. This will avoid any disruption and ensure that businesses moving goods from the island of Ireland to Great Britain can continue to follow the same processes they do now. For more information **- see Section 1.1.6.**

Navigation guide - What's new or has changed?

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1.0	**Stage One**	**January 2021**
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2.1.3	Temporary Storage Model	Border locations using the Temporary Storage Model can use GVMS to facilitate the control of pre-lodged declarations for both accompanied and unaccompanied goods.
2.1.5	Safety and Security Declarations	Updates to the dates for submitting Safety and Security declarations for **July 2022.**
2.2.3	Pre-notification requirements	Updates to the dates for Animal Products (POAO and ABP) and High Risk Food Not Of Animal Origin (HRFNAO).
3.0	**Stage Three**	**July 2022 onwards**
3.2.3	Animal Products (POAO, ABP and germinal products),	From July 2022 goods will be required to enter GB via an appropriate Border Control Post (BCP). The introduction of certification, documentary and physical checks at BCPs will be introduced by commodity from July-November 2022.
3.2.3	Additional provisions for fishery products and live bivalve molluscs	Changes in-line with those applying to Animal Products. The introduction of certification, documentary and physical checks at BCPs will be introduced from November 2022.
3.2.3	Plants and Plant Products.	Updates to the dates for introducing certification (phytosanitary certificate), documentary and physical checks at BCPs.
3.2.3	Live Animals, Live Aquatic Animals for Aquaculture and Ornamental Purposes, and Equines	Updates to the dates for physical checks BCPs where a facility is operational at the point of entry.
3.2.3	High Risk Food Not Of Animal Origin (HRFNAO)	Updates to the dates for introducing certification, documentary and physical checks at Border Control Posts (BCPs). New details on plastic Kitchenware from China and Hong Kong, which has been placed on the EU market and exported to GB.
3.2.3	Organics and Marketing Standards	Updates to the dates for Organics and Marketing Standards.
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Introduction

Our Approach to the Border

The UK Government is implementing full border controls on imports coming into GB from the EU. Recognising the impact of coronavirus on businesses' ability to prepare, the UK Government has taken the decision to introduce the new border controls in three stages. This flexible and pragmatic approach will give industry extra time to make necessary arrangements. The stages are:

1. From January 2021: Traders importing non-controlled goods, covering everything from clothes to electronics, need to prepare for basic customs requirements, such as keeping sufficient records of imported goods. Traders also need to consider how they account for and pay VAT on imported goods. Traders can choose to delay customs declarations by making a declaration into their own commercial records and then make a supplementary declaration up to 175 days after the date of import. While tariffs will be payable where due on relevant goods, payments can be deferred until the customs declaration has been made. Delayed declarations can be used up until 31 December 2021. Hauliers or those responsible for transporting the goods, need to carry a GB or EU EORI number as evidence of a declaration.

Full customs declarations are needed for controlled goods (as listed in **Annex C**) and excise goods like alcohol and tobacco products as well as for high risk traders excluded from delayed declarations processes. There are also physical checks at the point of destination or other approved premises on all high-risk live animals and high-priority plants and plant products, and a requirement to obtain the relevant documentation and pre-notify for certain movements, but they are not required to enter GB via a point of entry with an appropriate Border Control Post (BCP).

Export declarations and UK exit Safety and Security declarations are required for most goods. Traders importing and exporting goods using the Common Transit Convention need to follow all of the transit procedures – these are not being introduced in stages. The Goods Vehicle Movement Service (GVMS) is being used from January only for transit movements.

From January 2021, you need to:

- **Understand the requirements of EU Member States -** The necessary processes must have been done and documentation completed to comply with these requirements. Further information is provided in **Annex A and B**.
- **GB EORI** - Traders established in GB need a GB EORI number to move goods to or from the UK. Check your EORI number. Apply for a new one if yours does not start with GB.
- **EU EORI -** If undertaking any EU customs processes, traders need an EU EORI. An EU EORI will include an XI EORI issued by HMRC.
- **If you are an importer, check which goods are on the controlled goods list** - If your goods are on the controlled goods list, you need to complete full customs declarations from January.
- If you are importing non-controlled goods, **decide whether to delay the customs declaration** for up to 175 days or complete full customs declarations on import. Delayed declarations will end on 31 December 2021.
- **Decide how to complete customs formalities -** Most traders are expected to use a customs intermediary. These are experts who can make declarations on your behalf.
- **Duty Deferment Account (DDA)** - A DDA allows holders to delay customs duty, excise duty and import VAT, to be paid once a month rather than on individual consignments.
- **Check to see if a facilitation would benefit the business** - there are a number of facilitations, including the Common Transit Convention, to help import and export goods.
- **If you are importing live animals or high-priority plants and plant products**, traders need to be prepared for submitting additional documentation and checks taking place at point of destination.
- **If you are an exporter**, be prepared to submit customs export declarations from January, or separate Safety and Security exit declarations if this is required.

You do not need to:

- **Submit** Safety and Security declarations on imports from the EU.
- **Submit** full customs declarations at the point of import, if you are importing a non-controlled good and you decide to delay your declaration up to 175 days, or complete full customs declarations on import.

2. From January 2022: Traders moving any goods will have to make full customs declarations at the point of importation and pay relevant tariffs; delaying declarations will not be possible. All products of animal origin (POAO) – for example meat, honey, milk or egg products will require pre-notification. Any physical checks currently in place will continue to be conducted at the point of destination until July 2022.

Safety and Security declarations will be required on exports when they are empty pallets, containers or vehicles being moved to the EU under a transport contract, or if they are goods being moved in RoRo vehicles where there is a requirement for an Exit Summary (EXS) declaration. This requirement came into force when the temporary easement ended on 01 October 2021.

GVMS will be in place for all imports, exports and transit movements at border locations which have chosen to introduce it.

From January 2022, you must:

- **Meet full customs requirements** including submitting declarations, regardless of whether it is a controlled or a non-controlled good, as well as paying VAT and excise duty where necessary
- If traders are importing Animal Products (ABP & POAO), traders must be prepared to submit pre-notifications via IPAFFS.
- Hold a supplier declaration at the time you issue a statement on origin. Where necessary, these declarations should also retrospectivly support statements on origin issued during 2021.

You must not:

- **Fail** to complete customs, VAT and excise requirements

3. From July 2022 onwards: Full S&S declarations will be required, while for commodities subject to sanitary and phytosanitary (SPS) controls, these must arrive at an appropriately designated BCP where they will be subject to controls. SPS checks for animals, plants and plant products, HRFNAO will take place at GB BCPs in a phased order.

From July 2022 onwards, you must:

- **Submit** Safety and Security declarations on all imports.
- **Be prepared for customs compliance checks** either at port or an inland site
- **Be prepared for relevant SPS goods** to enter GB via a BCP either at port or an inland site, accompanied by SPS documentary requirements. This will be phased by commodity groups between July to November 2022 **- see Section 3.2.3**. Live animal physical checks from destination to BCPs will commence from 1 July 2022 at Sevington BCP and designated airport BCPs. For all other routes, checks will be transferred from destination to BCPs as additional BCPs are completed

You must not:

- **Fail** to submit goods to any necessary physical and documentary checks at GB Border Control Posts.

This Document

This document outlines the processes for moving goods between GB and the EU from **1 January 2021** onwards, including processes to be introduced in **January 2022** and **July 2022 onwards.** It is an update of the document published on 20 July 2021 with specific changes highlighted in the previous Section. When viewing this document electronically, you can navigate through the document by clicking links on the contents page. There are also a number of links provided throughout to take you to further information. The page header and colour denotes which Section of the document you are in.

Import and export controls are generally reserved, but the areas of food safety, the protection of human, animal and plant health, and the environment, are devolved to the Governments of Wales and Scotland. This may lead to some differences in precise requirements and enforcement bodies. The UK Government is working closely with the devolved administrations to ensure the process maps can reflect any different requirements in different parts of the UK.

Northern Ireland Protocol
This Model does not cover the movement of goods under the Northern Ireland Protocol. We have published comprehensive guidance on moving goods in, out, and through Northern Ireland, including sector-specific guidance. We have also put extensive support in place to help traders move goods to and from Northern Ireland, including the Trader Support Service and Movement Assistance Scheme.

The guidance, and information about the support on offer is available via this page here.

The Border with the EU

0.1 Overview

EU–UK Trade and Cooperation Agreement has ensured zero tariffs or quotas on the movement of goods, and provisions to facilitate trade and address non-tariff barriers for UK exports to the EU and vice versa. The agreement has arrangements for airlines and hauliers that provides further certainty and gives people the ability to travel to and from the EU easily for work and holidays; UK hauliers continue to operate to, through and within the EU.

Following the transition period, the UK Government is bringing in import controls on goods moving from the EU to GB, in a manner similar to the UK's current treatment of Rest of World (RoW) goods. These controls are being introduced in three stages: January 2021, January 2022, and July 2022 onwards.

All businesses moving goods across the GB-EU border need to take account of these and adapt accordingly – the actions needed to prepare are discussed in **Preparing for the Future.**

0.2 The Core Model

Some changes will affect all goods movements, which this document refers to as the **Core Model** for importing and exporting goods. These elements will be introduced in stages between 1 January 2021 and 1 January 2022, with the exception of additional requirements. These changes are listed below.

The principles of the Core Model will apply to all goods that are imported and exported between GB and the EU. However, there may be some differences in processes depending on which border location the goods enter or leave GB. The main difference in process will be the requirement for pre-lodgement of customs declarations at some ports and not others. Details on which border locations are operating which model is provided in **Section 0.5.**

Core Process	Timing
Customs Declarations (Exports & Imports) Importers and exporters will have to complete UK and EU customs declarations after the end of the transition period. Some locations will require pre-lodgement of customs declarations prior to the movement of goods, which will particularly affect 'Roll-on/Roll-off' (RoRo) movements.	**1 January 2021** For importers, submission of supplementary declarations can be delayed up to 175 after import during the period January 2021 to January 2022. For details see **IMPORTS Sections 1&2.1.3 EXPORTS Section 4.1.3**
Customs Duties (Imports) Importers will need to ensure that any customs duties applicable to their goods under the new UK Global Tariff are paid. In order to do this, importers will need to determine the origin, classification and customs value of their goods. There are options available to defer any payment that is due.	**1 January 2021** For importers delaying their customs declarations the payment of duties can be delayed to the time when the supplementary declaration is submitted. For details see **IMPORTS Section 1.1.4**
VAT (Imports) VAT will be levied on imports of goods from the EU, following the same rates and structures as are applied to RoW imports. VAT registered importers will be able to use postponed VAT accounting. They will not be compelled to do so unless they import non-controlled goods and either use Delayed Declarations, or use Simplified Customs Declarations for Imports and make an Entry in Declarants Records. Non-VAT registered importers have the same options available to report and pay import VAT as they do for customs duties. VAT treatment of goods imported in consignments not exceeding £135 in value will be treated differently to those goods in consignments exceeding £135.	**1 January 2021** There are circumstances where VAT on imported goods can be accounted for away from the border. For details see **IMPORTS Section 1.1.4**

Safety & Security Declarations (Exports & Imports) In order to maintain safety and security standards, the UK Government will collect more information on goods moving into GB from the EU. This ensures we know who's coming in and how often, what they are bringing in, and why. By default, this will include safety and security declarations.	**1 January 2021** (Exports) **1 July 2022** (Imports) **IMPORTS Section 2.1.5** **EXPORTS Section 4.1.4**

0.3 Additional Requirements

Other changes will affect only specific goods movements (e.g. foodstuffs), which this document refers to as the **additional requirements** for importing and exporting goods. These include the need for special certifications, entering the country via specific locations, and undergoing additional checks at or near the border or at the destination. Some of these requirements will occur before the core import and export processes, and some will occur after. These elements will be introduced in stages, depending on the type of goods being moved:

Good Type	Timing
Goods covered by International Conventions / Commitments e.g. Endangered Species of Wild Fauna and Flora (CITES); Hydrofluorocarbons and Ozone-Depleting Substances; Rough Diamonds (Kimberley Process); ATA Carnets.	**1 January 2021** Introduced in 1 stage. **IMPORTS Sections 1.2.2** **EXPORTS Section 4.2.2**
Goods subject to Sanitary and Phytosanitary controls e.g. animal products (products of animal origin and animal by-products); fishery products and live bivalve molluscs; High-Risk Food and Feed Not of Animal Origin (HRFNAO); live animals and germinal products; live aquatic animals for aquaculture and ornamental purposes; equines; plants and plant products.	**1 January 2021 to 1 July 2022 onwards** Introduced in 3 stages for imports; 1 stage for exports. **IMPORTS Sections 1.2.3, 2.2.3 & 3.2.3** **EXPORTS Section 4.2.3**
Goods with Additional Customs Requirements e.g. Excise goods	**1 January 2021** Introduced in 1 stage. **IMPORTS Section 1.2.4** **EXPORTS Section 4.2.4**
Other Goods including Strategic Exports e.g. Bottled Water; Drug Precursor Chemicals; Explosives Precursors; Firearms; Market Surveillance; Veterinary Medicines containing controlled drugs; Waste; Medicines containing controlled drugs; Medical radioisotopes; Clinical Trial Supplies; Controlled Drugs; Substances of Human Origin; Strategic Export Controls.	**1 January 2021** Introduced in 1 stage. **IMPORTS Section 1.2.5** **EXPORTS Section 4.2.5**

Other Goods Controls

Import Controls

1 January 2021 (Imports) **ANNEX C**

Import controls can take the form of an outright prohibition (see below) or of a licensing control. Import licensing controls can be in place against specific goods or against imports from specific countries. Further information on import controls currently in force can be found on https://www.gov.uk/guidance/import-controls. Any list of goods found on this website is distinct from the list of goods identified as exempt from the staged approach to import controls – as listed in **Annex C**. For these goods, and from **1 January 2021**, traders must submit a full customs declaration (or use Simplified Customs Declaration procedures if they are authorised to do so); they must use the customs process currently applicable at the location that they are using to move their goods, and ensure that any specific licensing requirements are fulfilled.

Prohibited Goods

"Prohibited goods" refers to goods that cannot be imported. In some cases, there may be limited circumstances, known as "derogations" where prohibited goods can be imported. Any derogations from a prohibition will be listed in the UK tariff. Further information can be found here.

Sanctions

The UK has implemented a range of autonomous sanctions through regulations under the Sanctions and Anti-Money Laundering Act 2018 (the Sanctions Act). These prohibit various activities including import, export and associated services. The UK is transferring existing EU sanctions regimes into this new legal framework. Traders should therefore familiarise themselves with the new Sanctions Act regulations and ensure that any imports and exports activities are in line with Sanctions Act regulations. Licences may be required. Further information can be found at https://www.gov.uk/guidance/uk-sanctions.

Customs reporting procedures

It was agreed to delay the introduction of the new 'customs reporting procedures' from 31 December 2020 (when GB exited the EU) to allow more preparation time for HMRC to engage with the industry and communicate changes.

From 01 January 2022, the following changes will apply:

- 'Clearance outwards' (sometime referred to as 'reporting outwards') will need to be sought for commercial ships, aircraft and pleasure-craft moving from Great Britain to EU countries (Note: clearance outwards (reporting outwards) will not need to be sought for journeys from Northern Ireland to EU countries).
- Pleasure-craft will need to 'Report inwards' from EU countries into Great Britain and Northern Ireland.
- New time limits will be in place for the 'reporting' of GA aircraft - as listed in **Annex D.**
- Enforcement of the new 'customs reporting procedure' will begin from 01 January 2022.

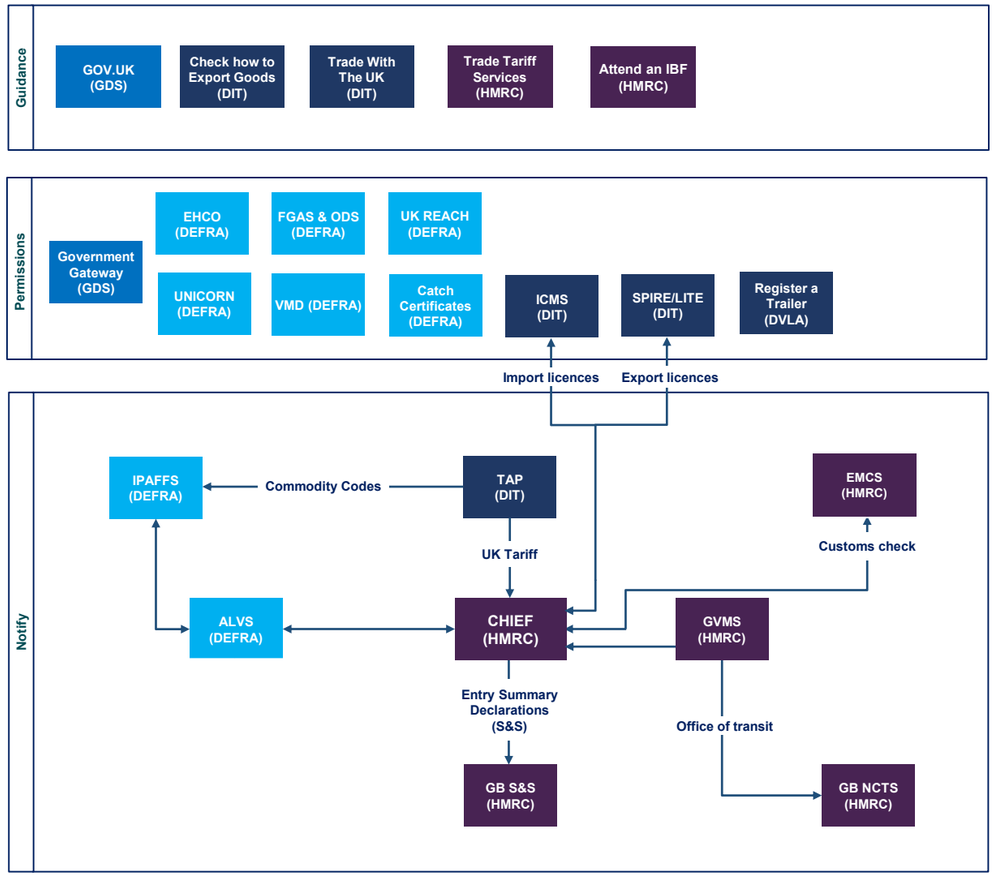
0.4 Border systems

The below diagram is a representation of HMG systems which are discussed in this document. Further information on these systems can be found in the relevant Sections throughout, and in the **roles and responsibilities Section.** Further information relating to EU systems is provided in **Annex A and Annex B.**

For ease of understanding, in this diagram HMG systems have been categorised into three Sections:

- **Guidance:** These resources help provide relevant border information
- **Permission:** Granting of licences and permits as necessary
- **Notify:** Handling the transactional information relating to border movements

Systems map



Sanitary and Phytosanitary

- Work being done as part of the Defra Digital Assistance Scheme (DAS) will create Application Programming Interfaces (API) into Defra systems to allow traders and 3rd party software developers to share Export Health Certificate infomation electionically.
- Traders using the legacy plant health systems (eDomero and PEACH) will be transitioned to IPAFFS and Plant Health Export Service (PHES) throughout 2021 and early 2022. Traders should continue to use the existing system until directed to register and use the new service.

Customs

- By January 2022 the migration from the legacy customs system (CHIEF) to CDS will be underway. There will still be some traders using CHIEF until the migration is completed.
- Where GVMS is used for import controls, traders will need to use this system to confirm that they have the correct import documentation before moving goods into GB from Europe.

0.5 Border infrastructure

To support the implementation of the staged controls model set out in this document, new border infrastructure is required. This Section sets out the infrastructure needed and the support Government is providing to ports to ensure the infrastructure is in place for the end of the transition period and beyond. A map of the inland sites from January 2021 onwards is provided later in this Section.

Infrastructure requirements from January 2021

From January 2021, infrastructure had to meet the following requirements

1. Common Transit Convention (CTC) processes – offices of departure and destination to start and end CTC movements, including the issue of Transit Accompanying Documents (TADs), and facilities for office of transit compliance checks.

2. ATA and TIR Carnet processes – including offices to wet stamp Carnets for temporary imports and exports.

3. CITES processes – to wet stamp CITES permits accompanying relevant goods.

4. Traffic management processes – lorry holding capacity for use in the event of disruption.

Where ports did not have the space, HMG provided the following inland locations that provide Common Transit Convention facilities (and ATA Carnet and CITES permit wet-stamping) from 1 January 2021. Information about what facilities are offered at each site is available at GOV.UK.

Infrastructure sites from January 2021	
1. Birmingham (excluding CITES) Birmingham Inland Border Facility Birmingham International Airport Jet Stream Road BHX Car Park 6 B26 3RQ	4 Ebbsfleet International Station Ebbsfleet International Rail Station car park D International Way Ebbsfleet Valley DA10 1EB
2. North Weald Airfield (CITES checks excluded) North Weald Airfield Off Rayley Lane North Weald Bassett Epping CM16 6AR	5. Warrington (CITES checks excluded) Warrington Inland Border Facility Barleycastle Lane Appleton Thorn Warrington WA4 4SR
3. Sevington, Ashford Sevington Inland Border Facility Sevington TN25 6GE	6. Holyhead Transit Lite Parc Cybi A55 Junction 2 Holyhead LL65 2YQ

In addition to the sites above, there are also facilities at Dover Western Docks and Stop 24 (Junction 11 M20). The sites at Manston and Ashford Waterbrook have now been closed, the former decommissioned at the end of June with work underway to decommission Waterbrook by the end of September 2021.

The Government wrote to all ports to seek formal confirmation of whether they will be able to meet the necessary requirements to provide office of departure, office of destination and office of transit facilities at port in addition to the inland sites mentioned above. A full list of ports providing such facilities is available here.

Additional Traffic Management Infrastructure for areas in Kent

National Highways has installed a Quick Moveable Barrier system to enable the swift deployment of a contraflow arrangement between junctions 8 and 9 of the M20. This will enable around 2,000 HGVs to queue on the coast-bound carriageway while other traffic continues to flow in both directions on the London-bound side. Should any disruption exceed the HGV holding capacity on the M20, there is provision at Sevington IBF to hold additional HGVs.

Following the closure of the French border in December 2020, the barrier was deployed on the M20 and remained in place until April 2021 when the Kent Resilience Forum stood down its traffic management measures. The barrier was also deployed for two weeks in July 2021. The barrier was returned to the hard shoulder where it remains ready for future deployment in the event of serious disruption at the Short Straits.

Infrastructure requirements from January 2022 onwards

From January 2022 onwards, additional infrastructure will be needed to meet the further requirements of border controls on EU goods, including customs compliance checks. Much of this infrastructure will be located at ports and border locations but where this is demonstrated not to be possible, HMG will provide inland facilities.

HMG intends that a range of border functions will be available at the Inland Border Facilities. **From January 2022 these may include:**

- **Customs compliance activity -** customs checks and processes that require the physical presence of the goods. See further detail in **Sections 1.1.3 / 2.1.3 / 4.1.3;**

- **CTC processes and checks -** the functions required under the Common Transit Convention, including starting and/or ending Transit movements and/or moving into a new customs territory. See further detail in **Sections 1.1.6 / 2.1.6 / 4.1.5;**

- **Market Surveillance checks -** physical examination and enforcement activity undertaken on consumer products. See further detail in **Section 1.2.5; and**

- **CITES -** the functions required under the CITES convention including physical wet stamping of the CITES permit. See further detail in **Sections 1.2.2 / 4.2.2.**

From July 2022 these may include:

- **SPS checks and processes -** documentary, and/or identity and/or physical checks which are undertaken on animals, products of animal origin, plants, plant products and some foods. See further detail in **Sections 1.2.3 / 3.2.3 / 4.2.3.**

Infrastructure sites from January 2022
6. Holyhead Interim IBF Kingsland Holyhead Wales LL65

HMG are providing Inland Border Facilities in Kent to serve Eurotunnel and the Port of Dover. HMRC has taken over delivery for the White Cliffs site from DfT, which subject to securing the necessary consents, will be delivered at the end of 2022.

Additional SPS facilities needed near Dover, will be ready as soon as possible. If you are importing SPS goods through the Short Straits (from July 2022) you must check which SPS facility you need to attend, depending on the commodities you are carrying and your point of entry.

HMG are working with the Welsh and Scottish Governments to confirm the infrastructure requirements for Wales and Scotland. HMRC has completed acquisition of the former Road King site that will serve as the Holyhead Inland Border Facility on Parc Cybi. The site will be developed in a phased approach, from January 2022 providing Initial Operating Capability for Inspections to be undertaken whilst construction is underway to develop Full Operating Capability, which will be delivered at the end of 2022 subject to planning approval. The site will support the flow of trade through the Port of Holyhead and the Welsh Government will deliver a separate Border Control Post for North Wales on Parc Cybi, a short distance from the Inland Border Facility. The Welsh Government is also developing a Border Control Post to support the ferry ports in South West Wales.

A map of current and intended sites in GB for January 2021 and January 2022 is provided overleaf alongside detail of what model (GVMS, temporary storage or mixed) ports operating GB-EU routes will be using. Note that for some ports, they will be operating both pre-lodgement and temporary storage models within one border location (a mixed model). The exact operational requirements will vary by port.

Overall, it means that goods arriving in an area without temporary storage approval are not able to board on the EU side without proof that a valid pre-lodged declaration is in place; and goods without pre-lodged declarations enter a temporary storage approved area on arrival in the port (with a valid temporary storage authorisation and inventory linking in place). Further information on all models is given in **Section 2.1.5.**

It is possible to change routes as long as the requirements for the relevant model in operation at the new location are followed.

Port Infrastructure Fund

The £200 million Port Infrastructure Fund (PIF), which was launched in October 2020, is providing one-off grants to more than 40 ports to build the facilities required for additional border controls on goods traded with the EU. A full list of the ports receiving financial support through the PIF is available here.

Haulier Readiness – Information and Advice Sites

Recognising the importance of ensuring that hauliers and haulage managers are aware of the changes to border and traffic management arrangements, HMG continues its programme of direct outreach and engagement with hauliers and haulage managers that began in Autumn 2020.

As part of this programme, HMG has opened a network of Information and Advice Sites (IAS) at strategic locations across the UK and we plan to continue to operate these sites to support hauliers with the phased import controls in January 2022 and July 2022.

The sites provide advice and support to HGV drivers on existing export controls and on upcoming changes to import controls.

The IAS are currently located at the busiest Motorway Service Stations and Truck Stops across the UK; ahead of the phased introduction of import controls, HMG will review the IAS locations to ensure they continue to enable hauliers to access support. As in 2020, HMG will work alongside industry, Local Resilience Forums and other local partners to identify IAS locations that align with their Traffic Management planning.

HMG developed the IAS service in collaboration with industry, with a focus on hands-on support for hauliers to get the help they need on next steps. This includes:

- Multi-lingual training on new processes pre-transition and more detailed guidance on what to look for when picking goods up;
- Hands-on support to help hauliers get border ready post-transition; from wireless networks and printers to enable them to collect electronic documents en route, to trained multi-lingual staff helping them to obtain missing documents. For example, staff speaking to a customer in English to explain what is missing that a non-English speaking haulier will return to collect from them, or by re-routing the haulier to an available office of departure;
- Ongoing dialogue with industry to ensure the support available is shaped around the hauliers' needs.

HMG has opened free COVID-19 testing for hauliers at a number of Information and Advice Sites. This offer will continue for as long as requirements are in place. A list of sites locations and COVID-19 testing hours can be found here. Over 200,000 hauliers have been tested at the Information and Advice Site.

To ensure that COVID-19 security is maintained throughout the programme and to enable hauliers outside the UK to access border readiness advice, HMG also offer a dedicated digital haulier website and multi-lingual live chat support (0800-2000 daily). This ensures that hauliers continue to have access to all information and resources, and one-to-one support in their own language. It is available here.

Hauliers' use and navigation of IBFs

To aid hauliers' efficient use of the sites, a new App has been developed by HMRC. This App, named 'Attend Inland Border Facility', informs hauliers of a site's capacity, as well as enabling drivers to inform a site in advance of when they are due to arrive. Our estimates show that using the App to pre-notify halves processing time. Further benefits include an automated arrival message and notification when a haulier's documentation is ready. This App can be downloaded from all approved App stores on mobile phones – for more information on the App, please view the guidance online.

Hauliers can also view comprehensive guidance on all the Inland Border Facilities (IBFs), including their addresses and maps online. This contains information on why a haulier might need to visit an IBF, what key documents they will need to bring, what they can expect at the sites in terms of functions and process, as well as stand-alone site-by-site pages, providing details on how to access the site and its facilities.

Haulier Advice Site Locations - 22/09/2021

This is a map of current Haulier Advice site locations as of 22/09/2021. This list is regularly updated and the latest version can be found here. This includes at what hours relevant sites offer COVID-19 testing.

- I&A
- COVID-19
- Both

1. Lockerbie Truck Stop - A74(M) J17/18
2. Carlisle Stobart Truck Stop - M6 J44
3. Barton Park Services A1 (M) J56
4. Truckhaven - M6 J35
5. Wetherby Services - A1(M) J46
6. Hartshead Moor (Huddersfield) - M62 J25/26
7. Ferrybridge Services - M62 J33
8. Charnock Richard Services Northerbound - M6 J27
9. Heywood Distribution Truck Stop - M66 J3
10. Doncaster North - M18 J5
11. Burtonwood (Merseyside) - M62 J8
12. Holyhead - A55 J2
13. Keele - Southbound - M6 J15/J16
14. The Stockyard Truckstop Rotherham - M18 J1
15. Stafford Northbound - M6 J23A/24
16. Donington Park - M1 J23A/24
17. Rothwell Truck Stop - A14 J3
18. Peterborough - A1(M) J17
19. Tamworth - M42 J10
20. Leicester Forest East Southbound - M1 J21/21A
21. Leicester Forest East Northbound - M1 J21/21A
22. Cambridge - A14
23. Hopwood Park - M42 J2
24. Rugby Stobart Truck Stop - M1 J18
25. Birchanger Green - M11 J8
26. Michaelwood South - M5
27. South Mimms - A1 (M) J23
28. Essex Arena - A1306
29. Cherwell Valley - M40 J10
30. Beaconsfield - M40 J2
31. Thurrock - M25 J30
32. Membury Eastbound - M4 J14/15
33. Reading Eastbound - M4 J11/12
34. Fleet Southbound - M3 J4A/5
35. Clacket Lane Eastbound - M25 J5/6
36. Cobham Services - Extra - M25 J9/10
37. Cornwall Services - A30

Map of Port Customs Models and Infrastructure

This lists a selection of border locations and provides a general indication of their proposed customs control models. This is subject to change. Note for movements entering via the Island of Ireland, there is a facilitation available **- see Section 1.1.6.**

Information around the border locations using Goods Vehicle Movement Service (GVMS) to support Offices of Transit digitally, is available here.

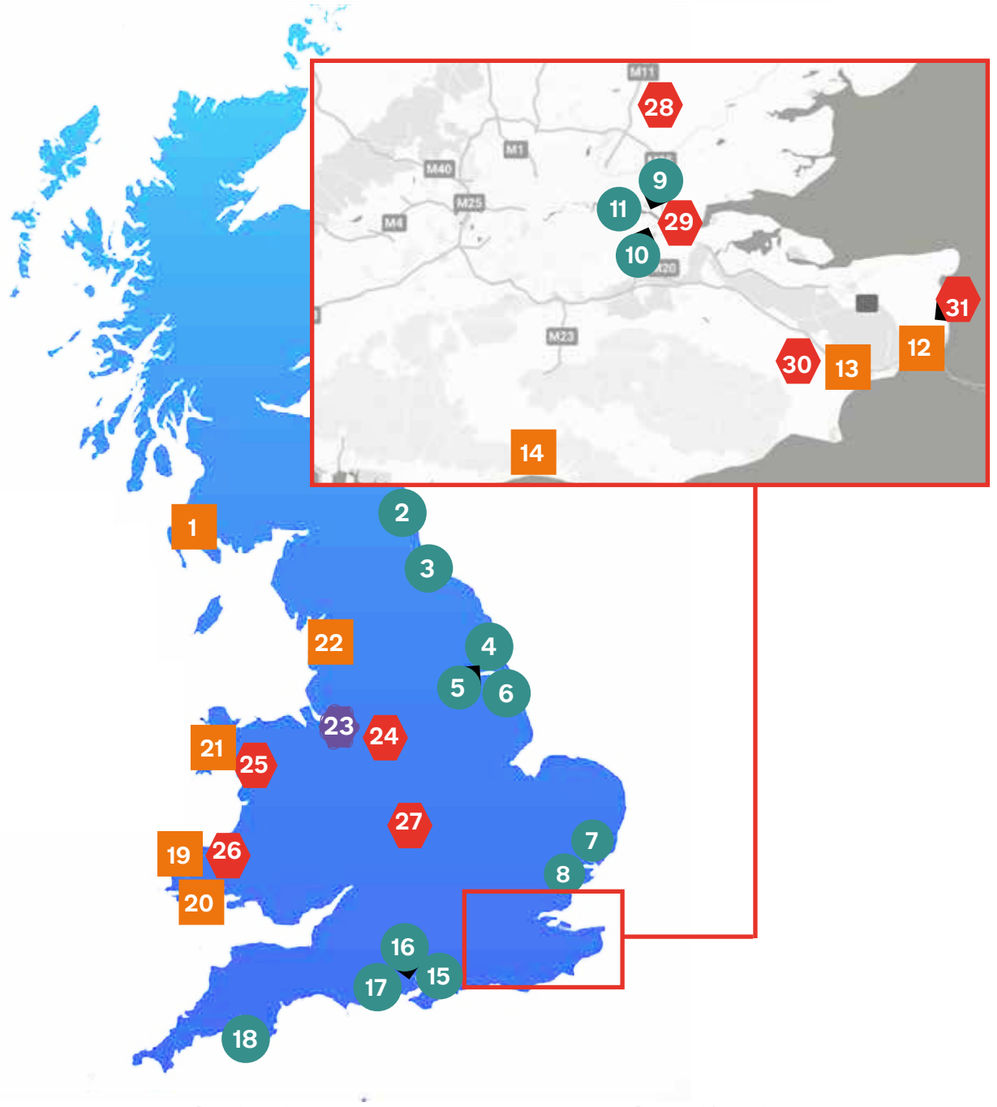
There are Temporary Storage locations listed as using GVMS to support movements of EU goods with pre-lodged declarations (Unaccompanied and accompanied freight). This is an optional choice that can be offered by border locations and their carriers.

For more information on the two main customs processes that goods can be imported into, and which process applies - **see Section 2.1.3 (Variation by Location of Entry).**

Temporary Storage Ports		Unaccompanied Freight	Accompanied Freight
2	Port of Tyne	√	√
3	Teesport	√	√
4	Hull	√	√
5	Killingholme	√	√
6	Immingham	√	√
7	Felixstowe	√	√
8	Harwich	√	√
9	Tilbury 1		
10	Tilbury 2	√	√
11	Purfleet	√	
15	Portsmouth		√
16	Southampton		
17	Poole		√
18	Plymouth	√	√

Pre-lodgement (GVMS) Ports	
1	Cairnryan
12	Dover
13	Eurotunnel
14	Newhaven
19	Pembroke
20	Fishguard
21	Holyhead
22	Heysham

Mixed Model Ports	
23	Liverpool



Infrastructure Sites		Operational Date
24	Warrington	January 2021
25	Holyhead (initial operating capability)	January 2022
26	South Wales (BCP)	Tbc
27	Birmingham	January 2021
28	North Weald Airfield	January 2021
29	Ebbsfleet Int. Station	January 2021
30	Sevington Ashford	January 2021
31	Dover Inland Border Facility	Tbc

0.6 Actions to Take

All traders need to consider these actions before they move goods. These have automatically come into play following 31 December 2020.

There are clear actions traders should take for the staged introduction of customs controls. All involved in supply chains also need to consider the EU border requirements, procedures and access to EU or individual Member State's systems. These need to be met before moving goods. More information on EU requirements is provided in **Annex A and B.**

➔ Apply for a GB EORI number

This is required for all businesses (traders and hauliers) moving goods into or out of GB, including those delaying their import declarations. Further information, including a link to apply for an EORI number, is available here. It can take up to a week to get one, and around 5-10 minutes to apply. VAT registered businesses with EU trade were previously enrolled with an EORI number, so should check whether they already have a number before applying. EU based traders and hauliers will need a GB EORI number to carry out border formalities in GB.

➔ Apply for an EU EORI number

Some GB traders or hauliers may also need to apply for an EU EORI number. Traders need an EU EORI number if their business will be making customs declarations or getting a customs decision in the EU. More detail about EU EORI numbers can be found in **Annex A and B.**

➔ Get a Customs Intermediary

Customs declarations are complicated as detailed in **Sections 1.1.3, 2.1.3 and 4.1.3.** The majority of businesses that currently trade outside the EU use an intermediary, such as customs agents, Fast Parcel Operators (FPOs), Freight Forwarders (FFs) or brokers, to help them meet the customs requirements set out in this document. Intermediaries can help traders find the information needed to complete formalities and submit the required declarations, for example customs information such as the value and origin of goods to HMRC systems such as CHIEF, as detailed in **Section 2.1.4.** This simplifies the declaration processes for traders. Further information can be found here. Over £80m of financial support has been made available to intermediaries to help the sector in scaling up.

If a business decides not to use an intermediary, they will need to make declarations themselves. To do this they will need to get access to HMRC systems and to purchase software, as detailed here. GB Traders may also need an EU intermediary or fiscal representative to carry out export and/or import formalities in the EU. More detail can be found in **Annex A and B** of this document.

We have published and updated on a regular basis an intermediary register. This has a list of intermediaries that traders could use and shows which are taking on new clients, and the services offered. We have also linked to helpful sector trade body pages who offer search functions to customs intermediaries. This will help traders to find a suitable intermediary.

➔ Apply for a Duty Deferment Account

Traders who import goods regularly may benefit from having a duty deferment account (DDA). This enables customs charges including customs duty, excise duty, and import VAT to be paid once a month through Direct Debit instead of being paid on individual consignments. VAT registered traders can account for import VAT on their VAT return without using a DDA by using postponed VAT accounting (usually submitting quarterly returns), as detailed below. If they choose to do this then import VAT will not need to be included in the calculation of the DDA.

To set up a DDA, traders, or their representatives, apply for a deferment account number (DAN) and will need to be authorised by HMRC, as detailed here. New rules have been introduced which allows most traders to use duty deferment without a Customs Comprehensive Guarantee (CCG) and allow non-UK traders to hold a DDA as long as they provide a financial guarantee. This must be from a financial institution that is established in the UK and regulated by the Prudential Regulation Authority.

➔ Prepare to Pay or Account for VAT on Imported Goods

If you are VAT registered and completing full customs declarations from January and have chosen not to defer your customs declaration, you will be able to use postponed VAT accounting to account for import VAT via the VAT return. This is a choice for individual businesses.

If you are importing non-controlled goods and either delaying your supplementary customs declaration, or using Simplified Customs Declaration process, (if you are authorised to do so) and you make an Entry in Declarants Records, then you must account for import VAT on your VAT return.

Non-VAT registered traders (and any VAT registered traders not using postponed VAT accounting) will need to report and pay import VAT through the customs processes. Within this context, VAT payments can be deferred using a duty deferment account DDA as outlined above

With regards to VAT on imports of goods in consignments not exceeding £135 (excluding Excise and consumer to consumer consignments), we will be moving the point at which VAT is collected from the point of importation to the point of sale. This will mean that UK supply VAT, rather than import VAT, will be due on these consignments and therefore accounted for via the VAT return.

➔ Ensure drivers carry the correct travel documents

From 1 October 2021, EU, EEA and Swiss national identity cards will no longer be accepted as a valid travel document and a passport will be required for entry to the UK. This will not apply to those EU, EEA and Swiss citizens who have applied to the EU Settlement Scheme or otherwise have protected rights under the Citizens' Rights Agreement. Gibraltar identity cards issued to British citizens and Irish passport cards will also continue to be accepted for travel to the UK. Further details on the new requirements and exceptions will be provided on GOV.UK.

From 1 October 2021, EU, EEA and Swiss citizens travelling to the UK, including those who travel regularly as hauliers, must ensure that they have a passport to enter the UK unless one of the exceptions applies. A person seeking to enter the UK without the correct travel document is liable to be refused entry.

➔ Additional Actions for Customs, VAT, and Excise Processes

- Check suitability for **facilitations Section 1.1.6** and **Section 4.1.6** that will make processes smoother.
- Find the right commodity code for your goods.
- Businesses importing goods into GB should ensure they are familiar with using the **'Trade with the UK'** tool which provides detailed information on tariffs, taxes and rules. The tariffs shown are those currently being applied until 1 January 2021. Use the UK Global Tariff tool to check the tariffs that will apply to goods imported from 1 January 2021.
- Exporters of goods from GB should ensure they are familiar with using the 'Check How to Export Goods' tool which provides detailed and up to date information on duties and customs procedures for over 160 countries.
- Traders should **engage with supply chains** to discuss how to work together going forward and the information required by different entities to complete customs procedures. Traders should ensure that they communicate with supply chains the preferred and agreed customs declaration process to be followed on each movement.
- Excise traders wishing to use excise duty suspension must also apply as a registered consignor or seek the services of someone who is already approved. Only registered consignors are permitted to move excise goods in excise duty suspension and use the Excise Movement and Control System (EMCS) at import.
- Businesses exporting excise goods must also use the UK EMCS, unless you are approved for simplified movements. Excise duty liability will be discharged when confirmation is received that the goods have exited GB (this is via the customs export declaration).
- The UK's EMCS will not be linked to the EUs EMCS - they are different systems from 1 January 2021 to the EU EMCS. Information about EU requirements for moving excise goods can be found in **Annex A and B.**

➔ Consider Commercial Arrangements

Individual commercial contracts and arrangements may alter the default legal responsibilities and requirements. Contractual obligations for international commercial transactions are outlined in the Incoterms rules, which are administered by the International Chamber of Commerce. These are an important consideration for traders when moving goods internationally, and should be considered and understood alongside the information in this document.

0.7 Freeports

The government is committed to the creation of a number of Freeports across the UK. In addition to specific tax measures, Freeports will include a customs model to allow businesses operating in Freeports to access a range of customs facilitations and benefits.

Businesses authorised to operate within Freeports will be able to take advantage of the Freeports customs benefits, which will include:

- Simplified import procedures for bringing goods into the Freeport customs site;
- Tariff benefits - tariff suspended pending declaration into the UK or re-export; where permitted, ability to calculate duties on either finished goods or raw materials when declaring goods into GB; and exemption where applicable from customs duties for goods that are directly exported again from the freeport.
- VAT and excise benefits - VAT and excise suspension on goods imported into the Freeport customs site.

Once operational, Freeports will have a flexible customs model which permits multiple customs sites with economic links to ports to take advantage of the Freeport's customs benefits. Those sites and ports can also interact with one another, producing greater benefits.

Following the conclusion of the bidding process, the Chancellor of the Exchequer announced eight Freeports from eight regions of England in Budget 2021. There are ongoing discussions on delivery of Freeports in the devolved administrations.

Specific locations have been chosen according to a fair, open and transparent allocation process, as set out in the bidding prospectus.

Successful bidders will be confirmed as Freeports subject to a business case review, agreement of governance arrangements, and the fulfilment of the appropriate authorisations.

The government will be working with bidders on these throughout 2021 and Freeports will be introduced as soon as possible.

Stage 1 January 2021

1.1 Importing: The Core Model

1.1.1 Overview

January 2021 marked the first stage of the UK's new import controls on goods moving to GB from the EU. This Section describes the Stage 1 **Core Model** for importing goods – the processes that all movements must follow from January 2021. In addition to the Core Model, there are additional requirements on some commodities. Further requirements that apply for particular goods movements are outlined in **Additional Requirements Section 1.2.**

The Stage 1 **Core Model** consists of the following processes, set out in this Section:

- **(1.1.2) Import Preparations**
- **(1.1.3) Customs Declarations**
- **(1.1.4) Duties and Import VAT**
- S&S import declarations are not required but traders have the option to submit them. **See Section 2.1.5** for details on the process.
- **(1.1.5) UK Tariffs (and Rules of Origin)**

Various **(1.1.6) Import Facilitations** exist to reduce the impact of these processes. The facilitations available are also set out in this Section.

- **(1.1.7) Non Freight Imports.**

Most businesses use an intermediary when dealing with customs requirements. Businesses can either hire an agent or may want to recruit or train someone in their business to deal with customs for the company.

1.1.2 Import Preparations

From January 2021, in order to fulfil the import process, all traders need to ensure they have:

- A GB Economic Operator Registration and Identification (EORI) number before moving their goods.
- The Commodity Code of their goods – needed to make a customs declaration and calculate duties on an import.
- The customs value of goods – needed to make a customs declaration and calculate duties on an import. The rules for valuation are based on international standards (the World Trade Organisation (WTO) valuation agreement) and do not change from 1 January 2021.
- Considered whether they are able to, and would benefit from, using any available simplifications or **facilitations Section 1.1.6**, including delaying customs declarations, which are available for non-controlled goods (representing the vast majority of goods imports).

Traders not delaying their **customs declarations Section 1.1.3** also need to ensure:

- They make customs declarations to HMRC systems, and whether they use an intermediary. Using the Customs Handling of Import and Export Freight (CHIEF) system requires the party making the declaration (the declarant or their representative) to hold a CHIEF badge (made available on request to HMRC here) in order to make a customs declaration. Customs declarations can be made using commercial software or through Community System Providers (CSPs). Currently the majority of traders engaging with customs use an intermediary to help them comply with their obligations, including submitting declarations into CHIEF or Customs Declaration Service (CDS).

1.1.3 Customs Declarations

From January 2021, traders moving **controlled goods** (as listed in **Annex C**) must submit a full customs declaration (or may use Simplified Customs Declaration Procedures if they are authorised to do so) – this includes those moving excise goods. Traders must use the customs process currently applicable at the location that they are using to move their goods, as well as ensure any specific licencing requirements are fulfilled. Details of these can be found in **Additional Requirements Section 1.2**.

The list of goods imported to GB from the EU that are controlled and therefore exempt from the staged approach can be found in **Annex C**.

From 1 January 2021 to 1 January 2022, traders moving **non-controlled goods** have two options for submitting customs declarations for importing:

1. Use Delayed Declarations - keep records of the imported goods but delay the declaration to HMRC within 175 days from the point of import.
2. Use existing customs processes to complete a full customs declaration at point of entry to GB (or use Simplified Customs Declaration Procedures if authorised to do so).

Declarations can be delayed where the goods will be released into GB free circulation, for example EU goods that are delivered directly for sale on the GB market, EU goods that are discharged from Transit procedures, or EU goods when removed from a UK Customs Warehouse.

Delaying declarations cannot be used if:

- The goods are controlled goods.
- The goods do not have Union status or have not been in EU free circulation before arriving in GB.
- The goods will not be released for free circulation in GB e.g. goods which are not to be sold on the GB market.

Detailed information on **delaying declarations** is outlined in the Sections below. For traders who are not able or do not wish to delay their declarations, information on submitting full customs declarations can be found in **Section 2.1.2.**

Delayed Declarations

The staged approach announced by the UK Government allows traders (or their intermediary) to make a record in their own commercial records at the point of entry of goods into GB, and then follow this with a supplementary declaration which must be submitted to HMRC within 175 days of the point of import. This approach simplifies requirements for the vast majority of imports until 1 January 2022.

If the importer is not established in the UK, they must get someone established in the UK to deal with customs for them (the representative must act indirectly).

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 if applicable.
- 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.

If the goods are being moved through a location without existing customs control systems, the GB EORI must accompany the goods. The importer must tell the haulier if they intend to make a full customs declaration or make an Entry in Declarants Records. They must also provide the right evidence to the haulier to demonstrate a declaration has been made.

In order to complete the supplementary declaration, the trader, or an intermediary acting on their behalf, need to be authorised for Simplified Customs Declaration process (either Entry in Declarant's Records (EIDR) or Simplified Declaration Procedure (SDP)) and have a Duty Deferment Account.

Traders with a poor recent compliance history are not be able to delay declarations. These traders were identified by HMRC, who wrote to instruct them to make full declarations at the time of import.

What does poor recent compliance history mean?

- Evidence of recent serious non-compliance with respect to tax and customs obligations, in particular those relevant to cross-border trade such as customs, VAT and excise.

- HMRC will regard deliberate non-compliance, and evidence of multiple repeated instances of non-compliance, as indicating that the trader is not suitable to use delayed declarations.

- Individuals with a record of involvement in serious/repeated non-compliance can also expect other businesses with which they are connected to be regarded as not suitable to use delayed declarations.

You can find more information on how HMRC will be assessing suitability for delayed declarations through 'Regulation 29B Import Duty' and here.

Traders with acceptable compliance history and newly set up traders:

- Most traders are able to delay declarations when importing goods that are not controlled goods. This is because most traders do not have a recent record of non-compliance of the sort set out above.

- New traders with no compliance history are able to delay declarations. The only exception is if HMRC identifies the new trader as being linked to other traders/ individuals that are not suitable to use delayed declarations.

Requirements to delay declarations

For goods imported following 1 January 2021, where the importer has used an entry in their records, they need to act now to be able to make their supplementary declarations within 175 days. This means either engaging an intermediary or applying to use the Simplified Customs Declaration Processes.

By the time they need to submit the supplementary declaration they will need access to an authorisation for the Simplified Customs Declaration process and a Duty Deferment Account. Traders can choose to become authorised for the simplified process most appropriate to their business (either Entry in Declarants Records or Simplified Declaration Procedure) to submit their delayed supplementary declarations. From 1 January 2022 traders will need to follow the process set out in their authorisation.

Details on applying for these can be found in **Import Facilitations Section 1.1.6.**

Traders submitting a simplified frontier declaration to declare goods on arrival in the UK, rather than making a record into their own commercial records, will not be able to delay their supplementary declaration and payment of any customs duties by up to 175 days.

Non-UK established traders must use a UK established agent with access to an authorisation for the Simplified Customs Declaration process for imports and a Duty Deferment Account.

"Access to" means that either the trader or an intermediary acting on their behalf must be authorised to use Simplified Customs Declarations processes and have a Duty Deferment Account. The UK Government expects that for most traders it will be beneficial to access their intermediary's Simplified Customs Declarations process authorisation but to have their own Duty Deferment Account. If UK intermediaries are making delayed simplified declarations on behalf of a UK trader, from 1 January 2021 the intermediary will be able to do so in a direct capacity even when using their own simplified declaration authorisation, which means they will not be jointly liable.

The overall responsibilities of intermediaries for this representation type will not change. They will need to carry out due diligence checks, have authority to act on behalf of the trader, and keep the appropriate records as detailed on their authorisation. The trader will be solely liable for any debts arising.

Calculation of Tariff

From 1 January 2021 the UK Global Tariff is in place. Any tariff that is due will be calculated and must be paid when the supplementary declaration is submitted. The relevant tariff will be calculated using the commodity code provided on the customs declaration.

If claiming tariff rate quotas (TRQs), traders can still delay declarations during Stage 1. However, as some UK tariff rate quotas work on a first come, first served basis, the sooner a claim is submitted on a supplementary customs declaration, the greater chance that the claim will be successful. This is also important for goods which are subject to a quota issued under licence, such as beef.

Checks

Border Force continues to complete risk based and targeted checks to detect and disrupt cross border criminal and terrorist activity.

Control at border locations without existing customs control systems

For controlled goods (as listed in **Annex C**) entering GB through border locations that do not have existing customs control systems, where a declaration is required for imports, traders must submit their import declaration before the goods board on the EU side and will have up to the end of the next working day to notify HMRC that the goods have entered the country. These locations are not required to have systems in place (i.e. the GVMS or temporary storage) for non-controlled imports and exports.

Where goods are being declared to excise duty suspension, a declaration to the Excise Movement and Control System (EMCS) must also be submitted. Where the customs notification is delayed, the entry to EMCS may also be delayed until the end of the following working day. This is on the condition that you enter the excise movement guarantee reference on the customs import declaration. In this scenario you must also tick the deferred movement box on EMCS to indicate this is a retrospective declaration.

Control at border locations with existing systems
For controlled goods (as listed in **Annex C**) entering GB through border locations that have existing customs control systems, traders can either submit a pre-lodged customs declaration in advance using the location's inventory or declare the goods into temporary storage upon arrival and then submit an arrived inventory linked customs declaration within 90 days. Border locations will use their systems and infrastructure to facilitate the control of controlled goods. The UK Government will work with these locations to ensure goods not requiring a declaration on import until Stage 3 are allowed to flow through.

Details about EU export requirements and port systems can be found at **Annex A.**

Requirements
Traders established in GB will need a GB EORI number to import. Hauliers may be required to produce a valid EORI number upon entry into GB.

Groupage loads
Groupage refers to a mixed load of consignments of different importers goods contained within one vehicle. It can also refer to a scenario where multiple product lines are brought together into a single consignment.

For individual imports within a groupage load, this does not negate the need for each individual consignment to have cleared the relevant requirements for those goods to be imported. This means that each individual consignment will need to have met both the 'core' model requirements, and where goods within a groupage load are subject to additional requirements, these will also need to be met.

The clearance of the entire groupage load is dependent on this, and therefore traders, intermediaries, and hauliers will need to ensure that the relevant declarations, permissions, and where necessary, paperwork, is in place to ensure groupage loads are not subject to delays or compliance action due to customs or other requirements not being met. The core import requirements are detailed in **Section 1.1** and the key import additional requirements are detailed in **Section 1.2.**

1.1.4 VAT on Imported Goods

Traders not using Delayed Declarations

If a UK VAT registered trader who imports non-controlled goods uses the Simplified Customs Declaration process (if they are authorised to do so) and makes an Entry in Declarant's records, then they must account for import VAT on their VAT return by using postponed VAT accounting.

UK VAT registered traders who don't use delayed declarations will otherwise be able, but not compelled, to use postponed VAT accounting when they import non-controlled goods or controlled goods.

Non-VAT registered traders who don't use delayed declarations have the same options available to report and pay import VAT through the customs processes. As is possible for customs duties, traders and intermediaries can use duty deferment to defer payment of import VAT until a prescribed date, delaying payment for an average of 30 days. Details can be found in **Section 1.1.6**. Where delayed declarations are not being used, a Duty Deferment Account (DDA) will be needed before importing the goods, if seeking to defer payment of duties.

Regardless of the method of accounting for VAT on imported goods, checks to ensure that the data on the customs declarations is accurate continue to be highly important for VAT purposes, for all imports. This will be the primary means to ensure that the correct import VAT is accounted for and paid.

Traders using Delayed Declarations

UK VAT registered traders who delay their supplementary declarations must use postponed VAT accounting. This means they will need to account for import VAT on their periodic (usually quarterly) VAT return which includes the date they imported the goods. To do this they need to estimate the import VAT due from the records of imported goods they are required to keep in their own commercial records. When they submit their delayed declaration, they must adjust this estimate to precisely account for the import VAT due on a later VAT return.

Non-VAT registered traders who delay their supplementary declarations must follow the same process as they do for customs duties and will pay any import VAT due on their Duty Deferment Account.

Collection of Intrastat Data

From 01 January 2022 businesses will no longer be required to provide Intrastat declarations for goods imported into Great Britain (GB) from the European Union (EU).

Businesses who import goods into GB from the EU above the Intrastat exemption threshold in December 2021 should provide an Intrastat declaration for those goods in January 2022. This will be their final Intrastat declaration for those goods movements.

Businesses who move goods between Northern Ireland and the EU above the 2022 Intrastat exemption thresholds should continue to submit Intrastat declarations for those movements in 2022.

More information on Intrastat reporting in 2022 can be found on the UK Trade Info website.

Consignments of Value below £135

For imported goods in a consignment not exceeding a value of £135, excluding excise goods and gifts, import VAT is no longer due at the border. Low value consignment relief has been withdrawn and VAT is charged on the goods as if they were supplied in the UK and accounted to HMRC on the UK VAT return.

Businesses selling goods to be imported into the UK with a value not exceeding £135 are required to charge and collect any VAT due at the time of sale. Businesses selling goods to be imported into the UK are required to register for VAT in the UK and to account for the VAT due on their VAT return.

In circumstances where businesses sell goods to be imported into the UK with a value not exceeding £135 through an online marketplace, the online marketplace is required to register for UK VAT and to account for the VAT due on their VAT return.

UK VAT registered businesses importing goods in a consignment not exceeding £135 in value that have not been charged VAT at the time of purchase are required to account for VAT on their VAT return under the reverse charge method.

Separate guidance on how to pay and account for VAT on non-excise goods not exceeding £135 can be found here.

Crew Members
The personal allowance rules the personal allowances rules in **Annex G** apply to Ferry crew on short sea ferry services; and cruise crew on cruise liner services. Please see **Annex G** for more detail.

1.1.5 UK Tariffs (and Rules of Origin)

The UK and the EU entered a free trade agreement (FTA), in effect from the 1st January 2021. This agreement, the UK-EU Trade and Cooperation Agreement (TCA), has a preferential zero tariff and zero quota rate for originating goods moving from EU-UK or UK-EU. This arrangement applies to goods from GB to NI, as well as those moving between the GB and the EU directly. Traders can claim the preferential tariff **provided that these goods meet the rules of origin requirements to be determined as originating in the UK and they can provide proof of origin to support that.**

Rules of Origin
Rules of origin are used to determine which preferential or other country specific measures apply to imported goods. Their application, which relates to where the goods or their component parts are produced/manufactured, decide what country they count as originating from. In order to apply a preferential origin under an FTA, the goods are usually imported directly from the originating country subject to the agreement. Goods can move through or be stored under customs control in countries that are not in the agreement, so long as they are not entered into free circulation, if they are to retain the preferential origin.

Preferential origin cannot be claimed if goods have been entered into free circulation in another country between leaving the country of origin and entering the UK. Non-preferential origin, however, remains unchanged as the goods pass through different customs territories, unless the goods are sufficiently processed within one of the territories to obtain a new origin.

With regard to the preferential movement of goods between the UK and EU the specific rules are detailed within the TCA and vary at product level, so traders should consult the TCA (see documents 3 and 4 here) to check whether their goods are compliant. However, there are a few overarching themes that are covered:

- Wholly originating goods automatically meet the requirements. This is where the goods have been entirely created or produced in the EU.

- Where goods do not wholly originate in the EU, rules of origin are satisfied when there has been (i) a substantial transformation of a product in EU or (ii) change in tariff classification in accordance with the specific rule.

- Goods have to be processed in the EU, in accordance with the TCA, as insufficient processing in the EU and parts obtained from outside the UK or the EU will mean they're not eligible for the preferential tariff. Note:

1. Both EU and UK parts will contribute to determine whether a good has enough parts to satisfy rules of origin, subject to meeting the provisions on cumulation.

2. Goods do not obtain EU origin simply from being previously cleared through customs procedures into free circulation in the EU. They must be processed in accordance with the TCA in order to qualify for preferential treatment.

- If the TCA rules of of origin are satisfied, traders must certify this as part of their declaration with a proof of origin. Further information on ways to prove origin can be found here.

For goods originally exported from the EU that are returned
If those goods remain under customs control for the duration of their time in the UK (for example by using transit procedure to move the goods to a customs warehouse to store the goods) then the goods may retain their status as EU goods. However, no processing can take place. Transit must be used when the goods are moved back into the EU, thereby avoiding any duties.

An alternative option may be for the trader to claim Returned Goods Relief (RGR) when the goods are moved to NI or reimported to the EU. Traders will need to check the eligibility rules for the RGR scheme operated by the EU country in which the goods are being reimported.

For goods originating from a non-EU country
Traders may wish to consider the use of customs special procedures to prevent both UK and EU tariffs being charged on the same goods. Customs special procedures allow goods to be stored, processed or repaired, imported for a temporary purpose or put to a specific use with partial or full relief from import duty. Further detail on customs special procedures is available here.

Rules of Origin and Delayed Declarations
As set out elsewhere in the Border Operating Model, for goods imported between 1 January 2021 and 31 December 2021, traders have up to 175 days to complete customs declarations. The relevant tariff due will be calculated using the commodity code provided on the customs declaration. This approach grants traders extra time to make necessary arrangements to evidence their claim to the preferential tariff rate.

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 difference 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. Details on retrospective claims can be found in the guidance here.

Temporary easements and facilitations
For goods that can be imported under Staged Controls from the EU to the UK (but not vice versa) between 1 January 2021 and 31 December 2021, importers will have up to 175 days to complete and their submit their full customs declarations. This includes the obligation to declare a proof of origin.

For goods exported to of from the EU, until 31 December 2021, at the time of making out a statement on origin, businesses do not need to hold supplier declarations. However, they must be confident that the goods meet the rules of origin. Businesses must make every effort to obtain suppliers declarations retrospectively. More information about suppliers declarations is available here.

From 1 January 2022, if a supplier declaration is needed, businesses must hold these at the time they issue a statement on origin. They should also have obtained them, or other information demonstrating the originating status of their goods, for any statements on origin they've issued during the easement period from 1 January 2021 to 31 December 2021. If UK exporters don't have this information, then if subject to verification by the importing customs authority, their EU customer may have their preference claim denied.

The EU has published a regulation that places obligations on EU exporters in respect of supplier declarations during the easement period. If an EU exporter has not obtained a supplier declaration, or other information demonstrating the originating status of their products for statements of origin they've issued during the easement period, within one month of the end of the easement period, they must inform their UK customers that they don't hold this information.

1.1.6 Import Facilitations

From 1 January 2021, a number of facilitations are available to reduce the impact of import processes. This Section covers a range of facilitations, but is non-exhaustive. The existing range of customs facilitations for RoW trade is also be available for EU imports.

Transit

From 1 January 2021 traders are able to move goods into the UK customs territory under the Common Transit Convention (CTC). Details can be found here. The requirements for moving goods under the CTC are not significantly altered by the staged introduction of import controls.

Safety and Security requirements still apply for goods being moved using transit, although Entry Summary declarations (ENS) are only required for movements from the EU to GB from 1 July 2022 as part of the staging-in of controls. Combined transit and Safety and Security Declarations (TSADs) cannot be used to meet Safety and Security Requirements in GB from 1 January 2021, so traders moving goods under transit need to ensure that the appropriate Safety and Security Declarations are made via other means where necessary as set out in **Section 2.1.5.**

Further detail on how transit movements work in the air and rail environment is provided in **Annex D and E.**

Arrivals to the UK
When transit movements arrive in the UK, the goods and the Transit Accompanying Document (TAD) must be presented at an office of transit. The paper TAD document (including a list of items) must accompany the consignment(s) but the UK Government is allowing the office of transit process to be completed digitally from January 2021, using the new Goods Vehicle Movement Service (GVMS).

Hauliers will be required to submit their Transit Movement Reference Numbers (MRNs) and vehicle/trailer registrations via the GVMS before checking in at the port of departure. This information will be assessed during the crossing to the UK and the person in control of the goods will be notified if they are clear to proceed on their journey or require a check. Some ports may still choose to operate a paper-based office of transit system. In this circumstance, hauliers should present their goods and Transit Accompanying Documents to customs officials at the port of arrival in GB.

All hauliers must complete the office of transit on arrival into the UK for every transit movement they are carrying.

Transit and the Goods Vehicle Movement Service (GVMS)
The process for moving goods under transit at locations operating GVMS is the same as for moving goods under the pre-lodgement model, except that the MRN which forms the Goods Movement Reference (GMR) is generated from the Transit Accompanying Document (TAD) rather than CHIEF. The paper TAD must also travel with the goods. This process is in place for transit requirements from January 2021.

Full details on the process for using the GVMS can be found in the Stage 3 Core Import Model, **Section 3.1.**

Ending transit movements
To send a transit movement to the UK, the trader must declare a UK office of destination or authorised consignee on their transit declaration**.** The most efficient way to end movements is to become registered as an authorised consignee, which enables movements to end at traders' premises. Authorisation requires a Customs Comprehensive Guarantee (CCG) and an approved temporary storage facility, details on applying can be found here. Alternatively, goods should be taken to a Government office of destination.

All hauliers must take transit movements to an office of destination or authorised consignee premises to end the transit movement. If this does not happen then the transit movement cannot be closed, and the Customs office of departure will open an enquiry with the holder of the procedure.

Discharging a CTC movement into a customs procedure
When ending CTC movements in GB, from January, in line with the staged approach to customs declarations, there are two options for submitting customs declarations for importing non-controlled goods. Traders either need to complete a full customs declaration if they are moving controlled goods (as listed in **Annex C**) or alternatively, if the goods are eligible for delayed declarations, keep a record of the imported goods and delay the declaration to HMRC for up to 175 days from the point of import.

For traders delaying their customs declaration, providing the EORI at the office of destination is sufficient for the transit movement to be discharged. Traders moving controlled goods need to complete a full customs declaration or may use Simplified Customs Declaration processes if they are authorised to do so and provide the MRN at the office of destination. If this does not happen by the time the goods arrive, they must be placed into temporary storage.

Requirements
Traders moving goods under transit need to provide a **guarantee** to secure any customs duty, import VAT and excise duty suspended during the transit movement. Businesses using transit should apply for an authorisation to use a **Customs Comprehensive Guarantee (CCG)** and obtain a guarantee from a bank or other financial institution. Further guidance on applying for a CCG is available here.

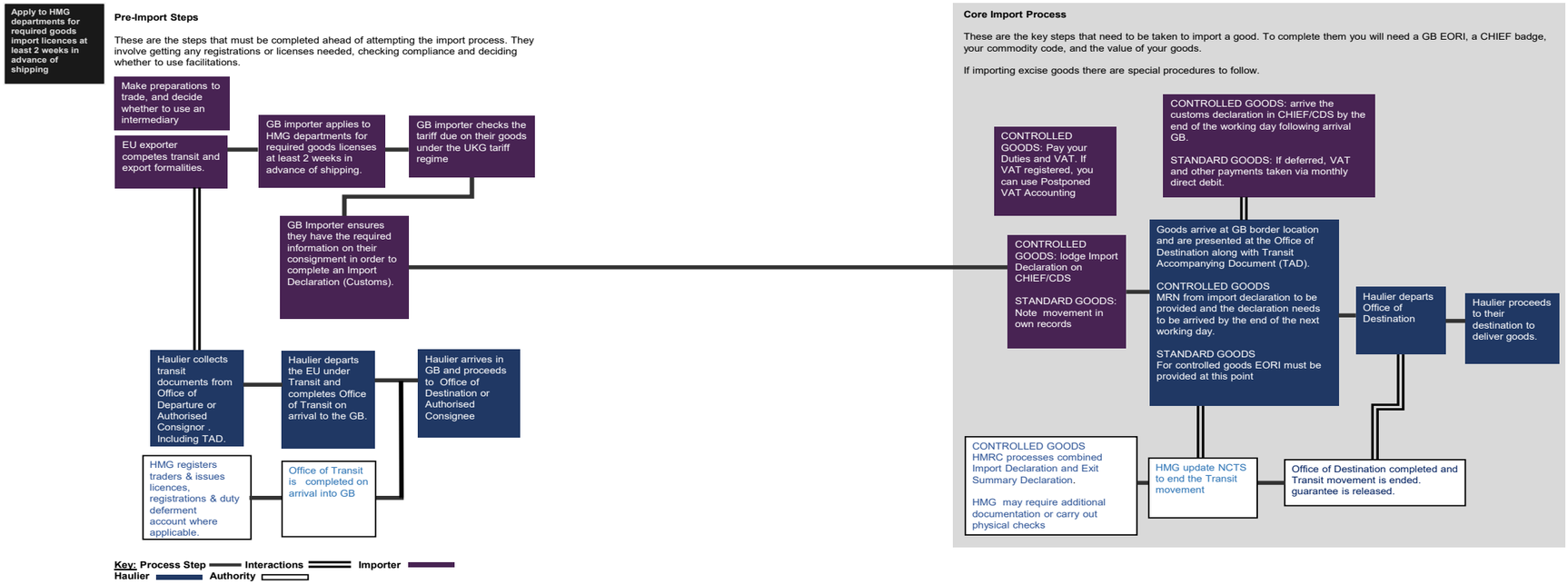
Businesses can be authorised to end a transit movement from their own premises as an **authorised consignee**, rather than at a Government office of destination.

Authorised consignees need to have authorised temporary storage facilities.

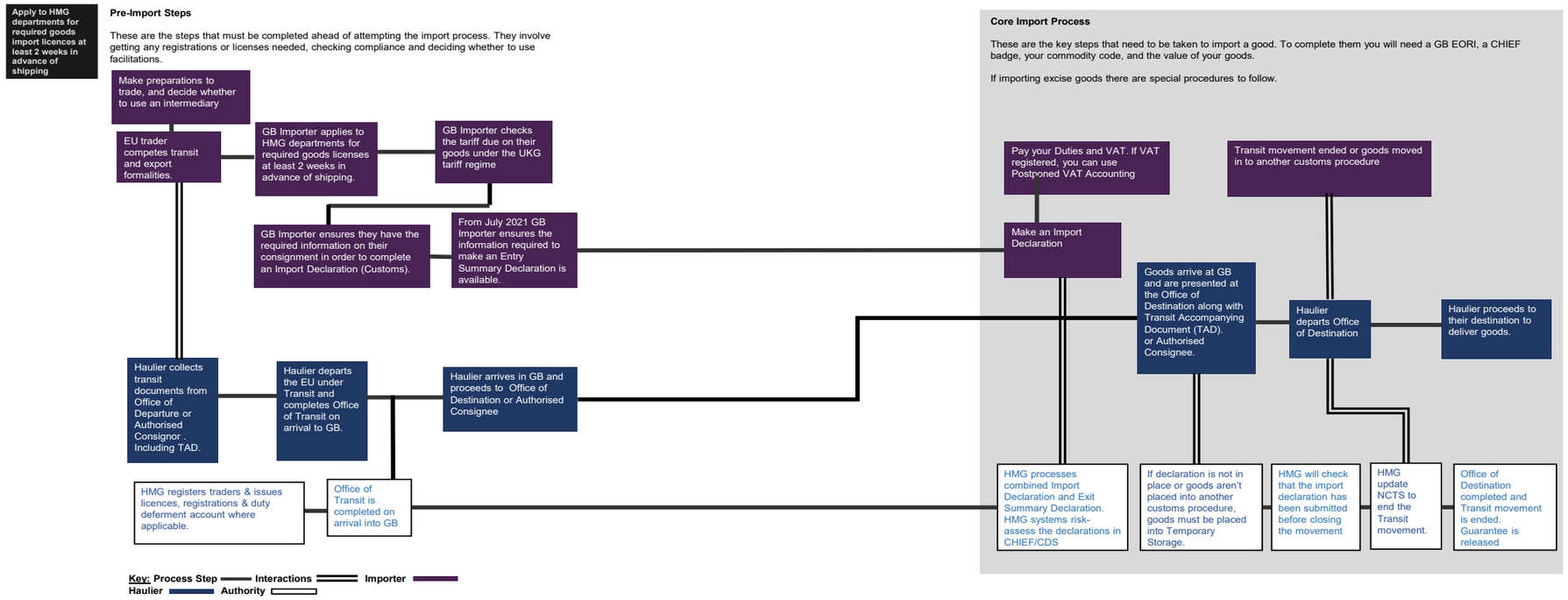
Systems
Lodging a transit declaration requires access to the New Computerised Transit System (NCTS).

TIR Carnets
From 1 January 2021 the requirement to make a TIR declaration into the NCTS in parallel to the paper declaration ends. Each movement under TIR still requires an individual guarantee. More detail on TIR Carnets can be found here.

1.1.6 Process Map: Common Transit Convention: Office of Destination No existing customs control systems **January 2021**



1.1.6 Process Map: Common Transit Convention: Office of Destination Border locations with existing systems **January 2021 (border locations from January 2022 onwards)**



Simplified Customs Declarations for Imports

Businesses can apply to use Simplified Customs Declarations processes if they are authorised for the Customs Special Procedure being used and have a Duty Deferment Account. A Customs Comprehensive Guarantee will not normally be required to be authorised for Special Procedures; for Duty Deferment, you can apply here for a guarantee waiver.

Authorisation
Traders either need to be authorised to use simplified customs declaration processes themselves or have an intermediary use their authorisation on the trader's behalf. The requirement to be authorised includes having a good customs compliance record, demonstrating that customs records are maintained, and declarations can be submitted to HMRC.

Where intermediaries use their authorisation on the trader's behalf, this is done in an indirect capacity which means the trader and intermediary are jointly liable for paying customs duties and VAT. However, from January 2021, UK intermediaries can use their authorisation to import EU or RoW goods into Great Britain on behalf of UK traders in a direct capacity which means they will not be held jointly liable.

All traders delaying their declarations will need access to this type of authorisation – either by getting authorised themselves, or having access to an authorised intermediary – by the time they submit their supplementary declarations.

There are two options for simplified customs declarations for imports: Entry in Declarant's Records (EIDR), and Simplified Declarations Procedure (SDP).

EIDR does not require goods to be declared to customs using HMRC systems upon import, with the information recorded in the importer's commercial records. More information is available here.

SDP requires a simplified frontier declaration with a reduced data set to be submitted upon import. More information is available here.

Both therefore mean fewer requirements at the border, with additional customs information submitted via a supplementary declaration at a later date to HMRC.

Businesses can apply to be authorised to use Simplified Customs Declarations processes without the need to provide a Customs Comprehensive Guarantee unless one is specifically required as a condition of authorisation by HMRC. Businesses need to apply for a guarantee waiver, more information can be found here.

You can apply for Simplified Customs Declarations, Duty Deferment Account (DDA) and guarantee waiver at the same time. However, if granted, your authorisation for simplified customs declarations will not be valid until your DDA is in place.

Customs Special Procedures
Businesses can use Customs Special Procedures to suspend, reduce or claim relief on the payment of customs duties and VAT under specified conditions. Special procedures include:

- Customs Warehousing – allows for the payment of customs duties, import VAT and excise duties to be suspended on imported goods whilst being stored in a customs warehouse.
- Inward Processing – allows for the payment of customs duties, import VAT and excise duties to be suspended on imported goods whilst processing is taking place.
- Outward Processing – allows for the temporary export of goods for processing or repair, and to re-import the processed products whilst retaining domestic status or with partial relief from import duties.
- Temporary Admission – allows for businesses and individuals who are established outside of the UK to be authorised to import goods with total or partial relief from customs duties and other charges because of the specific use to which the goods will be put.
- Authorised Use – allows for reduced or nil rates of Customs Duty on certain imported goods, provided they are put to a prescribed end use.

Other import facilitations

- **Temporary Storage** facilities that are not part of an existing inventory-linked community are able to temporarily operate without an inventory linked system in place until 1 January 2022. They will still be required to have control over their facility and keep effective records.
- **Temporary Customs approvals** covers rail terminals, airports, ports, wharves and pipeline operators receiving imported goods from the EU that do not currently hold an approval or hold an expired approval. These temporary approvals will not be issued on an individual basis and will therefore not require an application from the location operator to the National Frontier Approval Unit (NFAU). Communications will be issued detailing the requirements and restrictions that apply. See **Annex D** for Aviation, **Annex E** for Rail and **Annex F** for Energy.
- Smaller airfields and air strips receiving general aviation flights are given 24 months to receive a full Certificate of Agreement approval from Border Force, although restrictions apply. See **Annex D** for further detail.
- Authorised parcel operators are able to submit a **bulked customs declaration** for non-controlled goods with a value not exceeding £135. More information is available here.
- **Duty Deferment Accounts (DDAs)** are required for traders making delayed declarations (non-controlled goods) because delaying a customs declaration also means deferring the duty payable. A DDA belonging to either the trader or their agent (if the agent is making the declaration) must be in place at the point of submitting the supplementary declaration (which can be delayed up to 175 days from point of import). Traders importing controlled goods (as listed in **Annex C**) need to have a DDA in place at point of import if they are using simplified declaration procedures. HMRC have introduced new rules that will allow most businesses to use duty deferment without needing to obtain a Customs Comprehensive Guarantee.
- Businesses with AEO C status are automatically able to use duty deferment without providing a guarantee. Other compliant and solvent businesses are able to defer customs duty, import VAT and/or excise duty up to £10,000 per month without needing to provide a guarantee. They are able to obtain approval to defer amounts

above this monthly limit if they have sufficient financial resources for the amount they're seeking to defer. Duty deferment limits agreed with HMRC do not need to cover amounts included in delayed supplementary declarations. Businesses established in the UK who don't meet these criteria are still be able to set up a DDA if they provide a guarantee. When a guarantee is required for a DDA, this must be from a financial institution that is established in the UK and regulated by the Prudential Regulation Authority or Financial Conduct Authority.

- Businesses who are not established in the UK can apply for a DDA for use in GB but they are not eligible to apply for a guarantee waiver and need to provide a financial guarantee from a financial institution that is established in the UK. For the DDA to operate, they also need to be able to set up a Direct Debit in the UK. Information on how to apply for a DDA in Great Britain from 1 January 2021 is available here.

- **Authorised Economic Operator (AEO) Status** – Traders can apply for AEO status for moving goods between the UK and the EU. AEO status is an internationally recognised quality mark that shows a business's role in the international supply chain is secure and has customs control procedures that meet UK and EU standards. The UK has agreed mutual recognition of AEO Security and Safety scheme (AEOS) with the EU, further information is available here.

- From 1 January 2021 to 31 December 2021, goods with pre-lodged temporary storage declarations may be imported via GB border locations without existing customs control systems and transported to a temporary storage facility (TSF) in GB provided they meet specific requirements. More information on the requirements for TSF operators and Community Systems Providers wishing to offer this service is available here. For GB border locations with existing customs control systems, movements in temporary storage continue to be permitted under current requirements.

- The ability to delay customs declarations in the period 1 January 2021 to January 2022, up until 175 days from import, only applies to non-controlled goods which have been in free circulation in the EU immediately prior to import. All rejected exports that haven't entered free circulation in the EU cannot meet this condition and therefore must submit a customs declarations on their return to the UK.

Returned / Rejected Goods
From January 2021, businesses that export goods from GB to another country, (including the EU), may need to have those exported goods returned to the UK, or may have their goods rejected upon import to the EU.

In order to return such goods to GB, there are differing requirements depending on:

- Whether the goods have been in free circulation in the UK prior to being exported,

- Whether the goods were in free circulation in the EU prior to being returned,

- Whether the goods have been rejected upon import to the EU,

- And/or whether the goods are subject to additional requirements before they can be imported to GB, for example those goods featured in **1.2 additional requirements.**

Returned goods – Customs requirements
Customs import duty and VAT
Traders returning goods are able to claim Returned Goods Relief (RGR) from customs import duty for goods that are exported from the UK and re-imported within three years of export, subject to certain conditions similar to those set out in existing guidance here. VAT relief also applies, providing that any VAT due has previously been paid in the UK, and the importer/exporter is the same person. VAT relief is also available from the 1 January 2021 for goods that are in free circulation in the UK on the 31 December 2020, providing that EU VAT has been paid. Such goods will be treated as domestic goods for customs purposes.

Businesses would normally apply for RGR in the same way as they do currently which means filling out a full Customs Declaration. In order to identify the goods as returning, the RGR Procedure Code should be used. This declaration should also reference the export declaration, and where the export declaration is not available, HMRC will consider alternative evidence which proves the goods were previously within the UK.

Delayed declarations and returned goods
During the period 1 January 2021 to 31 December 2021, up until 175 days from import, traders have the ability to delay customs declarations if they are returning non-controlled goods that have been in free circulation in the EU immediately prior to their return. For those goods, traders can use delayed declarations procedures as detailed in **delayed declarations (Section 1.1.3)**, and claim Returned Goods Relief from customs import duty (and VAT relief, if applicable) by completing their Entry in Declarants Records and subsequently submitting the supplementary declaration.

Controlled goods and goods rejected upon import into the EU
Controlled goods (as listed in **Annex C**) and any rejected exports that have not entered free circulation in the EU cannot use **delayed declarations** – **see Section 1.1.3**.
The trader must submit a full Customs Declaration on returning these goods to the UK. They will also need to meet any additional requirements as detailed below.

Returned / Rejected goods - additional requirements
Some commodities are subject to additional regulatory requirements, such as those listed in **additional requirements**, and/or those goods that are included on the controlled goods list as detailed in **Annex C**. To return these goods to GB, a full customs declaration is required on their return, and the relevant additional requirements need to be met. **See Section 4.2.3** for further information on returning goods subject to agrifood or environmental legislation.

Returned Goods Relief
For Returned Goods Relief, there is an 18 month grace period ending on 30 June 2022, during which goods which were transported from the UK to the EU and remained located in the EU at the end of the Transition Period can return to Great Britain under the Returned Goods Relief, regardless of the date they were transported from the UK, if all other conditions of the relief are met. The additional grace period is aimed at helping businesses and individuals whose goods have been in the EU for over three years to return to UK under RGR rules.

Movements from the island of Ireland to Great Britain from 1 January 2022

The government has decided to temporarily extend staged customs controls for goods that move from the island of Ireland into Great Britain while discussions between the United Kingdom and the European Union on the Northern Ireland Protocol are ongoing. This will avoid any disruption and ensure that businesses moving goods from the island of Ireland to Great Britain can continue to follow the same processes they do now.

Changes to export controls taking effect for movements from Great Britain will apply to goods exported to Ireland from 1 January 2022 as planned.

This means that for goods that are in the Republic of Ireland or Northern Ireland immediately before their importation into Great Britain:

- Delayed declarations **(see Section 1.1.3)** will continue to be available. This also applies to goods arriving through fixed transport installations.

- Where pre-lodgement of declarations is required carriers will not be required to use GVMS or notify HMRC when the vessel or aircraft carrying the goods has embarked for Great Britain. Where declarations have been lodged in HMRC systems, including for controlled goods, traders will have up to the end of the next working day to notify HMRC that the goods have arrived in Great Britain.

- VAT registered businesses using staged customs controls will be required to account for import VAT as appropriate in the VAT return for the period in which the import takes place.

Qualifying Northern Ireland goods moving from Northern Ireland directly to Great Britain will be unaffected by this change and continue to benefit from unfettered access.

Sanitary and Phytosanitary Arrangements
Traders moving goods from the island of Ireland to Great Britain from January 2022, will be subject to the same requirements currently in place, no new controls will be put in place - **see Section 1.2.3**.

From 1 January 2022, for movements from Ireland and Northern Ireland there will continue to be no requirement for:

- Import pre-notification to be submitted by the GB importer.

Controlled Goods
As from 1 January 2021, goods on the controlled goods list will continue to be subject to all requirements. This facilitation does not affect them.

1.1.7 Other Imports (Non-Freight)

Commercial goods carried in accompanied baggage or small vehicles (Merchandise in Baggage)
Travellers carrying commercial goods in accompanied baggage or in a small motor vehicle, with goods that are non-controlled, with a value not exceeding £1,500 and weighing less than 1000kg, can make a simple online declaration (through the Merchandise on-line Declaration Service on gov.uk) before arriving into a GB point of entry, or make an oral declaration at a Red Point/Channel if it exists at the GB port.

For goods over £1500 which are controlled goods (as listed in **Annex C)** or weigh over 1000kg - travellers need to make a full customs declaration electronically into CHIEF before arriving into a GB port of entry. From 1 July 2022, you will need to submit a safety and security declaration to HMRC, if you are carrying your goods in a motor vehicle, such as a van and the goods are over the £1,500 threshold.

Travellers with personal goods in accompanied baggage (passengers)
Please see Annex G - Passengers, for further information on personal allowances and the process for declaration.

Cash Controls
From 1 January 2021 individuals travelling into GB carrying £10,000 or more are required to declare this. These requirements will also fall on couriers who are transporting cash on behalf of business.

Declarations can be made either online or by phone. They can also be made via a paper BOR9011 declaration submitted to Border Force officials at a Red Channel/ Point, if one exists at the GB port of entry. For further information on personal allowances and the process for declaration, please see **Annex G – Passengers**.

Post and Parcels
From 1 January 2021 the customs declaration requirements currently in place for the movement of goods by post and parcel between the UK and RoW countries apply to movements between GB and the EU.

For postal consignments imported into GB by the Royal Mail Group (RMG) - the UK's designated universal postal service provider - the use of the CN22/CN23 customs forms apply for non-controlled goods not exceeding £900 in value. For all other postal movements, electronic customs declarations need to be submitted to HMRC. Items of correspondence (letters, postcards, and braille letters) can be imported through a declaration by conduct.

For goods imported into GB by express parcel operators (other than the RMG), electronic full customs declaration need to be submitted to HMRC, unless the express parcel operator is authorised to submit a bulked customs declaration for low value goods.

Further information on the VAT treatment of goods not exceeding £135 can be found under **Section 1.1.4** 'VAT on imported goods'.

However, between 1 January and 31 December 2021 both RMG and parcel operators need to make a delayed supplementary import declaration for non-controlled goods (assuming the operator meets the eligibility requirements).

Bulk Import Reduced Data Set
The UK Government announced on 12 June 2020 that multiple low value goods will be allowed to be declared using a bulked customs declaration with a significantly reduced data set compared to an individual full customs declaration. The bulk import reduced data set can only be used for non-controlled goods not exceeding £135 in value and within the scope of VAT measures introduced on 1 January 2021. This facilitation is now in place from 1 January 2021 and continues beyond 31 December 2021 as it is not part of the staged approach to introducing controls. More information can be found here.

Reusable Packaging
Reusable packaging is packaging that is designed to be reused multiple times to protect sensitive items or equipment from damage during transportation are not intended for resale and for imports eligible for a relief on customs duties. These items include plastic or metal cages, crates or frames.

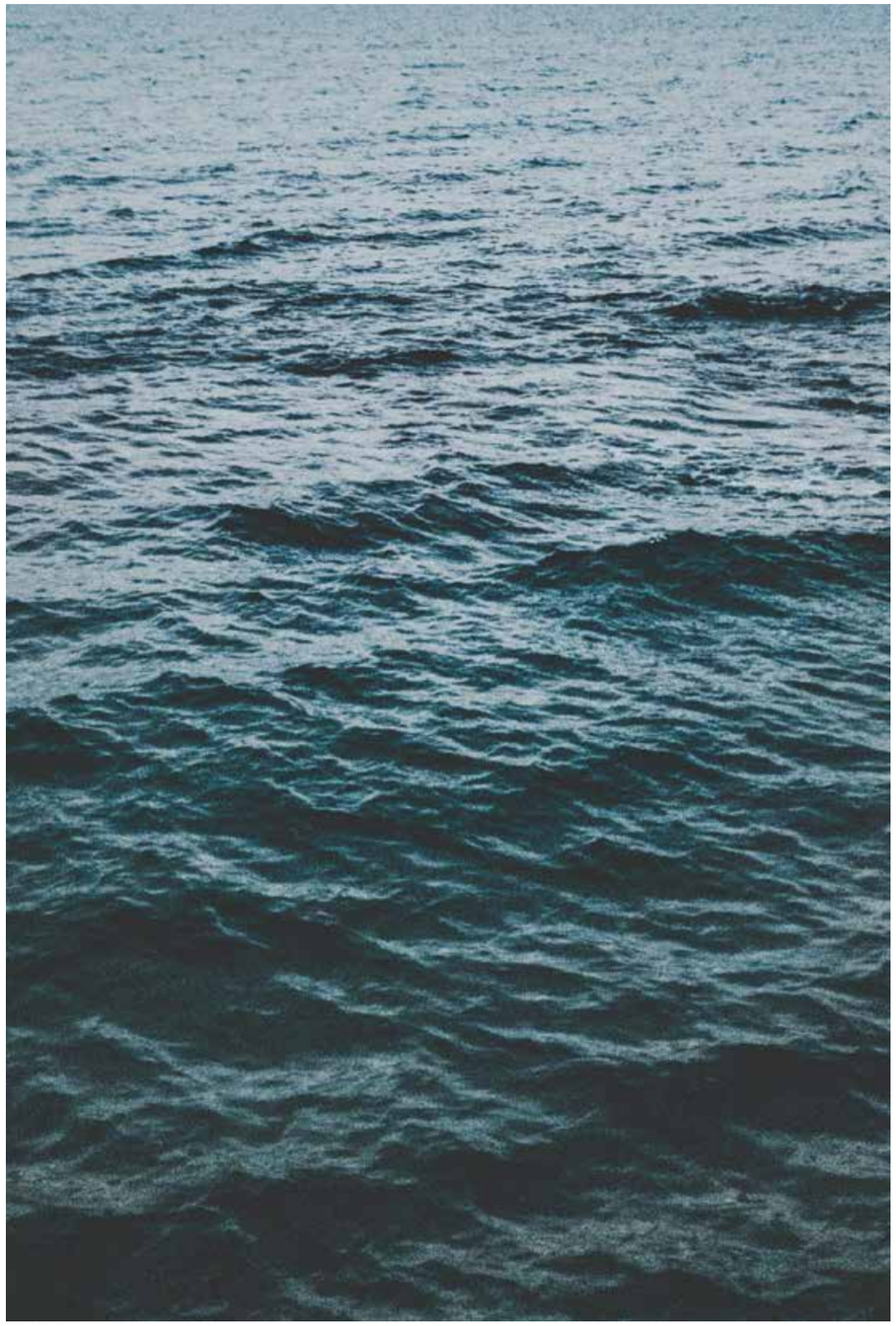
To claim import relief the packaging must have been previously exported or used to import goods.

To import reusable packaging you can either make an electronic customs declaration, or where there is an available facilitation you can make a declaration by conduct or an oral declaration to the temporary admission or free circulation procedures.

The Temporary Admission special procedure will allow you to import goods into the UK and use them for up to 2 years or more, before re-exporting them. Further guidance can be found here.

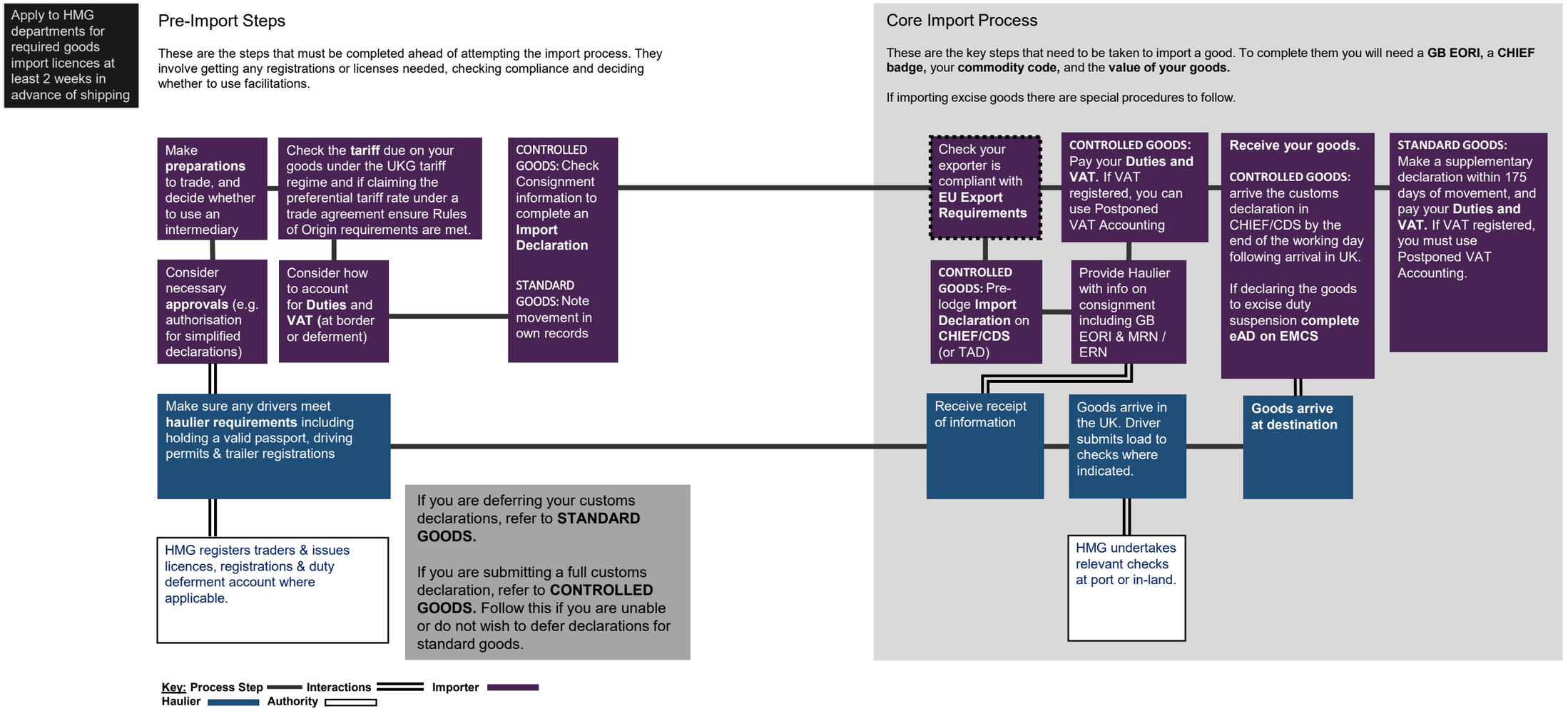
You can also declare reusable packaging to free circulation and claim the relief from customs duties and VAT.

Further guidance is available here.



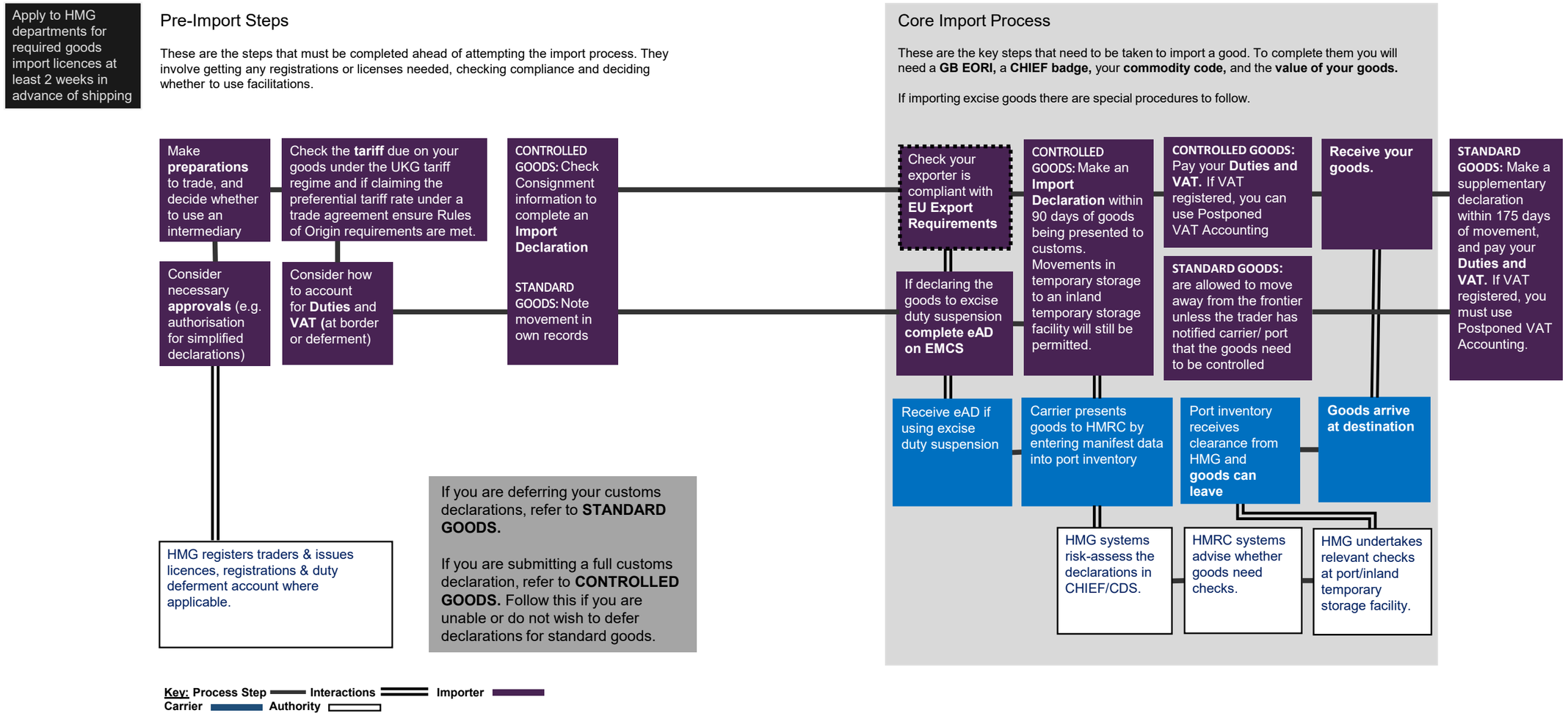
1.1.8 Core Import Process Maps

1.1.8 Process Map: No existing customs control system **January 2021**



1.1.8 Core Import Process Maps

1.1.8 Process Map: Existing customs control system **January 2021**



1.2 Importing: Additional Requirements

1.2.1 Overview

This Section describes additional processes users face when importing the following goods from January 2021:

(1.2.2) Goods covered by International Conventions / Commitments
- Endangered Species of Wild Fauna and Flora (CITES)
- Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)
- Rough Diamonds (Kimberley Process)
- Temporary import of non-perishables (ATA Carnets)

(1.2.3) Goods subject to Sanitary and Phytosanitary Controls
- Animal products (Animal By-Products and Products of Animal Origin under safeguard measures only)
- Additional requirements for fishery products and live bivalve molluscs
- High-Risk Food and Feed Not of Animal Origin (HRFNAO)
- Live animals and Germinal Products
- Live aquatic animals for aquaculture and ornamental purposes
- Equines
- Plants and Plant Products

(1.2.4) Goods with Specific Customs Requirements
- Excise goods

(1.2.5) Other Goods
- Bottled Water
- Chemicals
- Plant Protection Products (Pesticides)
- Drug Precursor Chemicals
- Explosives Precursors
- Firearms
- Market Surveillance
- Veterinary Medicines (containing controlled drugs)
- Waste
- Timber
- Medicines, Medical Radioisotopes, Clinical Trial Supplies, Controlled Drugs; Substances of Human Origin

1.2.2 Goods Covered by International Conventions / Commitments

Endangered Species of Wild Fauna and Flora (CITES)

Requirements
From January 2021, species covered by the Convention for the International Trade in Endangered Species of Wild Fauna and Flora (CITES) are subject to new import requirements. This will require listed species and their parts or derivatives to:

- be accompanied by valid CITES documentation, such as an import permit from the UK and an export permit from the exporting country.

- enter GB via a CITES-designated point of entry

Species covered by CITES are listed in the UK under one of four Annexes to the Wild-life Trade Regulations, according to the degree of protection that each species needs. The exact import controls that apply are determined by the appendix the species are listed in.

At the end of the transition period, movements of species controlled under CITES between GB and the EU need to comply with the same arrangements as those in place for movement between the UK and non-EU countries.

Traders can check whether the species they are looking to import is listed here: Species.

Further guidance is available online.

CITES permit applications are processed by the Animal and Plant Health Agency (APHA). Most permits are processed within 15 working days, but can take up to 30 days. Permit forms for import and export, as well as application guidance, are available here.

There are some specific exemptions to these requirements, and applicants are encouraged to contact APHA prior to making an application.

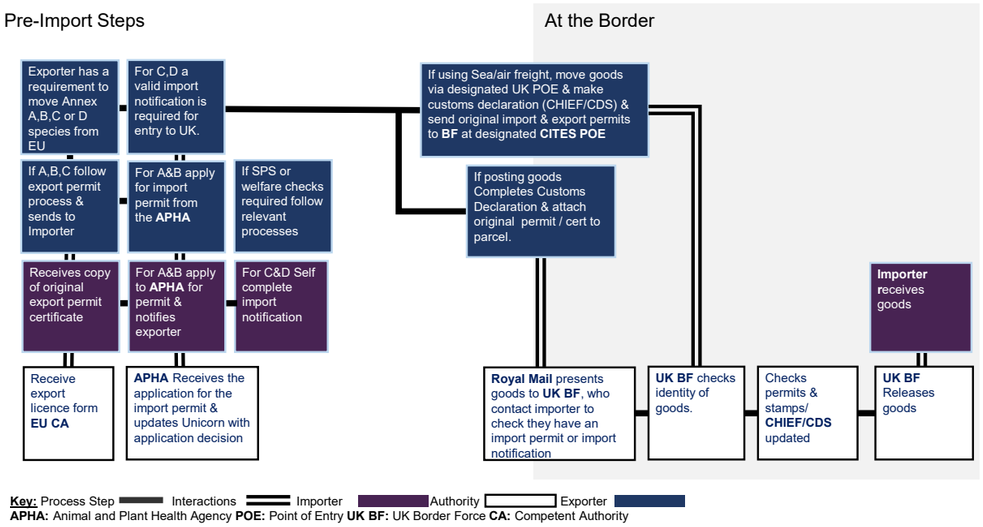
Location of Checks
Imports of CITES-listed specimens need to enter GB via a CITES-designated point of entry and exit (PoE). A list of CITES-designated PoEs is available online.

The importer or their representatives need to present the relevant documentation (i.e. import/export permit) to the UK Border Force for inspection and endorsement on entry to GB.

Importers should note that there are criminal offences associated with moving or trading CITES-controlled species without a valid permit or certificate. Importers contravening these requirements could be liable to a prison sentence of up to 7 years, an unlimited fine, or both.

Additional Welfare and Sanitary and Phytosanitary requirements
Imports of live animals, animal products or controlled plants listed under CITES may also be subject to separate welfare or sanitary and phytosanitary controls as detailed elsewhere in this document. These may require additional documentation and further restrict which point of entry/exit they can use (e.g. established points of entry with an appropriate Border Control Post for live animals).

1.2.2 Process Map: CITES-listed goods **January 2021**



Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)

Requirements
Imports of hydrofluorocarbons (HFCs) - the main type of fluorinated greenhouse gas (F-gas) - and ozone-depleting substances (ODS) or products/equipment containing such gases will need to meet import controls as prescribed in the relevant regulation for HFCs and ODS.

This covers all categories of HFCs listed in Annex I, II, III of the F-Gas Regulation and all categories of ODS listed in Annex I of the ODS Regulation.

The Environment Agency will administer the GB HFC and ODS systems on behalf of England, Scotland and Wales, subject to receiving the direction of the Scottish and Welsh Governments, from the end of the transition period.

For HFCs, the GB importer must be registered on the GB HFC registry and have sufficient quota allocated/quota authorisations to cover the imported quantities. This quota is allocated to businesses annually.

For ODS, the GB importer must be registered on the GB ODS licensing and quota systems and must obtain an ODS import licence and quota to cover the imported quantities. This quota is allocated to businesses annually. Importers can register for the ODS licensing and quota system online.

Further guidance is available on GOV.UK.

Systems
For HFC, importers need to register on the GB HFC registry and quota system online.

For ODS, importers need to register on the GB ODS licensing system and ODS quota registry (both available online).

Location of Checks
HFCs (F-gases) and ODS can enter GB through any point of entry.

From January 2021, bulk imports of HFC/ODS and products/equipment containing them are subject to documentary and physical checks at the border.

Documentary checks entail checks on:

- For HFC, registration on the GB HFC Registry, sufficient quota/authorisation to cover the import and a customs declaration
- For ODS, registration of the GB ODS Licensing System, valid import licence and a customs declaration

Physical checks entail checking the goods on an intelligence-led, risk-based approach, taking account of the outcome of the documentary checks.

For checks on HFCs and ODS, National Clearance Hub (NCH) performs administrative, remote verification of the customs declaration against the GB HFC Registry/ODS Licensing System to check that the consignment has sufficient quota/ authorisations/a valid ODS import licence.

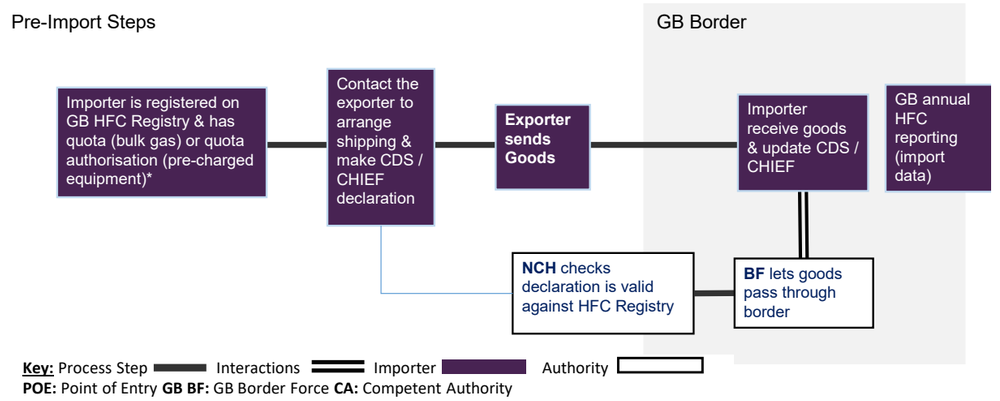
If NCH checks reveal the importer is not on the HFC registry/ODS licensing system or does not have a valid ODS import licence and sufficient quota/authorisations, this is an indication of illegal importation. This consignment would be flagged to Border Force to seize and detain the consignment at the border. NCH or Border Force will then make contact with the appropriate regulator to determine the next steps.

Physical checks and further investigation follows, and these are undertaken as required by the appropriate regulator.

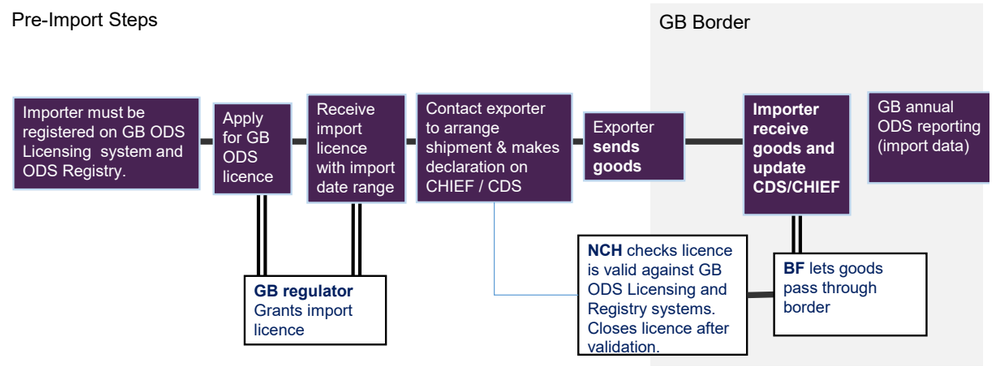
***Exemptions:**

- Registration and quota (authorisation) is not needed for importers importing less than 100 tonnes CO2e of HFC per calendar year
- Importers need to register on GB HFC registry, but do not usually need a quota if importing:
  - For destruction
  - Direct supply by an importer to undertakings for use in feedstock applications
  - Direct supply by an importer to undertakings, for export out of GB where those HFCs are not subsequently made available to any other party within GB, prior to export
  - Direct supply by an importer for use in military equipment
  - Direct supply by an importer to an undertaking using it for the etching of semiconductor material or the cleaning of chemicals vapour deposition

1.2.2 Process Map: F-GAS **January 2021**



1.2.2 Process Map: ODS **January 2021**



Rough Diamonds

Rough diamonds are diamonds that are unworked or simply sawn, cleaved or bruted and fall under the relevant trade tariff commodity codes – 7102.1000 (unsorted rough diamonds), 7102.2100 (industrial rough diamonds) and 7102.3100 (non-industrial rough diamonds).

The framework that regulates the international trade in rough diamonds - the Kimberley Process (KP) - continues to apply in the UK from 1 January 2021. Although the UK will no longer be represented by the EU in the KP, the UK has secured independent KP participation.

This means that importing rough diamonds from the EU are subject to import controls in line with rough diamond imports from all KP participants. A list of KP participants can be found on the KP website.

Importing rough diamonds from non-KP participants is prohibited. The Government Diamond Office (GDO) implements the KP in the UK.

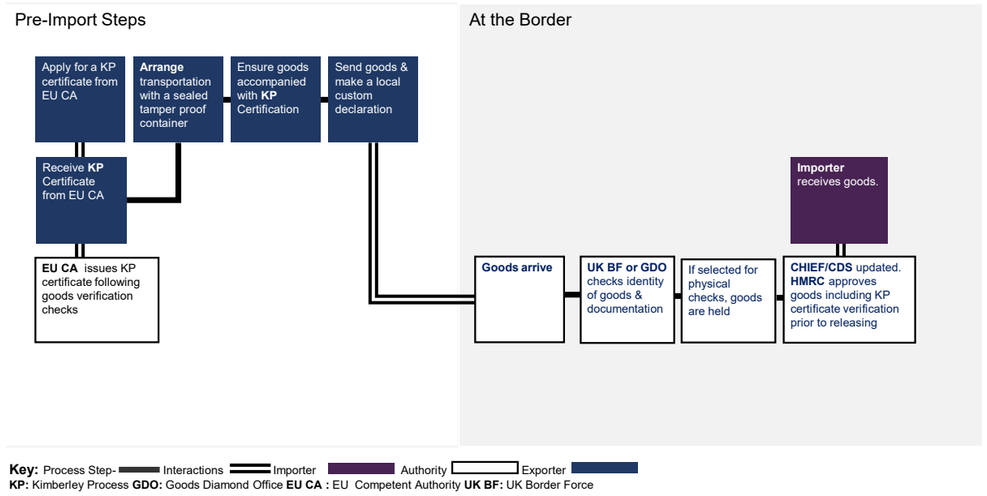
Original KP certificates for rough diamond imports should be presented to HMRC or Border Force before entry clearance can be granted. Border Force officers endorse the KP certificate at the time of import (at port) after import checks are performed and requirements are met. If there isn't an original KP certificate, the goods are liable for seizure. Further information can be found here.

For imports at non-linked inventory ports, the importer or agent must present the Kimberley Process certificate to HM Revenue and Customs (HMRC) by faxing the customs import declaration and supporting documents to their National Clearance Hub (NCH). At the same time the importer or intermediary needs to make arrangements to present the original KP certificate to Border Force for verification and endorsement.

Requirements
Rough diamond imports to GB from the EU need an accompanying KP certificate issued by an EU competent authority and imported in a sealed, tamper-proof container.

Imports may be subject to physical inspection by the GDO and Border Force to ensure full compliance with the KP. If inspections indicate that the rough diamonds are not KP compliant or do not match the details on the certificate (e.g. value, weight, etc.), then the shipment could be liable to seizure.

1.2.2 Process Map: Rough Diamonds **January 2021**



ATA Carnets

The ATA Carnet is an international customs document that can be used by private travellers and businesses in over 70 different countries around the world. The Carnet allows non-perishable goods to be temporarily moved between countries without the payment of customs charges. An ATA Carnet is valid for one year from the date of issue.

Using a Carnet:

- Simplifies customs clearance of goods in exporting and importing countries by replacing customs documents that would normally be required.
- Provides a financial security for customs charges potentially due on the goods.
- Helps to overcome language barriers and having to complete unfamiliar customs forms.

Countries have their own rules about what goods can be brought in with an ATA Carnet, but it can be used for goods such as:

- Samples to show at trade fairs or sales meetings
- Publicity materials
- Recorded film and audio
- Equipment needed for work like laptops, cameras or sound equipment
- Goods for educational, scientific or cultural purposes
- Sports goods.

ATA Carnets do not exempt the holders from obtaining necessary export licences or permits.

The current process for ATA Carnets with convention countries outside the EU will apply to relevant imports and exports with the EU at the end of the transition period. This means that from January 2021, ATA Carnets provide one of the options available to both businesses and individuals when temporarily moving goods between the UK and EU countries. Detailed guidance is available here.

Transport options
Traders applying for a Carnet via the Chamber of Commerce are provided with guidance and instructions.

Traders can also contact the HMRC imports/exports helpline or visit gov.uk, when planning their journey. The general helpline will provide traders with a contact number for customs at the designated port or airport, and traders can check whether an officer will be available to physically wet stamp their Carnet. HMRC can advise traders of alternative arrangements if necessary.

If the goods are moved/carried in their baggage, they should be presented to a customs official in the red channel.

Requirements
The ATA Carnet holder must ensure that:

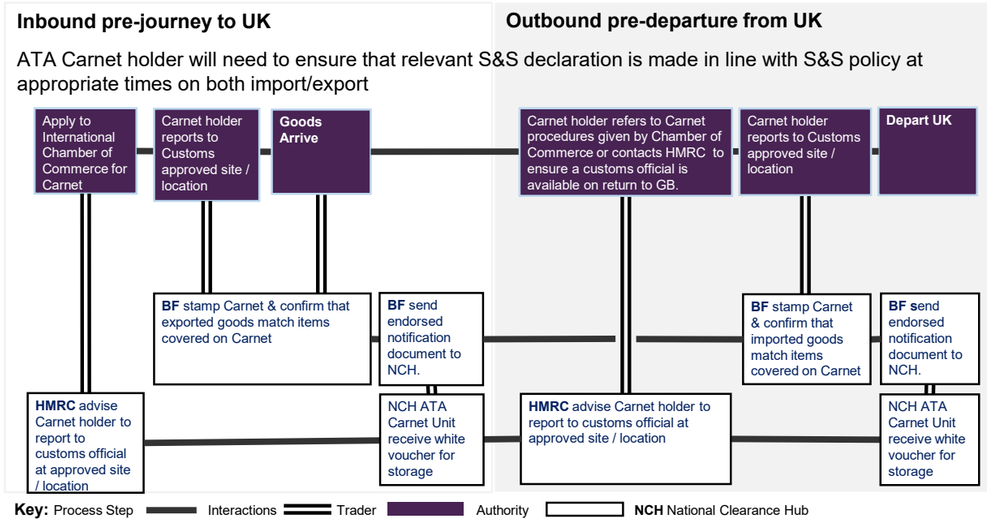
- The Carnet is presented to customs for endorsement each time the goods enter or leave a customs territory. This is currently a manual, paper-based process.
- They present the Carnet and the goods when requested by customs

Applying for an ATA Carnet
Traders (both existing and new users) need to apply for a Carnet online using the London Chamber of Commerce & Industry eATA Carnet system here or by post.

National ATA Carnet Unit
Ralli Quays, 3 Stanley Street, Salford, M60 9LA
Telephone: 0300 322 7064
Email: atacarnetunit@hmrc.gov.uk

The London Chamber of Commerce and Industry
33 Queen Street, London, EC4R 1AP
Telephone: +44 (0)207 248 4444 or +44 (0)207 203 1856
Website: London Chamber of Commerce and Industry

1.2.2 Process Map: ATA Carnets **January 2021**



1.2.3 Goods Subject to Sanitary and Phytosanitary Controls

Various new Sanitary and Phytosanitary controls apply to goods imported from the EU from 1 January 2021. Details of the controls which apply from 1 January 2021 are in the following Sections.

Key definitions for traders
Controls from 1 January 2021 introduce a number of new processes and procedures which apply to the import of **animal products (including fishery products and live bivalve molluscs), HRFNAO, live animals (including live aquatic animals for aquaculture and ornamental purposes and equines) and plants and plant products.**

These controls include the requirement for:

- **Import pre-notification and certification (such as a health certificate or Phytosanitary Certificate) required in stages for animals, plants and their products, with documentary checks carried out remotely. In Section 2.2.3 this is expanded to POAO & ABP.**
- **Identity and physical checks at destination or other approved premises on certain goods, such as high-risk animals**
- **Identity and physical checks at BCPs see Section 3.2.3**

An **import pre-notification** refers to the means by which importers provide advance notice to relevant regulatory bodies of a consignment's arrival into GB or EU. This is typically a standardised import notification form that requires the importer to provide details regarding the consignment, such as the consignment's country of origin, place of destination, the specific species/product and general details for the importer, exporter and transporter. This is submitted by the importer in advance of the consignment's arrival to the relevant regulatory body for that commodity.

A **health certificate** refers to an official document that confirms the product meets the health requirements of the destination country. This is required to accompany the consignment during its passage. It is the responsibility of the exporter to secure this from the country of origin's relevant competent authority. Different products will require different details from the exporter regarding the consignment, though this will generally include details of the country of origin, place of destination, and nature of transport, as well as a health attestation of the consignment. For live animals and most products of animal origin, for instance, this will require the consignment to be inspected by an Official Veterinarian in order to verify that the consignment's contents meet the health requirements of the destination country. An individual health certificate is required for each species/type of product/destination. Therefore, a single import may consist of multiple consignments that each require a health certificate.

A documentary check is an examination of official certifications, attestations and other commercial documents that are required to accompany a consignment.

An **identity check** entails the visual inspection of a consignment in order to verify its content and labelling corresponds to the information provided in accompanying documentation.

A **physical check** entails a check on the goods to verify that they are compliant with the sanitary and phytosanitary import requirements for GB. This includes, as appropriate, checks on the health of the animals, the consignment's packaging, means of transport and labelling. Temperature sampling for analysis, laboratory testing or diagnosis may also be required.

Entry via an established point of entry with an appropriate Border Control Post (BCP) refers to the requirement for certain goods to enter GB via specific points of entry that are equipped to perform checks on specified goods.

A BCP is an inspection post designated and approved in line with that country's relevant legislation for carrying out checks on animals, plants and their products arriving from the EU. These checks are carried out to protect animal, plant and public health. The commodities that BCPs are equipped and approved to process will differ between BCPs. Therefore, it is the responsibility of the importing/exporting parties to ensure that their goods are routed via a point of entry with an appropriate BCP; importers are typically required to notify the relevant BCP of the goods arrival as part of the pre- notification process.

Requirements for imports from EEA/EFTA countries
Where EEA/ EFTA countries are fully harmonised with EU SPS standards, phasing of SPS control arrangements will be carried out in line with EU countries. Where EEA/ EFTA countries are not currently fully harmonised with EU SPS standards, they should expect continuity of their current SPS control arrangements from January 2021.

For animals and their products, where EEA/ EFTA countries are fully harmonised with EU SPS standards, phasing of SPS control arrangement are carried out in line with EU countries. For animals and their products, where EEA/ EFTA countries are not currently fully harmonised with EU SPS standards, they should expect continuity of their current SPS control arrangements from January 2021.

The processes for importing plants and plant products from the EU outlined in the Border Operating Model apply to Switzerland and Liechtenstein, but not Iceland, Greenland or the Faroe Islands.

Marketing standards
Depending on the exact goods being imported, changes will apply to the rules on marketing standards for imports of:

- fruits and vegetables
- hops
- beef and veal
- eggs
- hatching eggs and chicks
- poultry meat

From 1 January 2021, imports of these products from the EU may need to meet new requirements. These will vary by sector. Full details of the marketing standards that will apply to specific products are available online.

Animal Products (Animal By-Products and Products of Animal Origin under safeguard measures only)

Animal By-Products not intended for human consumption (ABP) are categorised as either high-risk or low-risk. Import requirements for **high-risk ABP** apply from January 2021 – **see below.**

New import requirements for **Products of Animal Origin (POAO)** will not apply until January 2022 – **see Section 2.2.3.** However, import requirements for **POAO under safeguard measures** will apply from January 2021 – **see below.**

New import requirements for **low-risk ABP** will not apply until January 2022 – **see Section 2.2.3.**

Requirements
From January 2021, high-risk Animal By-Products (ABP) – such as **Category 1 material**, **Category 2 material**, meat-and-bone meal or animal fat **derived from Category 1 and Category 2 materials** and **Category 3 processed animal protein (PAP)** – will need to meet specific border requirements, including:

- Import pre-notifications for Category 1 material, Category 2 material and meat-and-bone meal or animal fat derived from Category 1 and Category 2 materials and Category 3 processed animal protein (PAP) submitted by the importer on the domestic notification system (Import of Products, Animals, Food and Feed System(IPAFFS)) in advance of the goods' arrival (in line with existing requirements for imports of high-risk ABP from the EU)

- Pre-authorisation by Defra/APHA of Category 1 material, Category 2 material and meat-and-bone meal or animal fat derived from Category 1 and Category 2 materials prior to any imports taking place

- Goods to be accompanied by the current official ABP commercial documentation

Guidance on what constitutes ABP is available online.

The requirement for most ABPs to be accompanied by the current official ABP commercial documentation when imported from the EU will remain from January 2021. Details on the information that must be contained in commercial documentation can be found at the link above. Importers are encouraged to contact APHA where unsure of whether they need a commercial document. Contact details for APHA are available online.

All other ABP consignments will still need to be accompanied by the current official ABP commercial documentation without the need for pre-notification.

This does not include the requirement for goods to:

- Import pre-notifications submitted by the importer via IPAFFS in advance of arrival in January 2022 - **see Section 2.2.3**

- The requirement for goods to be accompanied by an health certificate or other official documentation, will be introduced from July 2022. All animal products will be required to enter through an established point of entry with an appropriately designated Border Control Post (BCP). All animal products will be subject to remote documentary checks and in line with the phasing of health certificates, those requiring a health certificate will also be subject to undergo identity or physical checks at the border control post in July 2022 – **see Section 3.2.3**.

Regular auditing of premises importing ABP goods, where the commercial documents will be checked, will continue as part of the UK's national inspection regime to tackle disease and fraud risk for all ABP products (including EU imports).

Products of animal origin (POAO) under safeguard measures
From January 2021, products of animal origin (POAO) subject to safeguard measures will need to be accompanied by a health certificate; this will need to be secured by the exporter from the EU country of origin's competent authority.

The GB importer will also need to submit a notification via IPAFFS in advance of the goods' arrival.

For POAO subject to safeguard measures, the UK importer should supply the EU exporter / Official Veterinarian (OV) with the unique notification number (UNN) that is produced on IPAFFS when the importer notifies APHA about the import. The exporter must add the UNN to the commercial documentation or health certificate (if one is required).

Emergency safeguard action can be taken at very short notice to prohibit or restrict the importation of certain products from certain countries following an outbreak of disease or a public health issue. Information on the latest updates concerning disease outbreaks which may affect imports into the UK can be found online.

Further information on the international and UK monitoring of animal diseases can be found online.

Processes for new and emerging diseases
If the safeguard measures are in place because of a new or emerging disease, and the commodity code is unavailable in IPAFFS, the GB importer should follow the guidance here to raise a notification.

Requirements for RoW goods transiting the EU
From 1 January 2021, consignments of POAO transiting EU territory before being imported to GB will be required to enter GB via a Border Control Post (BCP) with the appropriate designation if they have not had full checks on entry into the EU. This will require goods to be accompanied by a health certificate for import into GB and pre-notification by the GB importer on IPAFFS.

Consignments of POAO that have undergone full veterinary public and animal health checks on entry into the EU can enter GB via any point of entry and will not require a pre-notification on IPAFFS until 1 January 2022.

From 1 January 2021 until July 2022 (i.e. once new GB BCPs are in place), ABP subject to veterinary checks that originate in RoW and have transited EU territory before arriving in GB do not need to enter GB via a BCP if the following criteria is met:

- They have a health certificate

- They can show that they received a favourable animal health inspection at a recognised EU BCP (transporter/agent will be required to either upload to IPAFFS or email a copy of the CHED to CITC).

If the importer cannot show that the goods have successfully undergone animal health inspection at an EU BCP (which is a requirement to enter into transit and cross the EU), then the goods will be required to enter GB at a BCP with the appropriate designation in order to undergo checks.

Additional requirements for fishery products and live bivalve molluscs for human consumption and CITES-listed goods
Imports of marine-caught fish, fishery products and some types of shellfish will also need to meet Catch Certificate requirements (and other relevant Illegal, Unreported, and Unregulated (IUU) fishing documentary requirements) as detailed in **additional requirements for fishery products and live bivalve molluscs**. Checks on these documents will take place from January 2021.

Imports of food products made from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the sturgeon family, will also need to meet CITES-related requirements as detailed for CITES-listed goods in **Section 1.2.2.** These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

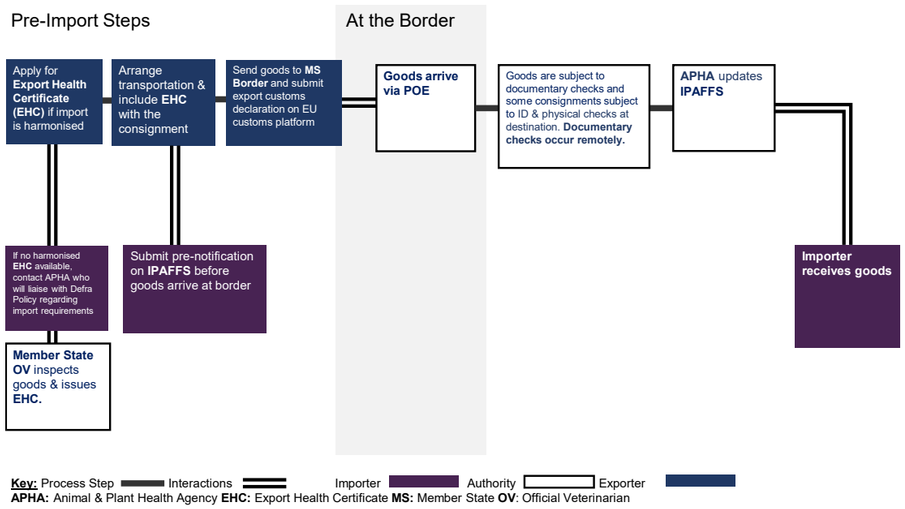
Systems
Importers need to register for IPAFFS.

Location of checks
From January 2021, consignments of high-risk ABP and POAO under safeguard measures from the EU can continue to enter at any point of entry and do not need to enter via a point of entry with an appropriate BCP until July 2022.

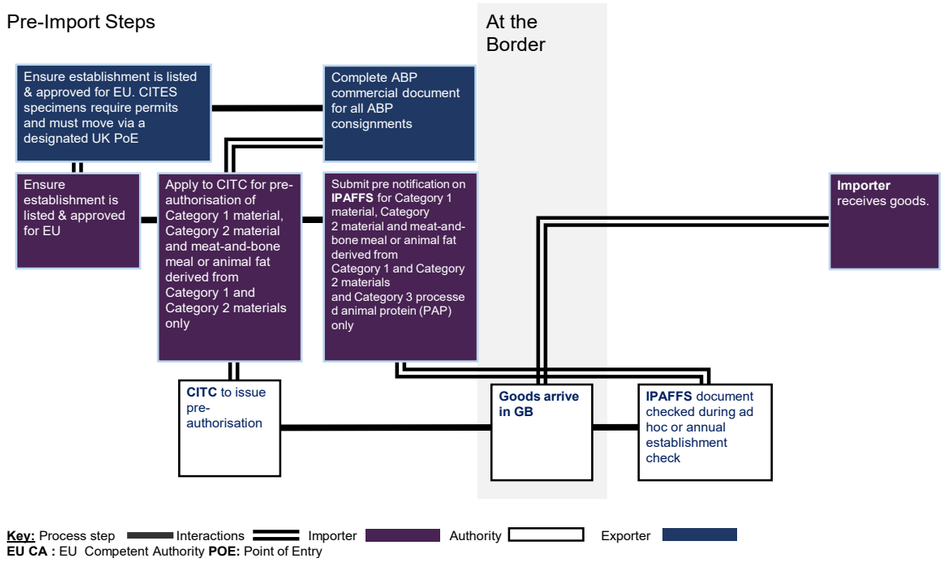
Documentary checks will occur remotely, and identity and physical checks on POAO under safeguard measures will be undertaken at the point of destination on a risk-led basis until July 2022.

A documentary check entails an examination of the official documents which are required to accompany the consignment. Identity checks include a visual inspection to verify the content of the consignment corresponds to the official documents. A physical check means a check on, as appropriate, the condition of the commodity and may include sampling for analysis.

1.2.3 Process Map: Products of Animal Origin under safeguard measures **January 2021**



1.2.3 Process Map: Animal By-Products **January 2021**



Additional provisions for fishery products and live bivalve molluscs

From January 2021, most imports of marine-caught fish and some shellfish need to be accompanied by a Catch Certificate (and other relevant Illegal, Unreported, and Unregulated (IUU) fishing documentary requirements). Checks on these documents take place from January 2021.

In line with rules for Products of Animal Origin (POAO), imports of **fishery products and live bivalve molluscs** will not be subject to new SPS controls until January 2022 – **see Section 2.2.3.**

Direct landings of marine-caught fish, shellfish and their products are subject to requirements as listed below.

Live aquatic animals for aquaculture and ornamental purposes are subject to separate import controls as detailed in **Section 1.2.3.**

Requirements for all fishery products and live bivalve molluscs
From January 2021, fish, shellfish and their products originating from the EU are subject to additional sanitary and phytosanitary import controls implemented in stages, with some aspects not taking effect until January 2022. Requirements for live aquatic animals for aquaculture and ornamental purposes are outlined elsewhere in this document.

In addition, from January 2021 most imports of marine-caught fish and some shellfish need to be accompanied by a Catch Certificate (and other relevant IUU fishing documents as required).

Catch Certificates are official documents that prove any marine-caught fish has been caught legally. These are issued by the competent authority of the country the fishing vessel is registered to; these need to be secured by the EU exporter.

Importers do not require a catch certificate for imports of non-marine-caught fish (e.g. farmed fish or shellfish, freshwater fish) and certain exempt marine species (e.g. mussels, cockles, oysters, scallops, fish fry or larvae).

Requirements for fishery products and live bivalve molluscs for human consumption
Imports of fishery products and live bivalve molluscs for human consumption are not subject to new import controls until January 2022.– **see Section 2.2.3.** Until this time, the existing import rules apply. Catch certificates and other IUU documents (e.g. processing statements and evidence of storage), however, are subject to checks from January 2021.

Importers should note that when imported for direct human consumption, live aquatic animals are treated as products and not as live animals, such as live lobster moving directly to the final consumer. General guidance on products that are classed as POAO can be found online.

Direct landings by EU vessels of Live Bivalve Molluscs (LBM) are able to continue as they do now until January 2022 in line with the staged implementation of SPS import controls.

Additional requirements for direct landings of marine-caught fish, crustaceans and their products by EU-registered fishing vessels
EU-registered fishing vessels intending to land their catch directly into GB must land into an appropriately designated port in line with IUU fishing rules and the North East Atlantic Fisheries Commission (NEAFC) convention. Details can be found online.

Vessels must also provide at least four hours' notice to UK authorities for landings of fresh fish (72 hours otherwise). Vessels must also submit:

- a prior notification document;
- a pre-landing document declaration;
- a validated Catch Certificate for the fish that is being landed; and
- the required NEAFC Port State Control forms (PSC1 or PSC2).

If a vessel is over 12m in length it must also correctly complete and submit its electronic logbook in accordance with EU regulations.

Further details are available online.

Additional requirements for endangered species listed under CITES
Imports of food products made from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the sturgeon family, also need to meet CITES-related requirements as detailed for CITES goods in 1.2.2. These include the requirement for relevant EUWTR export permits from the country of departure and UKWTR import permits issued by APHA.

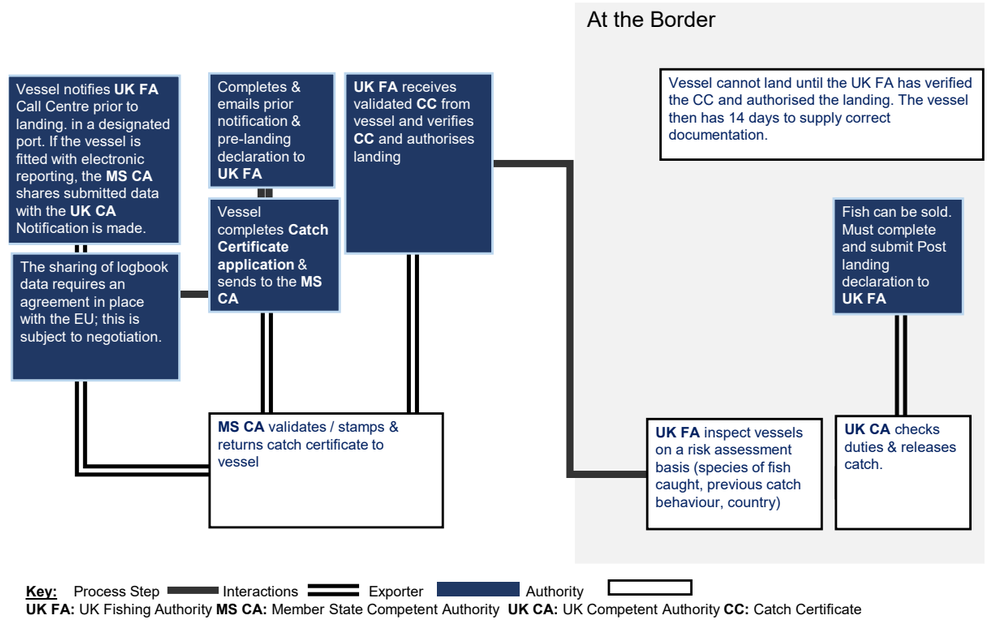
Locations of checks
Imports of fishery products for human consumption are not subject to new SPS controls at the border until July 2022 – see **Section 3.2.3**. Catch certificates and other IUU documents (e.g. processing statements and evidence of storage) are subject to checks from January 2021.

All Catch Certificates need to be checked and authorised prior to landing. These checks are carried out away from the border.

From January 2021, direct landings of marine-caught fish, which are subject to the NEAFC convention, need to be landed at a designated GB port as listed by the NEAFC. The ports into which EU-registered fishing vessels direct land fish and fishery products also need to be designated for IUU purposes.

5% is the IUU regulation benchmark for port inspection of third-country vessels (which will include EU vessels). This is determined by species of fish caught, previous catch behaviour and/or country flag.

1.2.3 Process Map: Direct Fish Landings **January 2021**



High-Risk Food and Feed Not of Animal Origin (HRFNAO)

New import requirements for High-Risk Food and Feed Not of Animal Origin (HRFNAO) will not apply until January 2022 – **see Section 2.2.3.**

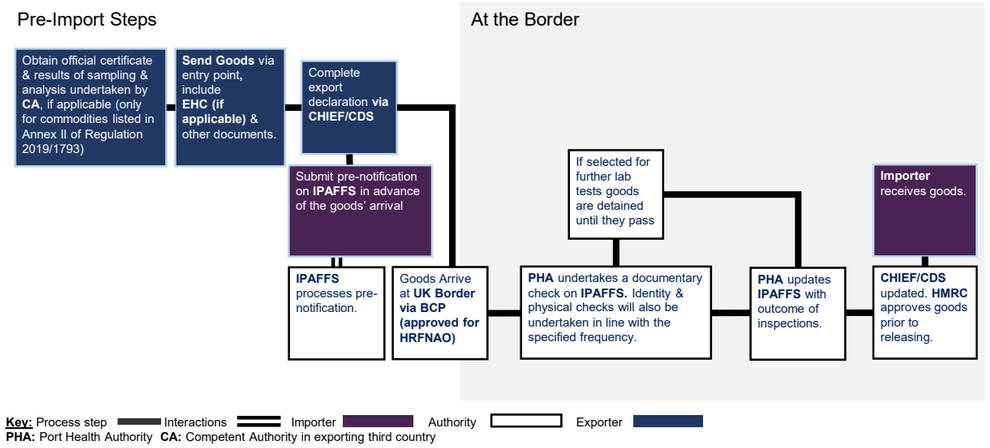
However, HRFNAO that originates from RoW and transits through the EU are subject to controls from January 2021 (see below).

Requirements
As there is currently no EU-origin HRFNAO, any HRFNAO imported into GB from the EU will have originated from a third country and been subject to import controls at the EU border prior to being placed on the EU market. Any 'EU-cleared' HRFNAO subsequently imported into GB will therefore be treated as EU-origin and will not be subject to new import requirements until January 2022 as such – **see Section 2.2.3.**

However, from 1 January 2021 any non-EU-originating HRFNAO that transits the EU for import into GB needs to enter GB via an established point of entry with an appropriate BCP approved for HRFNAO from 1 January 2021 in order to undergo checks. Consignments in this category will not have been controlled upon entry to the EU as they are not intended to be placed on the EU market, allowing them to travel through the EU under Customs seal for import into GB.

A list of current BCPs and the commodities they accept is available here.

1.2.3 Process Map: HRFNAO (Third country transits through the EU) **January 2021**



Live Animals and Germinal Products

From January 2021, **live animals and germinal products** imported from the EU are subject to new import controls. These include the requirement for health certification and import pre-notifications.

The requirement for germinal products to enter GB via an established point of entry with an appropriate Border Control Post will not come into force until July 2022 – **see Animal Products Section 3.2.3.**

Identity and physical inspections of live animals will move to designated BCPs as facilities become available – **see Live Animals Section 3.2.3.**

In addition to these requirements, **CITES-listed goods, live aquatic animals for aquaculture and ornamental purposes** and **equines** need to meet separate import requirements. These are detailed in:

For CITES goods – 1.2.2
For live aquatic animals for aquaculture and ornamental purposes – 1.2.3
For equines – 1.2.3

Requirements
From January 2021, new import requirements apply to live animals and germinal products from the EU.

These include the requirement for:

- goods to be accompanied by an health certificate.
- import pre-notifications submitted by the importer via IPAFFS at least one working day before the expected time of arrival at the point of entry.

This does not include the requirement for entry via an established point of entry with an appropriate Border Control Post (BCP); this will not come into force for germinal products until July 2022 and live animals when facilities become available – **see Section 3.2.3**

From January 2021, all live animals and germinal products need to be accompanied by a health certificate. This is issued by the competent authority in the exporting country to the EU exporter. for guidance on what will be required, model health certificates are available on GOV.UK.

Where there are no standardised requirements and no model health certificate currently exists, the GB importer will need to contact CITC for England and Wales. Contact details for CITC are available online.

Importers of live aquatic animals in England and Wales must be authorised by the relevant Fish Health Inspectorate before importing. There is no such requirement for importers in Scotland. Contact details for Fish Health Inspectorates are available online at:

- Fish Health Inspectorate at Cefas (England and Wales)
- Fish Health Inspectorate at Marine Scotland (Scotland)

Depending on the type of animal, specific welfare requirements may apply including the need for specifically approved transportation vehicles, and certificates of competence or authorisations for the drivers and handlers of the animals. Depending on the length of the journey, a journey log would also need to be submitted to APHA and accompany the consignment.

Details on these are available online.

The GB importer will also need to submit a notification via the Import of Products, Animals, Food and Feed System (IPAFFS) at least one working day before the expected time of arrival at the point of entry.

For live animals and germinal products, the GB importer will need to supply the EU exporter/Official Veterinarian (OV) with the unique notification number (UNN) that is produced when the importer notifies APHA about the import. The exporter must add the UNN to the commercial documentation or health certificate (if one is required).

Requirements for RoW goods transiting the EU
From 1 January 2021 until there are designated physical border facilities for live animal checks at the point of entry, live animals subject to veterinary checks that originate in RoW and have transited EU territory before arriving in GB do not need to enter GB via a BCP if the following criteria is met:

- They have a health certificate
- A GB importer has pre-notified via IPAFFS
- They can show that they received a favourable animal health inspection at a recognised EU BCP (transporter/agent will be required to either upload to IPAFFS or email a copy of the CHED to CITC).

From 1 January 2021, germinal products subject to veterinary checks that originate in RoW and have transited EU territory before arriving in GB, are subject to checks at BCPs.

If the importer cannot show that the goods have successfully undergone animal health inspection at an EU BCP (which is a requirement to enter into transit and cross the EU), then the goods will be required to enter GB at a BCP with the appropriate designation in order to undergo checks.

Live animals are required to rest at their final destination for 48 hours before being moved again. If APHA assess that the animal requires a further animal health inspection, or any non-compliance is suspected, then an APHA veterinary officer will visit the site and inspect the animal and documentation.

Additional requirements for endangered species
Imports of live animal species listed in the CITES, EUWTR or UKWTR annexes will also need to meet CITES-related requirements as detailed for CITES goods in **Section 1.2.2.** These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

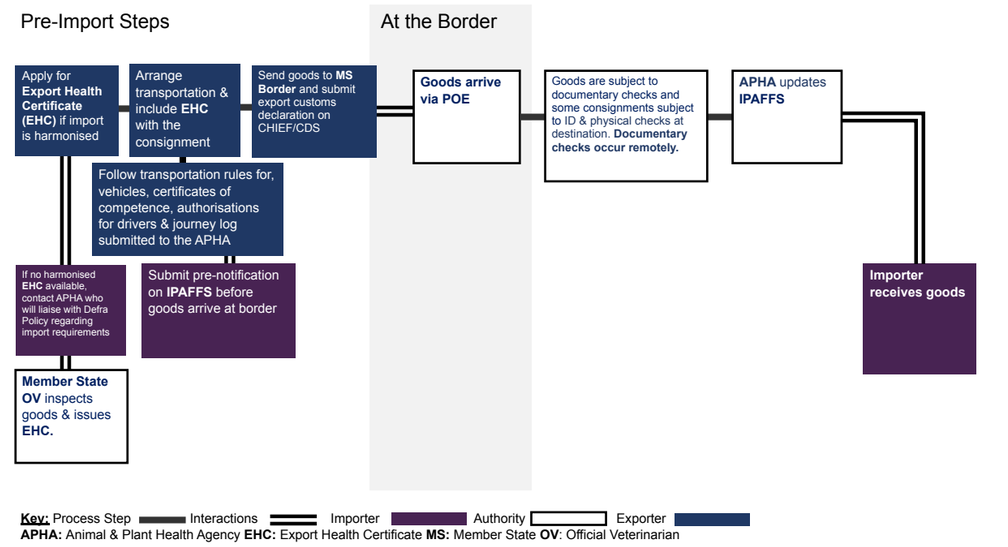
Systems
Importers need to register for IPAFFS.

Location of checks
From January 2021, consignments of germinal products from the EU can continue to enter at any point of entry and do not need to enter via an established point of entry with an BCP until facilities become available – **see Animal Products Section 3.2.3.**

From January 2021, consignments of live animals from the EU can continue to enter at any point of entry. Documentary checks will occur remotely, Identity and physical checks on live animals will continue at point of destination until BCP facilities become available – **see Live Animals Section 3.2.3.**

A documentary check entails an examination of the official documents which are required to accompany the consignment, and identity checks include a visual inspection to verify the content of the consignment – including the marks on animals – correspond to the official documents. A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

1.2.3 Process Map: Live animals and germinal products **January 2021**



Live aquatic animals for aquaculture and ornamental purposes

From January 2021, **live aquatic animals for aquaculture and ornamental purposes** imported from the EU are subject to new import controls in line with rules for **live animals.** These include the requirement for health certification and import pre-notifications.

This Section covers all live aquatic animals that are imported for any purpose other than direct human consumption. This includes aquatic animals for the following purposes:

- aquaculture (including live shellfish for purification (depuration) prior to consumption
- ornamental trade
- research
- restocking
- for further processing prior to human consumption

Identity and physical inspections of live animals will move to designated BCPs when facilities become available – **see Live Animals Section 3.2.3.**

In addition to these requirements, **live aquatic animals for aquaculture and ornamental purposes** within the scope of **CITES-listed goods** need to meet separate import requirements as detailed in **Section 1.2.2.**

Requirements
In line with rules for live animals, imports of aquatic animals for aquaculture (including live shellfish for purification (depuration) prior to consumption) and ornamental purposes are subject to new sanitary and phytosanitary import controls from January 2021. This includes the requirement for:

- Import pre-notifications submitted by the importer in advance of arrival
- Consignments to be accompanied by an health certificate

This does not include the requirement for entry via an established point of entry with an appropriate BCP; this will not come into force until facilities become available – **see Section 3.2.3.**

All importers in England and Wales must also be authorised by the Fish Health Inspectorate (FHI) at Cefas. If needed, importers should contact their respective FHI who can advise on the trade process.

Contact details for Fish Health Inspectorates are available online at:

- Fish Health Inspectorate at Cefas (England and Wales)
- Fish Health Inspectorate at Marine Scotland (Scotland)

Further details on the import process are also available online.

Health certificates need to be secured by the exporter from the EU country of origin's competent authority. The relevant Fish Health Inspectorates can provide the relevant model certificates.

The GB importer will need to submit an import pre-notification via the Import of Products, Animals, Food and Feed System (IPAFFS) in advance of the goods' arrival. Traders will need to register with IPAFFS (see Systems below).

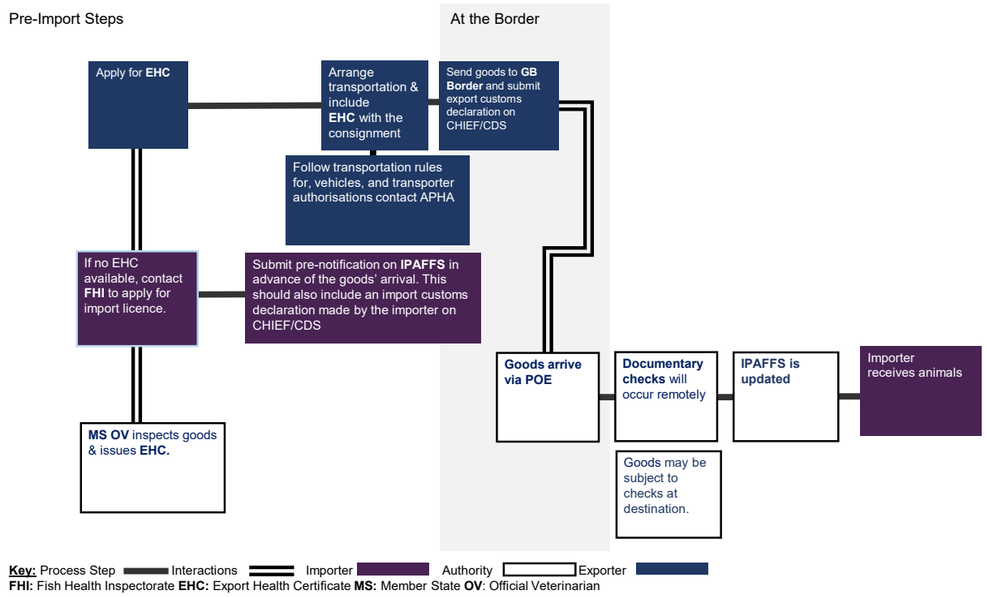
For live animals and germinal products, the GB importer needs to supply the EU exporter/Official Veterinarian (OV) with the unique notification number (UNN) that is produced when the importer notifies the UK's Animal Plant Health Agency (APHA) about the import. The certifying officer must add the UNN to the health certificate.

Additional requirements for endangered species
Imports of live animal species listed in the CITES, EUWTR or UKWTR annexes also need to meet CITES-related requirements as detailed for CITES goods in **Section 1.2.2**. These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

Systems
Importers need to register for IPAFFS.

Locations of checks
From January 2021, consignments can continue to enter at any point of entry and do not need to enter via an established point of entry with an appropriate Border Control Post. Imports of live aquatic animals for aquaculture and ornamental purposes will not be subject to new controls at the border until facilities become available – **see Section 3.2.3**

1.2.3 Process Map: Live aquatic animals for aquaculture and ornamental purposes **January 2021**



Equines

From January 2021, **equines** from the EU are subject to import controls in line with those for **live animals**, such as the requirement for health certification and import pre-notifications – **see Section 1.2.3**.

Identity and physical inspections will move to designated BCPs when facilities become available – **see Live Animals Section 3.2.3.**

Requirements
From January 2021, new import requirements apply to equines from the EU.

This includes the requirement for

- goods to be accompanied by a health certificate
- import pre-notifications submitted by the importer in advance of arrival

This does not include the requirement for entry via an established point of entry with an appropriate BCP; this will not come into force until facilities become available – **see Section 3.2.3.**

From January 2021, all equines need to be accompanied by a health certificate; this needs to be secured by the exporter from the EU country of origin's competent authority.

As part of this process, all unregistered equines have to undertake pre-export blood testing, and meet certain residency and isolation requirements, before importation. These requirements are as follows:

Blood testing:

Unregistered equines must be tested for:
- equine infectious anaemia - within 30 days before travel
- equine viral arteritis - within 21 days of travel for uncastrated male equines older than 180 days, unless they meet vaccination requirements

Residency and isolation:

- Unregistered equines must be:
  kept on a holding in the country or a country with similar health status for 40 days prior to travel

- separated from other equines that do not have equivalent health status, for at least 30 days prior to travel

Registered equines will not have to meet any blood testing, residency, or isolation requirements

The GB importer will also need to submit a notification via IPAFFS in advance of the goods' arrival.

The driver of the equine transportation would also require a Certificate of Competence, a valid Vehicle Approval Certificate, from Defra, and Transporter Authorisation, from APHA. A journey log would also need to be submitted to APHA and accompany the equine in certain cases. Details on these are available online.

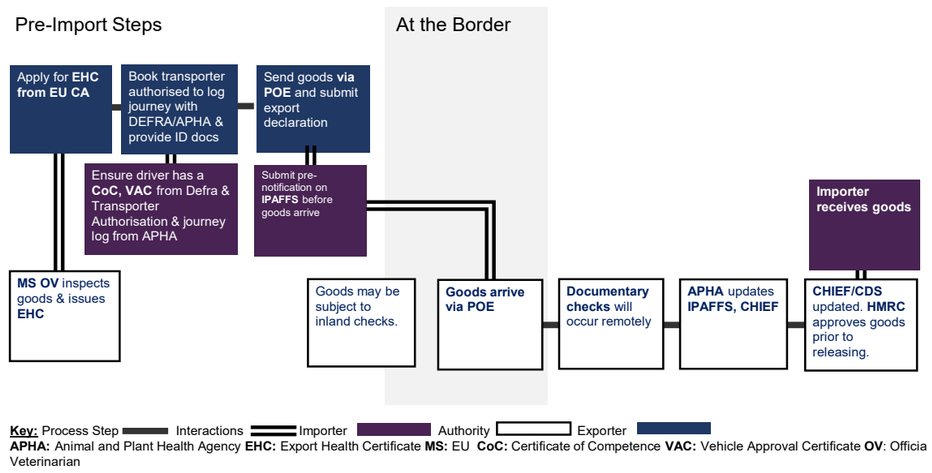
Systems
Importers need to register for IPAFFS here.

Location of checks
From January 2021, consignments can continue to enter at any point of entry and and do not need to enter via an established point of entry with an BCP until facilities become available – **see Live Animals Section 3.2.3.**

Documentary checks will occur remotely, and identity and physical checks on equines will be undertaken at the point of destination on a risk-led basis. A documentary check entails an examination of the official documents which are required to accompany the consignment. An identity check entails a visual inspection to verify the content of the consignment corresponds to the official documents.

A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

1.2.3 Process Map Equines **January 2021**



Plants and Plant Products

New import requirements only apply to **high-priority plants and plant products** from January 2021 – **see below**. Further guidance on plants and plant products that fall within this category is available on GOV.UK.

Then, from January 2022, **all regulated plants and plant products** will be subject to some import requirements – **see Section 2.2.3 & Section 3.2.3.** Further guidance on plants and plant products that fall within this category is available on GOV.UK.

Since 1 June 2021, charges for plant health controls have applied to imports of EU high-priority plants and plant products in England, Wales and Scotland.

A selection of plants and plant products (pineapple, coconut, durian, bananas and dates) are already exempt from the specific phytosanitary controls outlined for most imports. These consignments will continue to be exempt from any border requirements. Guidance on the commodities exempt from import controls is available on GOV.UK. This lists additional plant products which do not pose a risk to UK biosecurity and are therefore exempt from import controls.

Requirements
From 1 January 2021, new requirements apply to imports of high-priority plants and plant products. This includes the requirement for:

- Goods to be accompanied by a phytosanitary certificate,
- Import pre-notification to be submitted by the GB importer,
- Documentary, identity and physical checks

An exhaustive list of the high-priority plants and plant products that require a phytosanitary certificate and pre-notification of import from 1 January 2021 is available on GOV.UK. In addition, for solid fuel wood not otherwise regulated, pre-notification is required but a phytosanitary certificate is not.

All high-priority plants and plant products imported from the EU need to be accompanied by a phytosanitary certificate and may be checked upon entry into GB. A phytosanitary certificate is an official document that certifies that the material has been inspected, is considered free from quarantine and pests, and that it conforms to the plant health regulations of the importing country.

Exporters need to apply for a phytosanitary certificate from the relevant competent authority of the EU country of origin; this needs to be secured prior to the goods' departure so that it can be sent to the importer for pre-notification purposes.

Importers need to submit import notifications at least four working hours prior to arrival for Roll-on/Roll-off and air movements, or at least one working day prior to arrival by all other modes of transport – along with the phytosanitary certificate.

Checks are carried out by Plant Health and Seed Inspectors (PHSI) from the Animal and Plant Health Agency (APHA) and the Forestry Commission (FC) in England and Wales, and the Scottish Government and Scottish Forestry in Scotland. Physical inspections need to take place at destination. Importing companies that intend to operate as a place of destination need to register as such; in addition, importers also need to ensure that their premises have adequate facilities to enable the performance of any checks. Further information on the requirements for a Place of Destination, along with details on how to register are available here.

Systems
For regulated plants and plant products, importers need to register via the relevant IT system. The IT system used to facilitate the pre-notification of imports of plants and plant products is changing, moving from the current PEACH system to a new service building on IPAFFS technology. However, importers should continue to use the existing system until directed to register and use the new service. The timing and sequencing of this migration will ensure a smooth and orderly transfer between systems and will allow sufficient time for importers to become familiar with the new service. We will be providing comprehensive training and support before, during, and after migration.

Passenger Baggage
From 1 January 2021, the requirement for high-priority plants and plant products to be accompanied by a phytosanitary certificate applies also to passengers arriving from the EU, and these goods may be subject to checks upon arrival. Please see **Annex G** - Passengers, for further information.

Additional requirements for CITES-listed goods
Plants and plant products that fall under endangered species regulations (CITES/ UKWTR) have further requirements as detailed elsewhere in this document.

Locations of checks
High-priority plants and plant products are subject to documentary, identity and physical checks. A documentary check entails the examination of official certifications, attestations and other commercial documents that are required to accompany the consignment.

An identity check entails a visual inspection to verify that the contents of a consignment correspond with the information provided in the accompanying documentation.

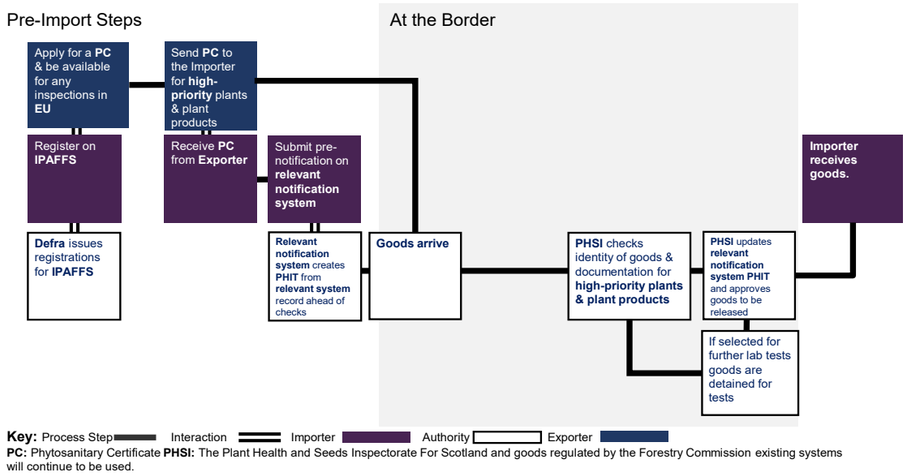
A physical check entails a check on the goods to verify that they are compliant with the phytosanitary import requirements of the country of destination. This includes, as appropriate, checks on the consignment's packaging and means of transport. Sampling for laboratory testing or diagnosis may also be required.

Plants transiting the EU
From 1 January 2021, goods that are under transit will be required to be accompanied with a signed declaration stating that the goods are under phytosanitary transit. Goods must be packed in such a way so that is no risk of spreading quarantine pests as they pass through Great Britain. There are no requirements for pre-notification of goods entering and leaving Great Britain that are under phytosanitary transit.

Wood Packaging Material
Wood packaging material (WPM), including pallets and crates, must meet the ISPM15 international standards for treatment and compliant marking. The WPM holding a consignment may be subject to inspections upon entry to GB to verify compliance with the ISPM15 requirements.

Further details on ISPM15 requirements can be found here.

1.2.3 Process Map: High-priority Plants and Plant Products **January 2021**



1.2.4 Excise Goods

From January 2021, businesses importing excise goods into GB need to complete a customs declaration.

Excise duty will be collected following the same rules that apply to goods from the RoW, and importers will be able to enter excise goods into duty suspension as they can do now for RoW imports.

Some types of excise goods have specific requirements, which are detailed below

A comprehensive guide on importing excise goods can be found here.

Businesses importing excise goods into GB have to complete a customs import declaration. This can be a full or simplified declaration for imports (the Simplified Declaration procedure available to importers of excise goods from the EU is the same as is available to importers from RoW). Excise duty will be collected following the same rules that apply for RoW.

All excise duty must be collected via CHIEF/CDS. The Excise Movement and Control System (EMCS) will be switched off for receipts from the EU.

Excise importers are able to enter excise goods into excise duty suspension as they can do now for RoW imports. The EMCS will continue to operate but solely for internal UK duty-suspended movements, including movements from the port to the importer's warehouse.

Specific requirements for parcels, tobacco and alcohol
Specific guidance is available on importing tobacco and alcohol products. Excise duty on parcels containing excise goods will be collected by the parcel operator from the recipient in the UK (along with any VAT and customs duty). This is in line with current RoW excise parcel processes.

Wine VI-1 certification
HMG are taking the necessary steps to remove the requirement of VI-1 certification for wine imports from all wine imported into Great Britain. Subject to Parliamentary approval, the UK intends to legislate on 31st December 2021 to remove the requirement that wine imported into Great Britain of any origin should present a VI-1 or simplified certificate. As a result, we will not be extending the grace period for VI-1 or simplified certification beyond 31st December 2021, as the legal requirement for this will be removed.

Requirements
To import excise duty goods, a GB EORI number will be required.

Importers wishing to import to excise duty suspension also need to be approved as a Registered Consignor (or seek the services of one) to declare the goods onto EMCS. An excise movement guarantee must be in place (if required) for duty suspended imports to cover the movement from the port to the warehouse.

To defer the payment of excise duty due on importation, traders or their representatives need to apply for a Deferment Account Number (DAN). HMRC have introduced new rules that will allow most businesses to use duty deferment without needing to obtain a Customs Comprehensive Guarantee (CCG). This easement does not apply to businesses that have a history of non-compliance or are insolvent. HMRC are also assessing how these new rules can be applied to excise duty deferment arrangements applied across other areas in the domestic excise regime.

Systems
All excise imports are declared through the CHIEF/CDS system. Domestic duty-suspended movements will also be declared on the EMCS.

Checks
Intelligence-led checks at the frontier continue to be carried out by Border Force.

1.2.5 Other Goods

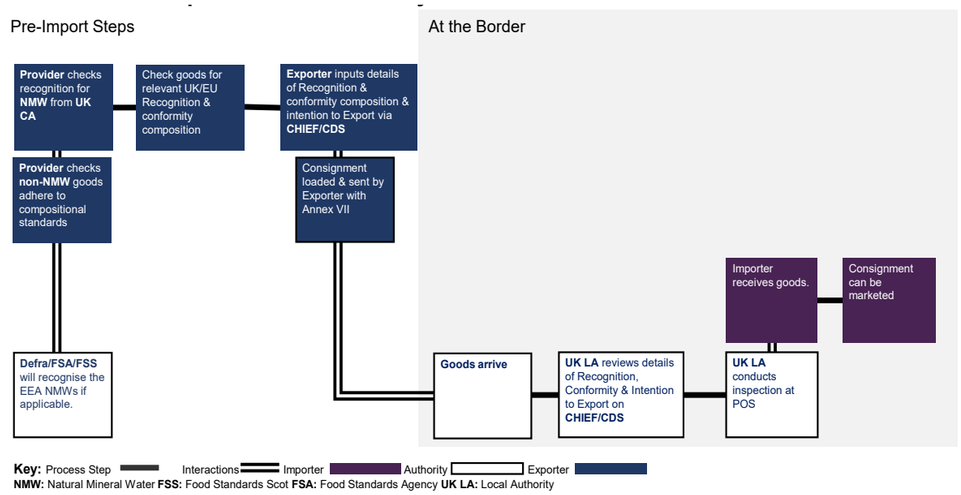
Bottled Water

Requirements
Following January 2021 bottled water has not been subject to specific border check requirements and can use enter GB via any point of entry.

As with all goods, documentary and/or physical checks may occur at various points through the import process to ensure that products meet the appropriate standards. These checks may include taking a sample of the goods being imported and may be undertaken after the goods have been released from the border.

At the Point of Sale, aside from customary safety and compositional standards for all bottled waters, natural mineral waters carry an NTB (i.e. the recognition as natural mineral water in this case in GB), which will be checked by the corresponding enforcement authorities to ensure the natural mineral water is allowed to be marketed in GB.

1.2.5 Process Map: Bottled Water **January 2021**



Chemicals

Requirements
From January 2021, imports of chemicals from the EU are subject to new import requirements. Exact import requirements vary according to the particular chemical/s being imported, and importers need to check which import requirements apply to their trade.

These requirements may include, but are not limited to, the following:

- Importers to inform the Designated National Authority (the Health and Safety Executive –HSE) during the first quarter of each year of the quantities of listed chemicals they have imported during the preceding calendar year in line with Prior Informed Consent (PIC) Regulation.
- If the chemical being imported has previously been subject to an EU REACH authorisation, it will still be subject to a UK REACH authorisation from January 2021. The authorisation holder or authorised downstream user must notify the HSE of their use by 1 March 2021.
- Imports of one tonne or more of a chemical substance from the EU/EEA into GB will need to be covered by UK REACH registration requirements. The registration requirements will vary, depending on the status of the importer in EU REACH (registration-holder or downstream user) and the tonnage of the substance in question. More information can be found in the guidance on the GOV.UK website.
- Separate Classification, Labelling and Packaging (CLP) requirements.

Importers will need to check the exact import requirements that will apply to their trade on HSE's website.

Imports of mercury into GB from the EU
The EU has committed to ban the export of elemental/commodity mercury and compounds and mixtures of mercury from the date set out in Annex I of the EU Mercury Regulations 2017. As such, imports of mercury into GB from the EU are not expected to take place. Though this prohibition does not apply to mercury waste, there are no facilities in GB capable of processing this type of waste.

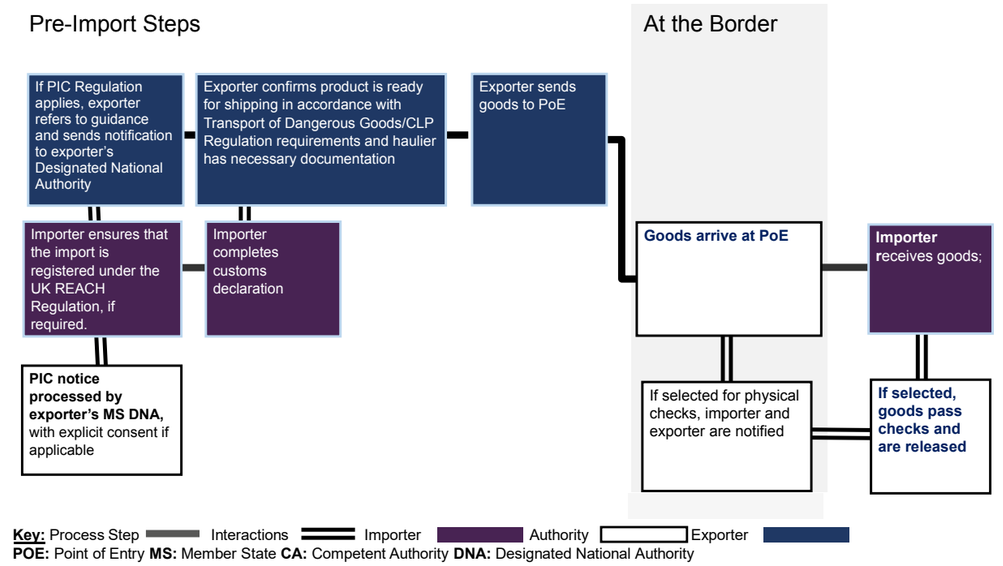
Certain types of Mercury Added Products (MAPs) are prohibited from being imported, exported and manufactured by law. Further information can be found online.

Persistent Organic Pollutant substances
A number of Persistent Organic Pollutant (POPs) substances are also subject to PIC procedures. More information is available online.

Systems
Where relevant, importers need to fulfil the UK REACH registration and notification requirements via 'Comply with UK REACH' online.

Location of checks
Chemicals may enter GB via any point of entry. Goods are not subject to routine checks at the border, but may be subject to checks inland.

1.2.5 Process Map: Chemicals **January 2021**



Plant Protection Products (Pesticides)

Requirements
Plant protection products (PPPs) – i.e. pesticides – for use in GB need to be authorised under GB rules. Pre-formulated PPPs originating from the EU and moving into GB are subject to the same controls as they are now.

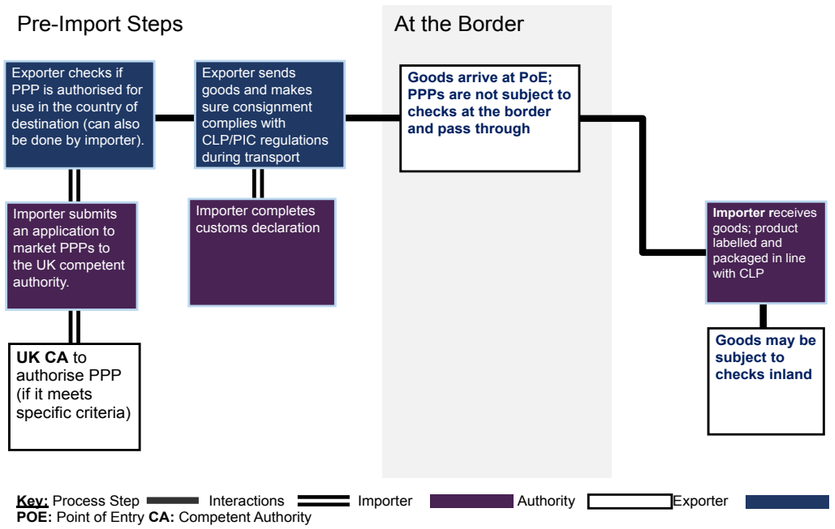
To authorise PPPs containing approved active substances, GB importers/EU exporters must obtain an authorisation by the GB competent authority (HSE) before they are placed on the market. Further details are available online.

For imports of chemicals used in the formulation of PPPs, importers need to follow requirements for **chemicals** as set out in **Section 1.2.5.**

The EU exporter must comply also with EU CLP/PIC rules.

Location of Checks
PPPs can enter GB via any point of entry. Goods are not subject to routine checks at the border, but may be subject to physical checks inland.

1.2.5 Process Map: Plant Protection Products **January 2021**



Drug precursor chemicals

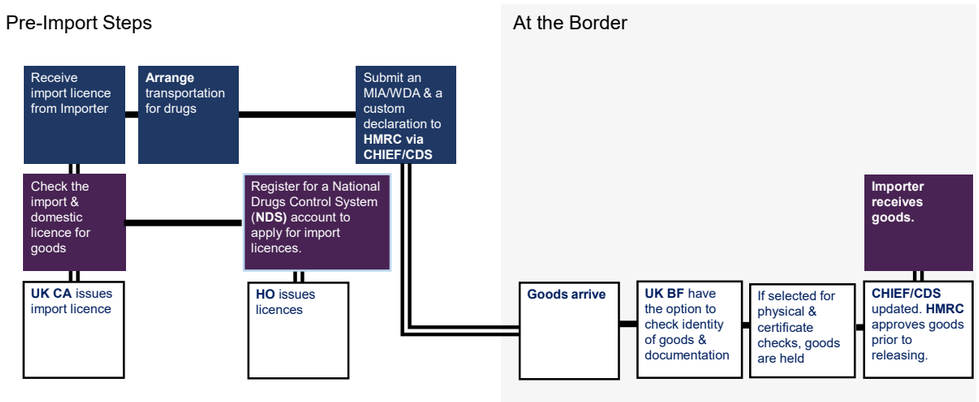
Drug precursor chemicals are licenced by the Home Office, given that they can also be used to produce illicit drugs – despite having legitimate uses.

Drug precursor chemicals are divided into categories reflecting the risks associated with these. Information on drug precursor chemicals and their categorisations can be found here.

Requirements
If an import licence is required, then the following applies:

- Import licences can only be issued to holders of a valid domestic licence/ registration. Individual domestic licence or registration is required for each site handling drug precursor chemicals. Domestic licences are valid for one year.
- Importers must register for a National Drugs Control System (NDS) account to apply for import or export licences.
- Individual import licences are required every time a shipment takes place.
- Import licence holders must match the owner of the goods (importer) on the customs import declarations. An import licence can name an intermediary acting on the licence holder's behalf for this purpose.
- All import licences are normally valid for 3 months.

1.2.5 Process Map: Drug Precursor Chemicals **January 2021**



Explosives Precursors

Certain chemicals can be used in the illicit manufacture of explosives or to cause harm. Members of the public who want to acquire, import, possess or use these chemicals must have a valid explosives precursors and poisons (EPP) licence issued by the Home Office and an associated photographic identity document.

The Poisons Act 1972 lists all regulated and reportable substances, including details of concentration thresholds. A list can also be found here.

Checks
There is no requirement for regulated substances or EPP licences to be presented to Border Force at the border.

Requirements
The licence application process will include a series of questions to check whether a licence is required. It will provide prompts for the necessary documents.

On receipt of application and payment, the Home Office will conduct checks into suitability, including criminal record and health checks.

Offences that might be considered relevant to these checks are listed in due diligence checks.

Once a decision on an application has been reached, the Home Office will write to the applicant. If accepted, a licence will be posted to the applicant separately.

There is specific advice for home users on the Poisons Act 1972 and the Control of Poisons and Explosives Precursors Regulations 2015, and for retailers on how to check licences at www.gov.uk/government/publications/supplying-explosives-precursors/supplying-explosives-precursors-and-poison.

Firearms

Import licences, issued by the Department for International Trade's (DIT) Import Licensing Branch, are required to commercially import firearms. This includes firearms' component parts, ammunition, noise or flash suppressors and bump stocks.

For permanent non-commercial imports of firearms – people importing their own firearm – an import licence is not required. The importer must ensure that there is space on their domestic possession authority to allow possession of the imported firearm. This authority will need to be presented at the border for checking.

For temporary imports of non-commercial firearms – people importing their own firearms into GB on a temporary basis, e.g. for a shooting competition – a British Visitor's Passport (BVP) will be needed, issued by UK police.

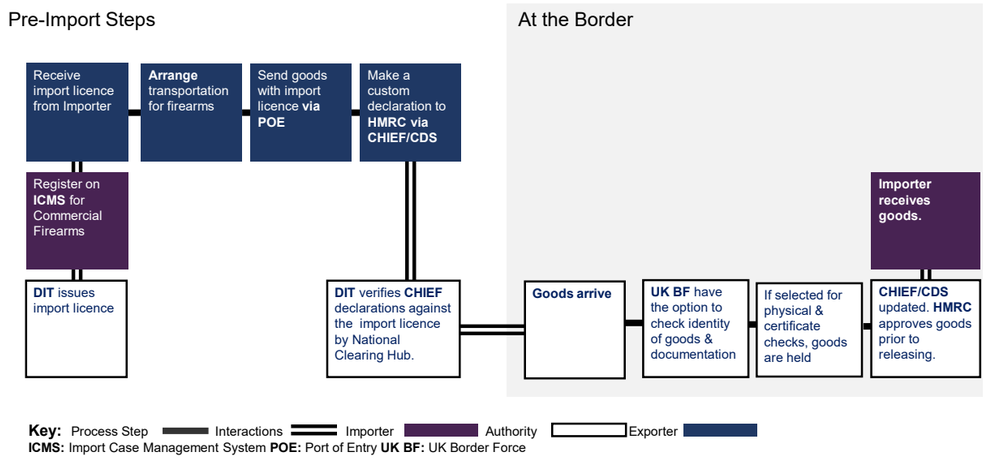
Commercial imports of firearms: the licence check is done electronically by the HMRC National Clearing Hub through the information declared in the customs declaration on CHIEF/CDS. If the goods don't have a valid UK import licence, Border Force will seize the goods at the border. An importer (commercial or personal) of firearms must present a valid UK import licence or UK firearms certificate/UK shotgun certificate if asked by a Border Force officer.

Application requirements
For commercial imports of firearms, importers will need to register on DIT's Import Case Management System (ICMS). Further information on the application process for a licence can be found on this website.

Applications for more than one type of firearm can be made at the same time. From 22 March 2021, an import licence for an antique firearm can be requested if the firearm meets the requirements of Section 58 of the Firearms Act 1968 and of the Antique Firearms Regulations 2021. Full details of the requirements can be found at https://www.gov.uk/government/publications/circular-0012021-antique-firearms.

The outcome of the application for a licence – whether it has been granted, refused, or if further information is required – will be communicated through a notification on the ICMS.

1.2.5 Process Map: Commercial Firearms **January 2021**



Market Surveillance

Market surveillance refers to the activities carried out by market surveillance authorities to ensure products comply with the relevant legislation and do not endanger the health and safety of consumers and other aspects of public interest protection. Market surveillance in the UK is delivered by a combination of national, and local delivery bodies, some of these are sector specific (such as the Medicines and Healthcare regulatory Agency) and others operate across multiple sectors (such as local authority trading standards).

All non-food consumer products imported (whether from EU or Rest of World) into GB must meet the UK's safety and labelling requirements. These are largely the same as they were before 1 January 2021, although for products previously covered by EU product-specific rules there will be some changes to reflect that the UK is no longer part of the EU. For example, UK and EU distributors of certain goods will assume the responsibilities of being an importer and will have additional responsibilities. Information on these changes can be found here.

Whereas non-food consumer products imported into the UK from outside of the EU which were not covered by EU-wide product specific rules have always needed to meet the UK's existing product safety and labelling standards requirements, as of 1 January 2021 non food consumer products imported into GB from the EU also need to meet the same requirements, even if they were lawfully marketed previously in an EU Member State.

Requirements
The legal obligations relating to the placing on the market of products that were previously subject to EU harmonised product legislation are detailed in the relevant UK legislation (which as of 1 January 2021, largely mirrors the obligations in the previously applicable EU legislation). The EU legislation can be found here – UK legislation here. There are different regulations for different product categories.

There are varying obligations (depending on the relevant legislation) on economic operators within the supply chain (i.e. manufacturers, importers, and distributors). All products placed on the UK market must be safe and for some products this requires producing a declaration of conformity to indicate the goods comply with essential requirements, producing and maintaining technical documentation and marking products in accordance with the relevant requirements with the appropriate conformity marking and traceability requirements.

For other consumer goods a general safety obligation applies, some manufacturers use standards developed either by the European standards bodies or, in some cases, by the UK's National Standards Body to demonstrate their product is safe.

The European Union (Withdrawal) Act 2018 had the effect of retaining EU-derived legislation, including product safety and metrology legislation, in domestic UK law. Secondary legislation amended this retained legislation to address deficiencies and take into account the terms of the Withdrawal Agreement. The relevant secondary legislation can be found on the legislation.gov.uk.

Checks
Market surveillance authorities (such as local authority trading standards teams) work alongside Border Force and HMRC at the UK Border. Manufacturers and importers are responsible for the safety and compliance of goods placed on the UK market. Market surveillance authorities use a risk-based and intelligence led approach to undertake 'appropriate checks on an adequate scale' to ensure manufacturers and importers are meeting their obligations. These checks are most frequently targeted at those products that have the potential to pose the most serious risk to consumers and at economic operators that have a track record of non-compliance.

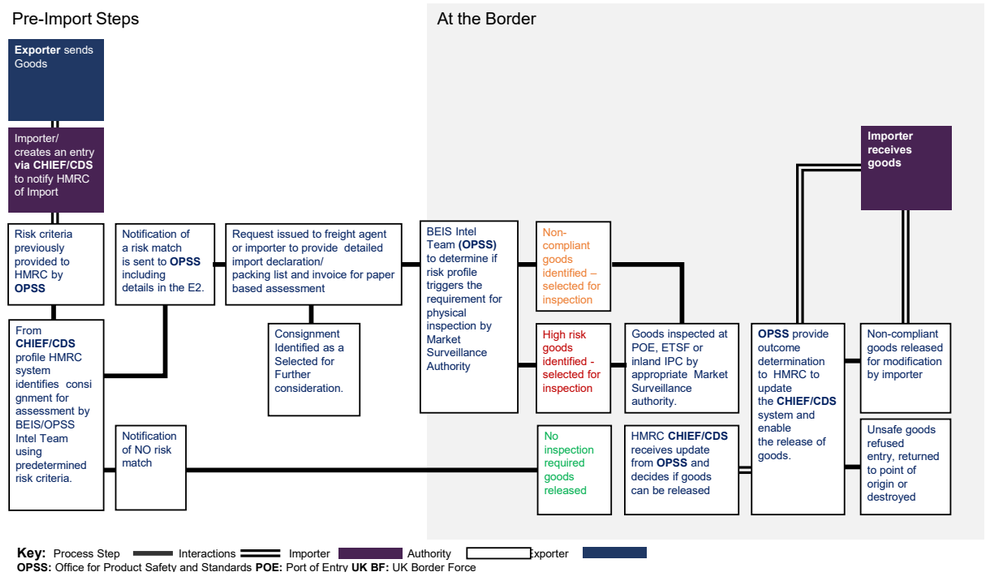
Where products have been identified for checks, this may involve documentary and physical checks, depending on the circumstances of what the market surveillance authority needs to do to determine if the goods are safe and compliant. This may include submitting products for examination or testing.

The majority of market surveillance activity occurs at businesses premises throughout the distribution chain. A limited number of market surveillance checks take place at the Border, prior to good being released for circulation on the UK market. Unsafe and non-compliant goods identified at the Border are likely to be prohibited from access to the UK market.

Systems
As part of the risk-based approach to checks, Market Surveillance Authorities work closely with Border Force and HMRC to create product risk profiles which are delivered through the HMRC CHIEF/CDS system.

Some products are subject to conformity assessment procedures that require manufacturers to carry out various forms of pre-market checking, often by third-party testing organisations, known as UK Approved Bodies.

1.2.5 Process Map: Market Surveillance **January 2021**



Veterinary Medicines

The border controls applicable to veterinary medicines imported from the EU will vary according to whether the veterinary medicines contain controlled drugs or not.

Veterinary medicines imported into GB containing controlled drugs need to meet full customs processes including the requirement for the goods to be accompanied by a full customs declaration.

For veterinary medicines that do not contain controlled drugs, the requirement for a full customs declaration can be deferred until January 2022 (**see SECTION 1.1.3 - Customs Declarations**).

Requirements
Veterinary medicines imported from the EU that are authorised for use in the UK will not be subject to additional import requirements. A list of authorised veterinary medicines is available here.

The veterinary medicinal product must be authorised for use in the UK unless imported under the Special Import Scheme (for which a valid licence must be shown). Applications can be made for this online.

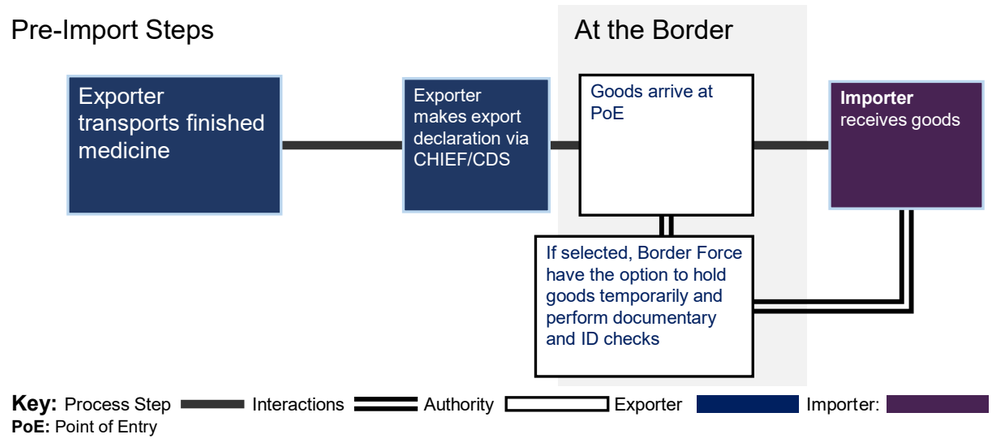
There are no specific import transport requirements for veterinary medicines, meaning goods can enter GB via any point of entry.

Controlled Drugs (CDs)
Controlled Drug import licences must be physically presented at the border for import. If this does not happen, these goods will be subject to inspection, further delays and the importer could be charged as it is an offence to fail to comply with licensing obligations. The penalties for non-compliance are detailed on the National Crime Agency's website.

Controlled drugs are drugs named in the misuse of drugs legislation. The most common ones can be found on the controlled drugs list. The full lists can be found in both the Misuse of Drugs Act 1971 and schedules 1 – 5 of the Misuse of Drugs Regulations 2001.

Location of Checks
Border Force will continue to conduct checks on imported veterinary medicinal products on a risk-based approach.

1.2.5 Process Map: Veterinary Medicines **January 2021**



Waste

From 1 January 2021, there have been some additional requirements on imports of waste from the EU.

All imports of notified wastes ('Amber List') destined for GB will require the submission of a waste notification and waste movement form ahead of the waste shipment. The subsequent authorised waste shipment will need to be carried out by an authorised waste carrier and must be accompanied by a copy of the waste movement form.

However, GB importers will not be able to import waste for disposal or import mixed municipal waste for recovery from the EU in line with EU rules.

Requirements
The UK is a party to the Basel Convention and a member of the Organisation for Economic Co-operation and Development (OECD). Therefore, the UK will be treated in the same way as any other OECD country or any country party to the Basel Convention that intends to import waste from an EU country.

The rules for shipping non-notified waste or 'Green List' waste from the EU to GB for recycling has stayed the same.

For waste shipments from the EU to GB, EU countries are not allowed to export waste for disposal, or export mixed municipal waste for recovery, to GB under EU law.

All imports of notified wastes from EU countries destined for GB require the submission of a waste notification and waste movement form ahead of the shipment. The subsequent authorised waste shipment must be carried out by an authorised waste carrier and must be accompanied by a copy of the waste movement form.

Further information on categories of waste can be found online.

Business importing waste into GB from the EU should be aware of the following requirements:

a. the EU exporters must complete waste notification and waste movement forms with details of the Customs Office of Exit from the EU

b. waste carriers must provide a copy of the waste movement document to the Customs Office of Exit from the EU if requested; when exporting through Germany, a copy of the waste movement document must always be provided

GB operators should check that any transport of waste within the EU for destination in GB is carried out by an appropriately authorised waste carrier.

'Green list' waste coming into GB must be accompanied by an Annex VII form (which describes the waste, where it came from, where it is going) and the exporter must have a written contract with the destination facility.

Guidance on how to complete the Annex VII form and Article 18 controls can be found here.

Importers should note that Germany, Bulgaria, Croatia, Luxembourg, Poland, Romania, Slovakia and Hungary require shipments of notifiable waste to enter or exit through a designated Customs Office. If you are shipping waste to or through these EU Member States, please review the list of designated customs offices here.

There is no requirement for 'Green List' or non-notified waste shipments, to move through a designated point of exit from the EU or entry into GB.

The relevant EU legislation for business intending to import waste into GB from the EU can be found here. Further guidance issued by EU waste shipment regulators can be found here.

Systems
There are no EU IT systems which control the movement of waste between EU member states and GB.

Location of checks
There is no requirement for 'Green List' or non-notified waste shipments, to move through a designated point of exit into the EU or entry into the GB.

Notified waste shipments, which require prior approval, must follow the route that has already been agreed as part of the notification application. If the shipment is expected to deviate from the pre-agreed route, the exporter will need to inform the relevant competent authorities.

Waste may be subject to physical checks and checks on documentation. These checks can take place at any point from the site of loading to the waste arriving at its point of destination and are conducted under a risk-based approach. This entails a series of checks to confirm that:

The Notification & Movement documents are as originally notified, and any alterations have been approved

- The movement document is completed correctly
- The site operator is conducting effective checks of the waste before accepting the delivery, such as whether the operator is capable of identifying a misclassified waste)
- The recovery (or disposal) methods and codes on the Notification match the operations permitted at the site

This may also include a visual check of the waste against the waste codes and descriptions on the Notification and Movement documents.

If goods are selected for inspection, importers will need to be able to:

- Provide recent Notification & Movement documents to the inspector as originally notified and provide evidence that any alterations have been approved
- Provide information to the inspector on checks that are undertaken on the waste

before accepting the delivery

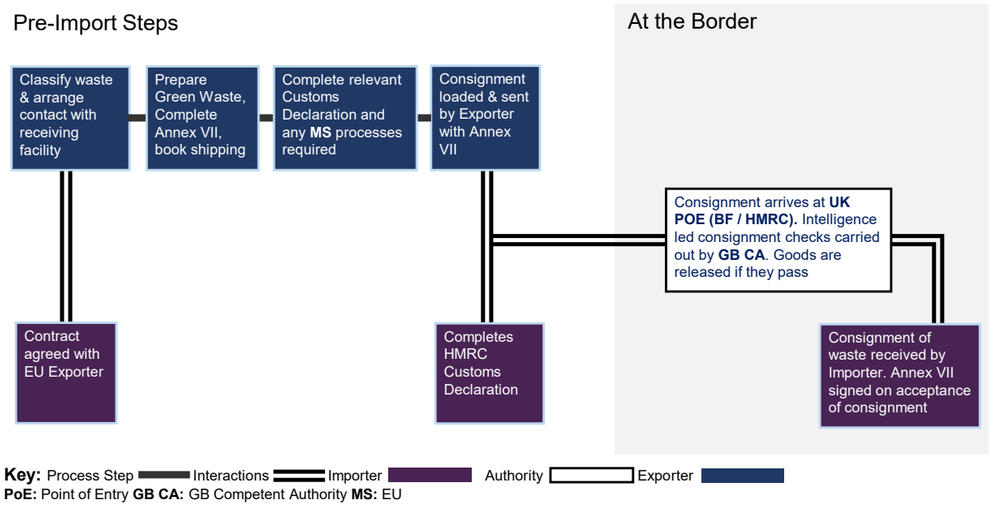
- Provide information to the inspector so that they can verify that the recovery (or disposal) methods and codes on the Notification match the operations permitted at the site (have site permit(s) to hand as evidence if requested and any details of relevant exemptions held by the site)
- Provide site records to the inspector in respect of any loads that have been rejected (this should include any waste the site accepted with missing, incomplete or incorrect documentation)
- Provide evidence to the inspector to verify that the site followed rejected loads procedures for these wastes
- Provide evidence of any site procedures in respect of handling of waste imports, including sampling and testing procedures and records of such sampling and testing
- Provide records to the inspector to demonstrate that historic loads have been recovered or disposed of. This may include weighbridge tickets, analytical records, process sheets, hazardous waste consignment notes etc.
- Provide any other information the inspector requires to verify compliance with waste shipments controls

The regulatory bodies responsible for checks on waste shipments are as follows:

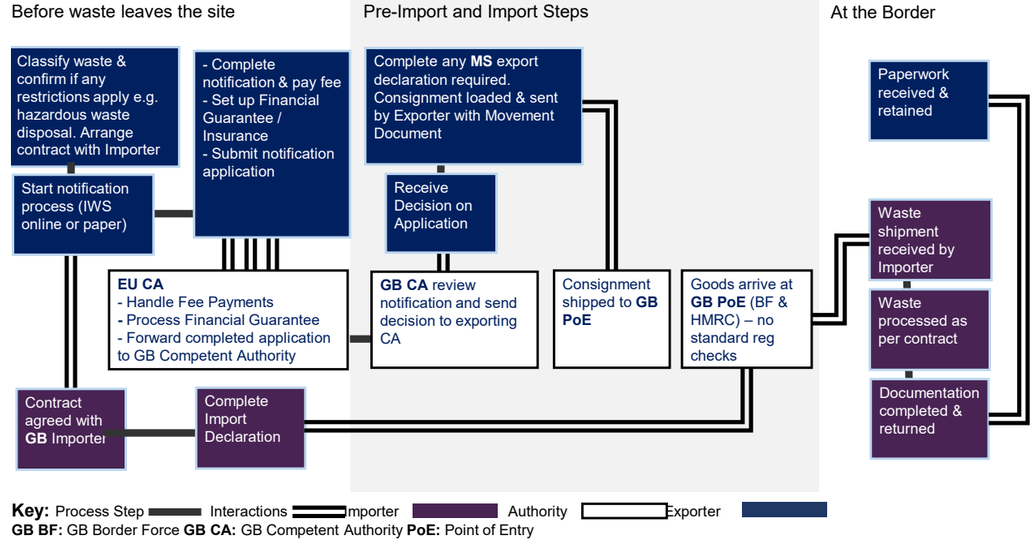
- For England: The Environment Agency
- For Scotland: The Scottish Environment Protection Agency
- For Wales: Natural Resources Wales

If requested by the according regulatory body, HMRC/Border Force (BF) may detain waste that is scheduled for import or export where inspection is required.

1.2.5 Process Map: Green List Waste **January 2021**



1.2.5 Process Map: Amber List Waste **January 2021**



Timber

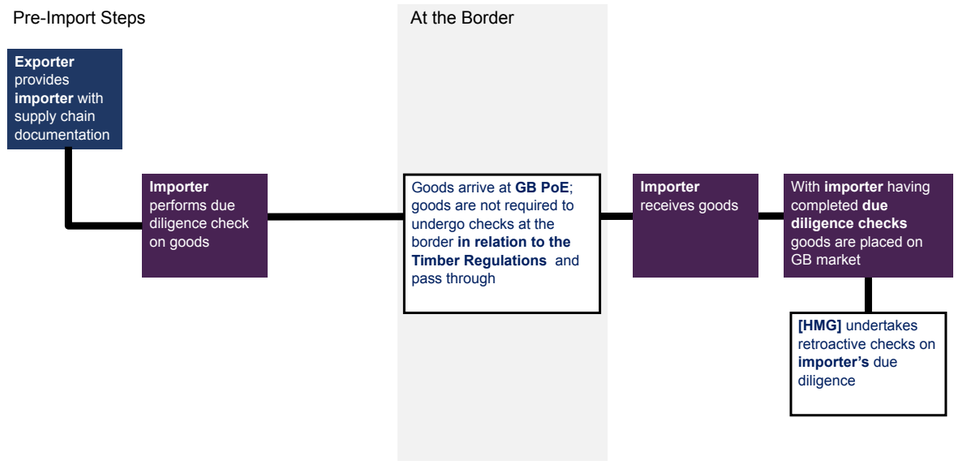
Requirements
Imports of timber and timber products from the EU are subject to new due diligence checks to ensure the goods have not been illegally harvested as set out in the UK Timber Regulation.

The importing operator (i.e. the person placing the timber or timber products on the market for the first time) must exercise due diligence to ensure the goods have not been illegally harvested. This consists of gathering supply chain information on the timber from the EU exporter, assessing the risk of the timber having been illegally harvested and mitigating any identified risk accordingly. This will need to be undertaken before the timber can be placed on the GB market. Further information can be found online.

Location of Checks
Goods can continue to enter GB via any point of entry and are not subject to checks at the border.

Checks on compliance with due diligence requirements will be checked retrospectively and away from the border by the Office for Product Safety and Standards (OPSS); this will often be at the premises of the importing business.

1.2.5 Process Map: Timber **January 2021**



Medicines, including Radioactive Medicines and Controlled Drugs, Medical Isotopes, Clinical Trial Supplies, Substances of Human Origin

Medicines for human use
For imports of medicines, regulatory licensing information must be included as part of new customs declarations forms and systems.

For medical radioisotope products, declaration and clearance policies and processes reflect rest of the world arrangements and the core importing operating model.

Medicines and Healthcare products Regulatory Agency (MHRA) Licence Requirements
Guidance on the requirements for importing medicines, including unlicenced medicines can be found here and here.

Regulatory licences are still needed. The relevant Manufacturer's Licence (MIA) / Wholesale Dealer Authorisation (WDA) / Active substance registrations should be represented on the relevant customs declaration.

If a Member State's own licenced medicine is being imported from a non-EEA country, then this will have to be under a Manufactures Licence (also known as MIA). Member State procedures will also apply, unless the UK's process and licences are recognised by the European Commission/EEA.

Medical Radioisotopes
For radioactive goods, clearance processes by UK customs officials at airports are as frictionless as possible to avoid delays. HMRC maintain their two hour customs clearance commitment for urgent goods. For medical radioisotopes, UK regulations maintain existing requirements for storage capacity and premises registration with the Environment Agency.

Controlled Drugs
Controlled drug import licences must be physically presented at the border for import. If this does not happen, these goods will be subject to inspection, further delays and the importer could be charged as it is an offence to fail to comply with licensing obligations. The penalties for non compliance are detailed on the National Crime Agency's website.

Controlled drugs are drugs named in the misuse of drugs legislation. The most common ones can be found on the controlled drugs list. The full lists can be found in both the Misuse of Drugs Act 1971 and schedules 1 – 5 of the Misuse of Drugs Regulations 2001.

Systems
Forms to apply for different medicine licences can be found here. These need to be emailed to the MHRA using the details provided on the forms. The process to apply for a Wholesaler Dealer Authorisation (WDA(H)) and variations can be found here. As part of new regulatory guidance, a Responsible Person for Import will need to be named on the wholesale dealer authorisation within 2 years.

Requirements
Information on the import of controlled drugs can be found here. Importers will need an NDS account (National Drugs control System) to apply for an import or export licence. More information can be found through the user guide here.

Importers will need a domestic licence before applying for an NDS account. Importers without a valid domestic licence will have their request cancelled. More information can be found here.

Once an account is approved, importers will need to provide information about their overseas trading partners and the products being imported.

Checks
Checks will continue to be made at individual elements of the supply chain rather than at the border. There will not be any regulatory border checks on the products as they move through this process.

Substances of Human Origin
Imported human blood, blood products (blood components), organs, tissues and cells for use in grafting, implanting (transplant) or transfusion can be imported into the UK in an emergency in the accompanied baggage of a qualifying traveller, and qualify for a by-conduct customs declaration. These items must be:

- Needed for emergency transplant, grafting or transfusion
- In secure packaging and clearly labelled
- Eligible for relief from import duty.

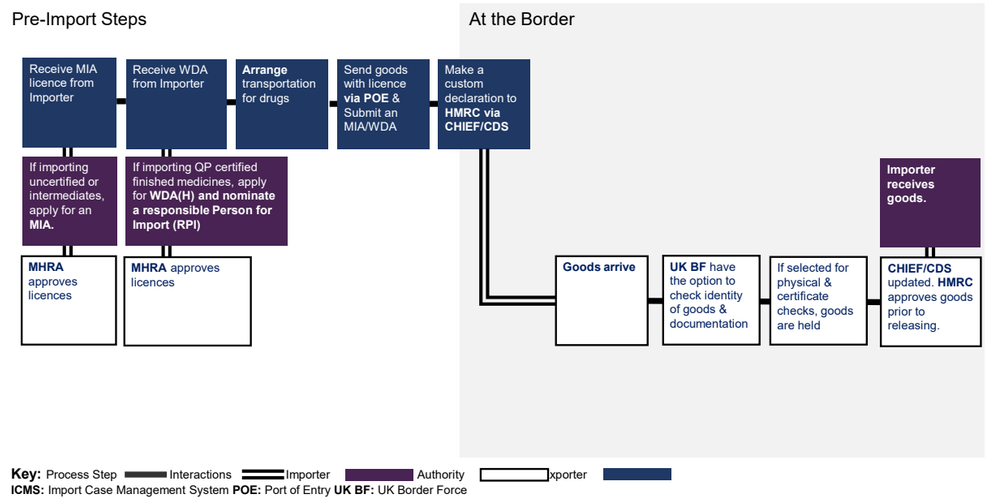
https://www.gov.uk/guidance/pay-no-import-duties-on-substances-of-human-origin-for-transplant

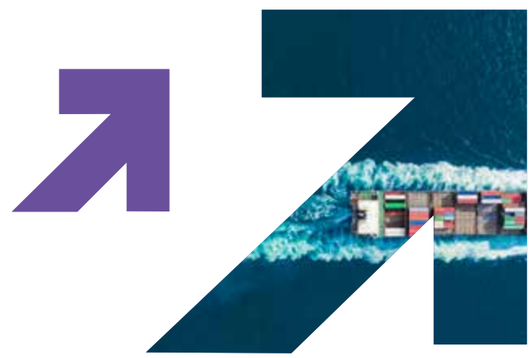
The declaration by conduct can be made by carrying the items through the 'green' channel or past a customs post.

Blood, organs, tissues and cells that do not qualify for a by-conduct customs declaration will be required to make a full customs declaration.

For specific regulatory information, such as import authorisation and traceability requirements, please contact the relevant regulator.

1.2.5 Process Map: Medicines, Medical Radioisotopes, Clinical Trial Supplies, Controlled Drugs, Substances of Human Origin **January 2021**





Stage 2: January 2022

2.1 Importing: The Core Model

2.1.1 Overview

This Section describes the Core Model for imports – the processes that all goods movements must follow from January 2022. The Core Model is not an exhaustive list of all the requirements which may apply to a goods movement. Further requirements applicable for particular goods movements are outlined in **1.2 Additional Requirements.**

The exporting **Core Model** consists of the following processes, set out in this Section:

- **(2.1.2) Import Preparations**
- **(2.1.3) Customs Declarations**
- **(2.1.4) Duties and Import VAT**
- S&S import declarations are not required until **July 2022** but traders have the option to submit them. **See Section 2.1.5** for details on the process.

Various **(2.1.6) Import Facilitations** exist to reduce the impact of these processes. The facilitations available are set out in this Section.

There is also additional information on **(2.1.7) Non-Freight Imports**.

Most businesses use an intermediary when dealing with customs requirements. Businesses can either hire an agent or may want to recruit or train someone in the business to deal with customs for the company.

2.1.2 Import Preparations

In order to fulfil the import process, all traders will need to ensure they have:

- A GB Economic Operator Registration and Identification (EORI) number.
- The Commodity Code of their goods – needed to make a customs declaration and calculate duties on an import.
- The customs value of goods – needed to make a customs declaration and calculate duties on an import. The rules for valuation are based on the World Trade Organisation (WTO) valuation agreement.
- Considered whether they are able to, and would benefit from, using any available customs simplifications or facilitations. More information is available here.
- Considered how they will make customs declarations to HMRC systems, and whether they will use an intermediary. Using CHIEF requires users (the declarant or their representative) to hold a **CHIEF badge** in order to make a customs declaration. Customs declarations can be made using commercial software or through Community System Providers (CSPs). Currently the majority of traders engaging with customs use an intermediary to help them comply with their obligations, including submitting declarations into CHIEF or CDS.

2.1.3 Customs Declarations

Delaying customs declarations, as detailed in **Section 1.1.3**, will not be available from January 2022 onwards.

Importers bringing or receiving goods from the EU (or someone appointed on their behalf) will have to complete a customs import declaration. Customs declarations are complex. Most businesses that currently trade outside the EU **use an intermediary** to submit customs declarations to HMRC systems. Further information on intermediaries can be found here.

Declarations will need to be made to either the Customs Handling of Import and Export Freight (CHIEF) or Customs Declaration Service (CDS). The information needed for the vast majority of movements will be set out in the UK trade Tariff (Volume 3). There are different versions of this guidance for use with CHIEF and the Customs Declaration Service. The declarant (importer, agent or person acting on their behalf) is responsible for the accuracy of the information.

When making an import **declaration** the Location Code of the site through which the consignment will enter must be **included.**

Calculation of Tariff
The tariffs applicable to UK importers can be found here.

The tariff payable will be established using the commodity code, the customs value of the goods, and the origin of the goods. It is not affected by the location of import. This is set out in Volume 2 of the UK trade tariff.

The UK has agreed a free trade agreement with the EU which means that certain goods are able to be imported from the EU tariff and quota free, see **Section 1.1.5.** The origin of the goods will determine whether they are eligible under these agreements for those preferential tariffs.

Reliefs from customs duties are available for certain goods in certain circumstances. Find out if you can pay a lower rate of duty by visiting the link here.

Duties may also be reduced, suspended or eliminated using facilitations.

Requirements
Completing a customs declaration requires:

- A GB EORI number
- The Commodity Code of their goods. More information is available here.
- The value of goods – needed to make a customs declaration and calculate duties on an import. The rules for valuation are based on the WTO valuation agreement.
- The origin of goods - where supply chains mean that parts of a goods consignment are produced outside the EU (for importers) or outside the UK (for exporters), this may affect the origin of the goods. The practicalities of rules of origin can be complex and in these cases it's a good idea to take expert advice to ensure compliance as an importer or exporter.
- Access to HMRC systems either directly, or via an intermediary with the access.

Traders declaring using CHIEF and not using an intermediary will require a CHIEF badge. HMRC does provide free-to-use User Interface services for self-submission of export declarations in both CHIEF and CDS. Other declaration types require the purchase of software.

The trade tariff tool shows if a licence is needed to move the goods, and whether the goods are covered by additional duties.

Traders can also apply to HMRC for an advance ruling on:

- the **commodity code** that must be used for their goods
- the **origin** of their goods

Simplified Customs Declaration Procedures are in place to enable fewer requirements at the border by allowing traders to use a simplified customs declaration or entry in business records upfront, followed by a supplementary declaration up to 4 weeks later. More detail is provided in the Import Facilitations **Section 2.1.6.**
For **oil, gas and electricity imports through a pipeline or interconnector**, the UK Government will introduce a bespoke process that recognises that they are imported as a continuous flow.

Variation by Location of Entry

Goods imported from the EU will be subject to standard customs control from January 2022. There are two main customs processes that goods can be imported into, and which process applies will depend on what location the goods are imported through. Border locations can either use the **temporary storage model**, or the newly developed **pre-lodgement model** (developed as an alternative for ports that may not have the space and infrastructure to operate temporary storage). Border locations receiving goods that are moving into GB from the EU will be able to choose between these two models:

- The traditional Temporary Storage model, where goods coming into GB can be stored at the frontier for up to 90 days before being declared to customs
- The pre-lodgement model, where goods arriving will be required to have submitted a customs declaration in advance of boarding on the EU side

For re-directed shipments, It is possible to change as long as the requirements for the relevant model in operation at the new location are followed.

HMRC have developed a new IT platform to support the pre-lodgement model, called the Goods Vehicle Movement Service (GVMS). However, its use will not be mandatory and the choice between using a Temporary Storage and a pre-lodgement model will be a commercial decision for border location operators. Hauliers, carriers and traders using a particular border location will need to familiarise themselves with the different steps that they will need to take to move their goods through it depending on the model that applies. The UK Government will provide a list of sites which will use the pre-lodgement model once this border locations have made their commercial decision.

Provided the requirements for customs controls under each model can be met, it will be possible for ports and carriers to operate both pre-lodgement and Temporary Storage models within one border location (a mixed model).

In practice, this will mean that ports and carriers wishing to operate a mixed model will need to demonstrate they are able to ensure that:

- Goods arriving in an area without Temporary Storage approval are not able to board on the EU side without proof that a valid pre-lodged declaration is in place.
- Goods without pre-lodged declarations enter a Temporary Storage approved area on arrival in the port (with a valid Temporary Storage authorisation and inventory linking in place).

Ports and carriers wishing to operate a mixed model will need to work with HMRC to demonstrate how they will be able to meet these requirements and ensure goods are customs controlled upon entering the border location.

In exceptional circumstances where neither of these two models can be implemented to control all imported goods, border locations can propose a bespoke customs control model. Any bespoke model will be considered on a case by case basis.

Customs Approvals
From January 2022 any frontier location (Port, Wharf, RoRo location, Rail Terminal or Airport) that receives or dispatches freight from outside of the UK will need to be a customs approved area. To become approved the site operator will need to apply to the Frontiers Approvals Unit (NFAU) based within Border Force. If operators wish to provide temporary storage facilities, they will need to secure a separate temporary storage approval (from January 2022 an inventory system is required for all temporary storage).

Any frontier location which is using the pre-lodgement model to control goods will have specific reasonable steps within their approvals – which will set out the individual actions that the approval holder will have to follow to ensure that goods arriving at their premises which require checks, are controlled upon arrival in a manner agreed with HMG. The NFAU will ensure that any frontier locations operating the pre-lodgement model have their reasonable steps reflected in their customs approvals before January 2022.

Frontier locations which wish to obtain a Temporary Storage Approval must make their application as soon as possible. More information is available here.

For pipeline operations HMRC will be issuing customs approvals, these are needed to import or export gas or oil via a pipeline.

The New Pre-Lodgement Model

Under the pre-lodgement model, to achieve customs control whilst maintaining flow, industry must:

- Ensure all goods have the appropriate declarations before they board
- Communicate to the person in control of the goods (e.g. the driver of a lorry for accompanied goods or the carrier for unaccompanied goods) by the time they arrive at the border, to inform them whether goods are cleared to proceed on their journey or alternatively whether the goods require a check.

The Goods Vehicle Movement Service (GVMS)
The GVMS is an IT platform which supports the pre-lodgement model. The GVMS will allow:

- Declaration references to be linked together so that the person moving the goods (e.g. a haulier) only has to present one single reference (Goods Movement Reference or GMR) at the frontier to prove that their goods have pre-lodged declarations.
- The linking of the movement of the goods to declarations, enabling the automatic arrival in HMRC systems as soon as goods board so that declarations can be processed en route.
- Notification of the risking outcome of declarations (i.e. cleared or uncleared) in HMRC systems to be sent to the person in control of the goods by the time they physically arrive.

If port operators decide to use the pre-Lodgement Model they will need to:

1. Ensure goods are not allowed to arrive at that location without pre-lodged declarations. For example, by being listed as a RoRo location or through commercial arrangements with users that goods without declarations will not be allowed into the location.
2. Take reasonable steps to ensure those goods identified as needing checks are controlled upon arrival.

Reasonable Steps
Frontier operators using the pre-lodgement model will have reasonable steps, specific to their locations, included in their customs approval by January 2022. These will set out the actions which the approval holder will need to take to ensure that goods arriving at their premises which require checks are controlled.

By following the reasonable steps specified in their customs approval, the frontier operator will be discharged of any liabilities for goods moving through their locations. Any breach of the reasonable steps could result in the approval holder becoming liable for any customs duties in addition to possible civil penalties.

The reasonable steps that the frontier operators will have to follow may vary; this is to take into account the differing levels of capacity available at approval holders' premises to carry out checks. The reasonable steps will take account of the individual circumstances of frontier locations, and ensure all frontier operators have a responsibility for controlling goods within their premises according to their ability, while also providing flexibility in how these goods can be controlled.

There will be three broad categories of reasonable steps frontier operators may have to take depending on the space and infrastructure available at their locations, though some locations might fall between these categories. The key categories are:

Category 1	**Ports with extremely limited capacity to hold uncleared goods within the principal's approved area**

1. Write to carriers reminding them of their responsibilities under the pre-lodgement model

If the approval holder fails to do so, they will be at risk of incurring a penalty, may be liable for any missing duties and face the possibility of losing their customs approval.

So long as the letter has been sent to all carriers using the port, the approval holder will be able to release uncleared goods on arrival, so that the goods can proceed to an inland site for customs checks.

Category 2	**Ports with some capacity to hold uncleared goods within the principal's approved area**

1. Write to carriers reminding them of their responsibilities under the pre-lodgement model

2. Ensure goods do not leave the frontier location until there is certainty (i.e. a positive message from HMRC-approved IT systems) that the goods are cleared. To achieve this, they will need to:

Ensure they are able to receive the message about whether the goods are held cleared (either through the API or Border Force) and can direct drivers to the relevant area/s for the checks to be complete.

Provide sufficient infrastructure for the checks to take place and to ensure uncleared goods do not leave

3. Release uncleared goods to move inland for their checks when (and only when) the infrastructure at the port is fully exhausted

If the approval holder fails to carry out the above steps correctly, they will be at risk of incurring a penalty, may be liable for any missing duties and face the possibility of losing their customs approval.

Category 3	**Ports with capacity to hold all uncleared goods within the principal's approved area**

1. Write to carriers reminding them of their responsibilities under the pre-lodgement model

2. Ensure goods do not leave the frontier location until there is certainty (i.e. a positive message from HMRC-approved IT systems) that the goods are cleared. To achieve this, they will need to:

ensure they are able to receive the message about whether the goods are held cleared (either through the API or Border Force) and can direct drivers to the relevant area/s for the checks to be complete.

provide sufficient infrastructure for the checks to take place and to ensure uncleared goods do not leave:

If the approval holder fails to carry on the above steps correctly, they will be at risk of incurring a penalty, might be liable for any missing duties and face the possibility of losing their customs approval.

Where there are exceptional circumstances, for example where goods must travel from one part of the port's approved area to another for clearance checks via roads that the ports do not have control over, HMRC will ensure this is reflected in the approval holders' customs approvals.

Frontier operators may wish to work with other actors involved with the movements, such as carriers, to reach commercial arrangements which assist them in delivering their reasonable steps.

If hauliers are moving goods through a location using the pre-lodgement model, they will be required to:

- Ask the traders to provide, for each consignment carried, a unique reference number that proves that a declaration has either been pre-lodged or is not needed. This can be an MRN (for goods declared into CHIEF or CDS), or an EORI (for goods where the trader is authorised to make declarations in their own records, please see **Import Facilitations Section 2.1.6** for further details), or a Transit Accompanying Document (TAD).

- Document MRN (for goods moving via Common Transit, please see **Import Facilitations Section 2.1.6** for further details). While responsibility for customs border formalities rests with the traders, the haulier must ensure the driver is given all necessary customs documentation and ensure they have been informed of their responsibilities regarding inspection points.

- Link all these references together, alongside any Safety and Security declaration references, into one Goods Movement Reference (GMR) for each trailer movement. This can be done in two ways:

1. A direct link from the haulier's own system into the Goods Vehicle Movement Service

2. An online portal available in the haulier's Government Gateway account.

- For each trailer movement, update the GMR with the correct vehicle registration number (VRN) for accompanied movements or trailer registration number (TRN) for unaccompanied movements. The VRN/TRN can be updated to cater for any changes but must be correct when the GMR is presented to the carrier at the point of departure.

- Instruct drivers not to proceed to the border before all the necessary references are added into a GMR to make it complete, or if any declaration reference has not been accepted onto the GMR, as they will not be allowed to board.

- Instruct drivers to present the GMR to the carrier on arrival at the point of departure to demonstrate they have the necessary evidence to legally move goods.

Carriers operating at locations which are using the pre-lodgement model will be required to:

- Capture and check the Goods Movement Reference (the reference code that will prove goods in that vehicle have any necessary declarations).

- Refuse boarding to any vehicles that have an invalid GMR.

- Verify at check-in that the vehicle registration number (VRN) for accompanied movements, or trailer registration number (TRN) for unaccompanied trailer movements matches to the reference entered into the GMR, and request that the haulier amends the GMR to include the valid VRN/ TRN before they are allowed to board.

- Send all valid GMRs collected to the UK Government via the GVMS at the point of no return (e.g. at bow doors up) so that declarations can be arrived in the system and risk-assessed en route.

Details on which border locations are operating which model and further specific requirements and details for traders, hauliers, carriers and border operators can be found in **Section 0.5.**

From January 2022, any frontier location (Port, RoRo location, Rail Terminal or Airport) that receives or dispatches freight from outside of the UK will need to become a customs approved area. To become approved the site operator will need to apply to the National Frontiers Approvals Unit (NFAU) based within Border Force. If operators wish to provide temporary storage facilities they will need to secure a separate temporary storage approval.

For **oil, gas and electricity imports** through a pipeline, cable or interconnector, the UK Government will be introducing a bespoke process that recognises that they are imported as a continuous flow.

Hauliers will require a GB EORI linked to a UK government gateway account to register for GVMS. Anyone who will need an EORI to move goods between GB and the EU after 31 December 2020 can apply now for a GB EORI.

Using GVMS as an EU company
There are no restrictions in terms of EU hauliers obtaining a GB EORI. If EU hauliers already hold an EU EORI this does not prevent them from being able to apply now for a GB EORI to use from 1 January 2021.

Once registered Hauliers can access GVMS in 2 ways:

- Online service via GOV.UK
- Direct link from software they use into GVMS (API)

Accessing GVMS enables a haulier to create a Goods Movement Record (GMR) so customs and transit declaration references, and any safety and security declaration references can be linked together into one GMR for each goods vehicle crossing the border. The haulier will present the GMR to a carrier upon entry to a port before entering or exiting the UK. The carrier sends the GMRs to GVMS to enable customs and transit declarations to be processed.

The Haulier will then receive a notification from GVMS informing them that they are cleared or not cleared from customs control before entering or exiting the UK.

Checks
HMRC may undertake checks to confirm the accuracy of the declaration. These checks may be undertaken after the goods have been released from the border and may include taking a sample of the goods being imported.

The Temporary Storage Model

Goods imported from the EU can be stored temporarily under customs control before they are released to free circulation, exported or placed under the outward processing procedure, or placed under a special procedure (inward processing, customs warehousing, authorised use, or temporary admission). This will mean traders can defer making a customs declaration and paying duties and taxes for up to 90 days from the date the goods are presented. An authorisation is required to operate a temporary storage facility. From January 2022, an inventory system is required for all temporary storage facilities (including those currently storing non-EU goods). More details are available here.

Border locations using the temporary storage model can use GVMS to facilitate the control of pre-lodged declarations for both accompanied and unaccompanied goods. This is an optional facilitation that can be offered by border locations and their carriers. If GVMS is being used to facilitate control at a temporary storage location, GVMS must be integrated with the border location's inventory system.

2.1.4 Duties and Import VAT

Import VAT will be levied on all imports of goods valued over £135, excise and C2C goods of any value and gifts above £39 from the EU following the same rates and structures as are applied to RoW imports. For consignments of goods not exceeding £135 in value, please refer to **Section 1.1.4** for information on the changes being introduced 1 January 2021.

UK VAT registered traders will be able (but not compelled) to account for import VAT on their VAT return by using postponed VAT accounting.

Non-VAT registered traders (and any VAT registered traders not using postponed VAT accounting) will need to report and pay import VAT through the customs processes.

As is possible for customs duties, traders and intermediaries can use duty deferment to defer payment of import VAT until a prescribed date, delaying payment for an average of 30 days.

As is possible for customs duties, VAT registered traders who choose not to use postponed VAT accounting as well as non-VAT registered and intermediaries can use duty deferment to defer payment of import VAT until a prescribed date, delaying payment for an average of 30 days.

Transport Options
Import VAT requirements are not impacted by transport into GB or point of arrival.

Systems
Import VAT for freight will continue to be handled through CHIEF/CDS.

Checks
The UK already undertakes intelligence-led checks on both EU and RoW movements, which will continue.

2.1.5 Safety & Security Declarations July 2022

The UK's approach to Safety and Security (S&S) is in line with the World Customs Organisation's (WCO) SAFE framework, which requires the pre-arrival or departure collection and risking of information for all consignments entering or exiting a territory. It protects the UK against potential threats such as terrorism and the trade from illicit goods such as guns and drugs while facilitating the movement of legitimate trade into or out of the UK.

Safety and security declarations will not be required for goods moving into Great Britain from the EU up to 30 June 2022, as part of the 14 September announcement on staging-in of controls. From **1 July 2022,** safety and security requirements on these movements apply.

Following 1 October 2021, safety and security requirements apply to most exports from Great Britain to the EU, including for reusable packaging.

Carriers have the legal responsibility to ensure that the UK customs authority is provided with S&S pre-arrival information, by way of Entry Summary declarations, for consignments being imported to GB. For S&S the carrier is defined as the "operator of the active means of transport". The carrier can agree to pass the requirement onto the trader, however, the carrier will still have the legal responsibility.

The legal requirement is that the S&S import declaration is complete and accurate, however a declaration can be amended up to the point of arrival in the UK.

The data required for an Entry Summary declaration includes; consignor, consignee, a description of the goods, routing (country by country), conveyance (e.g. flight reference) and time of arrival.

When not moved under a contract of carriage, empty pallets, containers and vehicles moved into Great Britain will continue to be exempt from the requirement to lodge an entry summary declaration. A transport contract, or contract of carriage, is an agreement between a carrier and shipper or passenger, setting out each party's duties and rights.

Transport Options
The way the goods are transported impacts on how far in advance of UK customs control an S&S import declaration must be made. Consignments must have their S&S import declaration submitted a minimum of a specific number of hours in advance of arriving in a UK port. This is to ensure there is sufficient time for Border Force to assess the declarations. The amount of time for transport options differs, as set out in the diagram below.

If you're using Goods Vehicle Movement Service, the entry summary declaration will need to be submitted at the earliest of either: the minimum timing requirement, or, before check-in closes. This is to allow for the Movement Reference Number from the entry summary declaration to be recorded in the Goods Movement Reference, which will be validated by the carrier at check in.

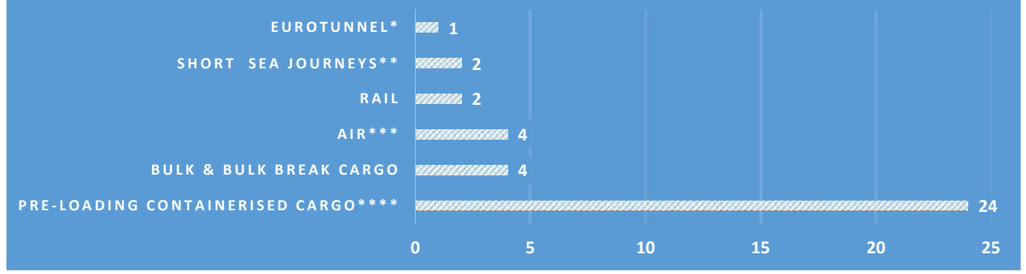
Requirements
In order to make S&S declarations a GB EORI number is required.

Systems
For trade between GB and the EU, the submission of the Entry Summary declaration must be made in the UKS&S system, 'S&S GB'. This is a separate system to the customs declaration systems (CHIEF/CDS). There will also be the option to submit declarations through CSP systems/ third party software providers.

Those who have Anti-Smuggling Nets (ASNs) to meet Safety & Security requirements can continue to use them after the end of the transition period, see **section 2.1.6 Import** Facilitations

Timings
Further information on the timing requirements can be found on the 'S&S timing requirements chart (Fig. 1)

FIG1 S&S TIMING REQUIREMENTS FOR IMPORT



* This time is dictated by arrival at Coquelles

** For short sea journeys, S&S import declarations will have to be submitted at least 2 hours pre-arrival for both containerised and non-containerised imports.

Short sea journeys refer to journeys to:

- Ports of the English channel, or the Atlantic coast of Europe from the point where it meets the English Channel to and including the port of Algeciras;
- Norway;
- Channel islands;
- Ireland;
- Faroe Islands;
- Iceland;
- Ports on the Baltic and North sea

*** For flights less than 4 hours in duration, the ENS must be submitted no later than the departure of the flight

**** Containerised Cargo must be submitted pre-loading, for all other modes the timings given are pre-arrival

2.1.6 Import Facilitations

Transit
As detailed under Stage 1, the UK has successfully negotiated membership of the Common Transit Convention (CTC) after the end of the transition period. The CTC is a facilitation that may provide benefits to traders by allowing some customs processes to be done away from the border.

Traders will only have to make customs declarations and pay import duties on arrival at their final destination. Safety and Security requirements will need to be met from July 2022.

This Section covers processes for transit movements which have started in a different country and are either ending in the UK or transiting on to another customs territory.

Arrivals to the UK
When transit movements arrive in the UK, the goods and the Transit Accompanying Document (TAD) must be presented at an office of transit. The paper TAD document (including a list of items) must accompany the consignment(s) but the UK Government is allowing the office of transit process to be completed digitally from January, using the new Goods Vehicle Movement Service (GVMS).

Hauliers will be required to submit their Transit Movement Reference Numbers (MRNs) and vehicle/trailer registrations via the GVMS before checking in at the port of departure. This information will be assessed during the crossing to the UK and the person in control of the goods will be notified if they are clear to proceed on their journey or require a check. Some ports may still choose to operate a paper-based office of transit system. In this circumstance, hauliers should present their goods and Transit Accompanying Documents to customs officials at the port of arrival in GB.

All hauliers must complete the office of transit on arrival into GB for every transit movement they are carrying.

Transit and the Goods Vehicle Movement Service (GVMS)
More details on the process for using the GVMS can be found in the Stage 2 Core Import Model, **Section 2.1.**

The process for moving goods under transit at locations operating GVMS will be the same as for moving goods under the pre-lodgement model, except that the MRN which forms the Goods Movement Reference (GMR) will be generated from the Transit Accompanying Document (TAD) rather than CHIEF/CDS. The paper TAD must also still travel with the goods.

Ports may choose to operate the GVMS for transit only, rather than adopting it under the pre-lodgement model. At these locations other customs requirements, such as Safety and Security, will need to be met under the temporary storage model from July 2022.

Ending transit movements
To send a transit movement to the UK, the trader must declare a UK office of destination or authorised consignee on their transit declaration. The most efficient way to end movements is to become registered as an authorised consignee, which enables movements to end at traders' premises. Authorisation requires an approved temporary storage facility, details on applying can be found here. Alternatively, goods should be taken to a Government office of destination.

All hauliers must take transit movements to an office of destination or authorised consignee premises to end the transit movement. If this does not happen then the transit movement cannot be closed, and the Customs office of departure will open an enquiry with the holder of the procedure

The goods and TAD must be presented to the office of destination or an authorised consignee.

The movement can only be ended if an import customs declaration is completed and the goods are released into free circulation, or if they enter into another customs procedure. If this does not happen by the time the goods arrive, they must be placed into temporary storage.

Requirements
Traders moving goods under transit need to provide a guarantee to secure any customs duty, import VAT and excise duty suspended during the transit movement. Businesses using transit should apply for an authorisation to use a Customs Comprehensive Guarantee (CCG) and obtain a guarantee from a bank or other financial institution.

Businesses can be authorised to end a transit movement from their own premises as an authorised consignee, rather than at a Government office of destination. Authorised consignees need to have authorised temporary storage facilities.

Systems
Lodging a transit declaration requires access to the New Computerised Transit System (NCTS).

Customs Special Procedures

Businesses can use Customs Special Procedures to suspend, reduce or claim relief on the payment of customs duties and VAT under specified conditions. Special procedures include:

- Customs Warehousing – allows for the payment of customs duties, import VAT and excise duties to be suspended on imported goods whilst being stored in a customs warehouse.
- Inward Processing – allows for the payment of customs duties, import VAT and excise duties to be suspended on imported goods whilst processing is taking place.
- Outward Processing – allows for the temporary export of goods for processing or repair, and to re-import the processed products whilst retaining domestic status or with partial relief from import duties.
- Temporary Admission – allows for businesses and individuals who are established outside of the UK to be authorised to import goods with total or partial relief from customs duties and other charges because of the specific use to which the goods will be put.
- Authorised Use – allows for reduced or nil rates of Customs duty on certain imported goods, provided they are put to a prescribed end use.

Requirements
Businesses intending to use special procedures regularly need to be authorised by HMRC. Businesses intending to occasionally import goods into a special procedure (other than Customs Warehousing) can use the Authorisation by declaration method, which allows the use of the procedure without applying for authorisation.

Authorisation by Declaration can only be used up to 3 times per calendar year and the value of the goods must not exceed £500,000 (apart from goods declared to the Temporary Admission procedure). It is not available for all goods.

A Customs Comprehensive Guarantee will not be needed to be authorised to use a special procedure unless specifically required. A guarantee will be required where goods are declared to a special procedure using the Authorisation by Declaration method.

Existing users of Special Procedures will be able to cancel their CCGs from 1 January 2021 unless advised by HMRC that they need to retain their guarantee as a condition of authorisation.

HMRC will apply these new rules for customs special procedures guarantees to excise warehousing arrangements.

Checks
Physical examination of goods or documentary checks may be undertaken.

Other Facilitations
- Simplified Customs Declaration processes – is an authorisation which allows goods to be released directly at the frontier to a specified customs procedure. The goods may be entered directly to free circulation, an economic relief, a Special Procedure or other customs procedure.
- The goods are released from the frontier using a simplified frontier declaration or, where an entry in the declarant's records (EIDR) is made, a C21 form submitted for goods arriving at an inventory linked port or supplying an EORI number at GVMS locations. The SFD or EIDR is followed at a later date by a Supplementary Declaration Imports. This is required by the fourth working day of the following month.
- The simplified frontier declaration contains a smaller amount of information than a full declaration and must contain a plain language description of the goods, the Declaration Unique Consignment Reference (DUCR), together with any other mandatory information required by the Tariff. For EIDR the importer (or their agent) makes the simplified customs declaration directly into their electronic commercial records.
- Goods released using simplified declaration for imports will still be subject to anti-smuggling checks and all border admissibility controls must be completed prior to the release of the goods.
- Authorised Economic Operators is a status that provides traders a range of benefits such as a reduction in the level of guarantee needed and fewer physical and document-based controls.
- Simplified Transit Procedures Authorised consignor/consignee status, which allows traders to start or end transit movements at their own premises.
- Duty Deferment Accounts allows traders to defer payments to HMRC which benefits cash flow. HMRC have introduced new rules that will allow most businesses to use duty deferment without needing to obtain a Customs Comprehensive Guarantee (CCG). This easement will not apply to businesses that have a history of non-compliance or are insolvent. Further information can be found at **Section 1.1.6.**
- Temporary Storage allows traders to store goods for up to 90 days in an approved location before declaring them to a customs procedure and paying duties due.
- Authorised parcel operators will be able to submit a bulked customs declaration for non-controlled goods with a value not exceeding £135.

2.1.7 Other Imports (Non-Freight)

Commercial goods carried in accompanied baggage or small vehicles (Merchandise in Baggage)
Travellers carrying standard (non-controlled) commercial goods in their luggage or a small vehicle with a value not exceeding £1500 and weighing less than 1000kg will need to make a simple online declaration either before arriving into GB or make an oral declaration at the point of import using a Red Point/Channel if it exists at the GB port. For goods over £1500, or which weigh more than 1000kg, or are controlled goods (as listed in **Annex C**), travellers will need to make an electronic full customs declaration before arrival.

Cash Controls
The process for cash movements is the same as detailed under Stage 1. From 1 January 2021 individuals travelling into GB carrying £10,000 or more will be required to declare this. These requirements will also fall on couriers who are transporting cash on behalf of business.

Declarations can be made either online or by phone. They can also be made via a paper BOR9011 declaration submitted to Border Force officials at a Red Channel/ Point, if one exists at the GB port of entry.

Post and Parcels
The process for Post and Parcels movements is the same as detailed under **Stage 1.** As such, from 1 January 2021 the customs declaration requirements currently in place for the movement of goods with RoW countries by post and parcel will apply to movements between GB and EU.

For postal consignments imported by the Royal Mail Group (RMG) – the UK's designated universal postal service provider – the use of the CN22/CN23 customs forms will apply for standard (non-controlled) goods imported into GB not exceeding £900 in value. For all other postal movements into GB, an electronic full customs declaration will need to be submitted to HMRC.

For goods moved into GB by parcel operators (other than the RMG), an electronic full customs declaration will need to be submitted to HMRC, unless the parcel operator is authorised to submit a bulked customs declaration.

However, between 1 January 2021 and 1 January 2022 both RMG and parcel operators will be able to make a delayed supplementary import declaration (assuming the operator and goods meet the eligibility requirements).

Reusable Packaging
Reusable packaging is packaging that is designed to be reused multiple times to protect sensitive items or equipment from damage during transportation are not intended for resale and for imports eligible for a relief on customs duties. These items include plastic or metal cages, crates or frames.

To claim import relief the packaging must have been previously exported or used to import goods.

To import reusable packaging you can either make an electronic customs declaration, or where there is an available facilitation you can make a declaration by conduct or an oral declaration to the temporary admission or free circulation procedures.

The Temporary Admission special procedure will allow you to import goods into the UK and use them for up to 2 years or more, before re-exporting them. Further guidance can be found here.

You can also declare reusable packaging to free circulation and claim the relief from customs duties and VAT.

Further guidance is available here.

Customs reporting procedures

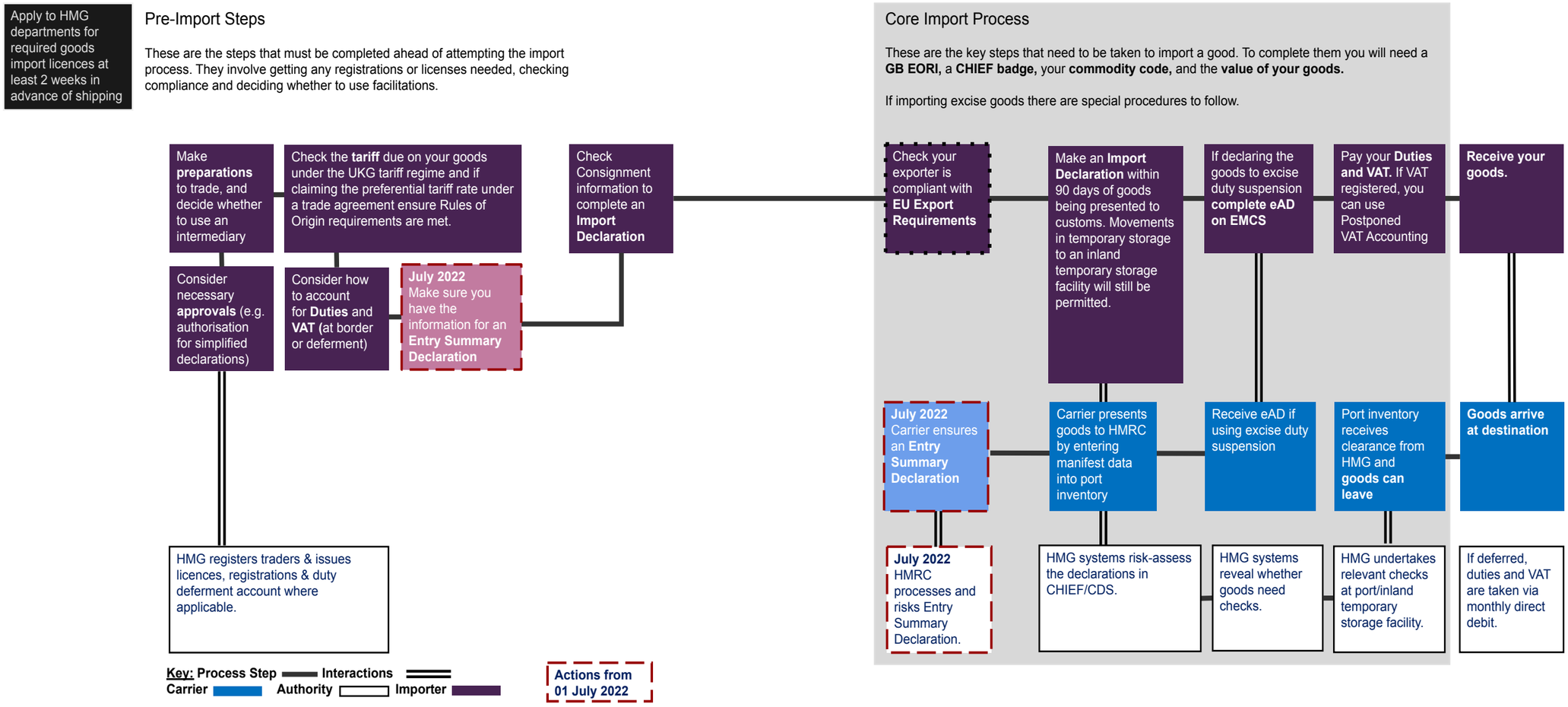
It was agreed to delay the introduction of the new 'customs reporting procedures' from 31 December 2020 (when GB exited the EU) to allow more preparation time for HMRC to engage with the industry and communicate changes.

From 01 January 2022, the following changes will apply:

- 'Clearance outwards' (sometime referred to as 'reporting outwards') will need to be sought for commercial ships, aircraft and pleasure-craft moving from Great Britain to EU countries (Note: clearance outwards (reporting outwards) will not need to be sought for journeys from Northern Ireland to EU countries).
- Pleasure-craft will need to 'Report inwards' from EU countries into Great Britain and Northern Ireland
- New time limits will be in place for the 'reporting' of GA aircraft - as listed in **Annex D**
- Enforcement of the new 'customs reporting procedure' will begin from 01 January 2022.

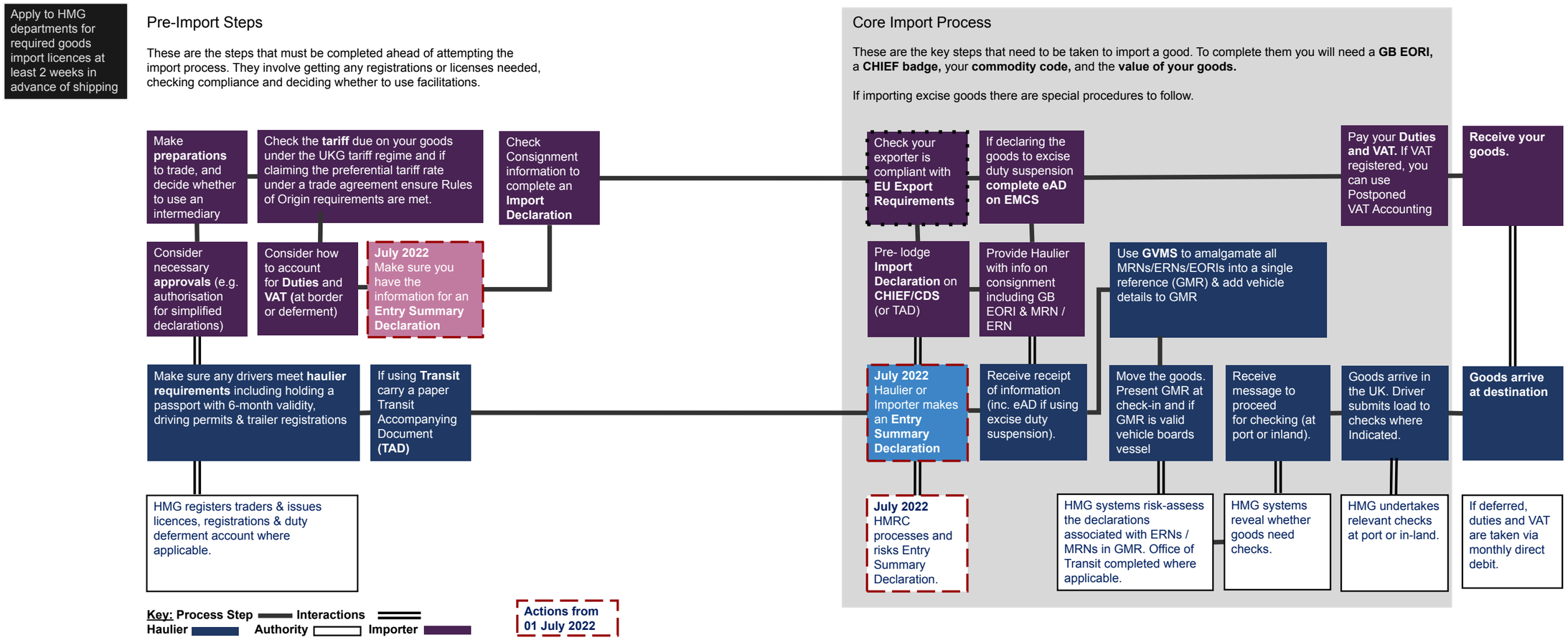
2.1.8 Core Import Process Maps

2.1.8 Process Map: Temporary Storage **January & July 2022**



2.1.8 Core Import Process Maps

2.1.8 Process Map: Pre-lodgement **January & July 2022**



2.2 Importing: Additional Requirements

This Section describes the additional processes users will face when importing the following goods:

2.2.2 Goods covered by International Conventions / Commitments
- Endangered Species of Wild Fauna and Flora (CITES)
- Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)
- Rough Diamonds (Kimberley Process)
- ATA carnets

2.2.3 Goods subject to Sanitary and Phytosanitary Controls
- Animal products (Products of Animal Origin & Animal By-Products)
- Additional requirements for fishery products and live bivalve molluscs
- High-Risk Food, germinal products and Feed Not of Animal Origin (HRFNAO)
- Plants and Plan Products

2.2.4 Goods with Specific Customs Requirements
- Excise goods

2.2.5 Other Goods
- Bottled Water
- Drug precursor chemicals
- Explosives precursors
- Firearms
- Market surveillance
- Veterinary Medicines including those not containing controlled goods
- Waste
- Medicines, Medical radioisotopes, Clinical Trial Supplies, controlled drugs, Substances of Human Origin

2.2.2 Goods Covered by International Conventions / Commitments

Additional requirements on **Goods Covered by International Conventions / Commitments** will continue to apply as they have since **January 2021**. For details on

individual categories of goods, please refer to **Section 1.2.2.**

2.2.3 Goods Subject to Sanitary and Phytosanitary Controls

Various new Sanitary and Phytosanitary controls apply to goods imported from the EU from 1 January 2022. Details of the controls which apply from 1 January 2022 are in the following Sections.

- **Products of Animal Origin (POAO) for human consumption and Animal By-Products (ABP) not for human consumption**
- **Additional requirements for fishery products and live bivalve molluscs**
- **High-risk food and feed not of animal origin (HRFNAO)**

The details of these controls are laid out in the following Section.

Key definitions for traders
There will be a new requirement for pre-notification from January 2022 for imported **animal products (including fishery products, live bivalve molluscs),** and **high-risk food and feed not of animal origin.**

An **import pre-notification** refers to the means by which importers provide advance notice to relevant regulatory bodies of a consignment's arrival into GB. This is typically a standardised import notification form that requires the importer to provide details about the consignment, such as the consignment's country of origin, the place of destination, the specific species/product and general details of the importer, exporter and transporter. This is submitted by the importer in advance of the consignment's arrival to the relevant regulatory body for that commodity.

Requirements for imports from EEA/EFTA countries
Where EEA/ EFTA countries are fully harmonised with EU SPS standards, phasing of SPS control arrangements will be carried out in line with EU countries. Where EEA/ EFTA countries are not currently fully harmonised with EU SPS standards, they should expect continuity of their current SPS control arrangements from January 2021.

For animals and their products, where EEA/EFTA countries are fully harmonised with EU SPS standards, phasing of SPS control arrangements will be carried out in line with EU countries. For animals and their products, where EEA/EFTA countries are not currently fully harmonised with EU SPS standards, they should expect continuity of their current SPS control arrangements from January 2021.

The processes for importing plants and plant products from the EU outlined in the Border Operating Model apply to Switzerland and Liechtenstein, but not Iceland, Greenland or the Faroe Islands.

Marketing Standards
Changes to rules on marketing standards will not apply until July 2022 – **see Section 3.2.3.**

Animal Products (POAO and ABP)

New import requirements will apply to **Products of Animal Origin (POAO)** from January 2022.

POAO within the scope of fishery products and live bivalve molluscs for human consumption will be subject to additional requirements as detailed in **Section 2.2.3 – additional requirements for fishery products and live bivalve molluscs.**

Goods to be accompanied by a health certificate or other official documentation in order to undergo documentary checks. Health certificates are being introduced in a phased way from July 2022.

New import requirements will also apply to **low-risk Animal By-Products (ABP)** from January 2022.

Import requirements for **high-risk ABP** as introduced in January 2021 will continue to apply – **see Section 1.2.3.** More information can be found online.

Requirements
From January 2022, new import requirements will apply to EU POAO for human consumption and ABP not for human consumption. Guidance on products that are classed as POAO can be found here.

The scope of POAO for human consumption includes composite products which contain processed animal product and plant product as a main ingredient. The staged import requirements will also apply to composite products unless the product meets the requirements to be exempt. Further information on composite products can be found here.

Guidance on products classed as animal by-products not intended for human consumption (ABP) can be found online.

For imports of EU POAO and ABP, there will be a requirement for:

- Import pre-notifications submitted by the importer via IPAFFS in advance of arrival

The requirement for goods to be accompanied by an health certificate or other official documentation, and entry through an established point of entry with an appropriate Border Control Post to undergo identity or physical checks at the border will be introduced from July 2022 – **see Section 3.2.3**.

Importers will need to check if the Combined Nomenclature (CN) / **commodity code** for their product is listed in Regulation 2019/2007 in order to determine whether their POAO or ABP is subject to SPS controls.

In Scotland, individual importers do not require authorisation but relevant authorities may need to confirm that the consignment is destined for an authorised facility.

For POAO and ABP, importers will need to submit import pre-notifications via IPAFFS in advance of arrival.

POAO under safeguard measures
Until July 2022, POAO under safeguard measures will continue to be subject to controls as introduced for January 2021 – **see Section 1.2.3.**

Requirements for RoW goods transiting the EU
From 1 January 2021, consignments of POAO transiting EU territory before being imported to GB will be required to enter GB via an appropriate BCP approved for those commodities if they have not had full checks on entry into the EU. This will require goods to be accompanied by health certificates/relevant documentation for import into GB as appropriate and pre-notification on IPAFFS.

Goods that have undergone full veterinary public health and animal health checks on entry into the EU can enter GB via any point of entry.

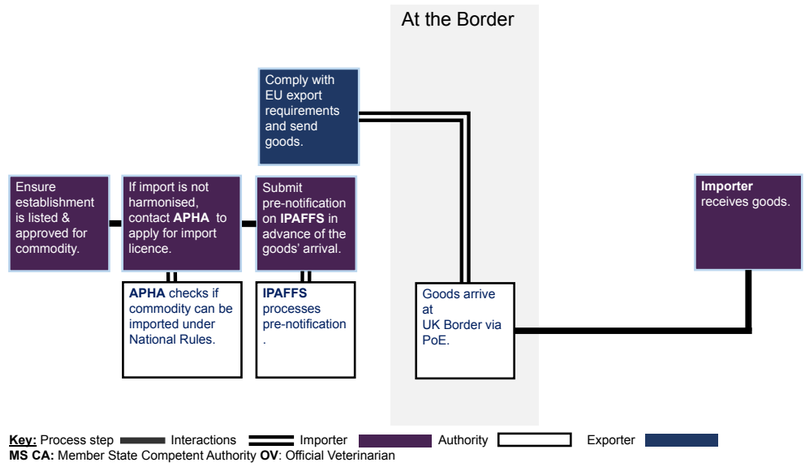
Additional Requirements for fishery products and live bivalve molluscs for human consumption and CITES-listed goods
Imports of fishery products and live bivalve molluscs for human consumption will also need to meet Catch Certificate requirements as detailed in **additional requirements for fishery products and live bivalve molluscs in Section 2.2.3.**

Imports of food products from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the sturgeon family, will also need to meet CITES-related requirements as detailed for **CITES goods in Section 1.2.2.** These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

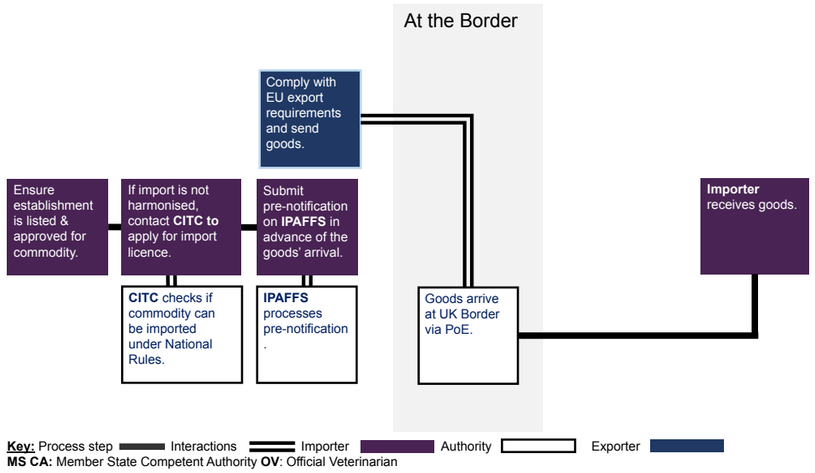
Systems
Importers will need to register for IPAFFS.

Location of checks
Identity checks and physical checks for POAO and ABP will not apply until July 2022 – **see Section 3.2.3.**

2.2.3 Process Map: Products of Animal Origin **January 2022**



2.2.3 Process Map: Animal By-Products **January 2022**



Additional requirements for fishery products and live bivalve molluscs

From January 2022, fishery products and live bivalve molluscs (LBM) for human consumption will be subject to pre-notification

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.

Live aquatic animals for aquaculture and ornamental purposes will be subject to import controls applying to live animals as listed under 1.2.3 until July 2022.

Requirements for all fishery products and live bivalve molluscs
From January 2022, fish, shellfish and their products originating from the EU will be subject to additional sanitary and phytosanitary import controls implemented in stages, similar to those applying to animal products.

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.

Imports of non-marine-caught fish (e.g. farmed fish/shellfish, freshwater fish) and certain exempt marine species (e.g. mussels, cockles, oysters, scallops, fish fry or larvae) are not subject to Catch Certificate requirements.

Requirements for live aquatic animals for aquaculture and ornamental purposes are outlined elsewhere in this document.

Requirements for fishery products and live bivalve molluscs for human consumption
In line with rules for animal products, new import requirements will apply to EU fishery products and live bivalve molluscs from January 2022. Importers should note that where intended for direct human consumption, live animals are treated as products and not as live animals, such as live lobsters or molluscs moving directly to the final consumer. General guidance on products that are classed as POAO can be found online.

From January 2022, there will also be new requirements for importers to submit pre-notifications for fishery products via IPAFFS in advance of the goods' arrival (as per rules for POAO).

Requirements for direct landings of marine-caught fish by EU-registered fishing vessels
EU-registered fishing vessels intending to land their catch directly into GB must land into an appropriately designated port in line with IUU fishing rules and the North East Atlantic Fisheries Commission (NEAFC) convention. Details can be found online.

Vessels must also provide at least four hours' notice to UK authorities for fresh fish (72 hours otherwise) and submit:

- A prior notification document;
- A pre-landing declaration;
- A validated Catch Certificate for the fish that is being landed; and
- the required NEAFC Port State Control forms (PSC1 or PSC2).

If a vessel is over 12m in length it must also correctly complete and submit its electronic logbook in accordance with EU regulations.

Fresh fish may be landed without a health certificate, but products from food-approved
vessels must be landed under a Captain's certificate and pre-notified by the importer via IPAFFS.

Further details are available online.

Additional requirements for endangered species listed under CITES
Imports of food products or live animals listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in 1.2.2. These include the requirement for relevant EUWTR export permits from the country of departure and UKWTR import permits issued by APHA.

Systems
The importer will need to register for IPAFFS online.

Locations of checks
Imports of fishery products for human consumption will not be subject to new SPS controls at the border until July 2022 – **see Section 3.2.3.** Catch certificates and other IUU documents (e.g. processing statements and evidence of storage) will, however, be subject to checks from January 2022.

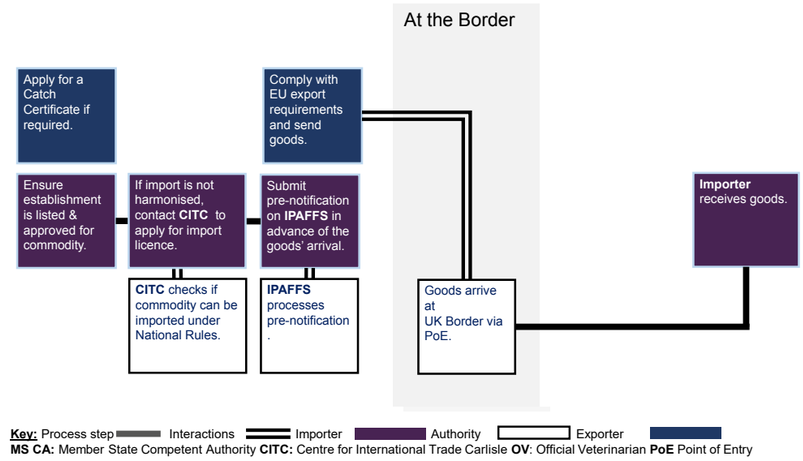
All Catch Certificates will need to be checked and authorised prior to landing. These checks are carried out away from the border.

From January 2021, direct landings of marine-caught fish, which are subject to the NEAFC convention, will need to be landed at a designated GB port as listed by the NEAFC. The ports into which EU-registered fishing vessels directly land fish and fishery products will also need to be designated for IUU purposes.

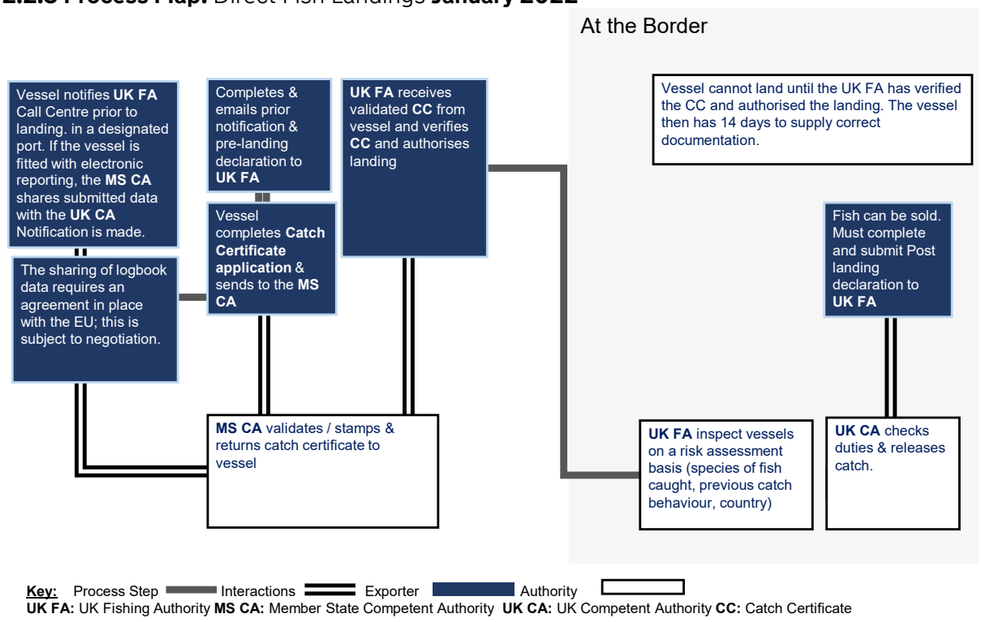
5% is the IUU regulation benchmark for port inspection of third country vessels (which would include EU vessels). This is determined by species of fish caught, previous catch behaviour and/or country flag.

Further details are available online.

2.2.3 Process Map: Additional requirements for fishery products and live bivalve molluscs **January 2022**



2.2.3 Process Map: Direct Fish Landings **January 2022**



High-Risk Food and Feed Not of Animal Origin

New import requirements for **High-Risk Food and Feed Not of Animal Origin (HRFNAO)** will apply from January 2022. This does not, however, include the requirement for entry via a Border Control Post; this will come into place in July 2022 – **see Section 3.2.3.**

Whilst there is currently no **HRFNAO** originating from within the EU, these requirements will apply to non-EU country **HRFNAO** imported into the EU and subsequently exported to the UK.

It has been a requirement since 1 January 2021 for all HRFNAO that originates from non-EU countries and not controlled by the EU (e.g. transiting through the EU) to be pre-notified and controlled at an appropriately designated BCP upon entry to GB – **see Section 1.2.3.**

Requirements
From January 2022, High-Risk Food and Feed Not of Animal Origin (HRFNAO) will be subject to new import requirements.

Whilst there is currently no HRFNAO originating from within the EU, these requirements will apply to non-EU HRFNAO imported into the EU and subsequently exported to GB.

Importers will be required to submit import pre-notifications in advance of the goods' arrival. Importers will need to submit pre-notifications via the Import of Products, Animals, Food and Feed System (IPAFFS).

This does not include the requirement for entry via an established point of entry with an appropriate Border Control Post (BCP) or documentary, identity or physical checks at the border. However, these controls will be introduced in July 2022 – **see Section 3.2.3.**

Non-EU-originating HRFNAO that transits the EU will continue to need to be pre-notified on IPAFFS and enter GB via an established point of entry with an appropriate BCP approved for HRFNAO in the same way as similar consignments imported directly from a non-EU country – **see Section 1.2.3** for further information.

Systems
The importer will need to register for IPAFFS.

Location of checks
Non-EU HRFNAO that has been placed on the EU market and exported to GB will not be subject to import controls at the border until July 2022. This does not apply to non-EU-originating HRFNAO that transits the EU, where it has been a requirement since January 2021 for such imported goods to be pre-notified and controlled at an appropriatly designated border control post.

Plants and Plant Products

From January 2022, import pre-notifications will apply to all regulated plants and plant products.

The requirement for goods to be accompanied by a phytosanitary certificate and enter via a BCP in order to undergo physical checks will be extended to all regulated plants and plant products on **01 July 2022 - see Section 3.2.3.**

Requirements
From January 2022, all regulated plants and plant products will require import pre-notifications in advance of arrival.

An exhaustive list of all regulated plants and plant products is available on GOV.UK. This includes:

- All plants for planting.
- Root and tubercle vegetables.
- Some common fruits other than fruit preserves by deep freezing.
- Some cut flowers.
- Some seeds.
- Leafy vegetables other than vegetables preserved by deep freezing.
- Potatoes from some countries.
- Machinery or vehicles which have been operated for agricultural or forestry purposes.

Importers will need to submit import notifications at least four working hours prior to arrival for Roll-on/Roll-off and air movements, or at least one working day prior to arrival by all other modes of transport– along with the phytosanitary certificate.

Checks will be carried out by Plant Health and Seed Inspectors (PHSI) from the Animal and Plant Health Agency (APHA) and the Forestry Commission (FC) in England and Wales, and the Scottish Government and Scottish Forestry in Scotland. Physical inspections will continue to take place at destinations.

Further information is available here.

Additional requirements for CITES-listed goods
Plants and plant products that fall under endangered species regulations (CITES/ UKWTR) have further requirements as detailed in **Section 1.2.2.**

Systems
For regulated plants and plant products, the importer will need to have registered via the relevant IT system. The IT system used to facilitate the pre-notification of imports of plants and plant products is changing, moving from the current PEACH system to a new service building on IPAFFS technology. However, importers should continue to use the existing system until directed to register and use the new service. The timing and sequencing of this migration will ensure a smooth and orderly transfer between systems and will allow sufficient time for importers to become familiar with the new service. We will be providing comprehensive training and support before, during, and after migration.

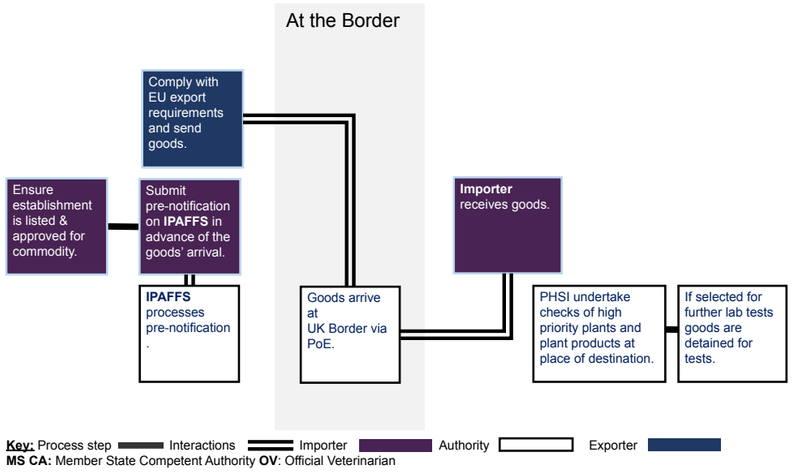
Locations of checks
Imports of Plants and Plant Products will not be required to enter via a BCP in order to undergo physical checks until July 2022 – **see Section 3.2.3.**

Wood Packaging Material
Wood packaging material (WPM), including pallets and crates, must meet the ISPM15 international standards for treatment and compliant marking. The WPM holding a consignment may be subject to inspections upon entry to GB to verify compliance with the ISPM15 requirements.

Further details on ISPM15 requirements can be found online here.

Additional requirements for organic goods
From 1 July 2022, new requirements will apply to imports of organic goods from the EU – **see Section 3.2.3.** Full details of requirements that will apply are available online.

3.2.3 Process Map: Plants & Plant Products **January 2022**



2.2.4 Goods with Specific Customs Requirements

Additional requirements on Goods with specific customs requirements will continue to apply as they have since January 2021. For details on individual categories of goods, please refer to **Section 1.2.4.**

2.2.5 Other Goods

Additional requirements on **Other Goods** will continue to apply as they have since **January 2021**. For details on individual categories of goods, please refer to **Section 1.2.5**.

Stage 3: July 2022

3.1 Importing: S&S Declarations

3.1.1 Overview

From 1 July 2022, **Safety & Security Declarations** will be required - see **Section 2.1.5.**

Additional requirements on the **Core Model** will continue to apply as they have since **January 2022.** For details of the processes, please refer to the below sections:

- **(2.1.2) Import Preparations**
- **(2.1.3) Customs Declarations**
- **(2.1.4) Duties and Import VAT**
- **(2.1.5) Safety & Security Declarations - Required from July 2022**

Various **(2.1.6) Import Facilitations** exist to reduce the impact of these processes. The facilitations available are set out in this Section.

There is also additional information on **(2.1.7) Non-Freight Imports**.

Most businesses use an intermediary when dealing with customs requirements. Businesses can either hire an agent or may want to recruit or train someone in the business to deal with customs for the company.

3.2 Importing: Additional Requirements

3.2.1 Overview

This Section describes the additional processes users will face when importing the following goods:

3.2.2 Goods covered by International Conventions / Commitments
- Endangered Species of Wild Fauna and Flora (CITES)
- Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)
- Rough Diamonds (Kimberley Process)
- ATA carnets

3.2.3 Goods subject to Sanitary and Phytosanitary Controls
- Animal products (Products of Animal Origin, Animal By-Products and germinal products)
- Additional requirements for fishery products and live bivalve molluscs
- High-Risk Food, germinal products and Feed Not of Animal Origin (HRFNAO)
- Live animals
- Live aquatic animals for aquaculture and ornamental purposes
- Equines
- Plants and Plant Products

3.2.4 Goods with Specific Customs Requirements

- Excise goods

3.2.5 Other Goods
- Bottled Water
- Drug precursor chemicals
- Explosives precursors
- Firearms
- Market surveillance
- Veterinary Medicines including those not containing controlled goods
- Waste
- Medicines, Medical radioisotopes, Clinical Trial Supplies, controlled drugs, Substances of Human Origin

3.2.2 Goods Covered by International Conventions / Commitments

Additional requirements on **Goods Covered by International Conventions / Commitments** will continue to apply as they have since **January 2021**. For details on individual categories of goods, please refer to **Section 1.2.2.**

3.2.3 Goods Subject to Sanitary and Phytosanitary Controls

Key definitions for traders
These controls will introduced in a phased approach, of new processes and procedures which will apply to the import of **animal products, fishery products and live bivalve molluscs, high-risk food and feed not of animal origin (HRFNAO), live animals, live aquatic animals for aquaculture and ornamental purposes, equines** and **plants and plant products from July 2022.**

These controls include the requirements for:

- **Import pre-notifications**
- **Health certification (such as a health certificate or Phytosanitary Certificate**
- **Documentary checks**
- **Entry via an established point of entry with an appropriate BCP**
- **Identity and physical checks at BCPs**

An **import pre-notification** refers to the means by which importers provide advance notice to relevant regulatory bodies of a consignment's arrival into GB. This is typically a standardised import notification form that requires the importer to provide details regarding the consignment, such as the consignment's country of origin, place of destination, the specific species/product and general details for the importer, exporter and transporter. This is submitted by the importer in advance of the consignment's arrival to the relevant regulatory body for that commodity.

A **health certificate** refers to an official document that confirms the product meets the health requirements of the destination country. This is required to accompany the consignment during its passage. It is the responsibility of the exporter to secure this from the country of origin's relevant competent authority. Different products will require different details from the exporter regarding the consignment, though this will generally include details of the country of origin, place of destination, and nature of transport, as well as a health attestation of the consignment. For products of animal origin and live animals, for instance, this will require the consignment to be inspected by an Official Veterinarian in order to verify that the consignment's contents meet the health requirements of the destination country. An individual health certificate is required for each species/type of product. Therefore, a single import may consist of multiple consignments that each require a health certificate.

A **documentary check** is an examination of official certifications, attestations and other commercial documents that are required to accompany a consignment.

An **identity check** entails the visual inspection of a consignment in order to verify its content and labelling corresponds to the information provided in accompanying documentation.

A **physical check** entails a check on the goods to verify that they are compliant with the sanitary and phytosanitary import requirements for GB. This includes, as appropriate, checks on the consignment's packaging, means of transport and labelling. Temperature sampling, laboratory testing or diagnosis may also be required.

Entry via an established point of entry with an appropriate Border Control Post (BCP) refers to the requirement for certain goods to enter GB via specific points of entry that are equipped to perform checks on specified goods. A BCP is an inspection post designated and approved in line with that country's relevant legislation for carrying out checks on animals, plants and their products arriving from the EU. These checks are carried out to protect animal, plant and public health. The commodities that BCPs are equipped and approved to process will differ between BCPs. Therefore, it is the responsibility of the importing / exporting parties to ensure that their goods are routed via an appropriate BCP. Importers are typically required to notify the relevant BCP of the goods arrival as part of the pre-notification process as described above.

Requirements for imports from EEA/EFTA countries
Where EEA/ EFTA countries are fully harmonised with EU SPS standards, phasing of SPS control arrangements will be carried out in line with EU countries. Where EEA/ EFTA countries are not currently fully harmonised with EU SPS standards, they should expect continuity of their current SPS control arrangements from January 2021.

Marketing standards
Depending on the exact goods being imported, changes will apply to the rules on marketing standards for imports of:

- Fruits and vegetables
- Hops
- Beef and veal
- Eggs
- Hatching eggs and chicks
- Poultry meat

From 1 July 2022, imports of these products from the EU may need to meet new requirements. These will vary by sector. Full details of the marketing standards that will apply to specific products are available online.

Animal Products (POAO, ABP and germinal products)

From July 2022, new import requirements will apply to EU **Products of Animal Origin (POAO) for human consumption, germinal products and Animal By-Products not for human consumption (ABP)**, with certain goods being required to be accompanied by certification and enter GB via an established point of entry with an appropriate Border Control Post (BCP).

Certain POAO may be subject to prohibitions and restrictions and not permitted for import to GB from 1 January 2022. More information can be found here.

Requirements
There will be a requirement for:

- Goods to be accompanied by a health certificate or other official documentation in order to undergo documentary checks from July 2022
- Import pre-notifications submitted by the importer in advance of arrival for certain products in advance of the goods' arrival at a BCP via IPAFFS from January 2022.
- Entry via a point of entry with an appropriate BCP in order for goods to be made available for documentary, identity and physical checks for all products from July 2022. All POAO and ABPs must enter via a Point of Entry with an appropriately designated Border Control Post from 1 July 2022, even if the product is not subject to ID and physical checks as per the timetable below.

These requirements will now be introduced in following timetable:
01 July 2022: All remaining regulated ABP and all meat products.
01 September 2022: All dairy products.
01 November 2022: All remaining regulated products of animal origin, including composite products and fish products.

There might be other documentary and certification requirements for some products ahead of the listed timetable i.e. Catch Certificate for fish products that have been required since January 2021 Guidance on products classed as POAO can be found online.

The scope of POAO for human consumption includes composite products which contain processed animal product and plant product as a main ingredient. The staged import requirements will also apply to composite products unless the product meets the requirements to be exempt. Further information on composite products can be found here.

Guidance on products classed as animal by-products not intended for human consumption (ABP) can be found online.

Importers will need to check if the CN code for their product is listed in Regulation 2019/2007 in order to determine whether their POAO or ABP must be imported via a point of entry with an appropriate BCP.

EU POAO, ABP and germinal products will be required to be accompanied by an health certificate or other official documentation.

A health certificate is an official document that confirms the export meets the health requirements of the destination country. This is issued by the competent authority in the exporting country to the EU exporter. For guidance on what will be required, model health certificates are available on GOV.UK here.

Where there are no standardised requirements and no model health certificate currently exists, the GB importer will need to contact CITC for England and Wales. Contact details for CITC are available online.

In Scotland, individual importers do not require authorisation but relevant authorities may need to confirm that the consignment is destined for an authorised facility.

For POAO, ABP and germinal products, importers will need to submit import pre-notifications in advance of the goods' arrival at a BCP via IPAFFS.

POAO subject to safeguard measures
From July 2022, POAO subject to safeguard measures will be required to meet the above requirements for health certification, import pre-notifications and entry via an established point of entry with an appropriate BCP.

Emergency safeguard action can be taken at very short notice to prohibit or restrict the importation of certain products from certain countries following an outbreak of disease or a public health issue. Information on the latest updates concerning disease outbreaks which may affect imports into the UK can be found online.

Further information on the international and UK monitoring of animal diseases can be found online.

Additional Requirements for Marine-Caught Fish and CITES-listed goods
Imports of marine-caught fish, fishery products and some types of shellfish will also need to meet Catch Certificate or other IUU documentary requirements as detailed in **additional requirements for fishery products and live bivalve molluscs.**

Imports of food products made from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in **Section 1.2.2.** These include the requirement for relevant EUWTR export permits from the country of departure and UKWTR import permits issued by APHA.

Systems
The importer will need to register for IPAFFS.

Location of checks
POAO, ABP and germinal products will need to enter GB via an established point of entry with an appropriate Border Control Post (BCP) in order for the goods to be available for inspection. A list of current BCPs and the commodities they accept is available here.

The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

EU animal products may be subject to documentary, identity and physical checks. Goods may also be sampled for laboratory testing. Documentary checks entail examination of the official certifications, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, the sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with

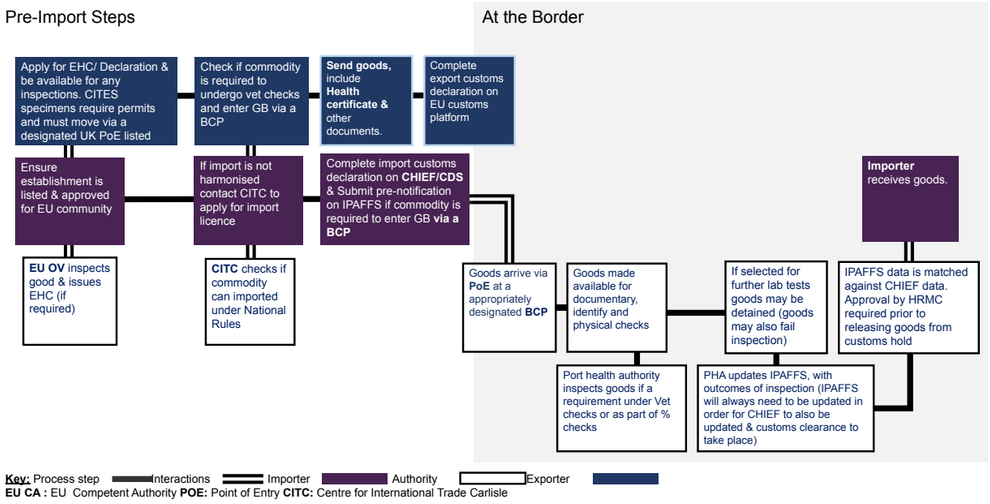
the import sanitary and phytosanitary rules.

The level of physical and identity checks on EU goods from July 2022 will be proportionate and based on assessments of biosecurity and public health risk. POAO, germinal products and ABP imported from the EU will be subject to a minimum level of 1% checks. Some commodities, such as shellfish and some ABPs, will be subject to higher minimum check levels. During 2021, Controls on EU and Rest of the World goods are being reviewed in light of existing and new trade agreements and changes in risk status. Any changes to controls following this review will be introduced in 2022.

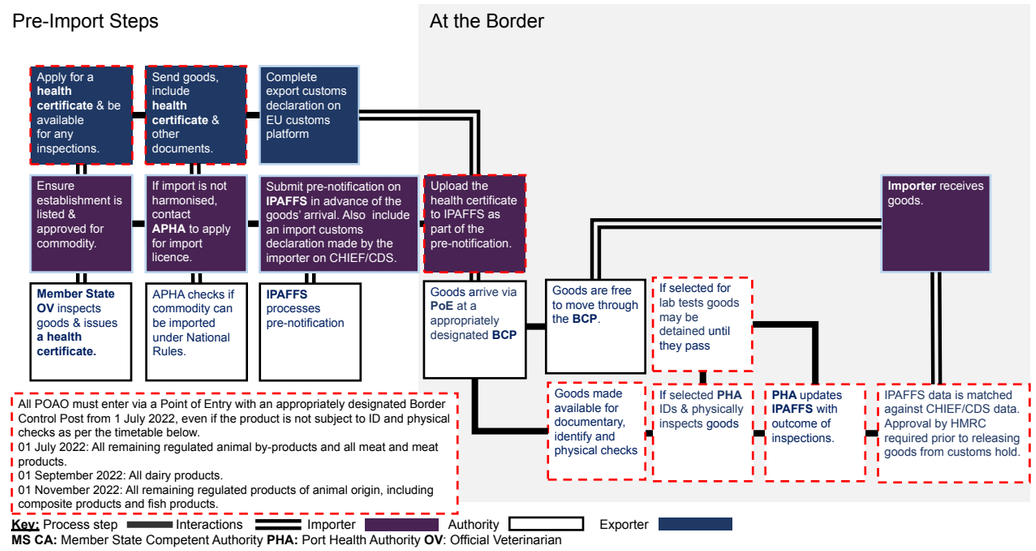
Additional requirements for organic goods

From 1 July 2022, new requirements will apply to imports of organic goods from the EU. Full details of requirements that will apply are available online.

3.2.3 Process Map: Animal By-Products **July 2022**



3.2.3 Process Map: Products of Animal Origin (POAO) **July 2022**



Additional provisions for fishery products and live bivalve molluscs

From July 2022, **fishery products and live bivalve molluscs for human consumption** will be subject to import controls in line with those applying to animal products.

These include the requirement for a health certificate, import pre-notifications and entry via an established point of entry with an appropriate Border Control Post. Different rules apply for direct landings (see below).

In addition, most imports of marine-caught fish and some shellfish will need a validated Catch Certificate (or other relevant Illegal, Unreported and Unregulated fishing rules (IUU) documentation) to be sent to the importing competent authority prior to the goods' arrival as per requirements introduced in January 2021.

Imports of non-marine-caught fish (e.g. farmed fish/shellfish, freshwater fish) and certain exempt marine species (e.g. mussels, cockles, oysters, scallops, fish fry or larvae) are not subject to Catch Certificate requirements.

Live aquatic animals for aquaculture and ornamental purposes will also be subject to import controls applying to live animals as listed under **Section 3.2.3.**

Requirements for all fishery products and live bivalve molluscs
All fishery products and live bivalve molluscs originating from the EU will be subject to sanitary and phytosanitary import controls, similar to those applying to animal products and live animals. This includes the requirement for health certificates, import pre-notifications and entry via an established point of entry with an appropriate Border Control Post (BCP).

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.

Catch Certificates are official documents that prove any marine-caught fish has been caught legally. These are issued by the competent authority of the country the fishing vessel is registered to. This will need to be secured by the EU exporter.

Importers will not require a catch certificate for imports of non-marine-caught fish (e.g. farmed fish and shellfish, freshwater fish) and certain exempt marine species (e.g. mussels, cockles, oysters, scallops, fish fry or larvae).

Requirements for fishery products and live bivalve molluscs for human consumption (e.g. containerised fish or via Vivier transport)
In line with rules for animal products, new import requirements will apply to EU fishery products and live bivalve molluscs as for products of animal origin from November 2022 – **see Section 3.2.3.** Guidance on products within this category can be found online.

Live aquatic animals intended for direct consumption by the final consumer – such as live oysters and mussels (if from Class A waters or depurated), crabs and lobster – are classed as animal products and not as live animals. Therefore, these will be subject

to controls applying to products of animal origin rather than live animal controls. Live bivalve molluscs are subject to circumstantial rules. Only those that are deemed ready for human consumption can be certified as products of animal origin.

For all imports of fishery products there will be the requirement for:

- Goods to be accompanied by a health certificate (from November 2022).
- Import pre-notifications submitted by the importer in advance of arrival (From January 2022).
- Entry via an established point of entry with an appropriate BCP (from July 2022). in - Goods to be made available for documentary, identity and physical checks (from November 2022) (different rules apply for direct landings by fishing vessels – see below).

A health certificate is an official document that confirms the export meets the health requirements of the destination country. This is issued by the competent authority in the exporting country to the EU exporter. For guidance on what will be required, model health certificates are available on GOV.UK.

Where there are no standardised requirements and no model health certificate currently exists, the GB importer will need to contact CITC for England and Wales. Contact details for CITC are available online.

Importers will also be required to submit pre-notifications via IPAFFS in advance of the goods' arrival.

Requirements for direct landings of marine-caught fish by EU-registered fishing vessels

EU-registered fishing vessels intending to land their catch directly into GB must land into an appropriately designated port in line with IUU fishing rules and the North East Atlantic Fisheries Commission (NEAFC) convention. Details can be found online.

Vessels must also provide at least four hours' notice to UK authorities for fresh fish (72 hours otherwise) and submit:

- A prior notification document;
- A pre-landing declaration;
- A validated Catch Certificate for the fish that is being landed; and
- the required NEAFC Port State Control forms (PSC1 or PS2).

If a vessel is over 12m in length it must also correctly complete and submit its electronic logbook in accordance with EU regulations.

Fresh fish (primary product subject to minimal processing i.e. de-heading or gutting) may be landed without a health certificate into an IUU-designated port, but products from food-approved vessels must be landed into a BCP under a Captain's certificate and pre-notified by the importer via IPAFFS.

Further details are available online.

Additional requirements for endangered species listed under CITES

Imports of fishery products listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the sturgeon family, will also need to meet CITES- related requirements as detailed for CITES goods in **Section 1.2.2.** These include the requirement for relevant EUWTR export permits from the country of departure and UKWTR import permits issued by APHA.

Systems

The importer will need to register for IPAFFS online.

Locations of checks

Imports of fishery products will need to enter GB via an established point of entry with an appropriate Border Control Post (BCP) in order for the goods to be available for inspection. There is an exemption from this for fresh fish that are direct landings into a UK IUU designated port. A list of current BCPs and the commodities they accept is available here.

The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

Following arrival at the point of entry, goods may be subject to documentary, and additional identity and physical checks at the BCP if selected. Goods may also be sampled for laboratory testing.

Documentary checks entail examination of the official certification, attestations and other commercial documents that are required to accompany the consignment.

An identity check entails a visual inspection to verify that the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

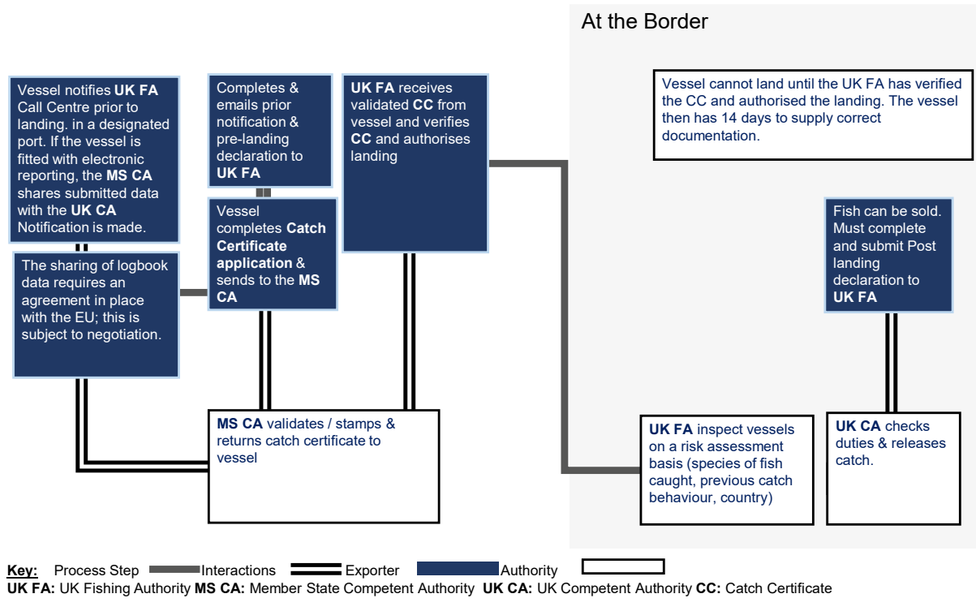
Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules. The level of physical and identity checks from November 2022 will be proportionate and based on assessments of biosecurity and public health risks. During 2021, controls on EU and Rest of the World goods are being reviewed in light of existing and new trade agreements and changes in risk status. Any changes to controls following this review will be introduced in 2022.

From January 2021, direct landings of marine-caught fish, which are subject to the NEAFC convention, need to be landed at a designated GB port as listed by the NEAFC. The ports into which EU-registered fishing vessels direct land fish and fishery products will also need to be designated for IUU purposes. Further details of ports in this category are available online.

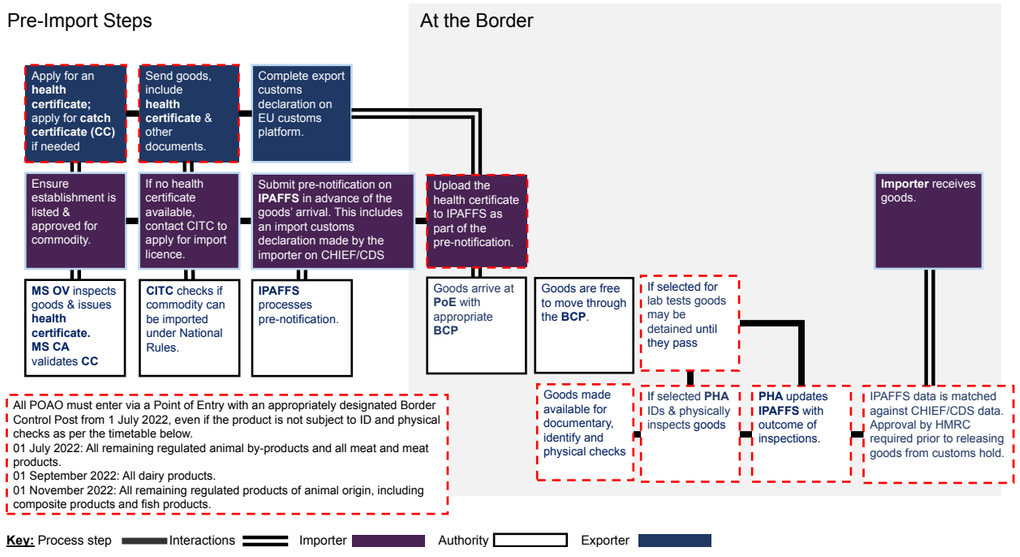
All Catch Certificates will need to be checked and authorised prior to landing. These checks are carried out away from the border.

5% is the IUU regulation benchmark for port inspection of third-country vessels (which would include EU vessels). This is determined by species of fish caught, previous catch behaviour and/or country flag. Further details are available online.

3.2.3 Process Map: Direct Fish Landings **July 2022**



3.2.3 Process Map: Additional requirements for fishery products and live bivalve molluscs **July 2022**



High-Risk Food and Feed Not of Animal origin (HRFNAO)

In addition to the requirement for pre-notification as introduced in January 2022. High-Risk Food and Feed Not of Animal Origin (HRFNAO), which includes countries and products that were affected by the Chernobyl incident, and plastic kitchenware from China and Hong Kong, will also be required to enter GB via a Border Control Post from July 2022.

As there is currently no **HRFNAO** originating from the EU, this requirement will initially only apply to **HRFNAO** that has been imported into the EU and subsequently exported to GB, as EU import checks will no longer be applicable for goods that are then exported to GB.

For **HRFNAO** that originates from non-EU countries and **transits** through the EU, controls will continue to apply as per those which apply from January 2021 – **see Section 1.2.3.**

Requirements
From July 2022, HRFNAO and plastic kitchenware from China and Hong Kong, that have been placed on the EU market and exported to GB will be subject to new import requirements when imported to GB.

This includes the requirement for:

- Import pre-notifications to be submitted in advance of the goods' arrival.
- Entry via an established point of entry with an appropriate BCP in order for goods to be made available for documentary, identity and physical checks.

Guidance on products classed as HRFNAO can be found online.

Importers will need to submit pre-notifications to an appropriate Border Control Post (BCP) via the Import of Products, Animals, Food and Feed System (IPAFFS).

Non-EU-originating HRFNAO that transits through the EU and which has not been controlled for placing on the EU market, will continue to need to be pre-notified on IPAFFS and enter GB at a BCP approved for HRFNAO in the same way as similar consignments imported directly from a third country (**see Section 1.2.3** for further information).

Systems
The importer will need to register for IPAFFS.

Location of checks
HRFNAO will need to enter GB via a BCP with the appropriate approval in order for the goods to be checked. Upon arrival at the BCP, goods will be subject to documentary checks. This entails examination of the official certifications and commercial documents that are required to accompany the consignment.

HRFNAO goods will also be subject to identity and physical checks and the frequency of these will be dependent on the commodity, hazard and country of origin.

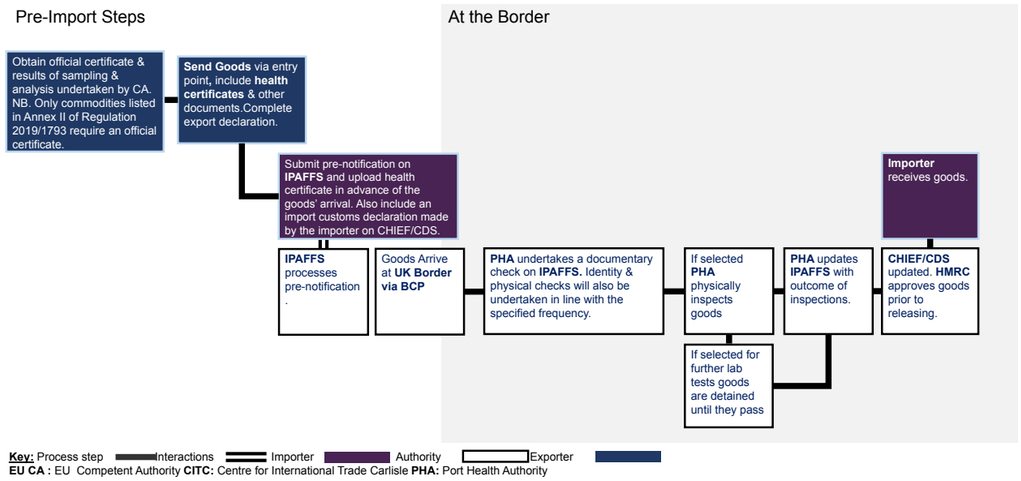
An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, the sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules. The level of identity and physical checks from July 2022 will reflect the specified frequency of controls as per the legislative requirements. Further information can be found online.

A list of current BCPs and the commodities they accept is available here.

The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

3.2.3 Process Map: HRFNAO **July 2022**



Live Animals

From July 2022 onwards, **live animals** from the EU will be subject to increased import controls at the border and at point of destination. As facilities become available, we will commence the transfer of checks from destination to BCPs from July 2022. We will maintain checks at destination where BCP facilities are yet to be completed.

In addition to these requirements, **CITES-listed goods, live aquatic animals for aquaculture and ornamental purposes** and **equines** will need to meet separate import requirements. These are detailed in:

For CITES-listed goods – 3.2.2
For live aquatic animals for aquaculture and ornamental purposes – 3.2.4
For equines – 3.2.3

Requirements
We will commence the transfer of checks to BCPs from 01 July 2022 at Sevington inland BCP. Likewise, animals arriving at appropriately designated airport BCPs from 01 July 2022 may also be subject to physical checks at the BCP.

As additional BCPs are completed, including those within the Devolved Administrations, we will continue to transfer checks from destination. We will maintain checks at destination for other routes until all currently planned live animal BCPs are delivered.

A list of current BCPs and the commodities they accept is available here.

The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

The GB importer will also need to submit a pre-notification to the relevant BCP via the Import of Products, Animals, Food and Feed System (IPAFFS) in advance of the goods' arrival.

Depending on the type of animal, specific welfare requirements may apply including the need for specifically approved transportation vehicles, and certificates of competence or authorisations for the drivers and handlers of the animals. Depending on the length of the journey, a journey log would also need to be submitted to APHA and accompany the consignment.

Details on these are available online.

Requirements for RoW goods transiting the EU when BCPs go live
From July 2022 onwards, RoW consignments of live animals that transit EU territory will need to enter GB via a point of entry with an appropriate BCP.

Additional requirements for endangered species and live aquatic animals for aquaculture and ornamental purposes when BCPs go live
Imports of live animal species listed in the CITES, EUWTR or UKWTR annexes will also need to meet CITES-related requirements as detailed for CITES goods in **Section 3.2.2.** These include the requirement for relevant EUWTR export permits from the country of departure and a UKWTR import permit issued by APHA.

Imports of live aquatic animals for aquaculture and ornamental purposes will also need to meet separate requirements as detailed in **Section 3.2.4.**

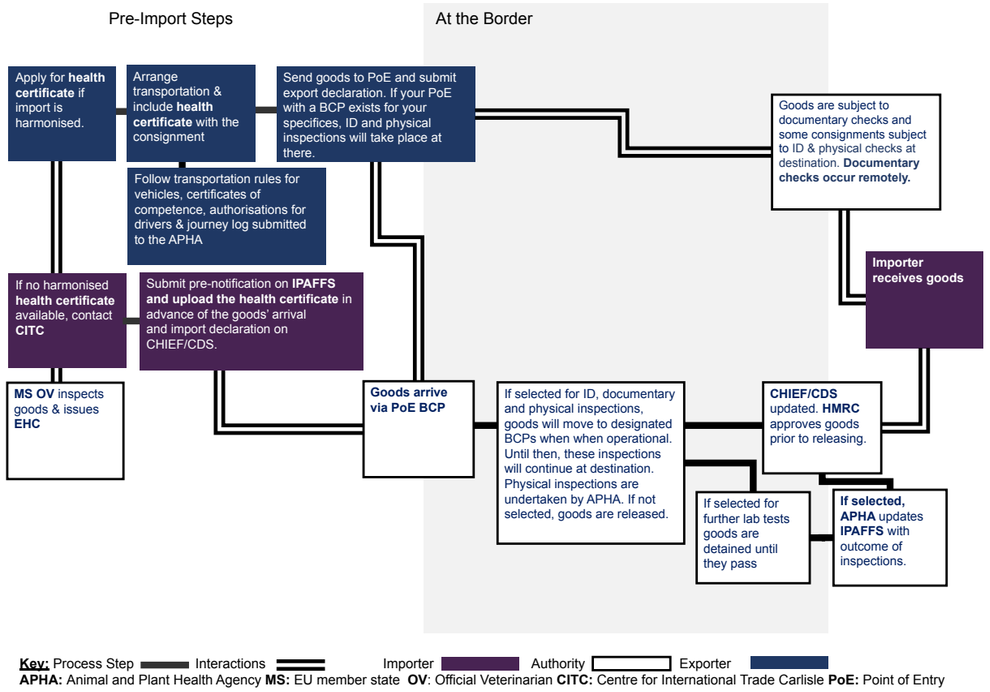
Systems
The importer will need to register for IPAFFS.

Location of checks
Checks will take place at designated BCPs where a facility is operational at the point of entry. Where there is no designated BCP, checks will remain at destination for other ports of entry until BCPs are operational. Checks at Sevington inland BCP and designated airport BCPs will commence from 01 July 2022.

Upon arrival, goods may be subject to documentary, identity, and physical checks at the place of destination or BCP, if selected. Documentary checks entail examination of the official certification, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify that the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

A physical check may mean a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis. The level of physical and identity checks from July 2022 onwards will be proportionate and based on assessments of biosecurity and public health risks. High-risk live animals imported from the EU will continue to be checked at 100%. During 2021, controls on EU and Rest of the World goods are being reviewed in light of existing and new trade agreements and changes in risk status. Any changes to controls following this review will be introduced in 2022.

3.2.3 Process Map: Live animals **July 2022**



Live aquatic animals for aquaculture and ornamental purposes (not for immediate consumption)

From July 2022 onwards, **live aquatic animals for aquaculture and ornamental purposes** from the EU will be subject to import controls. Checks will continue to be carried out at the point destination as introduced in **Section 1.2.3**. Checks will take place at designated Border Control Posts (BCPs) where a facility is operational at the point of entry.

This covers all live aquatic animals that are imported for any purpose other than direct human consumption. This includes imports for the following purposes:

- aquaculture (including live shellfish for purification (depuration) prior to consumption);
- ornamental trade;
- research;
- restocking; and
- for further processing prior to human consumption.

In addition to these requirements, **live aquatic animals for aquaculture and ornamental purposes** within the scope **CITES-listed goods** will need to meet separate import requirements as detailed in **Section 1.2.2.**

Requirements when BCPs go live
In line with rules for live animals, imports of aquatic animals for aquaculture (including live shellfish for purification/depuration) or ornamental purposes will be subject to new import controls as for live animals. These include the requirement for:

- Entry via an established point of entry with an appropriate BCP in order for goods to be made available for documentary, identity and physical checks.

Certain live aquatic animals are imported as products of animal origin, however, despite being live animals. These can include bivalves (e.g. clams, oysters, mussels and scallops) as well as crabs and lobsters that are both intended and fit for direct human consumption. Rules for these imports are provided in Sections for **animal products** and **additional requirements for fishery products and live bivalve molluscs for human consumption – see Section 3.2.3.**

Catch certificates are not required for non-marine-caught fish (e.g. farmed fish or shellfish, freshwater fish) and certain exempt marine species (e.g. mussels, cockles, oysters, scallops, fish fry or larvae).

All importers must also be authorised by either the Fish Health Inspectorate (FHI) at Cefas (England and Wales) or Marine Scotland. If needed, importers should contact their respective FHI who can advise on the trade process.

Contact details for relevant authorities can be found here:

- Fish Health Inspectorate at Cefas (England and Wales)
- Fish Health Inspectorate at Marine Scotland (Scotland)

Further details on the import process are also available online.

Health certificates will need to be secured by the exporter from the EU country of origin's competent authority. The relevant FHI will be able to provide model animal health certificates. The GB importer will need to submit an import pre-notification via the Import of Products, Animals, Food and Feed System (IPAFFS) in advance of the goods' arrival.

All consignments will need to enter GB via an established point of entry with an appropriate BCP in order for the goods to be available for inspection.

A list of current BCPs and the commodities they accept is available online.

The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

Systems
The importer will need to register for IPAFFS online.

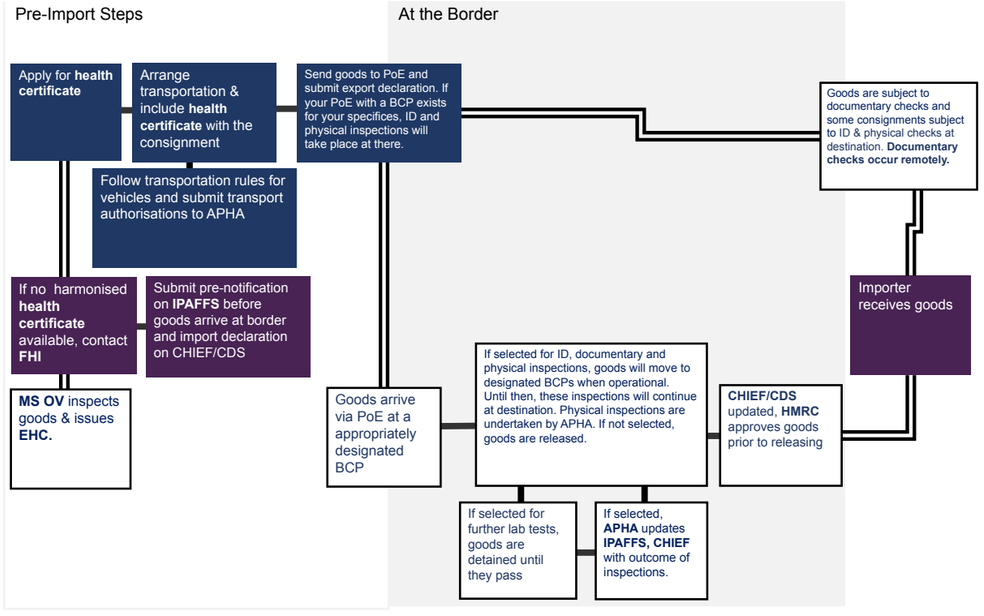
Locations of checks
Checks will take place at designated BCPs where a facility is operational at the point of entry. Where there is no designated BCP, checks will remain at destination for other ports of entry until BCPs are operational. Checks at Sevington inland BCP and designated airport BCPs will commence from 01 July 2022.

Upon arrival, goods may be subject to documentary checks, and may be subject to additional identity and physical checks at the place of destination or BCP, if selected. Goods may also be sampled for laboratory testing.

Documentary checks entail examination of the official certification, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify that the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, welfare and a visual inspection of health, sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules. The level of physical and identity checks that will apply from July 2022 onwards, will be proportionate and based on assessments of biosecurity and public health risks. During 2021, controls on EU and Rest of the World goods are being reviewed in light of existing and new trade agreements and changes in risk status. Any changes to controls following this review will be introduced in 2022.

3.2.3 Process Map: Live aquatic animals for aquaculture and ornamental purposes
July 2022 onwards



Equines

From July 2022 onwards, equines from the EU will be subject to import controls. Checks will continue to be carried out at the point destination as introduced in **Section 1.2.3**. As facilities become available, we will commence the transfer of checks from destination to BCPs from July 2022. We will maintain checks at destination where BCP facilities are yet to be completed.

Requirements
In line with rules for live animals, imports of equines will be subject to new import controls as for live animals. These include the requirement for:

- Entry via an established point of entry with an appropriate Border Control Post (BCP), where goods may undergo identity and physical checks, if selected.

All unregistered equines will have to undertake pre-export blood testing, and meet certain residency and isolation requirements, before importation. These requirements are as follows:

Blood testing
Unregistered equines must be tested for:

- Equine infectious anaemia - within 30 days before travel;
- Equine viral arteritis - within 21 days of travel for uncastrated male equines older than 180 days, unless they meet vaccination requirements.

Residency and isolation
Unregistered equines must be:

- Kept on a holding in the country or a country with similar health status for 40 days prior to travel;
- Separated from other equines that do not have equivalent health status, for at least 30 days prior to travel.

Registered equines will not have to meet any blood testing, residency, or isolation requirements.

All goods will need to enter GB via an established point of entry with an appropriate BCP, where the goods may be subject to identity and physical checks, if selected.

The GB importer will also need to submit a pre-notification to the BCP via the Import of Products, Animals, Food and Feed System (IPAFFS) in advance of the goods' arrival.

The driver of the equine transportation would also require a Certificate of Competence, a valid Vehicle Approval Certificate, from Defra, and Transporter Authorisation, from APHA. A journey log would also need to be submitted to APHA and accompany the equine in certain cases.

Details on these are available online.

Systems
GB importers will need to register for IPAFFS.

Location of checks
Checks will take place at designated BCPs where a facility is operational at the point of entry. Where there is no designated BCP, checks will remain at destination for other ports of entry until BCPs are operational. Checks at Sevington inland BCP and designated airport BCPs will commence from 01 July 2022.

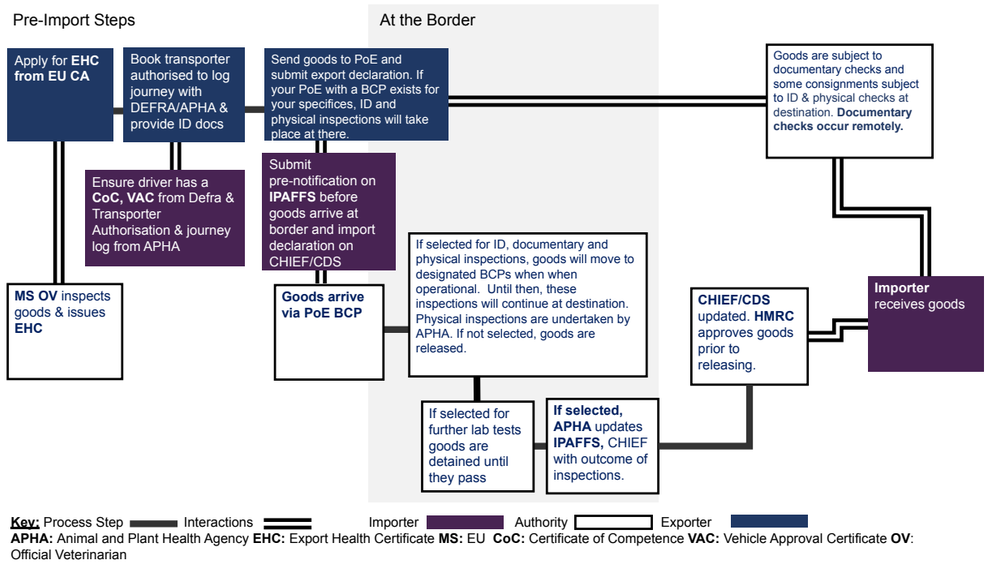
A list of current BCPs and the commodities they accept is available here.

The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

Upon arrival, the animals will be subject to identity and physical checks at the place or destination or BCP, if selected. This entails a visual inspection to verify that the content of the consignment corresponds to the official documents. A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

The level of physical and identity checks on EU goods from July 2022 onwards, will be proportionate and based on assessments of biosecurity and public health risks. During 2021, controls on EU and Rest of the World goods are being reviewed in light of existing and new trade agreements and changes in risk status. Any changes to controls following this review will be introduced in 2022.

3.2.3 Process Map: Equines **July 2022**



Plants and Plant Products

From July 2022, new import requirements will apply to **all regulated and high-priority plants and plant products.** These are as follows:

For all regulated plants and plant products the requirement for goods to be accompanied by a phytosanitary certificate and entry into GB via a point of entry with an appropriate Border Control Post (BCP) in order to undergo physical checks.

For high-priority plants and plant products entry into GB via a point of entry with an appropriate Border Control Post (BCP) in order to undergo physical checks.

An exhaustive list of all regulated plants and plant products is available on GOV.UK.

A selection of plants and plant products (pineapple, coconut, durian, bananas and dates) are already exempt from the specific phytosanitary controls outlined for most imports. These consignments will continue to not be subject to any border requirements. There are some additional plant products, which do not pose a risk to UK biosecurity, which will be exempt from import controls. Guidance on the commodities exempt from import controls is available on GOV.UK.

Requirements
From July 2022**,** all regulated plants and plant products will be subject to import requirements as introduced for January 2021 high-risk plants and plant products – **see Section 1.2.3**. This includes the requirement for goods to be accompanied by a phytosanitary certificate and entry into GB via a point of entry with an appropriate Border Control Post (BCP) in order to undergo physical checks.

In addition, high-priority plants and plant products will also need to enter GB via an appropriate Border Control Post in order to undergo identity and physical checks.

This includes the requirement for:

- Goods to be accompanied by a phytosanitary certificate.
- Import pre-notification to be submitted by the GB importer.
- Documentary, identity and physical checks (frequency dependent on risk) at BCPs on high-priority plants and plant products and regulated plants and plant products.

For commodities requiring the lowest frequency of checks (i.e. 1%), importers will only need to submit a plant health import notification when directed to do so after having submitted a customs import declaration. Further guidance on this process will be published shortly.

The requirement for phytosanitary certificates, import pre-notifications and documentary, identity and physical checks will apply to all regulated plants and plant products. This includes all high-priority plants and plant products as detailed in **Section 1.2.3**. An exhaustive list of the regulated plants and plant products that will require a phytosanitary certificate and pre-notification of import from 1 July 2022 is available on GOV.UK.

This includes:

- All plants for planting.
- Root and tubercle vegetables.
- Some common fruits other than fruit preserves by deep freezing.
- Some cut flowers.
- Some seeds.
- Leafy vegetables other than vegetables preserved by deep freezing.
- Potatoes from some countries.
- Machinery or vehicles which have been operated for agricultural or forestry purposes.

These will be subject to checks at a frequency determined according to the risk they pose. Further information can be found on GOV.UK.

All regulated plants and plant products imported from the EU will need to be accompanied by a phytosanitary certificate. A phytosanitary certificate is an official document that certifies 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.

The exporter will need to apply for a phytosanitary certificate from the relevant competent authority of the EU country of origin; this will need to be secured prior to the goods' departure so that it can be sent to the importer for pre-notification purposes.

Importers will need to submit import notifications at least four working hours prior to arrival for Roll-on/Roll-off and air movements, or at least one working day prior to arrival by all other modes of transport– along with the phytosanitary certificate.

Checks will be carried out by Plant Health and Seed Inspectors (PHSI) from the Animal and Plant Health Agency (APHA) and the Forestry Commission (FC) in England and Wales, and the Scottish Government and Scottish Forestry in Scotland. Physical inspections will continue to take place at destinations.

Further information is available here.

Additional requirements for CITES-listed goods
Plants and plant products that fall under endangered species regulations (CITES/UKWTR) have further requirements as detailed in **Section 1.2.2.**

Systems
For regulated plants and plant products, the importer will need to have registered via the relevant IT system. The IT system used to facilitate the pre-notification of imports of plants and plant products is changing, moving from the current PEACH system to a new service building on IPAFFS technology. However, importers should continue to use the existing system until directed to register and use the new service. The timing and sequencing of this migration will ensure a smooth and orderly transfer between systems and will allow sufficient time for importers to become familiar with the new service. We will be providing comprehensive training and support before, during, and after migration.

Locations of checks
High-priority plants and plant products and regulated plants and plant products from the EU will be subject to identity and physical checks at BCPs from July 2022. Goods may also be sampled for laboratory testing. This requirement will not apply to all regulated plants and plant products until July 2022.

Documentary checks entail examination of official certifications, attestations and other commercial documents that are required to accompany the consignment. This will require all goods to be accompanied by a phytosanitary certificate and movements to be pre-notified in advance of arrival.

An identity check entails a visual inspection to verify that the contents of a consignment corresponds to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, sampling for analysis or diagnosis and any other check necessary to verify compliance with phytosanitary import requirements. These checks will take place at BCPs or Control Points (CPs).

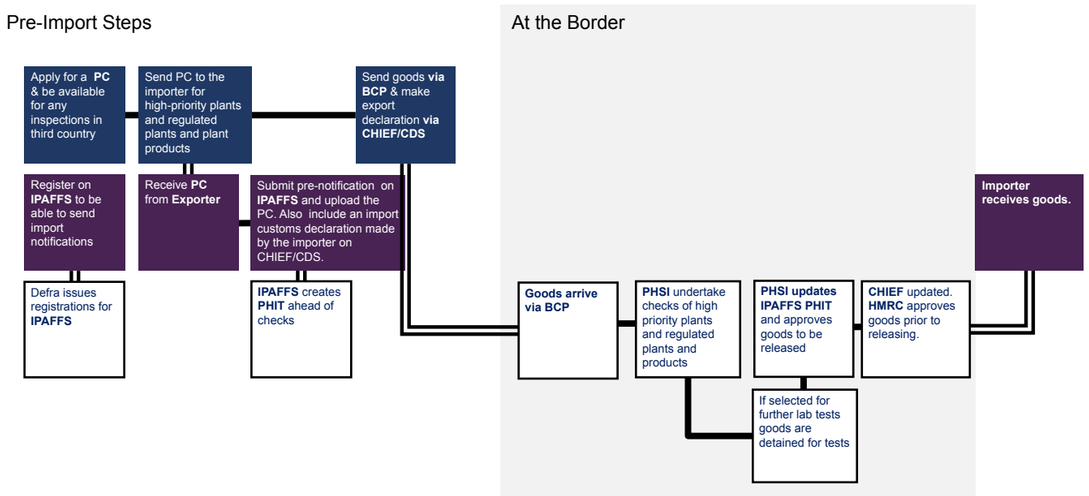
Passenger Baggage
From July 2022, all regulated plants and plant products (including high-priority plants and plant products) will need to be accompanied by a phytosanitary certificate and may be subject to checks upon arrival. Please see **Annex G** for further information.

Wood Packaging Material
Wood packaging material (WPM), including pallets and crates, must meet the ISPM15 international standards for treatment and compliant marking. The WPM holding a consignment may be subject to inspections upon entry to GB to verify compliance with the ISPM15 requirements.

Further details on ISPM15 requirements can be found online here.

Additional requirements for organic goods
From 1 July 2022, new requirements will apply to imports of organic goods from the EU. Full details of requirements that will apply are available online.

3.2.3 Process Map: Plants & Plant Products **July 2022**



PC: Phytosanitary Certificate **PHSI:** The Plant Health and Seeds Inspectorate. For Scotland and goods regulated by the Forestry Commission existing systems will continue to be used.

3.2.4 Goods with Specific Customs Requirements

Additional requirements on Goods with specific customs requirements will continue to apply as they have since January 2021. For details on individual categories of goods, please refer to **Section 1.2.4.**

3.2.5 Other Goods

Additional requirements on **Other Goods** will continue to apply as they have since **January 2021**. For details on individual categories of goods, please refer to **Section 1.2.5**.

Exporting Goods

4.1 The Core Model

4.1.1 Overview

This Section describes the **Core Model** for exports – the processes that all goods movements must follow from **1 January 2021**. The Core Model is not exhaustive, and further requirements applicable for particular goods movements are outlined in **Additional Requirements.**

The Stage 3 **Core Model** consists of the following processes, set out in this Section:

- **(4.1.2) Export Preparations**
- **(4.1.3) UK Customs Declarations**
- **(4.1.4) UK Safety & Security Declarations**
- EU S&S and Customs requirements – See **Annex B.**

Various (4.1.5) export facilitations exist to reduce the impact of these processes. The facilitations available are also set out in this Section. There is also additional information on (4.1.6) other exports (Non-Freight). Most businesses use an intermediary when dealing with customs requirements. Businesses can either hire an agent or may want to recruit or train someone to deal with customs for the company.

4.1.2 Export Preparations

In order to fulfil the export process, traders need to ensure they have:

➔ A GB **Economic Operator Registration and Identification (EORI) number**

➔ Access to the S&S GB system is required to submit Exit Summary declarations (if not submitting combined export declarations), and access to CHIEF and a CHIEF badge is required to submit export customs declarations. **An intermediary will handle this on the trader's behalf in the majority of cases.**

➔ Traders should make use of the tool '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, including 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.

➔ Apply for an **EU EORI number** Some GB traders or hauliers may also need to apply for an EU EORI number, especially if they are carrying out border formalities in the EU, for example safety and security declarations into the member state's Import Control System (ICS). More detail about EU EORI numbers can be found in **Annex A and B.**

4.1.3 UK Customs Declarations

Following 01 January 2021, GB-based business sending goods from UK must complete a UK customs export declaration.

Most RoW declarations are currently submitted by an intermediary, such as a customs agent. Alternatively, exporters can submit declarations through the National Export System (NES) or by using commercial software.

The declarant (exporter or person acting on their behalf) is responsible for the accuracy of the information.

There is also a requirement for an EU import customs declaration for goods being exported from GB to the EU. Further information on EU requirements is provided in **Annex A and Annex B.**

Requirements
Completing a customs declaration requires:

- A GB EORI number
- The commodity code of the goods. More information is available here.
- The value of goods – needed to make a customs declaration and calculate duties on an import. The rules for valuation are based on the WTO valuation agreement.
- Access to HMRC systems either directly, or via an intermediary with access. Traders not using an intermediary and declaring onto CHIEF will require a CHIEF badge.

The trade tariff tool shows if a licence is needed to move the goods.

Traders can also apply to HMRC for an advance ruling on:

- The **commodity code** that must be used for their goods.
- The **origin** of their goods.

Simplified Declaration Procedures are in place to enable a faster clearance at the border by allowing traders to use a simplified customs declaration or entry in business records upfront, followed by a supplementary declaration up to four weeks later.

Transport options
From January 2021 to the end of December 2022, goods moving via locations without existing customs control systems, including RoRo listed locations and other non-inventory linked locations, must have an arrived declaration submitted before they leave the trader's premises.

After an arrived declaration is submitted the declarant will receive 'Permission to Progress' (P2P) or a specific routing in order to be checked. Evidence of a customs declaration must accompany goods which use the arrived export declaration process. If a physical check is required, the haulier or declarant will be instructed to move the goods to a specified location for a check.

From January 2021 to the end of December 2021, if you are exporting excise duty suspended goods via locations without existing systems, you need to manually confirm to HMRC that your goods have left the UK.

From January 2022 goods exported via these locations (including goods exported to Ireland) will be subject to full customs control (meaning goods must be presented to customs at the frontier, they must not be exported without permission and a message must be sent after their departure) and most will follow the standard exports process. Only goods moving via specified locations, identified as having space constraints, will be able to submit an arrived declaration. These locations are published at https://www.gov.uk/guidance/check-which-locations-need-an-arrived-export-declaration-from-1-january-2022.

At locations with space constraints, checks on goods must be completed and Permission to Progress (P2P) granted before proceeding to the point of departure. At the point of departure carriers will verify that P2P is in place before allowing goods to board, any goods not holding valid P2P will be turned around, a departure message will then be needed to confirm the goods have left the country.

For locations identified as having sufficient space/space configuration, the standard exports process using a pre-lodged exports declaration will be followed. The goods will then proceed to their point of departure (or other customs approved area such as a DEP) where the goods will be arrived and presented, followed by any required checks. After which P2P will be granted and the goods can be exported which must be followed by a departure message.

While responsibility for customs border formalities rests with the traders, the haulier must ensure the driver is given all necessary customs documentation and other paperwork so they can be carried in the vehicle for the duration of the journey, and ensure the haulier is informed of their responsibilities re inspection points.

From January 2022 export locations will need processes to control goods for export. At locations using the Goods Vehicle Movement Service (GVMS) hauliers will need GVMS to link export declaration references together into one single Goods Movement Reference (GMR). The driver will be required to present the GMR at the port or terminal of exit and the carrier will be responsible for capturing and validating the GMR at check-in. The process for using GVMS is set out in **Section 3.1** and the requirements for pre-boarding in the core GVMS map in **Section 4.1.8.**

Groupage loads
Groupage refers to a mixed load of consignments of different importers' goods contained within one vehicle. It can also refer to a scenario where multiple product lines are brought together into a single consignment.

For individual exports within a groupage load, this does not negate the need for each individual consignment to have cleared the relevant requirements for those goods to be exported. This means that each individual consignment needs to have met both the 'core' model requirements, and where goods within a groupage load are subject to additional requirements, these also need to be met.

The clearance of the entire groupage load is dependent on this, and therefore traders, intermediaries, and hauliers need to ensure that the relevant declarations, permissions, and where necessary, paperwork, is in place to ensure groupage loads are not subject to delays or compliance action due to customs or other requirements

not being met. The core export requirements are detailed in **Section 4.1** and the key export additional requirements are detailed in **Section 4.2.**

There is also further information about export groupage loads relating to goods subject to agrifood or environmental legislation later in this document.

Arrived Exports and Joint Location Codes
If an Export Declaration contains a Freight Location Code of any location that is specified as operating the arrived exports process or a joint location code of Dover/ Eurotunnel, then an arrived export declaration must be submitted. These locations are published at https://www.gov.uk/guidance/check-which-locations-need-an-arrived-export-declaration-from-1-january-2022.

For Dover and Eurotunnel, the joint location code of Dover/Eurotunnel must be used unless there is certainty that the point of exit will be either Dover or Eurotunnel.

4.1.4 Safety & Security Declarations

From 1 January 2021, most exports require Safety and Security (S&S) information.

The UK's approach to S&S is in line with the World Customs Organisation's (WCO) SAFE framework, which requires the pre-arrival or departure collection and risking of information for all consignments entering or exiting a territory. It protects the UK against potential threats such as terrorism and the trade from illicit goods such as guns and drugs while facilitating the movement of legitimate trade into or out of the UK.

Carriers have the legal responsibility to ensure that the UK customs authority is provided with pre-arrival or pre-departure S&S information. The carrier is defined as the "operator of the active means of transport". The carrier can agree to pass the requirement onto the trader, however, the carrier has the legal responsibility.

The requirement for S&S information on export can be fulfilled via the customs export declaration, which contains information to fulfil both fiscal and S&S requirements. Where an export declaration is not submitted pre-departure, a standalone exit summary declaration (EXS) may be needed.

A standalone EXS declaration is required if:

- An empty container is being moved under a transport contract (a transport contract, or contract of carriage, is an agreement between a carrier and shipper or passenger, setting out each party's duties and rights).
- Goods have remained in temporary storage for more than 14 days.
- Goods have remained in temporary storage for less than 14 days but the import safety and security declaration details are unknown or where the destination or consignee details change.
- Goods are moved under transit using a Transit Accompanying Document (TAD) or Transit and Safety and Security Declaration (TSADs). TSADs cannot be used to meet Safety and Security Requirements in GB from 1 January 2021.

From 1 January 2021 until 30 September 2021, there was a temporary waiver for safety and security requirements on exports from Great Britain for two categories of movements only.

The temporary waiver applied to:

- Empty pallets, containers and vehicles being moved under a transport contract to the EU (and to other countries for which pre-departure declarations were not required before 31 December 2020).
- Goods in RoRo vehicles where there is a requirement for an exit summary declaration. This included, for example, transit movements using RoRo.

Now this waiver has ended, a standalone EXS declaration is now required.

When not moved under a contract of carriage, empty pallets, containers and vehicles moved out of Great Britain will continue to be exempt from the requirement to lodge an exit summary declaration. You do not need to submit safety and security export declarations for goods moving from Great Britain to Northern Ireland. For further guidance, see here.

The data required for a pre-departure declaration includes consignor, consignee, a description of the goods, routing (country by country), location of goods and customs office of departure.

The declaration must be submitted with the most accurate information available at the time of submission. Declarants can amend S&S declarations after the initial submission if certain information (e.g. ferry company used, or time of arrival) changes, up until the point of customs clearance.

For accompanied goods, the haulier will be told if the goods need to be presented to a UK Customs Office, and then whether there is permission to progress onwards. The UK Government reserves the right to conduct checks for prohibited and restricted items at the port of departure.

Reusable Packaging
Safety and security requirements apply to exports from Great Britain to the EU from 1 January 2021, including for reusable packaging.

Transport Options and Timing
The way the goods are transported impacts on how far in advance of leaving the UK custom control S&S information must be provided. S&S information must be submitted a minimum of a specific number of hours in advance of the goods leaving a UK port.

Further information on the timing requirements can be found on the 'S&S timing requirements chart (Fig. 2)

Declarants are able to amend a S&S declaration after the initial submission if certain information (e.g. ferry company used, or time of arrival) changes up until the point of customs clearance. However, it is important to note that the declaration must be submitted with the most accurate information available at the time of submission.

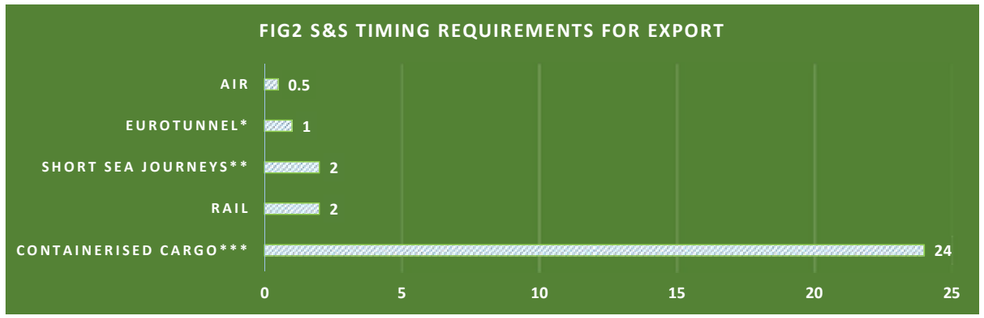
Requirements
A GB EORI number is required to submit S&S declarations.

To lodge a standalone Exit Summary Declaration on CHIEF, a CHIEF badge is required.

Systems
For customs export declarations (which fulfil S&S export requirements), or standalone Exit Summary declarations, the submission is made on CHIEF/CDS and data is shared with the UKS&S system, 'S&S GB'.

There is still the option to submit declarations through CSP systems/third party software providers.

S&S timing requirements chart



* This time is dictated by arrival at Folkestone

** For short sea journeys, S&S export declarations will have to be submitted at least 2 hours pre-departure for both containerised and non-containerised exports.

Short sea journeys refer to journeys to:

- Ports of the English channel, or the Atlantic coast of Europe from the point where it meets the English Channel to and including the port of Algeciras;
- Norway;
- Channel islands;
- Ireland;
- Faroe Islands;
- Iceland; and
- Ports on the Baltic and North Sea.

*** Containerised cargo must be submitted pre-loading, for all other modes the timings given are pre-departure

4.1.5 EU Tariffs (and Rules of Origin)

The UK and the EU entered a free trade agreement (FTA), in effect from the 1st January 2021. This agreement, the UK-EU Trade and Cooperation Agreement (TCA), has a preferential zero tariff and zero quota rate for originating goods moving from EU-UK or UK-EU. This arrangement applies to goods from GB to NI, as well as those moving between the GB and the EU directly. Traders can claim the preferential tariff provided that these goods meet the rules of origin requirements to be determined as originating in the UK and you can provide proof of origin to support that.

Benefiting from Tariff-Free Exports
In order to qualify for preferential tariff rates under in the FTA, businesses must meet certain domestic content or processing requirements as stipulated here. These are known as Rules of Origin (RoO). 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 traders cannot prove that they meet the Rules of Origin for the product through the relevant paperwork, they cannot benefit from the preferential tariffs agreed with the EU.

A guide to proving the origin of goods has been produced and is available here.

In general terms, you may claim the preferential tariff and prove the originating status of the goods using a statement on origin. A statement on origin is made out by an exporter of an originating product on the basis of information demonstrating that the product is originating. The statement should be made out on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification. The specific text of the statement will be set out in the text of the FTA.

An alternative method for claiming the preferential tariff and proving originating status is using 'importer's knowledge'. Under this method the importer declares that based on evidence they have obtained they are satisfied that the goods meet the origin rules. This method does not require an exporter to make out a statement on origin.

Retrospective Claims
If a claim for preference was not made at the time of import the FTA stipulates that businesses may make a retrospective claim where EU authorities will refund the difference 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. Details on retrospective claims can be found in the comprehensive guidance here.

Exporting not using the FTA
Where traders make a choice not to utilise the terms of the FTA, for example because they know they cannot meet the rules of origin requirements, there will be no need to prove the origin of the goods. These goods will be subject to the EU's external tariff and payment of tariffs and duties will be due as per the EU's import requirements. Details on the EU process for imports can be found in **Annex B.**

4.1.6 Export Facilitations

Transit
The UK has successfully negotiated membership of the Common Transit Convention (CTC). CTC is a facilitation that may provide benefits to traders by allowing some customs processes to be done away from the border. Traders only have to make customs declarations and pay import duties when the goods arrive at their final destination. Safety and security requirements will still need to be met.

Office of transit processes only occur on entry to GB. When exporting goods from GB to the EU under transit, traders need to follow the export guidance in the Border Operating Model. Alongside the export requirements, goods moving under transit must be accompanied by the Transit Accompanying Document at all times. They also need to ensure they are familiar with the office of transit process for the customs territory they are entering after leaving GB. Traders exporting goods from GB in January 2021 via locations without existing systems are therefore not required to use GVMS for transit processes but will need to provide their export declarations to GVMS from January 2022 if the location chooses to operate GVMS.

If traders are moving goods through GB under transit but they did not originate in GB they will not have a UK export declaration to meet the January 2022 export requirements in GVMS. If leaving GB through a port using the pre-lodgement model, traders will need to enter their TAD MRN to GVMS in place of an export declaration from January 2022 to complete their GMR as well as completing an EXS declaration.

Safety and Security Requirements still apply for goods being moved using transit. Combined Transit and Safety and Security Declarations (TSADs) cannot be used to meet Safety and Security Requirements in GB from 1 January 2021, so traders moving goods under transit need to ensure that the appropriate Safety and Security Declarations are made via other means where necessary. Please refer to **Section 4.1.4** for more details.

Starting Transit Movements
Before a movement can start, an export declaration will need to be submitted as well as a transit declaration. Completing a transit declaration requires: the details of the planned journey for the goods, the guarantee reference number or details of the guarantee waiver and the local reference number. The master reference number from the export declaration and S&S declaration may also need to be included.

Declaring the correct transit offices
Traders moving goods under transit need to submit a transit declaration for each movement. The transit declaration must contain the office of departure where the movement will start from, the office of destination where the movement will be ended, and all offices of transit where the movement will enter a new customs area. The transit movement can only be started from the office of departure or the authorised consignor location that is entered on the transit declaration. This cannot be amended after the declaration has been submitted.

The transit movement will end at the office of destination or the authorised consignee premises entered that is entered on the transit declaration. This must be in the country of destination. An office of transit must be declared for every time the goods are expected to cross a customs border. The office of transit will be the port of entry into the next customs area, not the port of exit of the previous area.

All UK Customs Offices can be found on the UK Customs Office List.

Locations
The most efficient way to start transit movements is to become registered as an **authorised consignor**, which enables movements to start at an exporter's own approved premises. Details on how to register to use premises to start transit movements can be found here. Alternatively, goods can be taken to a Government office of departure. Once the Customs Officer or consignor is content with the export and transit declaration and have conducted relevant checks, they will issue a Transit Accompanying Document. This must accompany goods throughout the movement.

Requirements
Traders exporting goods under transit need to provide a guarantee to cover any potential customs duties and import VAT. Businesses using transit should apply to be authorised to use Customs Comprehensive Guarantee (CCG) and once approved, obtain a guarantee from a bank or financial institution. Further information on applying for a CCG is available here.

Systems
To lodge a transit declaration exporters or their agent need access to the New Computerised Transit System (NCTS).

Other Export Facilitations

HMRC offer a range of customs authorisations and facilitations that make trading across borders quicker, cheaper and easier for businesses.

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.

Transport Options
Under **Customs Supervised Exports (CSE)** and **Designated Export Places (DEP)** (which are located outside of an airport or port) business premises can be authorised to consolidate and clear goods inland prior to the removal of goods to the point of departure. Under normal export procedures they would be required to re-present the goods at the UK Border. CSE typically facilitates certain airport traffic or high-volume movers. Further information on applying for CSE is available here.

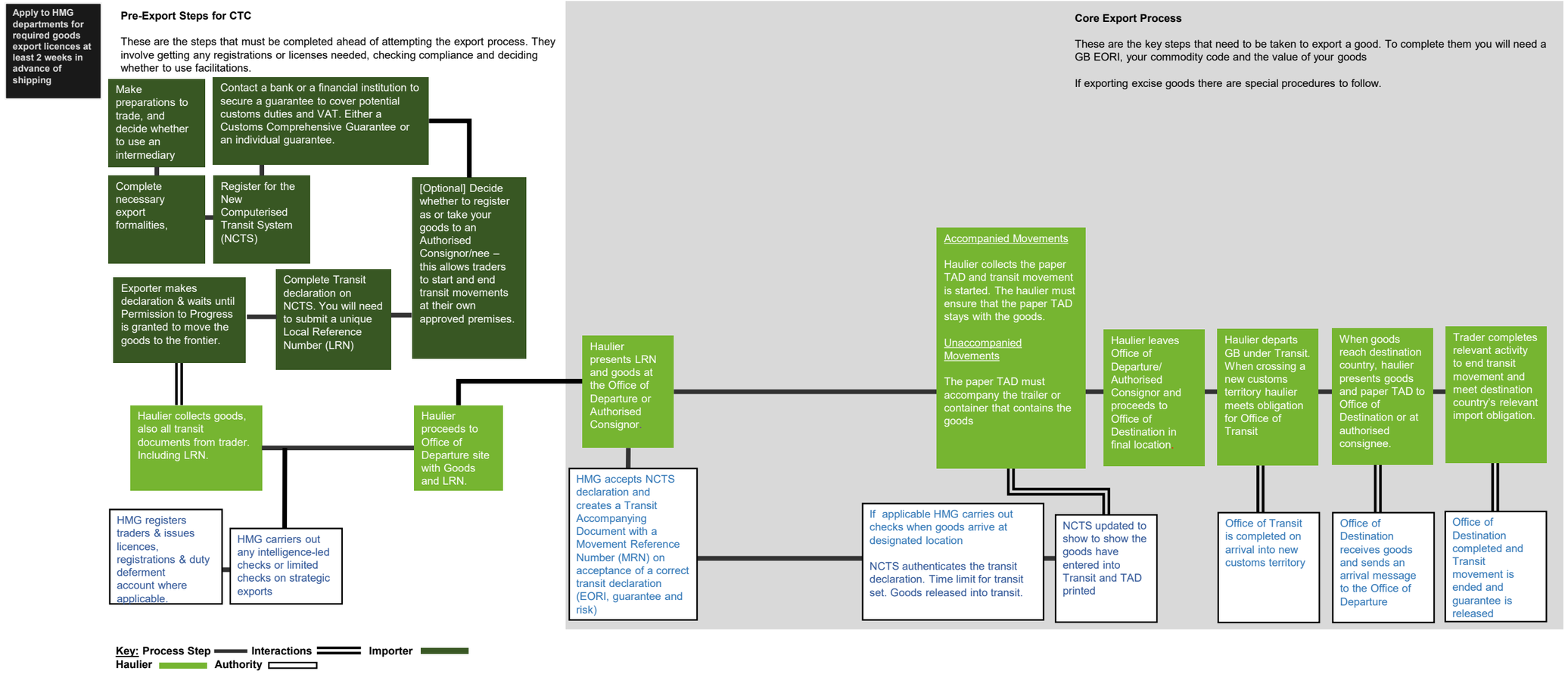
For exports through locations without existing customs control systems from January 2021 to the end of December 2021, exporters will be required make a declaration and wait for permission to proceed before moving to the location of exit, to minimise the risk of congestion at ports. From January 2022 this will only apply to goods moving via specified locations. Checks on strategic exports (e.g. goods with potential military applications) will continue to take place at the border. Further information on strategic exports is available in **Section 4.2.5.**

Requirements
Exporters can be authorised for a **simplified export declaration processes** which can allow them to make a simplified export declaration or an entry in the declarant's records (EIDR) followed by a supplementary export declaration.

Other types of export procedures and declarations can be utilised by traders, and guidance on these can be found here.

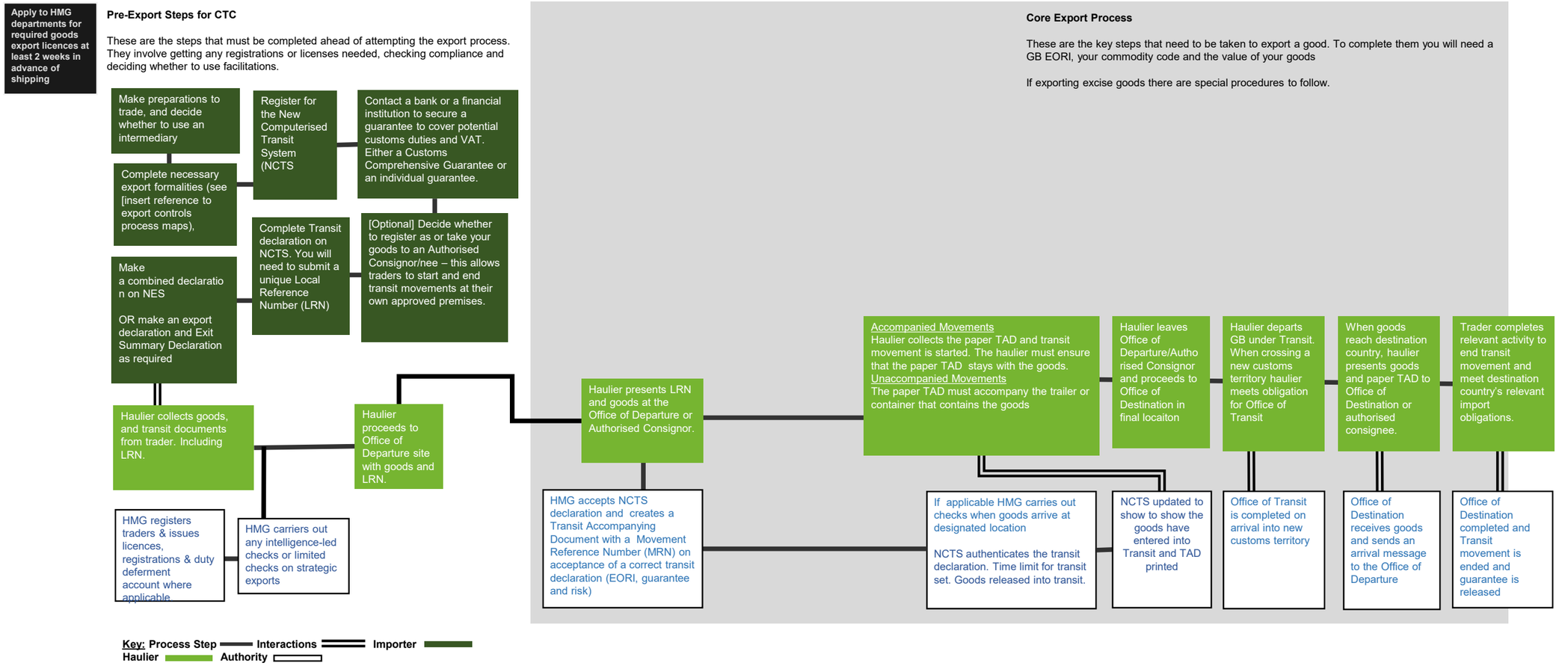
4.1.6 Transit Export Process Maps

4.1.6 Process Map: Common Transit Convention: Office of Departure No existing customs control systems **January 2021**



4.1.6 Transit Export Process Maps

4.1.6 Process Map: Common Transit Convention: Office of Departure Border locations with existing systems **January 2021 (border locations from January 2022 onwards)**



4.1.6 Other Exports (Non Freight)

Commercial goods carried in accompanied baggage or small vehicles (Merchandise in Baggage)
Travellers carrying commercial goods in accompanied baggage or in a small motor vehicle with goods that are non-controlled, with a value not exceeding £1,500 and weighing less than 1000kg can make a custom declaration either using a simple online declaration through the merchandise on-line declaration service available on GOV.UK before departing from GB, or an oral declaration to a Border Force officer at the GB port. You can choose to make a declaration by conduct instead [except for excise goods] but this will not provide any written record of you exporting the goods. You might need this, for example, to support a request for a relief from import duty if the goods were subsequently reimported into GB.

For goods over £1500 in value, weighing more than 1,000kg, or controlled goods (as listed in **Annex C**), an electronic full customs declaration must be submitted to HMRC. To do this you will need to engage with a customs agent or intermediary unless you have specialist software to make the declaration yourself.

From 1 July, there will be changes to how travellers export commercial goods out of Great Britain in their accompanied baggage or a small motor vehicle, in the case they make a full customs declaration. Therefore, when you submit a full export customs declaration into CHIEF, the goods will be automatically marked as 'arrived' at the port for export out of GB. This means you will no longer need to present your goods to a Border Force officer at airports or ports of departure with red channels. At ports without red channels, travellers carrying non-controlled goods will no longer be required to complete C1601 and C1602 forms for the National Clearance Hub (NCH) to arrive the goods. However, travellers carrying controlled goods, will still need to complete and submit a C1602 form in advance to NCH to arrive the goods, either electronically or by printing and sending a paper copy.

Travellers with personal goods in accompanied baggage (passengers)
From 1 January 2021 all individuals travelling from GB into an EU country will be subject to the EU's personal allowances. Please see **Annex G** for further information.

Post and Parcels
The customs export declaration requirements currently in place for the movement of goods by post and parcel between the UK and non-EU countries will extend to movements between GB and the EU after the end of the transition period.

For postal consignment exported by the Royal Mail Group (RMG) – the UK's designated universal postal service provider – the use of the CN22 and/or CN23 customs forms will apply for non-controlled goods not exceeding £900 in value. For all other postal movements, an electronic full customs declaration will need to be submitted to HMRC. Items of correspondence (letters, postcards, and braille letters) can be imported through a declaration by conduct.

For goods exported by express parcel operators (other than the RMG) an electronic full customs declaration will need to be submitted to HMRC for goods over £900 in value, controlled goods (as listed in **Annex C)**, or where the parcel operator is not authorised by HMRC under a memorandum of understanding to submit a simplified declaration for imports of non-controlled goods not exceeding £900.

Cash Controls
From 1 January 2021 individuals travelling out of GB carrying £10,000 or more will be required to declare this. These requirements will also fall on couriers who are transporting cash on behalf of business. Declaration can be made either online, by phone, or via a paper BOR9011 declaration submitted to Border Force officials at the border.

Resuable Packaging
Reusable packaging is packaging that is designed to be reused multiple times to protect sensitive items or equipment from damage during transportation are not intended for resale and for imports eligible for a relief on customs duties. These items include plastic or metal cages, crates or frames.

To export reusable packaging you can either make an electronic customs declaration, or where there is an available facilitation you can make a declaration by conduct or an oral declaration to the temporary admission or free circulation procedures.

Further guidance is available here.

Customs reporting procedures

It was agreed to delay the introduction of the new 'customs reporting procedures' from 31 December 2020 (when GB exited the EU) to allow more preparation time for HMRC to engage with the industry and communicate changes.

From 01 January 2022, the following changes will apply:

- 'Clearance outwards' (sometime referred to as 'reporting outwards') will need to be sought for commercial ships, aircraft and pleasure-craft moving from Great Britain to EU countries (Note: clearance outwards (reporting outwards) will not need to be sought for journeys from Northern Ireland to EU countries).

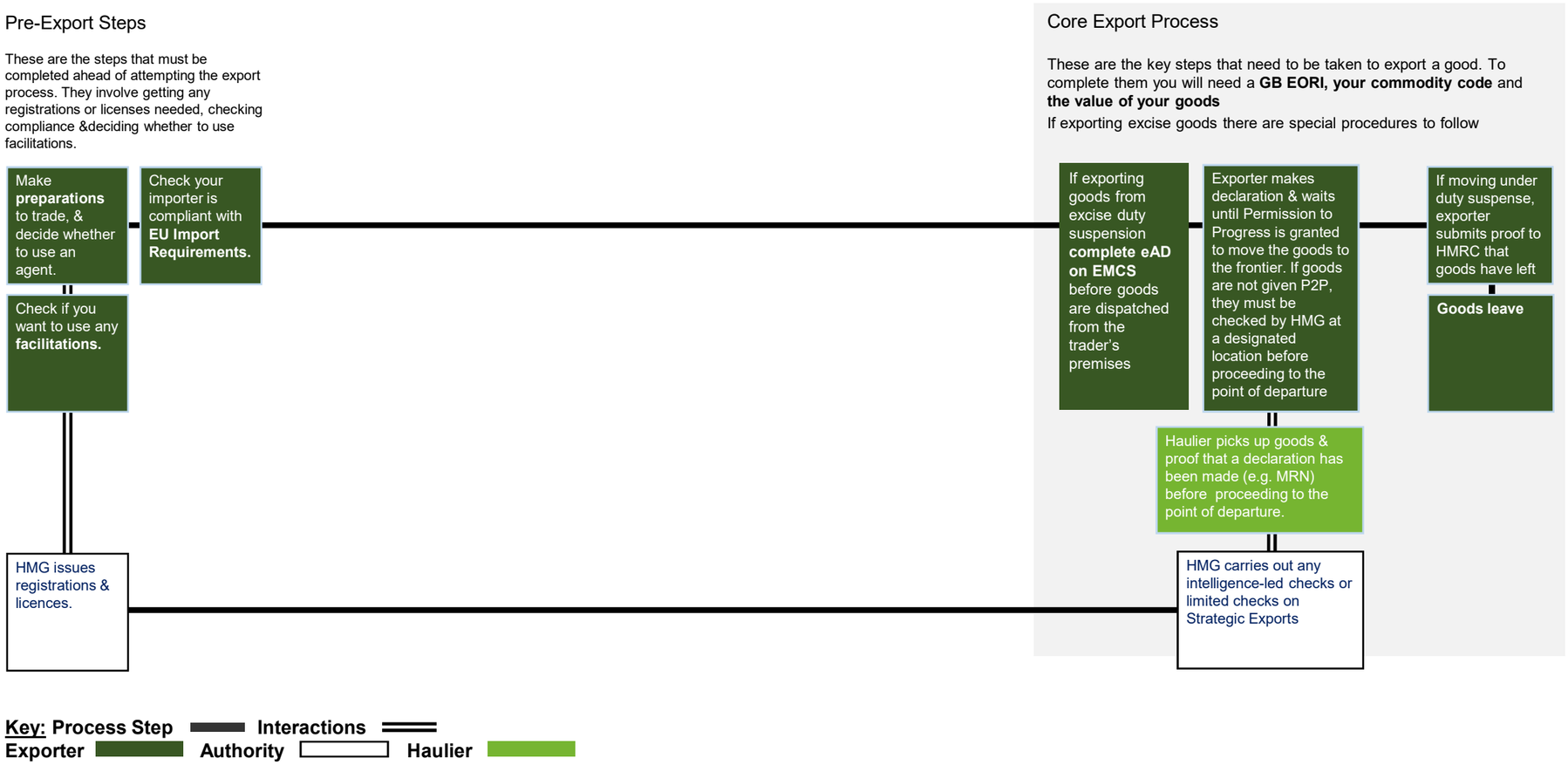
- Pleasure-craft will need to 'Report inwards' from EU countries into Great Britain and Northern Ireland.

- New time limits will be in place for the 'reporting' of GA aircraft - as listed in **Annex D**

- Enforcement of the new 'customs reporting procedure' will begin from 01 January 2022.

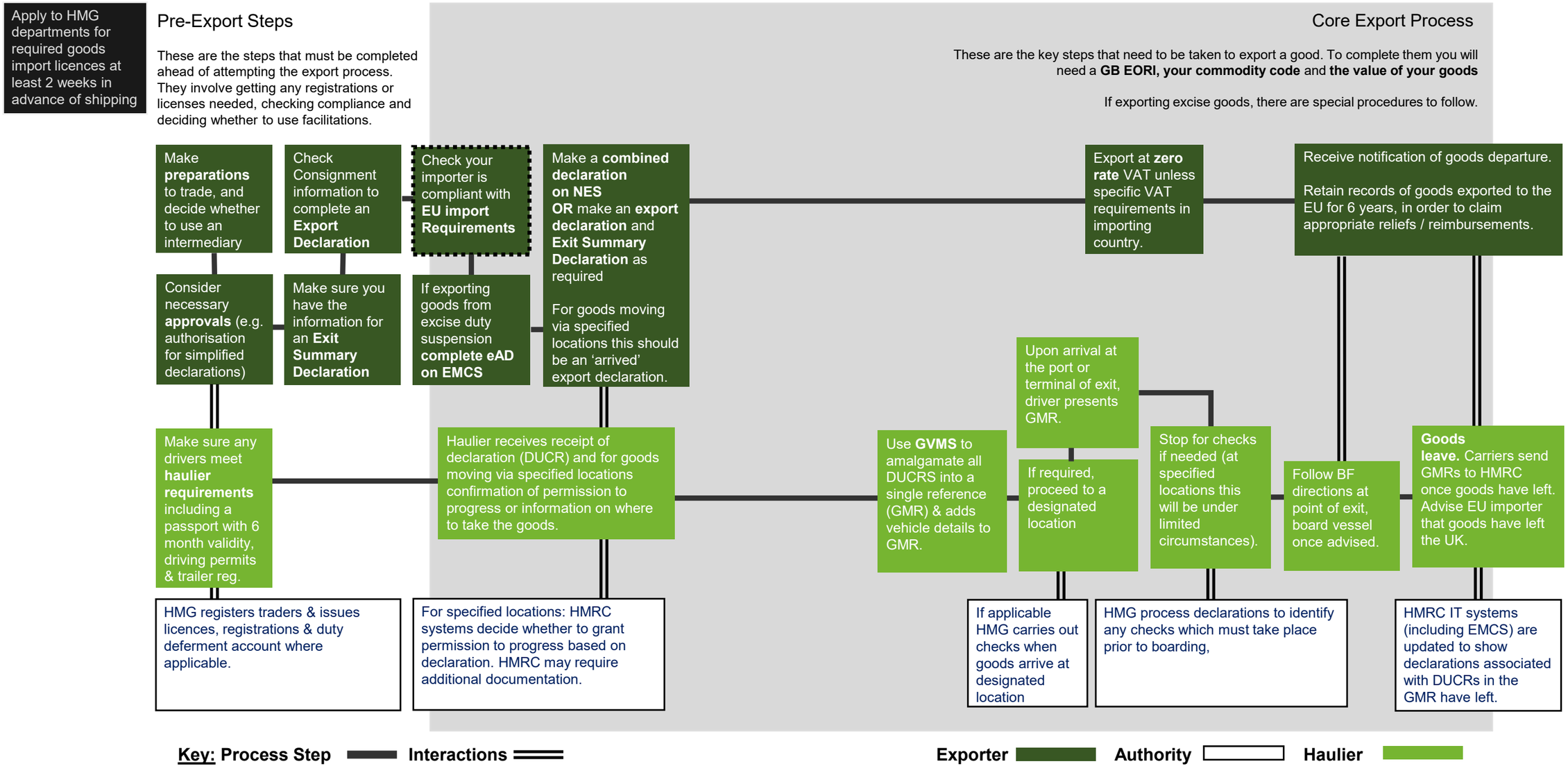
4.1.7 Core Export Process Maps

4.1.7 Process Map: Goods through border locations without systems **January 2021**



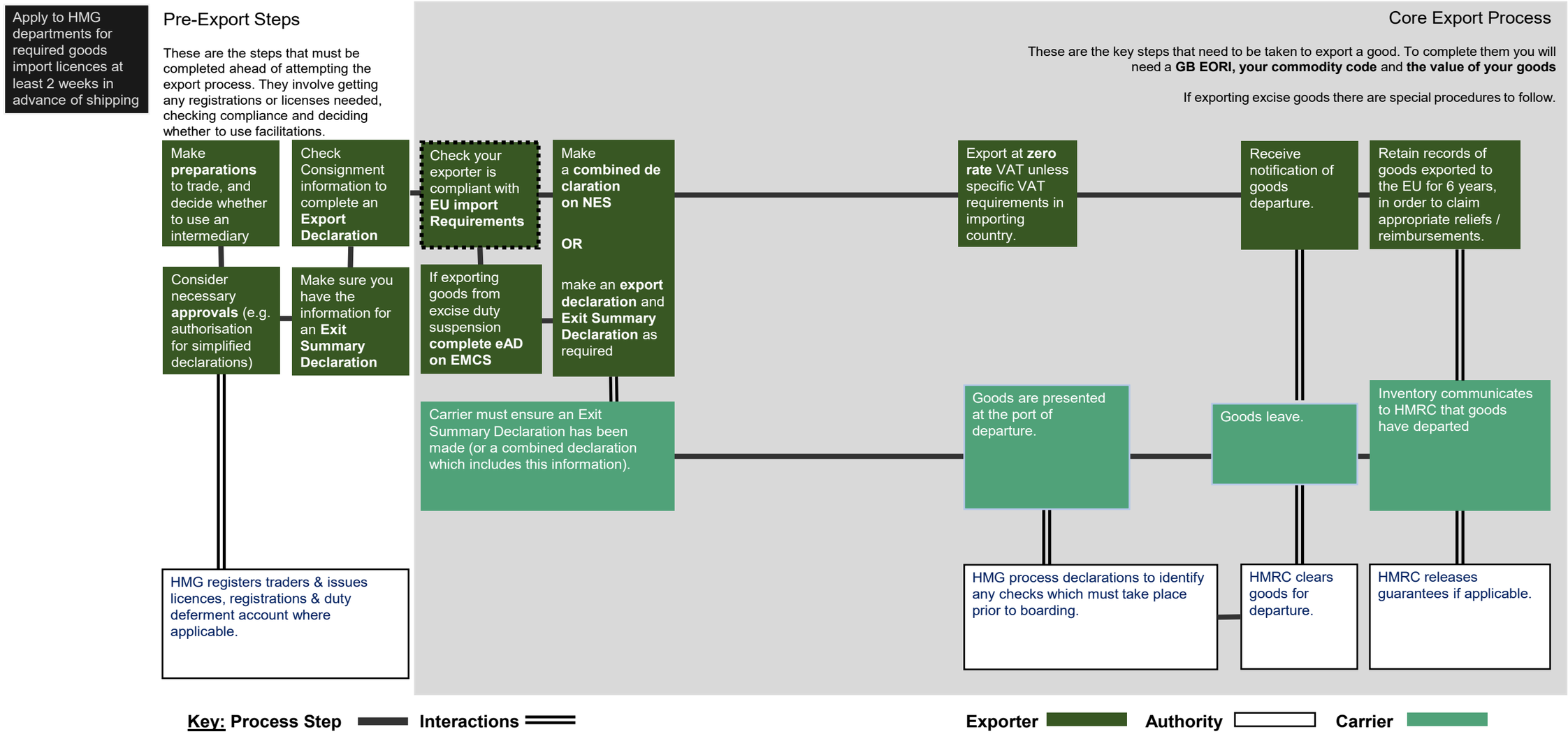
4.1.7 Core Export Process Maps

4.1.7 Process Map: GVMS January 2022



4.1.7 Core Export Process Maps

4.1.7 Process Map: Border Locations with Existing Systems **January 2021 to January 2022** and Border Locations with Inventory Linked Systems **January onwards 2022**



4.2 Exporting: Additional Requirements

4.2.1 Overview

Certain goods may require additional processes or may be subject to restrictions. This should be identified before exporting goods. This Section describes the additional steps and checks users will face when exporting the following goods:

(4.2.2) Goods covered by International Conventions / Commitments
- Endangered Species of Wild Fauna and Flora (CITES)
- Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)
- Rough diamonds (Kimberley Process)
- Temporary export of non-perishables (ATA Carnets)

(4.2.3) Goods subject to Sanitary and Phytosanitary Controls
- Animal products (Products of Animal Origin and Animal By-Products)
- Additional requirements for fishery products and live bivalve molluscs
- High-Risk Food and Feed Not of Animal Origin (HRFNAO)
- Live animals and germinal products
- Live aquatic animals for aquaculture and ornamental purposes
- Equines
- Plants and Plant Products

(4.2.4) Goods with Specific Customs Requirements
- Excise goods

(4.2.5) Other Goods including Strategic Exports
- Bottled water
- Chemicals
- Plant Protection Products (Pesticides)
- Drug precursor chemicals
- Firearms
- Veterinary Medicines
- Waste
- Timber
- Medicines, medical radioisotopes, clinical trial supplies, controlled drugs, Substances Of Human Origin
- Cultural objects
- Strategic export controls
- Temporary export restrictions

4.2.2 Goods Covered by International Conventions / Commitments

Endangered Species of Wild Fauna and Flora (CITES)

Requirements
From January 2021, species covered by the Convention for the International Trade in Endangered Species and listed in the Wildlife Trade Regulations are subject to new export requirements.

This will require listed species and their parts or derivatives to:

- be accompanied by valid CITES documentation, such as an export permit from GB and an import permit from the exporting country.

- leave GB via a CITES-designated point of entry

Species covered by CITES are listed in the EU under one of four Annexes to the Wildlife Trade Regulations, according to the degree of protection that each species needs. The exact import controls that apply are determined by the Annex the species are listed in.

From the end of the transition period, movements of species controlled under CITES between GB and the EU need to comply with the same arrangements as those in place for movement between the UK and non-EU countries.

Traders can check whether the species they are looking to export is listed under the CITES appendices online, as well as through Species+.

Further guidance is available online.

CITES permit applications are processed by the Animal and Plant Health Agency (APHA). Most permits are processed within 15 working days, but can take up to 30 days. Permit forms for import and export, as well as application guidance, are available here.

There are some specific exemptions to these requirements, and applicants are encouraged to contact APHA prior to making an application.

Location of checks
Exports of CITES-listed specimens need to exit GB and enter the EU via a CITES-designated point of entry/exit. A list of GB CITES-designated points of entry/exit is available online. Exporters are advised to check the CITES requirements of the importing country with the EU importer.

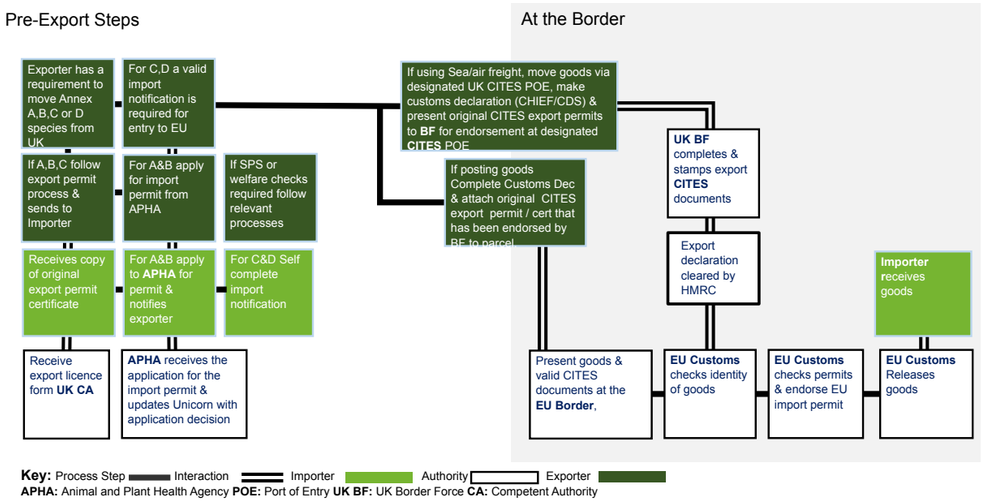
The exporter or their representatives need to present the relevant documentation (i.e. import/export permit) to Border Force for endorsement upon exit from GB. Both the export and import permit/notification also be inspected and endorsed by a customs officer upon entry to the EU.

Exporters should note that there are criminal offences associated with moving or trading CITES specimens-controlled species without a valid permit or certificate.

Exporters contravening these requirements could be liable to a prison sentence of up to 7 years, an unlimited fine, or both.

Additional Welfare and Sanitary and Phytosanitary requirements
Exports of live animals, animal products or controlled plants listed under CITES may also be subject to separate welfare or sanitary and phytosanitary controls as detailed elsewhere in this document. These may require additional documentation and further restrict which point of entry/exit can be used (e.g. established points of entry/exit with a Border Control Post for live animals).

4.2.2 Process Map: CITES-listed Goods **January 2021**



Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)

Requirements
Export of hydrofluorocarbons (HFCs) - the main type of fluorinated greenhouse gas (F-Gas) - and ozone depleting substances (ODS) or products/equipment containing such gases are subject to GB export controls.

This covers all categories of HFCs listed in Annex I, II, III of the F-Gas Regulation and all categories of ODS listed in Annex I of the ODS Regulation.

The Environment Agency are administering the following GB HFC and ODS systems on behalf of England, Scotland and Wales, subject to receiving the direction of the Scottish and Welsh Governments, from the end of the transition period.

For HFCs, the GB exporter must have an EORI number and be registered on the GB HFC system; there are no requirements for quota on exports. The EU importer must be registered on the EU HFC registry and have sufficient quota allocated/quota authorisations to cover the imported quantities. Quota is allocated to businesses annually by the EU Commission.

For ODS, the GB exporter must have an GB EORI number, be registered on the GB ODS licensing and quota systems and must obtain an ODS export licence to cover the exported quantities. Likewise, the EU importer must be registered on the EU ODS licensing and quota systems and must obtain an ODS import licence and quota to cover the imported quantities. Quota is allocated to businesses annually by the EU Commission.

Systems
For HFC, exporters need to register on the GB HFC registry online.

For ODS, exporters need to register on the GB ODS licensing system and ODS quota registry (both available online).

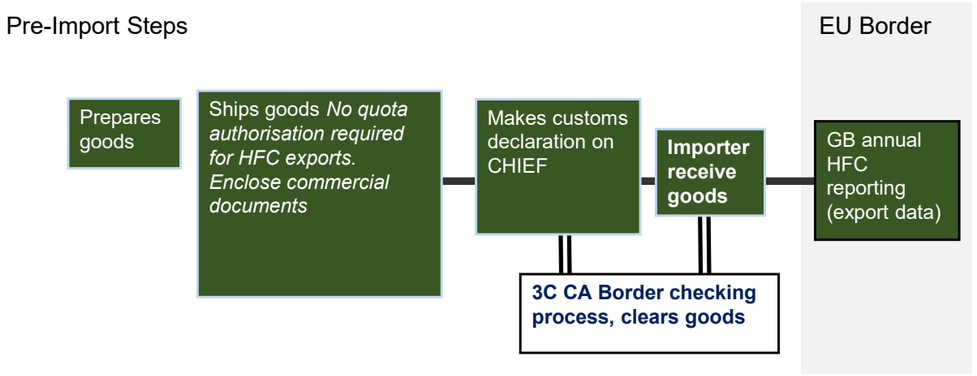
Location of checks
HFCs and ODS can leave GB and enter the EU through any point of entry

From January 2021, third country checks apply to GB exports of HFCs and ODS on entry into the EU. Details of border checks will be dependent on individual EU member state processes and the EU exporter should be able to provide context and guidance.

EU Member State customs authorities may perform verification on the import declaration against the EU HFC Registry to check that the EU importer has sufficient quota/authorisations.

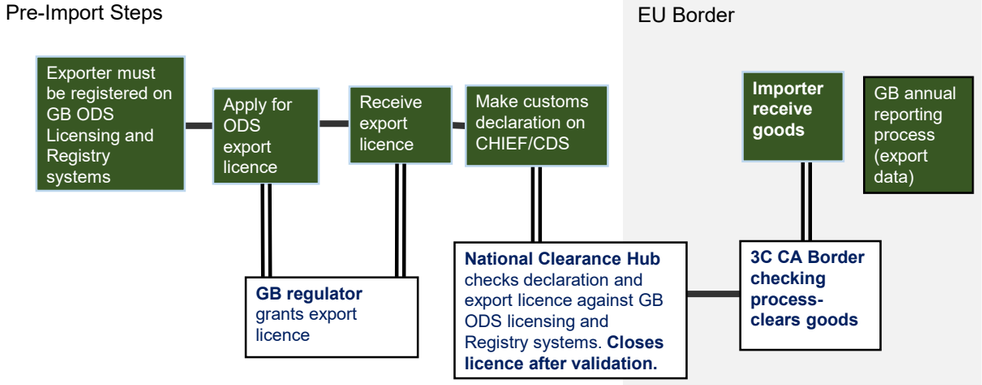
EU Member State customs authorities may perform verification against the EU ODS Licensing System to check that the consignment has a valid ODS import licence and check there is an import customs declaration.

4.2.2 Process Map: F-GAS **January 2021**



Key: Process Step | Interactions | Importer | Authority
APHA: Animal and Plant Health Agency **POE:** Point of Entry **3C CA:** Third Country Competent Authority

4.2.2 Process Map: ODS **January 2021**



Key: Process Step | Interactions | Importer | Authority
APHA: Animal and Plant Health Agency **POE:** Point of Entry **3C CA:** Third Country Competent Authority

Rough Diamonds (Kimberley Process)

Rough diamonds are diamonds that are unworked or simply sawn, cleaved or bruted and fall under the relevant trade tariff commodity codes – 7102.1000 (unsorted rough diamonds), 7102.2100 (industrial rough diamonds) and 7102.3100 (non-industrial rough diamonds).

The framework that regulates the international trade in rough diamonds – the Kimberley Process (KP) – will continue to apply in the UK from 1 January 2021.

Although the UK will no longer be represented by the EU in the KP, the UK has secured independent KP participation. This means that exporting rough diamonds to the EU will be the same as for other KP participants. Exporting to non-KP participants is prohibited.

The Government Diamond Office (GDO) implements the KP in the UK.

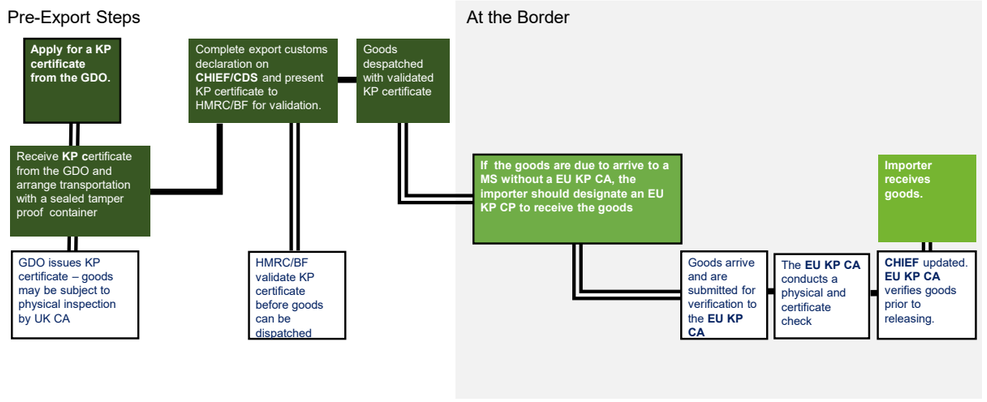
Traders who plan to export rough diamonds from GB to the EU need to apply to the GDO for a UK KP certificate. Further details can be found on the GDO webpage.

Requirements
All rough diamond exports from GB to the EU need an accompanying KP certificate issued by the GDO and exported in a sealed, tamper-proof container. This certificate must be supplied to HMRC's National Clearance Hub, alongside the customs supporting documents. The certificate must also be presented to Border Force for verification and endorsement.

Exports may be subject to physical inspection by the GDO to verify that the contents of the consignment match the application provided by the exporter for the issue of a KP certificate.

Rough diamonds which are exported or brought to a place of export without a validated KP certificate are liable to seizure.

4.2.2 Process Map: Rough Diamonds **January 2021**



Key: Process Step | Interaction | Importer | Authority | Exporter
KP: Kimberley Process **CA:** Competent Authority **GDO:** Goods Diamond Office

ATA Carnets

The ATA Carnet is an international customs document that can be used by private travellers and businesses in over 70 different countries around the world. The Carnet allows non-perishable goods to be temporarily moved between countries without the payment of customs charges. An ATA Carnet is valid for one year from date of issue.

Using a Carnet
- Simplifies customs clearance of goods in exporting and importing countries by replacing customs documents that would normally be required.
- Provides a financial security for customs charges potentially due on the goods.
- Helps to overcome language barriers and having to complete unfamiliar customs forms.

Countries have their own rules about what goods can be brought in with an ATA Carnet, but it can be used for things like:

- Samples to show at trade fairs or sales meetings.
- Publicity materials.
- Recorded film and audio.
- Equipment needed for work like laptops, cameras or sound equipment.
- Goods for educational, scientific or cultural purposes.
- Sports goods.

ATA Carnets do not exempt the holders from obtaining necessary export licences or permits.

The current process for ATA Carnets with convention countries outside the EU will apply to relevant imports and exports with the EU at the end of the transition period. This means that from January 2021, ATA Carnets become one of the options available to both businesses and individuals when temporarily moving goods between the UK and EU countries. Detailed guidance is available here.

Transport options
Traders applying for a Carnet via the Chamber of Commerce are provided with guidance and instructions.

Traders can also contact the HMRC imports/exports helpline or visit GOV.UK, when planning their journey. The general helpline will provide traders with a contact number for customs at the designated port or airport, and traders can check whether an officer will be available to physically wet stamp their Carnet. HMRC can advise traders of alternative arrangements if necessary.

If the goods are moved/carried in their baggage, they should be presented to a customs official in the red channel.

Requirements
The ATA Carnet holder must make sure that:

- The Carnet is presented to customs for endorsement each time the goods enter or leave a customs territory. This is currently a manual, paper-based process.

- They present the Carnet and the goods when requested by customs.

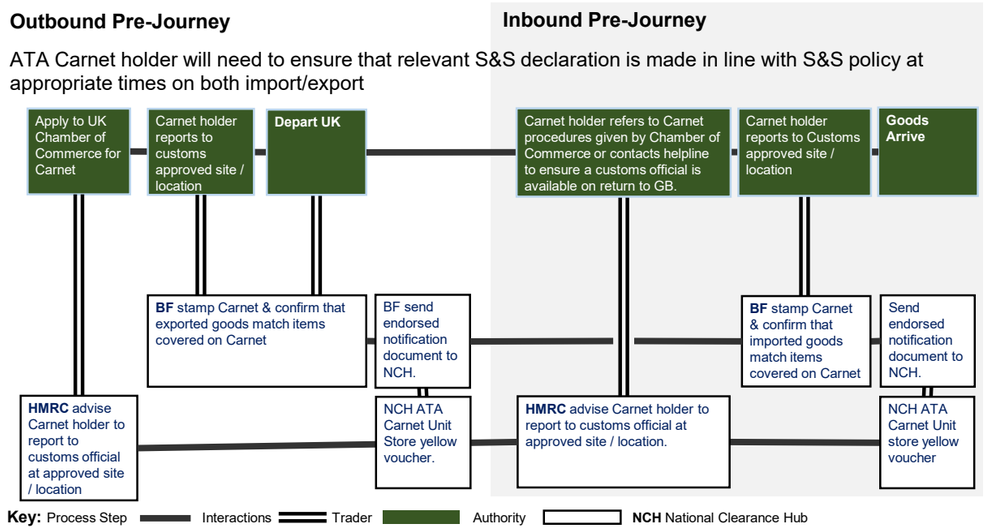
Applying for an ATA Carnet
Traders (both existing and new users) need to apply for a Carnet online using the London Chamber of Commerce & Industry eATA Carnet system here or by post.

For more information, traders can contact:

National ATA Carnet Unit
Ralli Quays, 3 Stanley Street, Salford, M60 9LA
Telephone: 0300 322 7064
Email: atacarnetunit@hmrc.gov.uk

The London Chamber of Commerce and Industry
33 Queen Street, London, EC4R 1AP
Telephone: +44 (0)207 248 4444 or +44 (0)207 203 1856
Website: London Chamber of Commerce and Industry

4.2.2 Process Map: ATA Carnets **January 2021**



4.2.3 Goods Subject to Sanitary and Phytosanitary Controls

Key definitions for traders
These controls introduce a number of new processes and procedures which apply to the exports of animal products, fishery products and live bivalve molluscs, high-risk food and feed not of animal origin (HRFNAO), live animals, live aquatic animals for aquaculture and ornamental purposes, and plants and plant products from GB to the EU.

These controls include the requirements for:

- **EU import pre-notifications**
- **Certification (such as a health certificate or Phytosanitary Certificate)**
- **Documentary, identity and physical checks at the EU border or inland**
- **Entry via an EU BCP**

An **import pre-notification** refers to the means by which importers provide advance notice to relevant regulatory bodies of a consignment's arrival into the EU. This is typically a standardised import notification form that requires the importer to provide details regarding the consignment, such as the consignment's country of origin, place of destination, the specific species/product and general details for the importer, exporter and transporter. This is submitted by the importer in advance of the consignment's arrival to the relevant regulatory body for that commodity.

A **health certificate** refers to an official document that confirms the product meets the health requirements of the destination country. This is required to accompany the consignment during its passage. It is the responsibility of the exporter to secure this from the country of origin's relevant competent authority. Different products require different details from the exporter regarding the consignment, though this generally includes details of the country of origin, place of destination, and nature of transport, as well as a health attestation of the consignment. For products of animal origin and live animals, for instance, this requires the consignment to be inspected by an Official Veterinarian in order to verify that the consignment's contents meet the health requirements of the destination country. An individual health certificate is required for each species/type of product. Therefore, a single import may consist of multiple consignments that each require multiple health certificates.

A **documentary check** is an examination of official certifications, attestations and other commercial documents that are required to accompany a consignment.

An **identity check** entails the visual inspection of a consignment in order to verify its content and labelling corresponds to the information provided in accompanying documentation.

A **physical check** entails a check on the goods to verify that they are compliant with the sanitary and phytosanitary import requirements for the EU. This includes, as appropriate, checks on the consignment's packaging, means of transport and labelling. Temperature sampling for analysis, laboratory testing or diagnosis may also be required.

Entry via an EU BCP refers to the requirement for certain goods to enter the EU via specific points of entry that are equipped to perform checks on specified goods.

A BCP is an inspection post designated and approved in line with that country's relevant legislation for carrying out checks on animals, animal products, plants and RoW-originating HRFNAO arriving from GB. These checks are carried out to protect animal, plant and public health. The commodities that BCPs are equipped to process will differ between BCPs. Therefore, it is the responsibility of the importing/exporting parties to ensure that their goods are routed via an appropriate EU BCP; importers are typically required to notify the relevant BCP of the goods arrival as part of the pre-notification process.

Returning rejected goods from the EU
Where exported goods are subject to controls, documentary verification, authorised licences or permits, or checks upon entry to the EU, and are rejected from entering the EU, these returning commodities may need to meet UK regulatory requirements before they can re-enter the UK and regain UK free circulation status. Traders need to submit a full Customs Declaration on return to the UK and follow those goods' specific regulatory requirements, as detailed in this Section.

For goods subject to agrifood or environmental legislation, check the Defra guidance from 1 January 2021.

Groupage exports – goods subject to agrifood or environmental legislation
A groupage export in reference to goods subject to agrifood or environmental legislation is an export where:

a) Multiple product lines of the same commodity type are grouped under a single health certificate to export as a single consignment.

b) Multiple quantities of the same commodity type (e.g. fish products) potentially from several sources are grouped into the same container. It may be possible to export these as a single consignment covered by a single health certificate or as a mixed load (containing several consignments).

c) Multiple different commodity types (e.g. dairy products and meat products) are grouped in a single container.

Defra's Groupage Export Facilitation Scheme (GEFS)
Defra have developed a new scheme known as the Groupage Export Facilitation Scheme (GEFS) which is designed to facilitate the export of certain commodities with complex but stable supply chains for use at the end of the transition period.

Guidance on GEFS was published in June 2020 and is available online. The scheme is open for applications, please see the guidance for details on how to apply.

Exports to EEA/EFTA countries
For more information on the processes for exporting live animals and products of animal origin to EFTA countries as well as Greenland and the Faroe Islands, exporters should contact the relevant competent authority to understand any specific rules that will apply. The processes for exporting plants and plant products to the EU outlined in the Border Operating Model also apply to Switzerland and Liechtenstein.

Marketing standards
Changes will apply to the rules on marketing standards for exports of:

- Fruits and vegetables;
- Hops;
- Beef and veal;
- Eggs;
- Hatching eggs and chicks; and
- Poultry meat.

From 1 January 2021, exports of these products to the EU will need to meet third country requirements. Full details of the marketing standards that will apply to specific products are available online.

Goods subject to prohibitions and restrictions
Certain products are subject to prohibitions and restrictions and are not be permitted for export to the EU. Products in this category are online at:

https://www.gov.uk/guidance/exporting-animals-and-animal-products-to-the-eu-from-1-january-2021

https://www.gov.uk/guidance/export-composite-food-products-to-the-eu-from-1-january-2021

https://www.gov.uk/guidance/export-groups-of-products-of-animal-origin-to-the-eu-from-1-january-2021

Animal products (Products of Animal Origin and Animal By-Products)

From January 2021, **Products of Animal Origin (POAO)** and **Animal By-Products not intended for human consumption (ABP)** being exported from GB to the EU are subject to EU import controls in line with goods exported from the Rest of the World.

This includes the requirement for:

- Goods to be accompanied by a health certificate or other official documentation in order to undergo documentary checks.
- EU import pre-notifications submitted by the importer at least one working day in advance of arrival for certain products.
- Entry via a suitable BCP in order to undergo documentary, identity and physical checks at the border for certain products.

Following 21 April 2021, the rules for the certification of composite products, including which composite products require a health certificate, have changed. Further details on these will be published in due course. Exporters should check if the CN code for their product is listed in Regulation 2019/2007 to find out if the POAO or ABP must meet the above requirements.

All goods need to be accompanied by a health certificate or other official documentation. Exporters need to contact APHA to obtain the appropriate health certificate which must be filled out by an Official Veterinarian or Official Inspector on inspection of the consignment. Food Competent Certifying Officers, who are usually local authority Environmental Health Officers, can sign for seafood. The original health certificate or other official document must be physically presented at the BCP on arrival in the EU.

Exporters can apply for their health certificates on EHC Online and further information on health certificates can be found here.

EHC Online is a digital online application service for applying for export health certificates for live animals and products of animal origin. The service was developed by DEFRA and APHA, and will be owned and run by APHA

If no health certificate currently exists for the country of destination, the GB exporter must confirm the Member State-specific import conditions with their importer and contact CITC for any licensing or documentation where applicable. Contact details for CITC can be found here.

Where animal products need to enter the EU via a Border Control Post (BCP) the BCP must be designated for that commodity in order for the goods to be checked.

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 automatically unless they opt out.

EU importer need to submit pre-notifications to the relevant BCP via TRACES NT. This needs to be done at least one working day in advance of the goods' arrival, although EU legislation permits a reduction to four hours if there are logistical constraints

Additional Requirements for Marine-Caught Fish and CITES-listed goods
Exports of marine-caught fish, fishery products and some types of shellfish also need to meet Catch Certificate requirements as detailed in **additional requirements for fishery products and live bivalve molluscs.**

Exports of food products made from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, also need to meet CITES-related requirements as detailed for CITES goods in **Section 4.2.2.** These include the requirement for relevant UKWTR export permits from APHA and EUWTR import permit issued by the competent authority of country of destination.

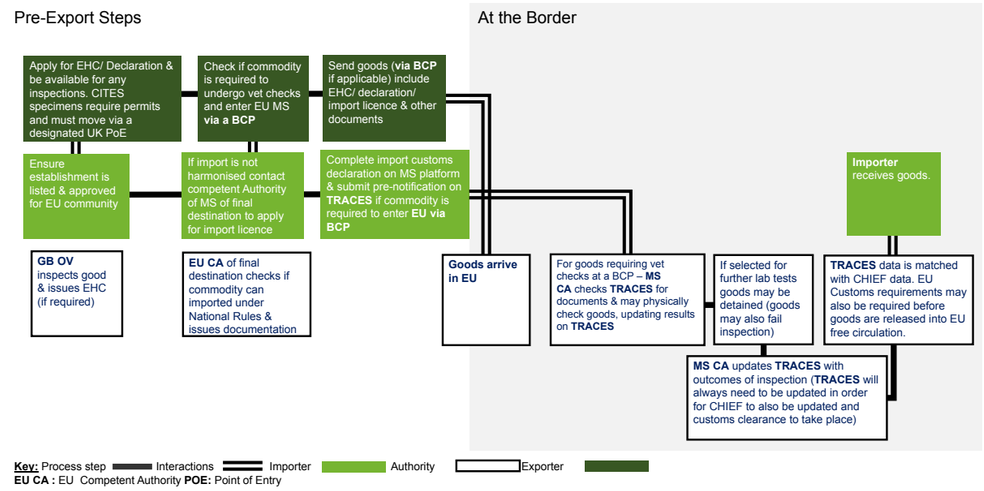
Systems
EU importers need to register for TRACES NT.

Location of checks
Animal products need to enter the EU via an appropriately designated BCP in order for the goods to be checked. A list of current BCPs and the commodities they accept is available here.

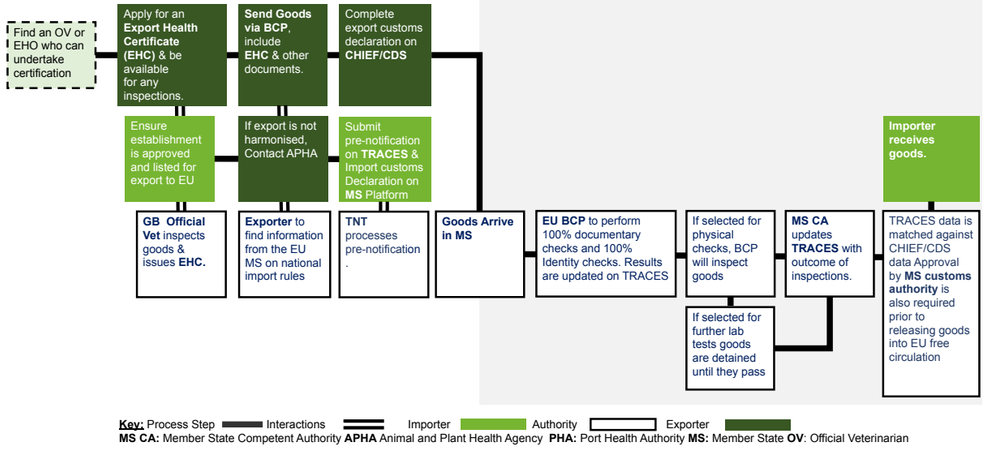
Upon arrival at the BCP, all goods are subject to documentary and identity checks. This entails examination of the official certifications, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation. Goods may also be subject to physical checks. There are no outbound checks on animal products for sanitary and phytosanitary purposes.

Additional requirements for organic goods
From 1 January 2021, new requirements apply to exports of organic goods from GB to the EU, including the requirement for goods to be accompanied by a Certificate of Inspection (CoI). Full details of requirements that apply are available online.

4.2.3 Process Map: Animal By-Products **January 2021**



4.2.3 Process Map: POAO **January 2021**



Additional requirements for fishery products and live bivalve molluscs for human consumption

Requirements
In line with rules for products of animal origin (POAO), new export requirements apply to fish and shellfish that have been landed into GB and are exported as animal products (e.g. containerised fish, fish packaged for the final consumer) from January 2021 – **see Section 4.2.3.**

Live fish, live crustaceans and live bivalve molluscs (LBM) within the scope of POAO are also subject to EU import controls, applying to animal products as listed under 4.2.3. This includes the requirement for a health certificate, import pre-notifications by the importer and entry via a Border Control Post. There are different rules for direct landings of fresh fish, which are described below.

In 2021, the EU amended the new health certificate for aquaculture animals to the effect that Live Bivalve Molluscs destined for purification in depuration centres in the EU (i.e. animals harvested from Class B areas) can no longer be exported.

Separate controls under food safety and compliance (SPS) and under illegal, unreported and unregulated (IUU) fishing controls apply, although both may make reference to prior/pre-notification and certificates, these are not the same requirements and both need to be provided and complied with.

Exports of most marine-caught fish and some shellfish (crustaceans) need a validated Catch Certificate and any other relevant IUU documentation to be sent to the importing competent authority prior to the goods' arrival.

Fish exporters must ensure that fishing vessels in their supply chain have been registered for inspection by their Local Authorities for hygiene regulations compliance.

Sanitary and phytosanitary requirements
All fish and shellfish, and their products, being exported from GB to EU, are subject to sanitary and phytosanitary EU import controls, including health certification, as applicable to animal products and live animals aside from some direct landings. This includes the requirement for:

- Goods to be accompanied by an health certificate.
- EU import pre-notifications must be submitted by the EU importer at least one working day in advance of arrival
- Entry to the EU via a BCP in order for goods to undergo documentary, identity and physical checks.

A health certificate is an official document that confirms the export meets the health requirements of the destination country. The exporter needs to contact APHA to obtain the appropriate health certificate for exports of fish as animal products, which must be completed and issued by a Certifying Officer on inspection of the consignment, if they can be satisfied that the requirements have been met.

The original health certificate must be physically presented at the BCP on arrival in the EU.

Exporters can apply for their health certificates via the Export Health Certificates Online (EHC Online) system and further information on EHCs can be found online.

If the movement is not an EU harmonised import (i.e. if no model health certificate is available from the EU for the goods being transported), the EU importers need to confirm the appropriate import requirements for the specific consignment with their Competent Authority, and, inform the GB exporter. Contact details for CITC can be found here.

There are two different EU health certificates for exports of fish as animal products from GB to the EU. One of these is specifically for use when exporting fish as animal products that have been landed into GB by EU-flagged fishing vessels. This health certificate does not require the fish to be exported via an approved establishment listed with the EU for export purposes. The other health certificate is for fish landed by all other vessels (including GB vessels) and requires export via an approved establishment

The EU importers need to submit pre-notifications to the relevant BCP via TRACES NT. This will need to be done at least one working day in advance of the goods' arrival, although EU legislation permits a reduction to four hours if there are logistical constraints.

There are different rules for direct landings, with no health certification being required for direct landings of fresh (i.e. primary processed) fish landing into a port designated under the EU's IUU regulation.

All current POAO EHCs, which have been used by exporters since 1 January 2021 are being updated. From 15 January 2022 the EU's Animal Health Regulations apply, as a result exporters will need to use new EHCs from this date. The current EHCs will be removed from EHC online from 15 January 2022.

Exceptions
Exports of live fish, molluscs and crustaceans exported for aquaculture and ornamental purposes (including live shellfish for purification (depuration)) will also be subject to new export controls as detailed in **live aquatic animals for aquaculture and ornamental purposes.**

Live aquatic animals - where intended for and fit for direct consumption by the final consumer – such as live oysters and mussels (if from Class A waters or depurated), crabs and lobster – are classed as animal products and not as live animals; therefore, these will be subject to controls applying to animal products rather than live animals. Live Bivalve Molluscs (LBMs) are subject to circumstantial rules, only those that are deemed ready for human consumption can be certified as products of animal origin. Exporters should contact APHA for more information where unsure of the requirements that apply to their trade.

IUU Requirements
Separately, exports of most UK marine-caught fish and some shellfish (crustaceans) will need to be accompanied by a Catch Certificate and other relevant IUU documentation (e.g. processing statements and/or evidence of storage). Catch Certificates are official documents that prove any marine-caught fish (and

crustaceans) have been caught legally. These are issued by the Marine Management Organisation and will need to be applied for and secured by the GB exporter. The exporter will need to create a Catch Certificate online.

Exports of non-marine-caught fish (e.g. freshwater fish and shellfish) and certain exempt marine species that includes mussels, cockles, oysters, scallops, fish fry or larvae) are not subject to Catch Certificate requirements.

There are additional rules that apply for the direct landing of fish, as outlined later in this Section.

Direct landings of fishing vessels
Direct landings of fresh fish (fish that has undergone primary processing at sea, such as de-heading) from hygiene regulation (853/2004) registered vessels, may be landed into an EU port designated under IUU regulation instead of a BCP and do not require a health certificate.

Direct landings into the EU from local authority food approved freezer, factory or reefer vessels of fishery products that have undergone secondary processing, such as freezing or wrapping, need to be accompanied by a Captain's Certificate, signed by an APHA designated captain, rather than an EHC or LBM health certificate, and presented to a BCP for checks.

Details on how to do this are available online.

In addition to a Catch Certificate, if a UK registered fishing vessel wishes to land its catch directly into an EU port, that port must also be appropriately designated for Third Country Landings and the vessel must give at least 4 hours notice to the EU competent authority for fresh fish or 72 hours for frozen fish. The vessel must also submit:

- a prior notification document,
- a pre-landing document for the fish that is being landed,
- the relevant PSC1 and PSC2 forms.

If a vessel is over 12m in length it must also correctly complete and submit its electronic logbook in accordance with UK regulations.

They also need to send the completed Catch Certificate and logbook data via the Electronic Reporting System.

Additional requirements for endangered species listed under CITES
Exports of fish species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, also need to meet CITES-related requirements as detailed for CITES goods in **Section 4.2.2.** These include the requirement for relevant UKWTR export permits from APHA and EUWTR import permit issued by the competent authority of the country of destination.

Systems
EU importers need to register for TRACES NT.

Locations of checks
Other than direct landings referenced above, exports of fish and shellfish as animal products and live aquatic animals need to enter the EU via a suitable BCP. Exports of containerised fish or live animals that qualify as POAO, or direct landings of frozen or secondary processed fish from local authority approved vessels, also need to enter the EU at a suitable BCP for goods to be checked. Following arrival at the BCP, goods will be subject to documentary, identity and physical checks. Goods may also be sampled for laboratory testing.

A list of current BCPs and the commodities they accept is available online.

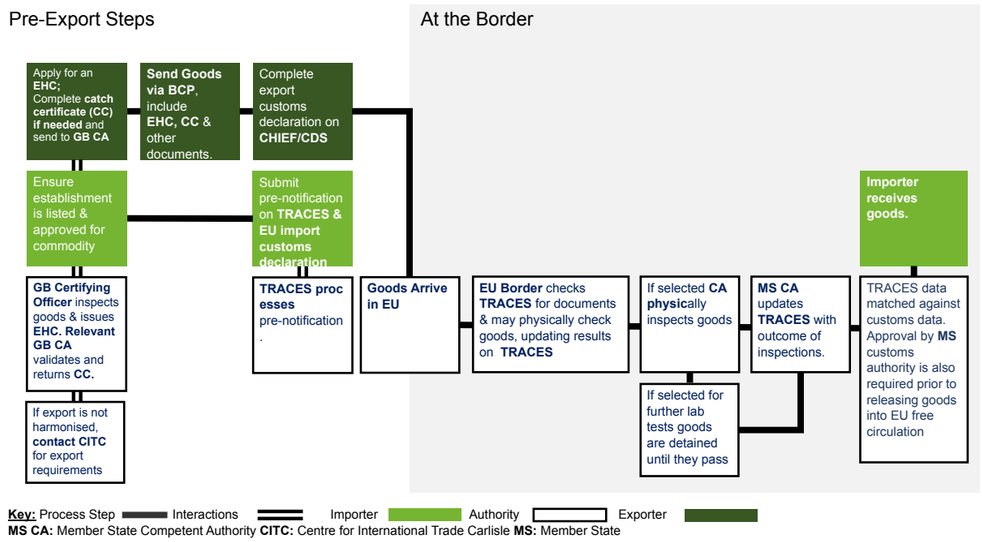
These goods will be subject to 100% documentary and identity checks. These entail examination of the official certification, attestations and other commercial documents that are required to accompany the consignment. The Competent Authority will also check the catch certificate, and further verifications on this, and other IUU documentation, may be required.

A certain percentage of consignments will be subject to physical checks. The level of these checks is set-out in EU legislation.

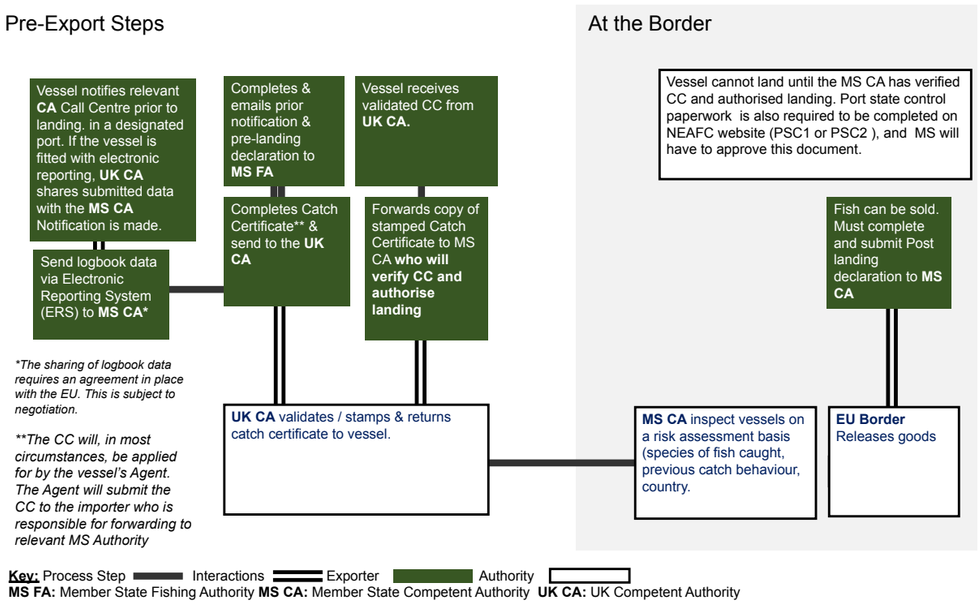
An identity check entails a visual inspection to verify the certified seal or content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, the sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules.

4.2.3 Process Map: Additional requirements for fishery products and live bivalve molluscs **January 2021**



Process Map: Direct fish landings **January 2021**



High-Risk Food and Feed Not of Animal Origin (HRFNAO)

From January 2021, new requirements apply to exports of HRFNAO from GB to EU. Most food not of animal origin (FNAO) from GB are able to enter the EU through any entry point as it is not deemed 'high risk' by the EU. However, there are some products which due to the risk of aflatoxins, salmonella, pesticides, dioxins and radiation are categorised as high risk.

HRFNAO products that are imported into GB and subsequently exported to the EU are subject to EU import controls. This is because GB import controls cease to be applicable for goods exported to the EU at the end of the transition period.

All HRFNAO products exported to the EU need to notify and have a Common Health Entry Document (CHED). Some HRFNAO products also require sampling and certification in GB prior to export to the EU.

Additionally, RoW HRFNAO that transits through GB destined for the EU are subject to EU import requirements.

Requirements

From 1 January 2021, new requirements apply to exports of third-country HRFNAO that has been imported into GB and then exported to the EU. This is because the EU no longer recognises GB import controls as satisfying EU import requirements. Details of goods in this category are available online. The requirements are also applicable to goods which are produced in GB and are deemed high-risk due to radiation following the Chernobyl Power Station accident.

These include the requirement for:

- import pre-notifications submitted by the importer at least one working day in advance of arrival
- entry via a suitable EU BCP in order to undergo documentary, identity and physical checks at the border

EU importers need to submit pre-notifications to the relevant BCP via TRACES NT. This will need to be done at least one working day in advance of the goods arrival.

Certain HRFNAO goods will also need to undergo laboratory sampling and need to be accompanied by an official certificate. Traders can find out if their HRFNAO product requires sampling and certification online.

Certificates can be found online and downloaded. Exporters must contact the Local Authority to find a certifying officer who will oversee sampling and send the samples to an appropriate laboratory. The laboratory will produce sampling results/analytical report. The certifier can then complete and sign the certificate which is required prior to the departure of the consignment.

Further guidance on securing an official certificate is available online.

Systems

EU importers need to register for TRACES NT.

Location of checks
HRFNAO need to enter the EU via a suitable BCP for the goods to be checked.

Upon arrival at the BCP, goods are subject to 100% documentary checks. Identity and physical checks will also be undertaken at a frequency specified within EU legislation.

Documentary checks entails the examination of the official certifications, attestations and other commercial documents that are required to accompany the consignment. An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

A physical check may also be required.

Additional requirements for organic goods

From 1 January 2021, new requirements apply to exports of organic goods from GB to the EU, including the requirement for goods to be accompanied by a Certificate of Inspection (CoI). Full details of requirements that apply are available online.

Live animals and germinal products

From January 2021, **live animals and germinal products** being exported from GB to EU are subject to new export controls. These include the requirement for health certification, import pre-notifications and entry via a Border Control Post.

In addition to these requirements, **CITES-listed goods, live aquatic animals for aquaculture and ornamental purposes** and **equines** need to meet separate import requirements. These are detailed in:

For **CITES** goods – **Section 4.2.2**
For **live aquatic animals for aquaculture and ornamental purposes** – **Section 4.2.3**
For **equines** – **Section 4.2.3**

Requirements
From January 2021, new import requirements apply to exports of live animals and germinal products from GB to the EU.

This includes the requirement for

- goods to be accompanied by a health certificate.
- EU import pre-notifications submitted by the EU importer at least one working day in advance of arrival.
- entry via a EU BCP, where goods will undergo documentary, identity and physical checks.

All goods will need to be accompanied by a health certificate; this needs to be secured by the exporter from APHA and completed by an Official Veterinarian / Inspector verifying that the animals meet the health conditions as outlined in EU regulation and stipulated on the certificate.

Exporters can apply for their health certificates on EHC Online (EHCO) and further information on health certificates can be found here. EHCO is a new digital online application service for health certificates that has been developed by Defra and APHA. By early 2021, EHCO will have replaced the current manual PDF process for applying for non-EU health certificates.

If no health certificate currently exists for the country of destination, the GB exporter should contact CITC for further information. Contact details for CITC can be found here.

All goods will need to enter the EU via a BCP designated for that commodity in order for the goods to be checked. The original physical copy of the health certificate must be presented on arrival at the BCP for inspection by EU authorities.

EU importers also need to submit pre-notifications to the relevant BCP via TRACES NT. This will need to be done at least one working day in advance of the goods' arrival.

Depending on the type of animal, specific welfare requirements may apply including the need for specifically approved transportation vehicles, and certificates or authorisations for the drivers and handlers of the animals.

Depending on the length of the journey, a journey log would also need to be submitted to APHA and the EU MS CA and the approved Log must accompany the consignment.

Additional requirements for endangered species, live aquatic animals for aquaculture and ornamental purposes and equines
Exports of live animal species listed in the CITES, EUWTR or UKWTR annexes also need to meet CITES-related requirements as detailed for CITES goods in **Section 4.2.2.**

Exports of live aquatic animals for aquaculture and ornamental purposes also need to meet separate requirements as detailed in **Section 4.2.3.**

In addition to controls set out for live animals, exports of equines also need to meet specific blood testing requirements. These are detailed in **Section 4.2.3.**

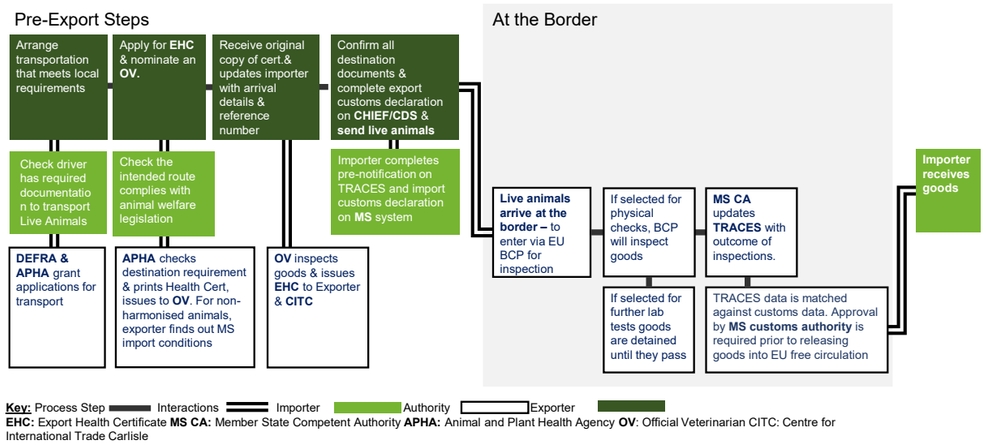
Systems
EU importers need to register for TRACES NT.

Location of checks
Live animals and germinal products need to enter the EU via a suitable BCP in order for the animals to be checked. A list of current BCPs and the commodities they accept is available here.

Upon arrival at the BCP, the animals are subject to documentary, identity, and physical checks. This entails an examination of the official documents which are required to accompany the consignment and a visual inspection to verify the content of the consignment corresponds to the official documents.

A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

4.2.3 Process Map: Live animals and germinal products **January 2021**



Live aquatic animals for aquaculture and ornamental purposes

Requirements
From 1 January 2021, live aquatic animals, including fish, molluscs and crustaceans, exported for ornamental or aquaculture purposes are subject to the same general export process that will apply to other live animals.

This covers all live aquatic animals that are exported for any purpose other than direct human consumption. This includes exports for the following purposes:

- aquaculture (including live shellfish for purification (depuration) prior to consumption);
- ornamental trade;
- research;
- restocking; and
- for further processing prior to human consumption.

Certain live aquatic animals are exported as products of animal origin, however, despite being live animals. These can include bivalves (e.g. clams, oysters, mussels and scallops) as well as crabs and lobsters that are both intended and fit for direct human consumption. Rules for these exports are provided in **additional requirements for fishery products and live bivalve molluscs – see Section 4.2.3.**

Live bivalve molluscs (LBM) are subject to circumstantial rules. Live bivalves from waters other than Class A cannot be exported as POAO for human consumption without first undergoing depuration.

In 2021, the EU amended the new health certificate for aquaculture animals to the effect that Live Bivalve Molluscs destined for purification in depuration centres in the EU (i.e. animals harvested from Class B areas) can no longer be exported.

Exporters unsure of the rules they need to follow should contact APHA.

Catch certificates are not required for non-marine-caught fish (e.g. farmed fish or shellfish, freshwater fish) and certain exempt marine species (e.g. mussels, cockles, oysters, scallops, fish fry or larvae). Live aquatic animals exported following the process outlined here are therefore largely be exempt from the need for these certificates. Exporters can check whether their products will require a catch certificate in the list of exempt products in Annex I of EU Regulation 1005/2008.

SPS Requirements
From January 2021, new export requirements apply to exports of live fish and shellfish for aquaculture (including shellfish destined for depuration (purification) centres) from GB to the EU.

This includes the requirement for:

- Goods to be accompanied by an health certificate.

- EU import pre-notifications to be submitted by the EU importer to their Competent Authority at least one working day in advance of arrival.

- Entry to the EU will be via a BCP, where goods will undergo documentary, identity and physical checks.

EU importers (i.e. the EU customer) need to submit pre-notifications to the relevant BCP via TRACES NT at least one working day in advance of arrival. EU legislation permits a reduction of the notification time to four hours if there are logistical constraints that prevent one working days' notice being provided.

Health certificates for the export of fish as live animals are issued and certified by the Fish Health Inspectorate (FHI) at Cefas (England and Wales) or Marine Scotland. To obtain a Health Certificate for the export of fish as live animals, please contact the Fish Health Inspectorate FHI at Cefas (England and Wales) or Marine Scotland.

Contact details for relevant authorities can be found here:

- Fish Health Inspectorate at Cefas (England and Wales)
- Fish Health Inspectorate at Marine Scotland (Scotland)

The relevant FHI can provide model animal health certificates on request if required by the importing country's Competent Authority. Exporters should liaise with their customers to ensure that the correct processes as required by the importing country are followed.

Systems
EU importers need to register for TRACES NT.

Locations of checks
From January 2021, exports of live aquatic animals for aquaculture and ornamental purposes need to enter the EU via a suitable BCP. A list of current BCPs and the commodities they accept is available here.

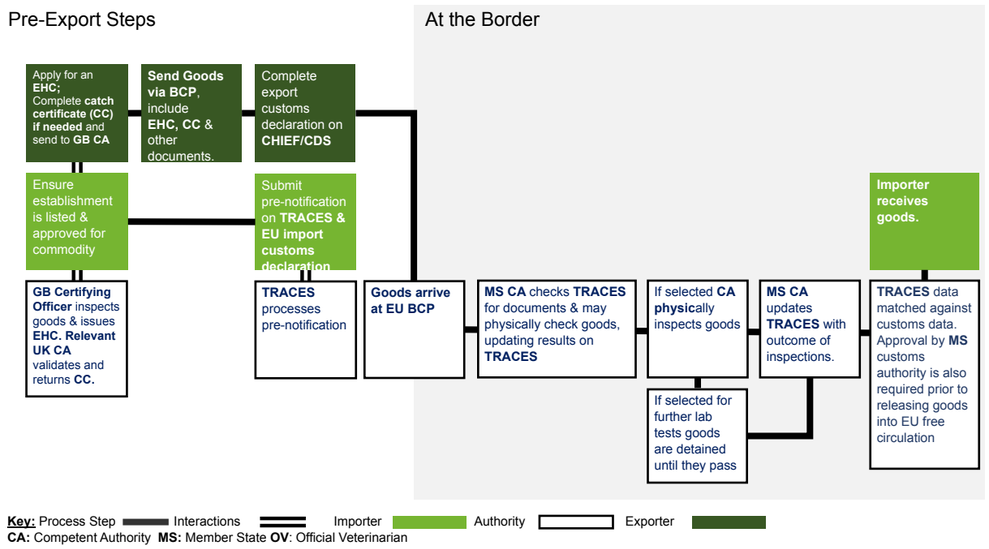
Goods are subject to 100% documentary checks. These entail examination of the official certification, attestations and other commercial documents that are required to accompany the consignment.

All consignments are also subject to identity and physical checks.

An identity check entails a visual inspection to verify the certified seal or content and labelling of a consignment correspond to the information provided in the accompanying documentation.

Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, the sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules.

4.2.3 Process Map: Live aquatic animals for aquaculture and ornamental purposes **January 2021**



Equines

In addition to controls applying to exports of **live animals** in **Section 4.2.3**, GB **equines** also need to meet separate blood testing, residency and isolation requirements prior to being exported to the EU.

Following the end of the Transition Period, the EU Sanitary Category A (the least onerous category from a veterinary perspective) applies to the UK.

Full details about current export requirements can be found here.

Requirements
From January 2021, new import requirements apply to exports of equines from GB to the EU. As well as rules for live animals as set out in 4.2.3, equines are subject to additional blood testing requirements.

This includes the requirement for:

- Goods to be accompanied by a health certificate.
- Goods to undergo blood testing ahead of any movement as a prerequisite of the health certificate.
- EU import pre-notifications submitted by the EU importer at least one working day in advance of arrival.
- Entry via an EU BCP, where goods will undergo documentary, identity and physical checks.

All goods need to be accompanied by a health certificate; this needs to be secured by the exporter from APHA and completed by an Official Veterinarian/Inspector verifying that the animals meet the health conditions as outlined in EU regulation and stipulated on the certificate.

For England and Wales, exporters can apply for their health certificates on EHC Online and further information on health certificates can be found online.

EHC Online is a digital online application service for applying for export health certificates for live animals and products of animal origin. The service was developed by DEFRA and APHA, and will be owned and run by APHA.

The original physical copy of the health certificate must be presented on arrival at the BCP for inspection by EU authorities.

If no health certificate currently exists for the country of destination, the GB exporter should contact CITC for further information. Contact details for CITC can be found here.

Exporters also need to arrange blood testing in advance. The initial blood sample can be taken by any veterinarian, but the analysis report from the appropriate lab needs to be approved by an Official Veterinarian at the time of health certificate certification.

Post testing, registered equines are able to travel using their existing identity document (passport) and a health certificate (replacing the existing ITAHC or equivalent).

The EU has recognised those UK studbooks which applied for listing. The European Commission published list can be found here. If a horse does not belong to one of the listed studbooks, it is considered unregistered and therefore also requires a Supplementary Travel ID document, issued by APHA and signed off by an Official Veterinarian at the same time as the health certificate.

The driver of the equine transportation also requires a Certificate of Competence, a valid Vehicle Approval Certificate, and Transporter Authorisation, from the EU competent authority. A journey log may also need to be submitted and accompany the equines.

Equines will need to enter the EU via a BCP designated for that commodity in order for the goods to be checked.

EU importers also need to submit pre-notifications to the relevant BCP via TRACES NT. This needs to be done at least one working day in advance of the goods' arrival.

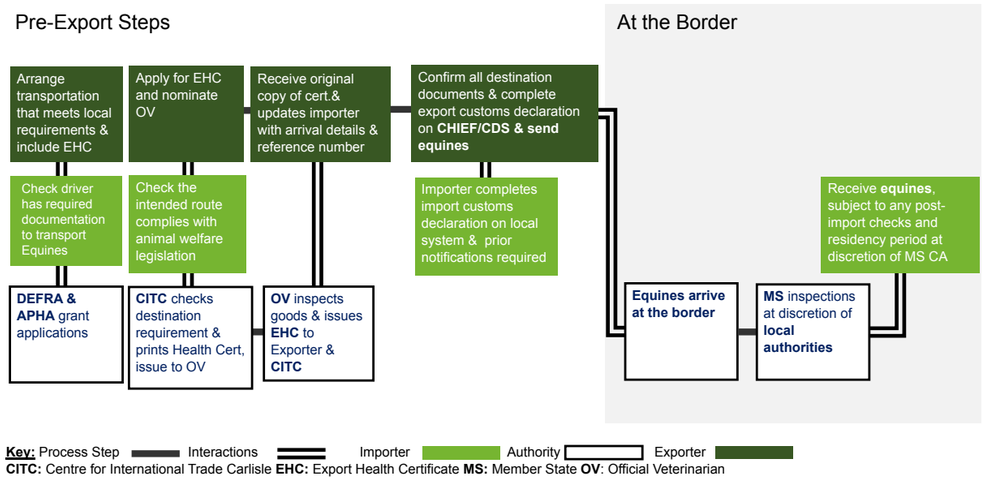
Systems
EU importers need to register for TRACES NT.

Location of checks
Equines need to enter the EU via a suitable BCP in order for the animals to be checked. A list of current BCPs and the commodities they accept is available here.

Upon arrival at the BCP, the animals are subject to documentary, identity, and physical checks. This entails an examination of the official documents which are required to accompany the consignment and a visual inspection to verify the content of the consignment corresponds to the official documents.

A physical check means a check on, as appropriate, the means of transport, the condition of the animal, and may include sampling for analysis.

4.2.3 Process Map: Equines **January 2021**



Plants and Plant Products

Requirements
From January 2021, all regulated plants and plant products exported from GB to the EU are subject to EU import controls in line with goods exported from the Rest of the World (RoW).

This includes the requirement for:

- Goods to be accompanied by a phytosanitary certificate.
- EU import pre-notification submitted by the EU importer.
- Documentary, physical and identity checks.

Regulated plants and plant products exported to the EU need to be accompanied by a phytosanitary certificate and may be checked upon entry.

GB exporters need to secure a phytosanitary certificate prior to the goods leaving GB with sufficient time to allow for inspections and testing. A phytosanitary certificate is an official document that certifies 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.

Fruit and vegetables that have been processed, such as packaged salad, may be subject to separate requirements. Exporters are advised to check import requirements with the relevant Member State's plant health authority.

Physical inspections for the sake of securing an export phytosanitary certificate can take place inland, prior to export.

Exporters need to apply to the relevant plant health authority in order to secure this. Checks are carried out by Plant Health and Seed Inspectors (PHSI) from the Animal and Plant Health Agency (APHA) and the Forestry Commission (FC) in England and Wales, and the Scottish Government and Scottish Forestry in Scotland.

Additional requirements for CITES-listed goods
Plants and plant products that fall under endangered species regulations (CITES/ UKWTR) have further requirements as detailed elsewhere in this document.

Systems
For regulated plants and plant products, GB exporters need to have registered with the appropriate plant health authority in GB to obtain a phytosanitary certificate. the IT system used to apply for an export phytosanitary certificate for plants and plant products is changing, moving from the current eDomero system to a new service. Exporters should continue to use eDomero until directed to register and use the new Plant Health Export Service (PHES).

The timing and sequencing of this migration will ensure a smooth and orderly with the new service. We will be providing comprehensive training and support before, during, and after migration.

Location of checks
Depending on the risk category, regulated plants and plant products may need to enter the EU at a Border Control Post and will be subject to documentary checks either at or away from the border, as well as physical and identity checks.

A list of current BCPs and the commodities they accept is available here.

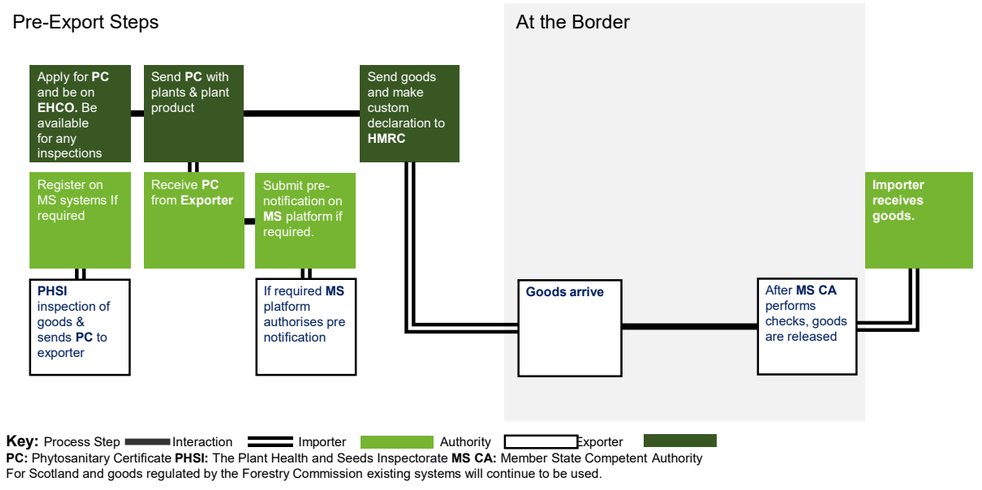
Wood Packaging Material
Wood packaging material (WPM), including pallets and crates, must meet the ISPM15 international standards for treatment and compliant marking. The WPM holding a consignment may be subject to inspections upon entry to the EU to verify compliance with the ISPM15 requirements.

Further details on ISPM15 requirements can be found online here.

Additional requirements for organic goods
From 1 January 2021, new requirements apply to exports of organic goods from GB to the EU, including the requirement for goods to be accompanied by a Certificate of Inspection (CoI). Full details of requirements that apply are available online.

Plant health exports audited trader scheme
Traders exporting fruit, vegetables or cut flowers from GB to the EU and NI may be eligible for the plant health exports audited trader scheme (PHEATS). This scheme allows traders to conduct their own inspections and apply for phytosanitary certificates to be issued. Traders can find out how to apply and register for the scheme on the plant health portal.

4.2.3 Process Map: Plants and Plant Products **January 2021**



4.2.4 Excise goods

The customs export declaration requirements currently in place for exports of excise goods between the UK and non-EU countries extend to movements between GB and the EU following the end of the transition period.

This means that businesses exporting excise goods from GB to the EU need to complete a customs export declaration. This can be a full or simplified declaration and will include exports to the EU.

Businesses are able to reclaim the UK excise duty paid on exports of excise goods from GB to the EU.

They are also able to move excise goods to the place of exportation under duty suspension as they can now. To do so they must move from the exporter's warehouse to the place of export on the Excise Movement and Control System (EMCS). EMCS will continue to operate but solely for internal UK duty-suspended movements, including movements from the warehouse to the port. This will require changes to the EMCS system.

Existing rest of the world rules regarding evidence of export applies to exports from GB to the EU.

A comprehensive guide on exporting excise goods can be found here.

Authorisations
Customs export Declarations need to be lodged in the HMRC System (CHIEF/CDS)

Excise duty suspended movements need to be declared on EMCS for the movement from the warehouse to the port.

An excise movement guarantee must be in place (if required) for duty suspended exports to cover the movement from the warehouse to the port.

Systems
All excise exports are declared through the CHIEF/CDS system. Domestic duty suspended movements also need to be declared on the EMCS system.

4.2.5 Other goods including Strategic Exports

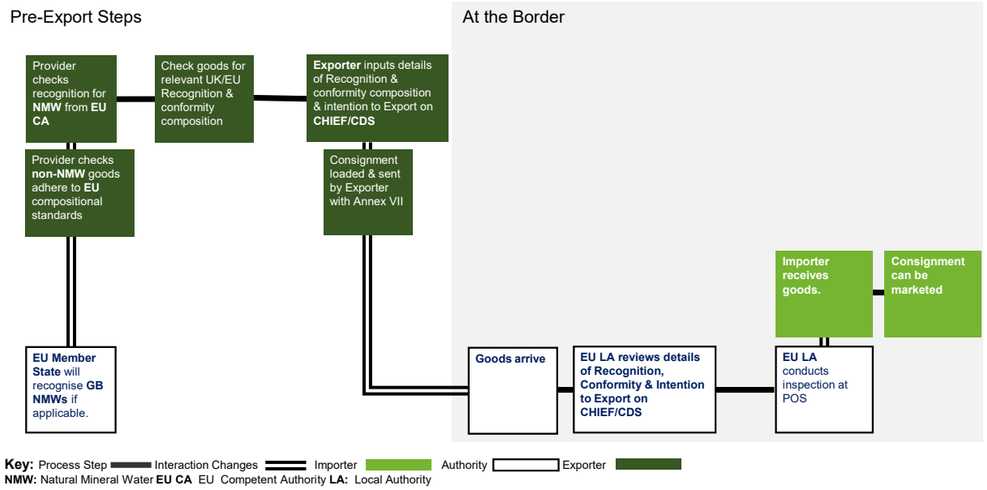
Bottled Water

Requirements
Bottled water is not subject to specific entry or check requirements at the border and can enter the EU via any point of entry.

Documentary and/or physical checks may occur at various points throughout the export process, which may include taking a sample of the goods being exported.

At the Point of Sale, aside from the customary safety and compositional standards, natural mineral waters also carry an extra NTB, for recognition in the EU, which are checked by the corresponding enforcement authorities to ensure the natural mineral waters are allowed to be marketed in the EU.

4.2.5 Process Map: Bottled Water **January 2021**



Chemicals

Requirements
Exports of chemicals from GB to the EU are subject to EU import controls in line with goods exported from the Rest of the World. Exact requirements vary according to the exact chemical/s being exported, and exporters are advised to check which EU import controls apply to their trade with the EU importer.

On export to the EU, chemicals need to comply with the requirements of a number of regulations:

- If the EU/EEA importer is importing one tonne or more of a substance, the substance must comply with the registration requirements of the EU Registration, Evaluation, Authorisation & Restriction of Chemicals (REACH) regulation; alternatively, if the GB exporter is the manufacturer of that substance, they may choose to appoint an EU-based Only Representative (OR) to take on the responsibilities of the EU REACH registration on behalf of the EU importer.

- If the chemical being exported is subject to an EU REACH authorisation, EU importers need to be covered by an authorisation for that substance.

- Chemicals listed in PIC Regulation must be notified via the PIC Designated National Authority (HSE) prior to export, and in some cases the consent of the EU is required before export can proceed. PIC currently only applies to exports outside the EU. From January 2021, PIC applies to exports to the EU as well as other third countries. In the first quarter of each year, exporters need to notify HSE of the quantity of any listed chemical exported during the preceding calendar year.

Exports of mercury from GB to the EU
The export of elemental/commodity mercury and specified mercury products from GB to the EU is prohibited by law. For mercury waste, any exports from GB can only be to disposal operations in EU or EFTA countries and must be notified and approved by the relevant UK regulator. This is subject to an EU derogation for the import of mercury waste for disposal (i.e. where the exporting country has no access to available conversion capacity within its own territory). Further information is available online.

Certain types of Mercury Added Products (MAPs) are prohibited from being imported, exported and manufactured by law. Further information can be found online.

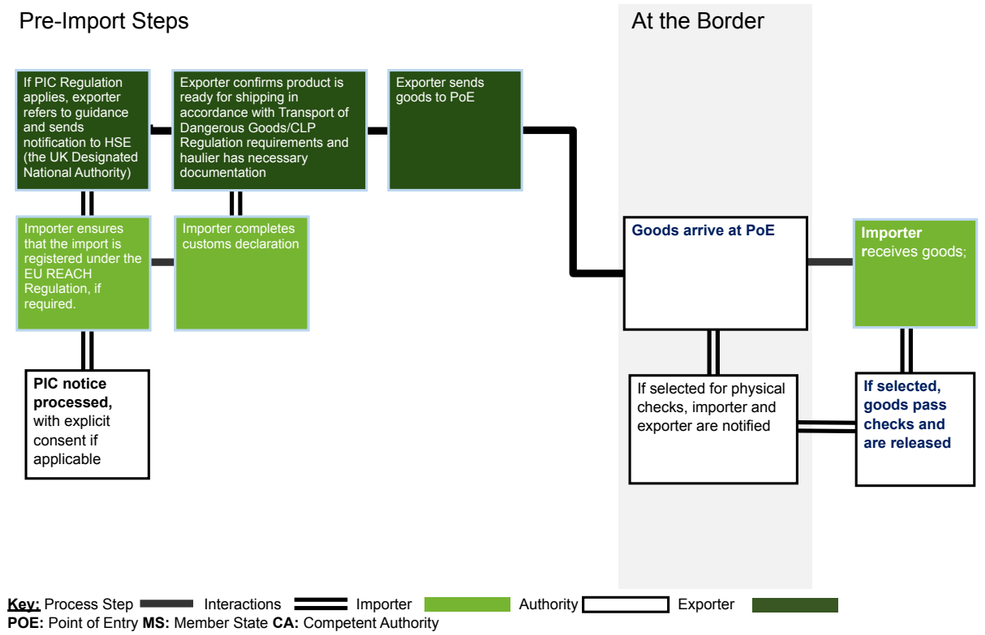
Persistent Organic Pollutant substances
A number of Persistent Organic Pollutant (POPs) substances are also subject to PIC procedures. More information is available online.

Systems
EU importer/Only Representatives need to use the EU REACH-IT service to obtain an EU REACH registration via the European Chemicals Agency (ECHA) website.

Location of checks
Chemicals can enter the EU/EEA via any point of entry.

Goods are not subject to routine checks at the border, but may be subject to checks inland. Checks on entry to the EU/EEA is a matter for individual Member States, and exporters are encouraged to check the exact entry requirements that will apply with the EU importer.

4.2.5 Process Map: Chemicals **January 2021**



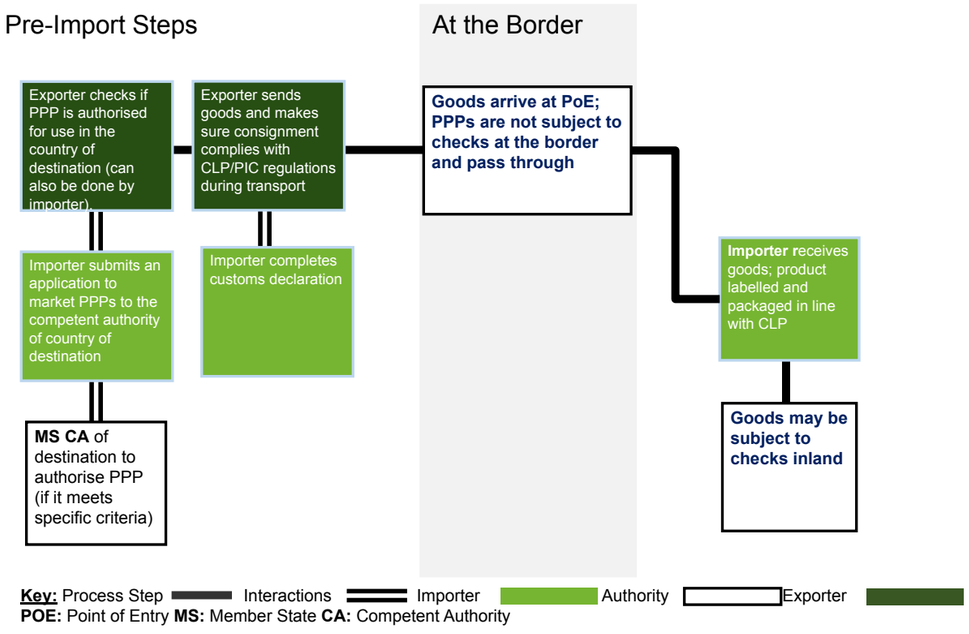
Plant Protection Products (Pesticides)

Requirements
Exports of plant protection products (PPPs) - i.e. pesticides - must be approved prior to marketing and use in the country of destination.

EU importers need to check whether the imported PPPs are authorised prior to marketing and use in the country of destination. They must also comply with CLP/PIC regulations. Applications are dependent on the timeframes set by the competent authority in the destination country.

Location of checks
PPPs can enter the EU via any point of entry. Goods are not subject to routine checks at the border, but may be subject to physical checks inland.

4.2.5 Process Map: Plant Protection Products **January 2021**



Drug Precursor Chemicals

Drug precursor chemicals are divided into categories based on risk, and export requirements from 1 January 2021 will depend on these categories.

For certain drugs precursors exporters need to apply for an export licence for every shipment, using the National Drugs Control System.

The Home Office may need to send a pre-export notification depending on the individual country's requirements, and exporters should expect an additional 15 working days processing time if this is required.

Drug precursor chemicals are licenced by the Home Office, given that they can also be used to produce illicit drugs – despite having legitimate uses.

Drug precursor chemicals are divided into categories according to the risks associated with these. Information on drug precursor chemicals and their categorisation can be found here.

Requirements
Export licences can only be issued to holders of a valid domestic licence/registration. Individual domestic licence or registration is required for each site handling drug precursor chemicals. Domestic licences are valid for one year.

Exporters must register for a National Drugs Control System (NDS) account to apply for export licences.

Individual export licences are required every time a shipment takes place, to be endorsed by Border Force officers at export.

All export licences are valid for two months or in line with the importing country's permit, whichever expires first.

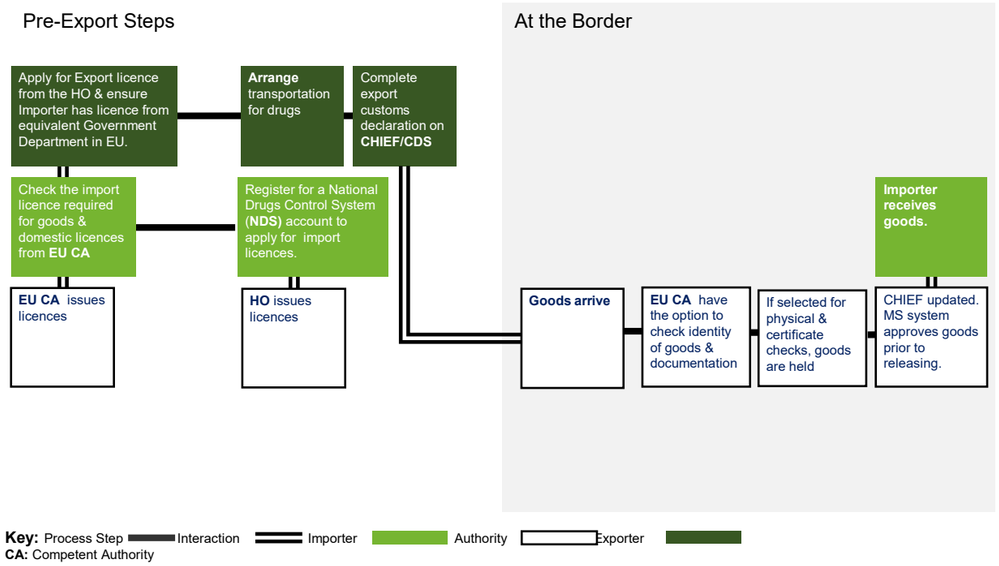
Further information on the application process, and information needed, can be found here.

Exporters need an individual licence or registration for each site handling drug precursor chemicals.

The Home Office may need to send a pre-export notification (PEN) depending on the category of chemical and the individual country's requirements. Exporters should expect another 15 working days' processing time if a PEN is required while the importing authority considers the export.

Domestic licences are valid for one year, and export licences will be valid for two months or in line with the importing country's permit, whichever expires first.

4.2.5 Process Map: Drug Precursor Chemicals **January 2021**



Firearms

Firearms are controlled under **strategic export controls**, and any trader exporting firearms should also consult that Section of this document.

From 1 January 2021, those wishing to export firearms need to apply for a licence in the same way they currently do using the SPIRE system.

Those wishing to temporarily take personal firearms to the EU are no longer able to do so using a European Firearms Pass. Exporters need to ensure the destination country will also permit the import and re-export of the firearm.

The export of firearms is controlled under strategic export controls as detailed elsewhere in this document.

Following the end of the transition period, those wishing to export firearms must apply for a licence in the same way that they currently do, including the provision of evidence of import consent from the destination country.

Those wishing to temporarily take personal firearms to the EU (e.g. for a shooting holiday or competition) are not able to do so using the European Firearms Pass (EFP) because this is no longer available in GB.

The exemption that currently applies to the temporary export of firearms as personal effects to the Rest of the World, now covers exports to the EU; exporters need to make sure that the destination country also permits the import and re-export of firearms.

Open licensing procedures for dealers exporting to other dealers in the EU no longer operate. UK registered firearms dealers (RFDs) who regularly export to other firearms dealers based in the EU require individual export licences, but there are new arrangements to simplify this process. More information is available here.

Requirements
For commercial firearms exports, exporters need to apply for licences using DIT's export licensing web-portal known as SPIRE.

The licence reference number and type must be included in the appropriate place in the customs declaration prior to the goods being shipped.

General information about export licence requirements, including links to further detailed guidance, can be found here.

Specific information on changes to export controls as a result of EU Exit is available here.

Veterinary Medicines

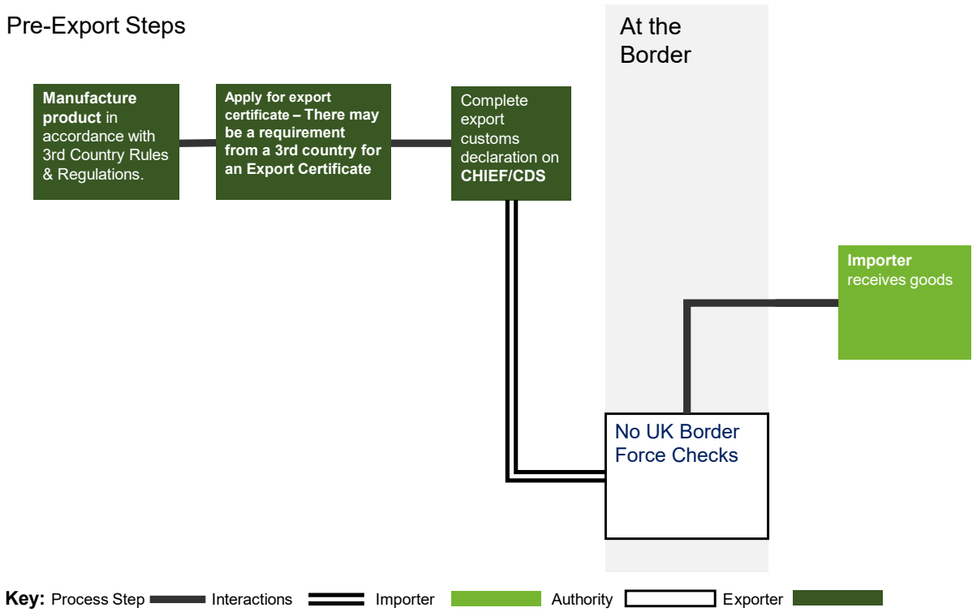
Requirements
Veterinary medicines exported from GB to the EU are subject to EU import controls in line with goods exported from the Rest of the World. This may require goods to be accompanied by an export certificate.

Export certificates demonstrate to the importing country of destination that the medicine has been manufactured to a certain standard and/or is authorised for use in GB. GB exporters need to check the exact requirements that apply to their trade with the EU importer. Applications for certificates can be found online.

Veterinary medicines that contain drug precursor chemicals ('controlled drugs') as ingredients have special requirements as detailed elsewhere in this document (**see Section - 4.2.5 Drugs Precursors**).

Location of checks
Veterinary medicines can enter the EU via any point of entry, and there is no requirement for routine checks on veterinary medicines at the EU border.

4.2.5 Process Map: Veterinary Medicines **January 2021**



Waste

From 1 January 2021, the rules for shipping **non-notified waste** (or 'Green List') waste for recycling remain unchanged. There are however some additional requirements on exports of **notified waste ('Amber List')** from GB to the EU.

Requirements
In broad terms, the current waste shipments procedures still apply. There are, however, are some new requirements for the movement of waste between GB and the EU following the end of the transition period.

The UK is a party to the Basel Convention and a member of the Organisation for Economic Co-operation and Development (OECD), therefore the UK is treated in the same way as any other OECD country, or any country party to the Basel convention that intends to import waste from an EU country.

Exporters need to contact the authority responsible for waste carrier authorisation in the country they are transporting waste to or through in order to find out about the authorisation process.

Shipments of notified waste from GB to the EU
For notified waste shipments from GB to the EU, exporters should continue to follow the requirements set out in the EU customs guidelines and the EU Waste Shipment Regulations available online.

They require:

- waste exporters to complete waste notification and waste movement forms with details of the Customs Office of Entry into the EU and, if relevant, the Customs Office of Exit from the EU*
- waste carriers must provide a copy of the waste movement document to the Customs Office of Entry into the EU if requested (if importing into Germany, a copy of the waste movement document must always be provided)
- GB exporters to check that any transport of waste within the EU is carried out by an appropriately authorised waste carrier

*Exporters should note that some EU Member States require shipments of notifiable waste to enter, or exit, though a designated Customs Office.

Below is the list of the custom offices designated for the entry of waste shipments into and their exit from the EU: Germany, Bulgaria, Croatia, Germany Luxembourg, Poland, Romania, Slovakia and Hungary.

When waste is exporting to these Member States, the waste carriers must provide a copy of the movement document in respect of notified waste shipments.

Waste carriers need authorisation for each EU country that they transport waste through or into, as acceptance of waste carrier registrations can vary between countries. Requirements can differ for waste carriers from outside the EU or European

Free Trade Association (EFTA) area. Waste carriers should contact the relevant waste authority for the country they are transporting waste to or through and understand the country's authorisation process.

Prior to submission of a notification to export waste to the EU for disposal, the UK Government must submit a duly reasoned request (DRR) to the relevant EU competent authority. The DRR must explain why the UK does not have or cannot acquire the required disposal facilities. Exporters are not able to submit their notification to export until that DRR is approved. Exports of UK waste for disposal are prohibited, apart from a few exceptions. The impact of the new requirement to submit a DRR is therefore minimal.

Shipments of Green List waste from GB to EU
The rules for shipping non-notified waste or 'Green List' waste between GB and the EU for recycling stay the same.

For shipments of Green List waste from GB to the EU, exporters should continue to follow the requirements set out in the EU Waste Shipments Regulations.

Green list waste coming into GB or being exported from GB must be accompanied by an Annex VII form (which describes the waste, where it came from, where it is going) and the exporter must have a written contract with the destination facility.

Further guidance issued by EU waste shipment regulators can be found here.

Guidance on how to complete the Annex VII form and Article 18 controls can be found below:

- For exports from England or Wales: here
- For exports from Scotland: here

Further information on the waste export process is available online.

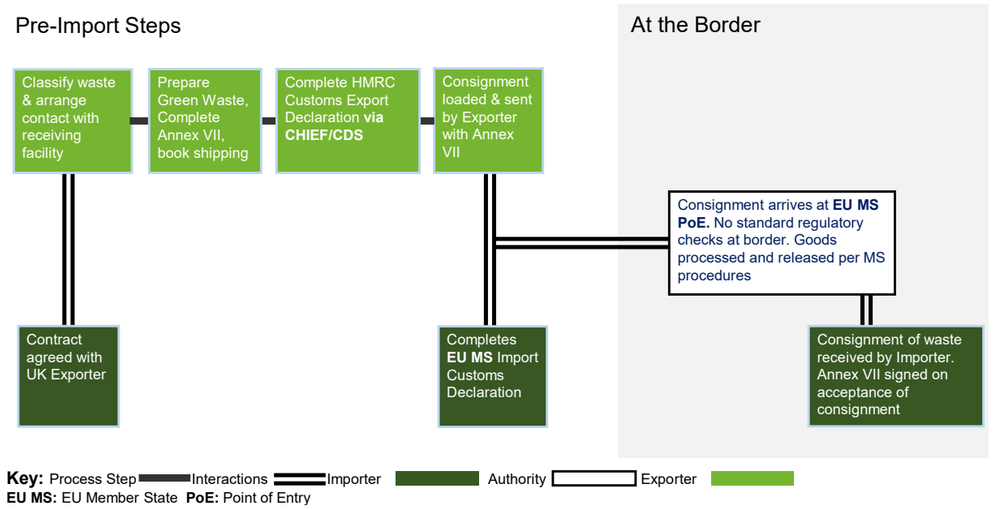
Systems
There are no EU IT systems which control the movement of waste between EU member states and GB.

Location of checks
There is no requirement for 'Green List' or non-notified waste shipments to move through a designated point of entry into the EU.

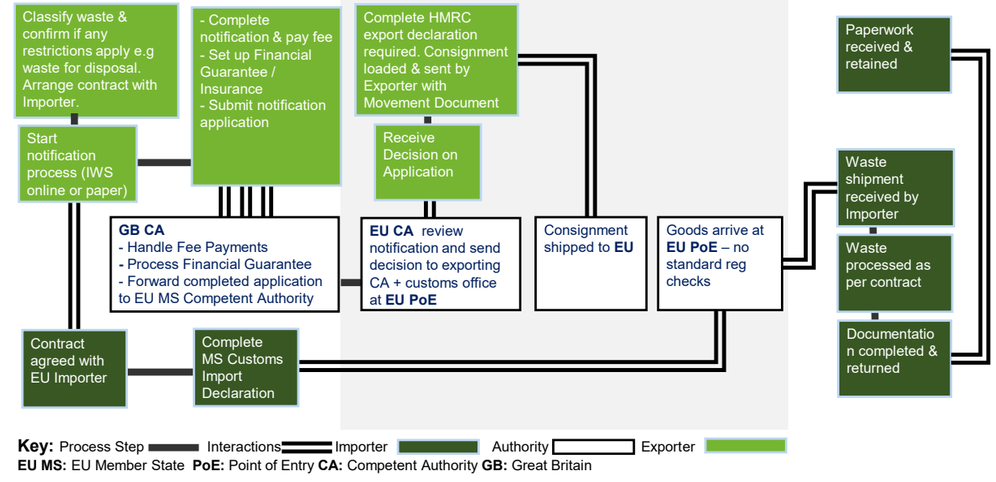
Notified waste shipments ("Amber List"), which require prior approval, must follow the route that has already been agreed as part of the notification application. If the shipment is expected to deviate from the pre-agreed route, the exporter will need to inform the relevant competent authorities.

Waste may be subject to physical checks and checks on documentation. These checks can take place at any point from the site of loading to the waste arriving at its point of destination.

4.2.5 Process Map: Green List Waste **January 2021**



4.2.5 Process Map: Amber Waste **January 2021**



Timber

Requirements
From January 2021 exports of timber and timber products to the EU are subject to new due diligence checks to ensure that goods have not been illegally harvested as set out in the EU Timber Regulation.

The importing EU operator (i.e. the person placing the timber or timber products on the market for the first time) must exercise due diligence to ensure the goods have not been illegally harvested.

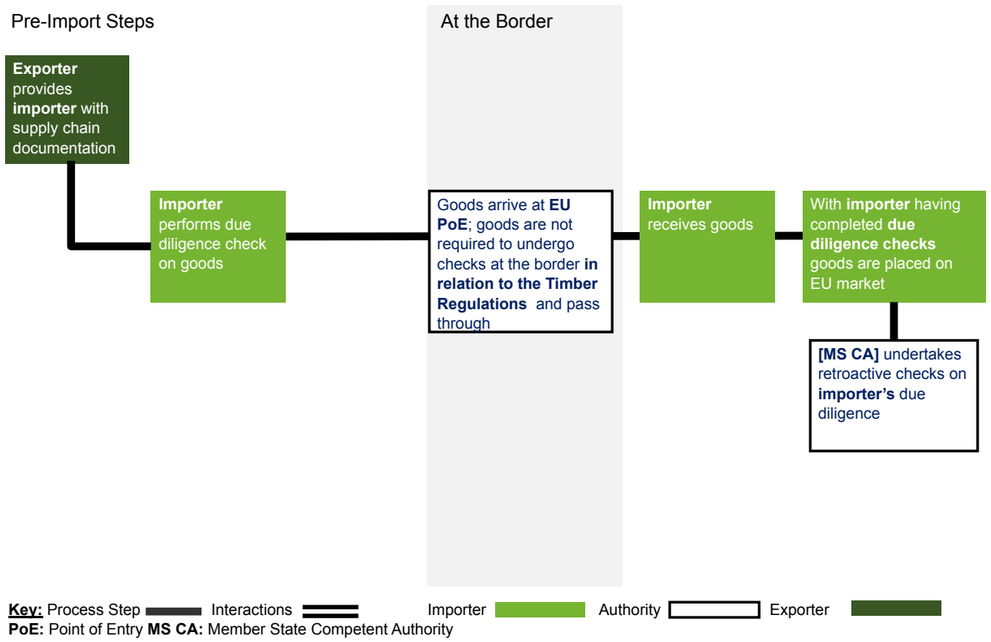
Due diligence, which needs to be undertaken before the timber can be placed on the EU market, includes:

- gathering information on the timber, including its species, quantity, supplier and country of harvest
- assessing the risk of the timber having been illegally harvested
- mitigating any identified risk accordingly

Location of Checks
Goods can continue to enter via any point of entry.

Due diligence checks will be conducted retrospectively and away from the border. This will often be at the premises of the importing business.

4.2.5 Process Map: Timber **January 2021**



Medicines, including Radioactive Medicines and Controlled Drugs, Clinical Trial Supplies, Substances of Human Origin

From 1 January 2021, existing licensing requirements continue to apply to all human medicines and related products being exported to the EU.

However, information on any licences obtained now need to be reflected in the customs declarations made on exports.

Declaration and clearance policies and processes reflect current arrangements for rest of the world movements.

Regulators within different EU member states may set different requirements, and the compliance strategy at customs/ borders may vary.

Medicine Regulator Requirements
Export declarations need to be approved by UK Customs before the goods are presented at the border. This is carried out electronically via the National Export System (NES).

Regulatory licensing information from the importing country may be required for EU customs import declarations.

Systems
An NDS account (National Drugs control System) is required to apply for an export licence.

More information can be found here.

A domestic licence is needed before one can apply for an NDS account. If the domestic licence is not valid, the request will be cancelled. Exporters can apply for this here.

Information on the export of controlled drugs can be found here.

Exporting medical radioisotopes
The Export Control Order covers the export of Category 1 and 2 radioactive sources from the UK and is administered by the Export Control Joint Unit and can be found here.

Exporting Controlled Drugs (CDs)
For controlled drugs, export licences are required from the Home Office in the UK and equivalent Government Department in EU member states.

Information needs to be submitted about overseas trading partner and details of the products being imported.

Controlled drug export licences must be physically presented at the border for exports and this requirement continues from 1 January 2021. If this does not happen, these goods will be subject to inspection, further delays and the exporter could be charged as it is an offence to fail to comply with licensing obligations. The penalties for non-compliance are detailed on the National Crime Agency's website.

Controlled drugs are drugs named in the misuse of drugs legislation. The most common ones can be found on the controlled drugs list. The full lists can be found in both the Misuse of Drugs Act 1971 and schedules 1 – 5 of the Misuse of Drugs Regulations 2001.

Requirements
Information on the export of controlled drugs can be found here.

Exporters need an NDS account (National Drugs control System) to apply for an export licence. More information can be found through the user guide located here.

Exporters need a domestic licence before applying for an NDS account. Exporters without a valid domestic licence will have their request cancelled. More information can be found here. Once an account is approved, exporters need to provide information about their overseas trading partners and details of the products being exported.

Checks
Checks continue to be made at individual elements of the supply chain rather than at the border. There are not any regulatory border checks on the products as they move through this process.

Exporting substances of human origin (SoHO)
Exported human blood, blood products (blood components), organs, tissues and cells for use in grafting, implanting (transplant) or transfusion can be exported from the UK in an emergency in the accompanied baggage of a qualifying traveller, and qualify for a by-conduct customs declaration. These items must be:

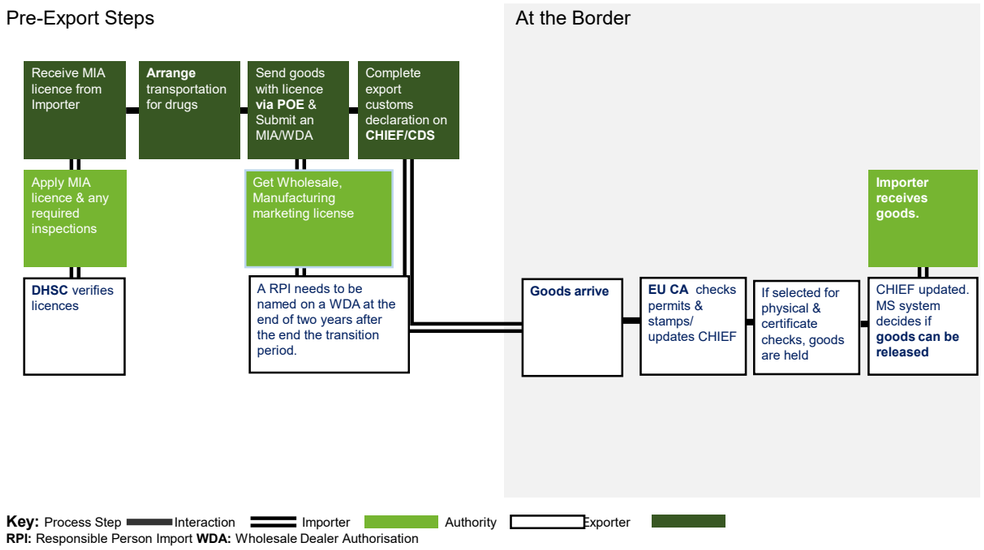
- needed for emergency transplant, grafting or transfusion
- in secure packaging and clearly labelled

The declaration by conduct can be made by carrying the items through the first available channel or past a customs post.

Blood, blood products (blood components) organs, tissues and cells that do not qualify for a by-conduct customs declaration will be required to make a full customs declaration.

For specific regulatory information, such as export authorisation and traceability requirements, please contact the relevant regulator.

4.2.5 Process Map: Medicines, Medical Radioisotopes, Clinical Trial Supplies, Controlled Drugs, Substances of Human Origin **January 2021**



Cultural goods

The purpose of the export control system is to provide an opportunity for the UK to retain cultural goods judged to be of outstanding national importance that would otherwise be exported.

Certain cultural goods that reach or exceed specific age and monetary value thresholds require an individual licence for export out of the UK – whether on a permanent or temporary basis. UK exporters will only need a UK licence. EU export licences will no longer be required. Items which do not meet the above thresholds do not require an individual export licence.

Export licences are issued by Arts Council England (ACE) on behalf of the Secretary of State. ACE's Procedures and Guidance for Exporters can be found here. This guidance advises exporters on which licence to apply for and outlines the lead times for issuing licences. ACE aims to issue routine licences within 5 days and licences referred to an Expert Adviser have a turnaround time of 28 days.

UK export licences no longer need to be physically endorsed by Border Force officers. However, traders/hauliers are advised to retain a physical copy of the licence and present it to Border Force officers if requested to do so.

ATA carnets, CITES certification and strategic export controls may apply to some cultural goods.

If your licence is approved it will be posted in hard copy and you will need to attach an electronic copy of the issued export licence to your Export Declaration and send it to HMRC's National Clearance Hub through CHIEF.

Note that it is prohibited to import into the EU, including Northern Ireland, from non-EU countries including Great Britain, cultural goods which were removed from the country in which they were created or discovered in breach of the laws and regulations of that country. This prohibition applies without regard to the age or value of the cultural goods or when they were removed from the country in which they were created or discovered.

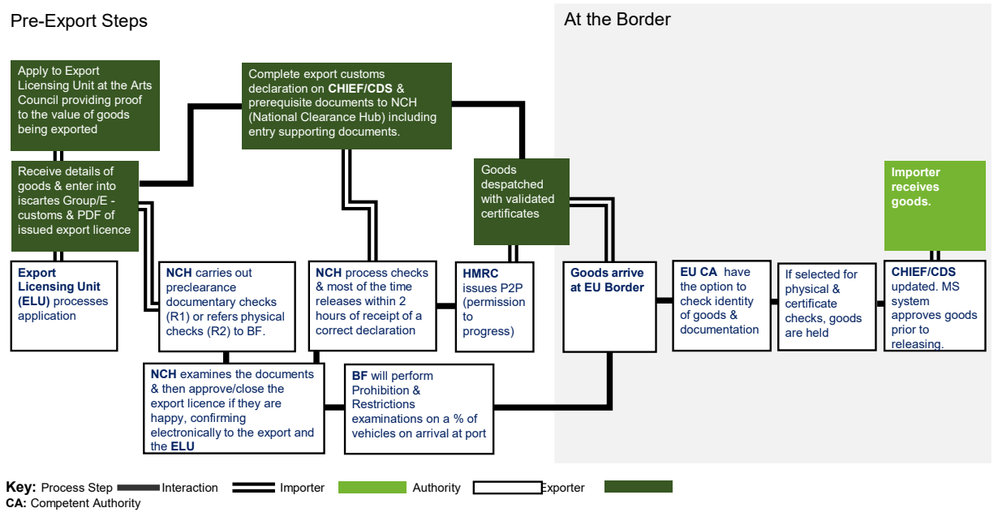
Please refer to Arts Council England website for the most up to date guidance on exporting cultural goods.

Requirements:
To export cultural goods, exporters will need to:

- Apply for export licences by following ACE's guidance and procedures.

General information about export licence requirements, including links to further detailed guidance, can be found here.

4.2.5 Process Map: Cultural Goods **January 2021**



Strategic Export Controls

Following 1 January 2021, a licence is required to export to the EU all strategic exports that currently move licence-free.

Any licences issued by the UK before 1 January 2021 will still be valid for exports from the UK. However, licences issued by the UK will no longer be valid for exports from the EU, and licences issued by EU Member States will no longer be valid for export from the UK.

Strategic export controls refer to the export of military and dual-use goods i.e. those usable for both civilian and military purposes, including in connection with weapons of mass destruction (WMD); firearms; radioactive sources; and goods controlled because of potential use in capital punishment, and torture.

Many of these controls implement the UK's international obligations and commitments in the field of arms control and non-proliferation of WMD, and address international and domestic concerns about exports that can impact on conflict and instability, security, and human rights.

Following 1 January 2021, a licence is required to export to the EU all those goods that previously moved licence-free. Any licences issued by the UK will still be valid for export from the UK. However, licences issued by the UK will no longer be valid for exports from the EU, and licences issued by EU Member States will no longer be valid for export from the UK.

Exports are subject to risk based and intelligence led pre-clearance checks by HMRC and UK Border Force. These can be documentary or physical and can happen at any stage of an export. Exports can sometimes be detained for a short period whilst these take place. They are undertaken to ensure compliance with Strategic Export Controls. See also to the right.

Further information on firearms is detailed elsewhere in this document.

Requirements
Exporters may apply for a Standard Individual Export Licence (SIEL) or Open Individual Export Licence (OIEL) or, where applicable, register for an Open General Export Licence (OGEL).

A new OGEL covering the export of dual-use items to EU countries is available here.

Following the end of the transition period, it is now open for registration and can be used to export.

Exporters should apply for individual licences and register for general licences using DIT's export licensing web-portal known as SPIRE.

The licence reference number and type must be included in the appropriate place in the customs declaration prior to the goods being shipped.

General information about export licence requirements, including links to further detailed guidance, can be found here.

Specific information on changes to export controls as a result of EU Exit is available here.

Location
Goods subject to controls and presented for export without a valid licence are subject to forfeiture and will be seized. Restoration may be offered with a fee based on the nature of the breach.

Exporters may also be subject to post-clearance audits by HMRC. Holders of Open type export licences may be subject to compliance inspections by DIT.

Temporary export restrictions that deal with shortages of supply

As at present, the export of certain goods may require additional processes or be subject to a restriction. This might happen on rare occasions if the UK is (would be at risk of) experiencing a critical shortage in supply of these goods. Such measures will be temporary and will be notified on GOV.UK.

Requirements
Additional processes could involve the requirement to apply for a licence in order to export particular goods. In this case, all information is available on GOV.UK here and exporters need to apply to the competent authority for a licence. Decisions on whether to grant licences depends on a number of factors, such as whether the goods are being exported for humanitarian purposes. Licence information needs to be added to the export declaration before the export is permitted.

Alternatively, there may be a limit to the volume of certain goods that can be exported (a quota), or there may be a complete ban on exporting a certain product under certain circumstances.

Exporters should check whether there are any restrictions prior to exporting. An example of this is the export restrictions list for medicines, which sets out those medicines which, if they have been placed on the market in the UK for UK patients, cannot be exported from the UK because there is a shortage or risk of shortage for UK patients.

Glossary

Arrival of goods	The input of an electronic message into CHIEF, which completes the presentation of the goods at the border, so that the goods may be cleared for the import and export procedure. All import and export declarations must be marked as “arrived” in GB ports on CHIEF.
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.
Authorised Economic Operator (AEO)	AEO status is an internationally recognised quality mark that provides quicker access to some simplified customs procedures and, in some cases, the right to fast-track shipments through some customs and safety and security procedures.
Carrier	A carrier is considered in this document to be an individual or commercial company that is legally authorised to transport cargo from one place to another. This includes the movement of goods by different modes of transport (land, rail, water or air).
Customs Declaration Service	HMRC’s new declaration platform.
CHIEF	The Customs Handling of Import and Export Freight (CHIEF) system that processes UK Customs Declarations.
Commodity Code	Commodity codes classify goods for import and export. Knowing the correct commodity code for goods is required for filling in declarations and other paperwork. The Trade Tariff Tool can be used to find commodity codes.
Common Transit Convention (CTC)	The CTC is used for moving goods between the EU member states, the EFTA countries (Iceland, Norway, Liechtenstein and Switzerland) as well as the UK, Turkey, Republic of North Macedonia and Serbia. The UK is a member of the Common Transit Convention (CTC), ensuring simplified cross-border trade for UK businesses exporting their goods.
Community System Providers (CSPs)	Community Systems Providers (CSPs) are commercial entities that directly interface with HMRC frontier systems including Customs Handling Import & Export Freight (CHIEF). A list of commercial contacts for CSPs can be found here.
Core Export Process	The core export process refers to the requirements for moving all goods from the UK into the EU from January 2021 onwards.
Core Import Process	The core import process refers to the minimum requirements for moving all goods into the UK from the EU from January 2022 onwards.
Customs Comprehensive Guarantee (CCG)	A Customs Comprehensive Guarantee is a type of guarantee that can be used to cover multiple customs debts arising from one or more customs procedures. In order to use a CCG, a business needs to be authorised by HMRC and provide a guarantee, generally in the form of an undertaking from an approved financial institution. More information can be found here.

Customs Intermediary	Most traders hire a person or business to deal with customs on their behalf. Options for intermediaries include: freight forwarders, customs agents, brokers or fast parcel operators. More information can be found here and a list of customs agents can be found here.
Declarant	The declarant is the person with responsibility for the import. They must ensure the goods are legitimate, correctly valued and declared upon entry.
Duty deferment	Duty deferment allows the payment of charges due to be delayed. This includes for import VAT, customs duties, excise duties and some other charges. More information is available here.
EORI number	An Economic Operators Registration and Identification number is required for all businesses moving goods into or out of the UK. Further information, including a link to apply for an EORI number is available here.
Excise Payment Security System (EPSS)	EPSS is a scheme that allows you to reduce the level of financial guarantee required to operate a duty deferment account for Excise purposes.
Exporter	The exporter is the business responsible for exporting goods from the UK.
Haulier	A haulier is considered in this document to be a person or company employed in the transport of goods or materials by road.
Importer	The importer is the business responsible for importing goods into the UK.
INCO terms	International Commercial Terms, published by the International Chamber of Commerce, are used to define the legal responsibilities on the buyer and seller in international transactions.

Postponed VAT accounting	Businesses registered for VAT in the UK are able to account for import VAT on their VAT Return. This means accounting for import VAT on the VAT Return instead of paying when the goods arrive at the UK border.
Pre-lodgement model	An alternative for ports that may not have the space and infrastructure to operate temporary storage. Border locations receiving goods that are moving into the UK from the EU will be able to choose to use a pre-lodgement model, where goods arriving will be required to have submitted a customs declaration in advance of boarding on the EU side. HMRC are developing a new IT platform to support the pre-lodgement model. However, its use will not be mandatory and the choice between using a Temporary Storage and a pre-lodgement model will be a commercial decision for operators.
Safety & Security (S&S) Declarations	Also known as an Entry Summary declaration when importing into the UK and an Exit Summary Declaration when exporting to the EU, S&S declarations provide advanced data on consignments to customs authorities for risk analysis.
Simplified Import VAT Accounting (SIVA)	SIVA is a scheme that allows you to reduce the level of financial guarantee required to operate a duty deferment account for VAT purposes.
Temporary Storage	Temporary storage is when goods imported from outside the UK are temporarily stored under customs control before they are placed under a special procedure, released to free circulation or exported outside the UK.
Trade Tariff Tool	The Trade Tariff Tool can be used to look up commodity codes, duty and VAT rates.

Supplementary Information

5.2 Roles and Responsibilities

This Section describes the roles of key Government and related organisations in managing the Border with the EU, and a summary of the key border-related systems managed by each organisation / department. The Border and Protocol Delivery Group works with a broad range of Departments to ensure that the border operates effectively.

Devolved Administrations

Import and export controls are generally reserved, but the areas of food safety, the protection of human, animal and plant health, and the environment, as well as transport, policing, and others, are devolved. The Devolved Administrations therefore implement various provisions in these areas in Scotland and Wales. There is ongoing liaison with the DA's where this will be clarified further.

Border Force

Border Force is a law enforcement command within the Home Office. It secures the UK border by carrying out immigration and customs controls for people and goods entering the UK. Border Force have the authority to seize items, such as goods and vehicles, under Section 139 of the Customs and Excise Management Act 1979. More information on what to do if an item is seized can be found here.

Key Systems of interaction: (does not denote ownership)
Border Crossing; CBP; Cross Check; E-Gate; CHIPP; ICS; CHIEF; CMS; ATA; NS; SMS; DTR; EMCS; EORI

HM Revenue & Customs

HM Revenue & Customs (HMRC) also has important border responsibilities. HMRC is responsible for collecting tax, duties and excise, and processing customs declarations. HMRC also has a legal obligation to collect and publish UK trade in goods data. HMRC and Border Force have a partnership agreement.

Key Systems of interaction: (does not denote ownership)
AFIS; CCI; CDMS; CSP; Customs Declaration Service; DDS; DTR; EMCS; EORI; CHIEF; NCTS; NIDAC; HMRC Excise; System for Duty Stamps, S&S GB

Department for Transport

The Department for Transport is a UK Government department responsible for the English transport network and a limited number of transport matters in Scotland and Wales that have not been devolved.

Key Systems of interaction: (does not denote ownership)
CO2 Compliance; ENCIP2 & THETIS & LRIT; ERADIS; MarED

Department for the Environment, Food & Rural Affairs

The Department for Environment, Food and Rural Affairs is a UK Government department responsible for environmental protection, food production and standards, agriculture, fisheries and rural communities in England.

Key Systems of interaction: (does not denote ownership)
ADNS; AEC; ALVS; e-EHC; SANTE; DTR; EMCS; IRMS; IPAFFS; E-DOMERO; FGAS reporting/quota; REACH UK; VMS; VMD

Department for International Trade

The Department for International Trade is a UK Government department responsible for striking and extending trade agreements between the United Kingdom and non-EU states, providing export support as well as for encouraging foreign investment and export trade. DIT is also responsible for strategic export controls and enforcing some key import controls.

Key Systems of interaction: (does not denote ownership)
SPIRE; Goods Checker; UK Trade Remedies; OGEL Checker; LITE; TAP; CHEG; TWUK

Department for Business, Energy and Industrial Strategy

The Department for Business, Energy and Industrial Strategy is a UK Government department which was created by Theresa May on 14 July 2016 following her appointment as Prime Minister, through a merger between the Department for Business, Innovation and Skills and Department of Energy and Climate Change.

Key Systems of interaction: (does not denote ownership)
ICMS; RAPEX

Other Border Organisations

There is an array of other government organisations with policy or operational responsibilities at the border. The border is one of the biggest contact points for government organisations, as it presents a checkpoint for people and goods leaving or entering the UK. Some bodies provide intelligence and systems for the Home Office to use or set policies and standards. The following table sets out some of the major government border roles and responsibilities but is not exhaustive.

Role	Policy Bodies	Operational Bodies
Imports and exports of live animals and animal products	Department for the Environment, Food & Rural Affairs or **Devolved Administration Equivalent** Animal and Plant Health Agency, Food Standards Agency, Food Standards Scotland, Fish Health Inspectorate	Animal and Plant Health Agency, Port Health Authorities, Rural Payments Agency, Scottish Government, CEFAS Fish Health Inspectorate and Marine Scotland Fish Health Inspectorate
Imports and exports of fruit and vegetables, plants and wood	Defra, **Devolved Administration Equivalent**, Animal and Plant Health Agency, Food Standards Agency, Food Standards Scotland	Animal and Plant Health Agency, Forestry Commission (and Scottish and Welsh equivalents), Port Health Authorities, Local Authorities, Rural Payments Agency, Scottish Government
Protecting the environment	Defra, **Devolved Administration Equivalent**, Marine Management Organisation	Environment Agency, SEPA (in Scotland), Natural Resources Wales
Control of imports and exports of medicines and healthcare products	Medicines and Healthcare products Regulatory Agency	Medicines and Healthcare products Regulatory Agency
Control of imports and exports of chemicals and nuclear materials	Health and Safety Executive, **Devolved Administration Equivalent**	Health and Safety Executive, Office for Nuclear Regulation, Environment Agency, Natural Resources Wales SEPA (in Scotland), local authorities
Protecting UK consumers and businesses	Department for Business, Energy & Industrial Strategy, Intellectual Property Office, HM Revenue and Customs	Trading Standards, National Measurement Office, Environmental Health, Border Force
Export licensing of cultural objects	Department for Digital, Culture, Media & Sport	Export Licensing Unit, Arts Council England
Monitoring and licensing of imports subject to controls (bans, quotas, etc.)	Department for International Trade	Import Licensing Branch, Department for International Trade
Control and licensing of military equipment and strategic exports	Department for International Trade, Ministry of Defence, FCDO, HM Revenue and Customs	Export Control Joint Unit, Department for International Trade, Border Force
Control and licensing of road transport in and out of the UK	Department for Transport	Driver and Vehicle Standards Agency, Driver and Vehicle Licensing Agency
Control of drugs licences	Home Office Drugs and Firearms Licensing Unit are the operational policy holders and the operational delivery body of licensing.	Border Force enforce the Home Office operational policy

HM Government
UK TRANSITION

Annex A

EU Export Requirements

Getting Prepared

Exporting goods from the EU to GB through RoRo Ports

I am a haulier – what do I need to know about the requirements I need to meet and the documents I need to carry or present when transporting goods out of the EU into GB?

Prior to arrival at the EU Border
The haulier should prepare and plan for their arrival at the EU border with the EU exporter, logistics company, freight forwarder or representative.

On arrival at the border, the haulier should present one or more of the following:

- A valid **Export Accompanying Document (EAD)** which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control. This export declaration must be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.

- For transit movements a **Transit Accompanying Document (TAD)** that has already been set or activated in the NCTS system of an EU Member State - without activation, the TAD will not have the Movement Reference Number (MRN) and it will not be possible to scan it correctly at the border. The paper TAD document (including the list of items "LOI") must also accompany the consignment(s).

- If there is no customs declaration with the **safety and security data** included, there is a requirement to confirm that a separate EXS has been lodged into the Member State's Export Control System (ECS). Note that the access to the ECS system may vary between different Member States.

For some goods, for example goods below a certain value, no EAD is required, but it might still be needed to enter the EU ferry terminal and so not completing an EAD may lead to more complications at the border than completing the declaration. The more automated the terminal the more likely that will be the case.

Other Certificates and Licences:
Plan ahead - make sure that you also have hard copies of any certificates or licences required for the goods being imported to GB (some of these requirements start from 1 January 2022 and from 1 July 2022 (see Sections **1.2.2 Goods Covered by International Conventions / Commitments, 1.2.3/2.2.3/3.2.2 Goods Subject to Sanitary and Phytosanitary Controls, 1.2.4 Excise Goods and 1.2.5 Other Goods.**

The haulier should check for additional entry requirements that may be required for GB and at what stage they are to be implemented. From the January 2022, changes to government legislation will mean that most EU, EEA and Swiss nationals can only travel to the UK using a valid passport, unless they have applied to the EU Settlement Scheme by 30 June 2021 or otherwise have protected rights under the Citizens' Rights Agreements.

Unaccompanied Freight
For unaccompanied freight where the goods are handed from one transporter to another, the MRN and any unique consignment or transport reference numbers must be shared. The carrier (ferry operator) notifies the customs office about the exit of the goods unless that information has been provided through a port or transport community system (if one is used).

I am a GB importer – what do I need to know about / plan for in the supply chains for getting my goods out of the EU and imported into the GB?

Step 1 – Who can export goods from the EU, and how they register
Since 1 January 2021 UK registered businesses cannot act as the EU exporter, even if they have an EU VAT number. A UK business needs an EU-registered company to act as an exporter or as a representative for them in order to export goods from the EU.

The exporter must be established in the EU and involved in the operation (so could be a freight forwarder or carrier for example).

Every EU business exporting goods needs to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. Only EORI numbers issued by an EU Member State or an XI EORI issued by HMRC are acceptable in the EU.

EU Exporters need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. A business can apply for an EORI number from customs authorities across the EU.

Step 2 – Should I agree trading terms and conditions with the EU exporter or their agent in advance?
The GB importer and EU exporter should agree terms and conditions so that the responsibility for tariffs, duties and border formalities is clear.
This includes whether the GB importer acts as an indirect representative.

The International Chambers of Commerce create and publish a standard set of trading terms and conditions for traders who are buying, selling, transporting, and clearing goods. It is important to determine which party will be responsible for any consequences of customs checks, and who will be financially responsible in case of any issues.

https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/

Step 3 – If I am importing controlled, restricted or prohibited goods, I need to plan the export from the EU with my counterpart
Certificates or licences are required to export certain goods and types of products. This includes food and feed, live animals, endangered species, dual-use goods, drugs and chemicals. Certificates need to be applied for at least two weeks in advance (time limits may vary between EU Member States).

UK Authorities will need to be pre-notified through the UK's Import of Products, Animals, Food and Feed System (IPAFFS) about the arrival of some goods including Products of Animal Origin (POAO). The relevant licences or certificates will need to accompany the goods. Further information is available here.

As now, live animals and high-risk animal by-products entering GB from the EU must be pre-notified. From 1 January 2022 all high risk food and feed products entering the UK must be pre-notified.

For live animals, germplasm, and products of animal origin (POAO) subject to safeguarding measures the GB importer should supply the EU exporter / Official Veterinarian (OV) with the unique notification number (UNN) that is produced when the importer notifies the UK's Animal Plant Health Agency (APHA) about the import. The exporter must add the UNN to the commercial documentation or health certificate (if one is required).

Step 4 – The exporter must prepare any necessary health certificates from July 2022
A health certificate is an official document that confirms an export meets the health requirements of the UK. The certificate must be signed by an EU official veterinarian (OV). A completed health certificate is required for each type of animal or animal product being exported from the EU to the GB. If a consignment includes a mix of products, a separate health certificate will be required for each type of product. From 01 July 2022, the transporter of the goods must carry the health certificate so they can be presented at the border if requested.

Step 5 – The exporter or their agent needs to submit the customs export declaration(s) or start the transit movement
The exporter or their agent must submit the customs declaration at an EU office of export, and produce one of the following documents:

- Export Accompanying Document (EAD) from which the Movement Reference Number (MRN) is generated – and which may also contain the data for the Safety and Security declaration. For goods under a certain value, an Exit Summary Declaration is sufficient, and no EAD is needed.
- Start the transit movement and produce the Transit Accompanying Document (TAD) / activate it and set the Movement Reference Number (MRN).
- A combined Transit (Security) Accompanying Document (TSAD) with an activated Movement Reference Number (MRN) (the automated option is dependent on the NCTS5 implementation). Not all EU27 currently accept TSADs - check with the customs administration in that Member State if you wish to use a TSAD.
- If there is no customs declaration, there is a requirement to confirm that a separate Exit Summary Declaration (EXS) has been lodged into the Member State Export Control System (ECS).

The export accompanying document (EAD) produced will contain the movement reference number (MRN) that the haulier should present at the EU border. The MRN is a number and a bar code.

The customs declaration should be submitted by the exporter or their agent into the Member State customs system. Further details on Member State's systems are available **below**.

If a merged customs and Safety and Security declaration has not been submitted, a separate EXS must be provided by the carrier of the export or their representative.

Step 6 – Moving excise goods to the EU border before importing to GB
The Export Accompanying Document (EAD) covers the export from the EU into GB, and this document terminates at the EU border. If the goods are subject to excise duty (alcohol, tobacco, oils) and are moving in duty suspension, they will move to the EU border on the electronic accompanying document (e-AD). The e-AD will also terminate at the EU border.

The process below sets out how excise goods circulate between Member States:

- The e-AD is validated in the Member State of dispatch. A European register of operators (SEED) is used to check the excise numbers of the consignor and consignee.
- The e-AD is electronically transmitted by the Member State of dispatch to the Member State of destination.
- The Member State of destination forwards the e-AD to the consignee.
- The consignee submits a "report of receipt" once they have received the excise goods. This report should mention any anomalies, such as shortages or excesses in the consignment.
- The report of receipt is sent to the consignor who can then discharge the movement and recover the financial guarantees they had to make for the excise products.

The movement of excise goods under duty suspension is monitored on a computerised system, the Excise Movement and Control System (EMCS). Detail about this system is available at: https://ec.europa.eu/taxation_customs/business/excise-duties-alcohol-tobacco-energy/excise-movement-control-system_en

For exporting excise goods to the UK, the duty-suspended movement will end at the EU border and the movement will become an export to the UK, using the EAD only.

The e-AD is validated in the EU country of export, detailing 'Export to non-EU country', and the e-AD is mentioned in the customs declaration for export along with the Administrative Reference Code (ARC) number (more information on this below). The e-AD is in force until the goods leave the EU: the e-AD is automatically released when the Export Control System (ECS) message is sent on the export customs declaration.

The ARC system
ARC Follow-up (international movements only)

ARC is the service available to Economic Operators and Member States officials that shows the state of EMCS (Excise Movement and Control System) international movements through the Europa website.

It is sufficient to enter an ARC (Administrative Reference Code) to get the state of the corresponding EMCS movement.

Step 7 – Plan ahead - with the exporter / agent / forwarder to ensure that they have provided the haulage company / driver with all the necessary documentation prior to them setting off for the EU border

The EU exporter or their agent must make sure that they provide the following documents and / or data to accompany the consignments, to be presented at check-in at the EU border:

- From 01 July 2022, the original, wet signed, health certificate, if one is needed;
- Any CITES **(see Section 1.2.2 AND 4.2.2 ENDANGERED SPECIES OF WILD FAUNA AND FLORA CITES)**;
- A Movement Reference Number (MRN) which is a number and a barcode, generated in one of these three ways:
- Export Accompanying Document (EAD) from which the Movement Reference Number (MRN) is generated – and which may also contain the data for the safety & security declaration.
- Transit Accompanying Document (TAD) / with an activated Movement Reference Number (MRN)
- A combined Transit (Security) Accompanying Document (TSAD) / Movement Reference Number (MRN) (this option may not be available in some Member States for a few years)
- If there is no customs declaration, there is a requirement to confirm that a separate Exit Summary Declaration (EXS) has been lodged into the Member State Export Control System (ECS).

Step 8 – Controls outbound from EU to GB - The exporter has contacted me to say that my goods are being selected for a control at the border – what does this mean?
Once an export declaration and associated data has been submitted to the various administrations, the authorities in the Member States risk assess that data – and they may select the consignment so they can check the documents and/or the goods.

Step 9 – The exporter will want to zero rate the supply for export (VAT)
Evidence of export is one of the proofs that can be provided in order to zero rate the supply of goods for VAT in an exporter's records.

Crossing the border without the correct customs declarations means that the person responsible for the goods will have to pay VAT both in the EU territory and the UK, in addition to a possible customs penalty at the border.

Border formalities for the export of goods from specific EU RoRo Ports / Terminals

Section 1: RoRo Ports / Eurotunnel terminal – France

From 1 Jan 2021, to export goods from the EU via the French border, you need to ensure that the exporter/agent has completed:

- Export procedures at a customs office, i.e. a custom office of export.
- Exit procedures at a customs office of exit (of the EU).

The Export Control System (ECS) is the EU system for the control of exports from the EU customs territory regardless of where the export declaration is filed (in France or another Member State).

French Customs have developed an IT solution known as the smart border to keep trade flowing between the UK and France, despite the reestablishment of customs clearance at the border.

- The envelope function of the smart border allows traders and hauliers to consolidate multiple consignments under a single declaration and allow the haulier to present one single Movement/Master Reference Number (MRN) at the border. Information about this function is available here.
- You can use the envelope function with no login required through the following web app
- The barcodes of the MRNs are scanned and paired with the data from the number plate of the truck. This paired data is sent to the relevant French systems for risk analysis and clearance.
- The Vehicle Registration Number (VRN) and the export EAD MRN are scanned at check-in or the Eurotunnel pitstop.

After boarding, the notification of exit is sent automatically. More information can be found at:

https://www.douane.gouv.fr/fiche/entreprises-preparez-vous-au-brexit https://www.douane.gouv.fr/dossier/french-customs-business

Reusable packaging
Reusable packaging transported from the EU's customs territory to GB, but which is destined to be reshipped to the EU's customs territory, may, under certain conditions, be subject to the returned-goods regime.

It is mandatory to hold a returned goods regime authorisation, in order to benefit from the facilities described below.

Two possibilities:

Trucks with reusable packaging are re-imported full into France:

- They have to be declared with the carried goods.
- In SI BREXIT, those goods will be matched during the pairing phase in SI BREXIT (in France "appairage") using the barcode of the declaration for the goods that are carried.

Trucks with reusable packaging are re-imported empty into France:

- They are declared orally, and no special procedure is required.
- In SI Brexit, the truck will be registered as an empty truck and when arriving in France, the driver will be advised and sent to the **green** routing to clear the port or terminal.

More information on reusable packaging can be found in **Section 1.1.4**

Section 2: RoRo Ports – The Netherlands

The main message for using these routes is "No document no transport"
The Portbase system
Pre-notification of customs documents via the Port Community System of Portbase is mandatory at all RoRo ferry terminals in the Netherlands. If this prenotification is not done the transporter will not be granted permission to board.

This pre-notification can be done as an exporter (or importer), but the forwarder, customs agent or transporter can do this as well.

Register to use the Portbase system
Exporters and their customs agent or transporter will need to register for the Portbase system in order to submit the pre-notification of export (& import) declarations. Traders need to make clear that agreements are in place for this and register for the required Portbase services.

Exporters can register via the Portbase website at https://www.portbase.com/en/services/notification-export-documentation/

A step by step guide on how to submit Notification for Export Documentation can be found at https://support.portbase.com/en/services/notification-export-documentation/

Please note: Without a digitally pre-notified customs document, your cargo will come to a standstill at the terminal. To prevent this, the transporter can use Portbase to verify beforehand whether the terminal has all the advance information. For export (cargo from the Netherlands to the United Kingdom), this can be done via the Portbase service 'Track & Trace Export' - https://www.portbase.com/en/services/track-trace-export/

Further information on Portbase can be found at Portbase.

Section 3: RoRo Ports – Belgium

Rx SeaPort (for Zeebrugge)
RX SeaPort is a digital system that joins up the data submitted and required by all parties at the Port of Zeebrugge. The data is registered for exports (and imports) through their e-Desk. This can be done manually, through a linked data connection or through customs software.

Drivers will not be allowed to enter the Zeebrugge terminal if customs declarations have not been pre-notified through the e-Desk of the RX SeaPort system. Information on pre-registration of customs data via the e-Desk can be found at Services - RX Seaport.

Further information on exporting using RX SeaPort can be found at Export via a Belgian port to the UK | Export wizard | RX Seaport.

Section 4: RoRo Ports – Spain

ePuertoBilbao
The Port of Bilbao uses the port community system ePuertoBilbao. EPuertoBilbao presents users with just one communication interface. Users of the system only have to send their data once, and this can later be re-used, updated or completed.

Further information is available at https://www.epuertobilbao.com/en/

Information specific to the ePuertoBilbao services available to support the import and export processes for RoRo traffic is available at https://www.epuertobilbao.com/en/what-does-e-puertobilbao/brexit-services/

Teleport 2.0
Ports in the South of Spain, such as Algeciras Port Authority, use the integrated technology platform Teleport 2.0. A similar integrated IT system will soon be rolled out to the northern ports of Santander and Bilbao.

Teleport 2.0 aims to obtain a seamless integration of the port throughout the logistic chain. The system will support all the services encompassed by the logistics chain and make them available to the port logistics community, including integrated services for the vessel's management, services for notification of dangerous goods and export declarations, and integrated service for cargo trucks.

The information service element of Teleport 2.0 will provide complete traceability to importers and exporters of the cargo throughout the logistics chain, and those who register can trace their goods via the online e-service.

http://www.ttialgeciras.com/en/e-service/

More information on teleport 2.0 can be found at https://innovacion.apba.es/en/teleport-2-0/

More information on imports and exports in Spain can be found here.

Section 5: RoRo Ports – Ireland

Procedure for export
All goods being exported from Ireland to GB, regardless of the mode of transport, will require an export declaration which also contains the S&S declaration details. The export declaration will be submitted on the Automated Entry Processing Systems (AEP) prior to arrival at the port.

For goods being exported via RoRo a Pre Boarding Notification (PBN) will also need to be created for each vehicle prior to arrival at the port of departure in Ireland. The parties should agree who is responsible for creating the PBN.

All of the Movement Reference Numbers (MRN) from the export declarations will need to be provided to the person completing the PBN. The driver should check the status of the PBN before arrival at the port.

The PBN will be provided to the Ferry Operator at booking or at check in.

Further information about all systems can be found here Customs Electronic Systems.

HM Government
UK TRANSITION

Annex B

EU Import Requirements

Getting Prepared

Importing goods to the EU via RoRo ports in GB

HAULIERS

GB traders and GB hauliers may require EU Economic Operator's Registration and Identification (EORI) numbers:
A GB exporter / GB haulier who is not established in the customs territory of the Union may need an EU EORI in the following circumstances:

- To pre-lodge a customs import declaration in the customs territory of the EU to submit an EU Entry Summary declaration into that Member State's Import Control System (ICS).
- To lodge a temporary storage declaration in the customs territory of the EU.
- To act as a carrier for the purposes of transport by sea, inland waterway or air travelers' personal luggage.

More detail is available here Economic Operators Registration and Identification number (EORI) | Taxation and Customs

When can I apply for an EU EORI number?
The European Commission has recently published guidance:

A GB business can apply for an EORI number from customs authorities across the EU. More information including website links can be found at: National Customs Websites | Taxation and Customs Union

I am a haulier – what requirements do I need to meet and / or what documents do I need to present at or before the border to transport goods via RoRo into the EU?

Safety and Security declarations: Entry Summary declarations GB to EU
For **accompanied freight**, the haulier is responsible (as the active means of transport) for submitting the **Entry Summary declaration (ENS)** – 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.

For **unaccompanied freight** - the ferry operator (as the active means of transport) is responsible for submitting the ENS at the first port of entry to the EU. For ports with inventory linking, the ferry operator will complete the manifest. For example, in the Netherlands the manifest has to have all the ENS date entries for that ferry, prior to it being allowed to leave the UK.

To complete ENS declarations in a Member State's ICS, you will need to apply for an EU EORI number. Carriers can use a third party with their knowledge and consent to complete the ENS data entry on their behalf, but the liability remains with the carrier.

A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of Safety & Security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.

The information required is as follows:

- the identity of the person liable for the ENS or its representative (EORI number);
- the commercial description of the goods;
- the mode of transport and border crossing.

Ferries and Eurotunnel: generic vessel code and trailer's number plates; the estimated date and time of arrival at the first point of entry into the EU. The objective of this procedure is to secure the flow of international trade when entering the territory of the European Union (EU) by carrying out a risk assessment while ensuring the fluidity of trade at entry points, regardless of the nature of the means of transport.

The operator must transmit an ENS covering all the goods transported to the ICS system before the arrival of the means of transport at the first point in the EU. It is strongly recommended to complete the ENS submission after the goods have been taken over by the road carrier and before boarding the means of transport on ferries or the Eurotunnel shuttles.

The following movements are exempt:

- parcels / postal freight;
- a road vehicle registered in another member State;
- a road vehicle registered in a non-EU country where they are under custom temporary admission simply by crossing the border;
- empty road vehicles;
- empty packaging non covered by a transport contract.

Customs Declarations:
There are several scenarios which a haulier, loader, logistics company or exporter needs to consider and plan for to be ready to import goods to the EU:

Scenario 1 - Non transit movement
- Haulier must have collected, from the place where the goods are loaded, or from the person responsible, the Movement Reference Number (MRN) from the pre-lodged customs import declaration from the Member State they are arriving in

Scenario 2 - Transit movement
Scenario 2a - Haulier is picking up from a non-authorised consignor address

- You must take the goods with the LRN and present them all to an Office of Departure (OoDep) for example at an Inland Border Facility (IBF) to generate the MRN(s) and activate the Transit Accompanying Document (TAD) form;
- The TAD is now "set" or activated;
- Haulier must ensure they carry the activated paper TAD with them to the border.

Scenario 2b - Haulier is picking up from an authorised consignor address

- You must check with consignor that they have activated the TADs and produced MRNs. You must ensure they carry the activated paper TADs with them;
- *if you are using the short straits, the exporter / forwarder may have used the "logistic envelope" which is one single MRN covering multiple consignments - check if this is the case.

If you are transporting goods that will be selected for SPS control

- Ensure that the person responsible has pre notified the Border Control Post (BCP) in the EU to make them aware of your arrival;
- Ensure that the person responsible has generated and pre lodged a Common Health Entry Document (CHED) as this will be required for entry to the EU;
- Ensure that your exporter has confirmed that the port of entry in the EU has a BCP authorised to accept the commodities you are transporting.

At the border, the haulier must present the Movement Reference Number (MRN) for the EU pre-lodged customs import declaration(s) or the MRN(s) from the activated transit (CTC) movement(s). The MRN is needed by the haulier to present (for scanning) at the UK border for entry into the EU. It is a number within a barcode. Some operators offer the facility to upload this information in advance of the border.

Control regimes on arrival at the EU border
It is mandatory for the driver to have hard copies of any necessary certificates or licences required for the consignments being selected for SPS and / or fiscal control on arrival in the EU, e.g. the original / wet signed health certificate.
The haulier should also check for additional entry requirements that may be required for the EU Member State, for example in France that an "agent" has been appointed to act as the intermediary for them if they are transporting goods which may be selected for SPS control.

EU Member State - verification and release mechanisms in case of problems on arrival:
If the necessary formalities are not completed and / or irregularities are detected, the goods will not be able to leave the EU Port. You should attempt to resolve the problem but this may result in delays at the border. If unresolved, there are 3 likely outcomes:

- The goods may be placed in temporary storage until the requirements are met, there will be a charge for this storage and delay to delivery of the goods.
- The goods may need to be re-exported to GB.
- The goods may be destroyed.

GB EXPORTERS, FORWARDERS, LOGISTICS COMPANIES:

What do I need to know about the steps the EU importer needs to take?

Step 1 – Check that the EU importer is registered in the EU.
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. Only EORI numbers issued by an EU Member State or an XI EORI issued by HMRC are 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.

Step 2 – Check and agree trading terms and conditions with the EU importer or their agent in advance.
The GB exporter and EU importer should agree terms and conditions so that the responsibility for tariffs, duties and border formalities is clear.

If a GB exporter wishes to clear goods themselves in the EU they may need a fiscal representative. A fiscal representative takes care of administrative obligations, and is a local entity that represents foreign traders for VAT purposes, usually in countries where the traders must VAT register but cannot do so themselves.

The International Chambers of Commerce creates and publishes a standard set of trading terms and conditions for traders who are buying, selling, transporting, and clearing goods. It is important to determine which party will be responsible for any consequences of customs checks, and who will be financially responsible in case of any issues. List of Incoterms here.

Step 3 – What do I and my EU importer need to do to prepare my goods for import into the EU if they are controlled, restricted or prohibited?
Certificates and/or licences will be required to import certain goods and types of products into the EU.
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.

Step 4 – Importing certain goods into the EU via an EU Border Control Post (BCP)
Most consignments of animals and Products of Animal Origin (POAO) will need to enter the EU via a Border Control Post (BCP). GB exporters will need to:

- check with the Commission guidance on BCPs (details below) for all the requirements including how much notice needs to be given.

- ensure that the EU importer has notified the BCP that the consignment is arriving – this notification is done by using the TRACES-NT system.

- make sure that the transporter or logistics company responsible for moving the goods is:

1. transporting them through a port of entry into the EU (with a BCP if necessary) that accepts the goods being imported.

2. know that you have pre-notified and the consignments are expected on arrival in the EU at the BCP

- ensure that the EU importer has notified the BCP that the consignment is arriving – this notification is done by using the **TRACES-NT system.**

The link to the current locations and authorisations of BCPs in the EU countries is:

contact details of BCPs

You must give the transporter of the goods the necessary certificates and licences so they can be presented at the border if requested.

Step 5 – Has the EU importer (or their agent) pre-lodged the customs import declaration(s) or entered the transit (CTC) movement onto the New Computerised Transit System (NCTS) and completed the relevant safety & security (Entry Summary declaration – ENS) entry in the Import Control System (ICS)?
All goods being imported into the EU will need to have pre-lodged a national import customs declaration into the EU Member States' systems, or a transit (CTC) entry into the EU New Computerised Transit System (NCTS), both of which produce a Movement Reference Number (MRN).

The importer or their agent must submit the customs declaration into the Member State's customs system or into NCTS for transit movements, and that entry produces either:

- A customs declaration (import) document from which the MRN is generated

- A Transit Accompanying Document (TAD) which when it is activated generates the MRN

- A combined Transit (Security) Accompanying Document (TSAD) / MRN (this integrated option to submit a merged transit and ENS declaration using a TSAD may not be available in Member States until NCTS v5 is rolled out and work is completed to update Member States' ICS systems).

Step 6 – What is the procedure for import taxes in the EU?
In principle imports are taxed in the Member State where the goods arrive.

If goods are put under a customs procedure that suspends the payment of tariffs or taxes, such as transit, then goods will be taxed where the goods arrive / leave the procedure.

Member States will require the EU importer to provide a valid EU VAT number. Some Member States operate postponed accounting for VAT.

A **fiscal representative** is a local entity that represents foreign traders for VAT purposes, usually in countries where the traders must VAT register but cannot do so themselves.

If a trader does not have an EU VAT number and the goods are going to another Member State, limited fiscal representation could be used to clear the import in the Member State, using the EU EORI and the EU VAT number of an agent or broker.

Step 7 – What is the procedure if I am exporting excise goods for import to the EU?
UK EMCS can be used to transport goods in duty suspension to the GB border - they have to be exported from GB and imported to the EU - on arrival in the EU, they can continue their journey in excise duty suspension in EU EMCS - the EU importer or agent will have to arrange this.

To move excise duty suspended goods to the GB border you will need to either:

- ensure the authorised warehouse keeper declares the movement on EMCS when the goods are held in excise duty suspension in their warehouse; or

- appoint a registered consignor to move the goods or become a registered consignor when the goods are being released from a customs control for re-export.

NB: Excise goods have to be imported into the EU – you can no longer use the Excise Movement and Control System (EMCS) to move excise duty-suspended goods directly from GB to the EU. When importing excise goods, an EU Import Declaration will be required and excise and other duties will need to be paid.

Once the goods have been imported into the EU, they can then be moved in duty suspension. The e-AD (electronic Administrative Document) covers the movement of excise goods within the EU only and allows them to move **within the EU27** in duty suspension.

The process below sets out how excise goods circulate between Member States:

- The eAD is validated in the Member State of dispatch. A European register of operators (SEED) is used to check the excise numbers of the consignor and consignee.

- The eAD is electronically transmitted by the Member State of dispatch to the Member State of destination.

- The Member State of destination forwards the eAD to the consignee.

- The consignee submits a "report of receipt" once he/she has received the excise goods. This report should mention any anomalies, such as shortages or excesses in the consignment.

- The report of receipt is sent to the consignor who can then discharge the movement and recover the financial guarantees they had to make for the excise products.

The movement of excise goods under duty suspension is monitored on a computerised system, the EU Excise Movement and Control System (EMCS). This will not be linked to the UK's EMCS system. Detail about the EU system is available at:
Excise Movement and Control System (EMCS) | Taxation and Customs Union

The ARC system
ARC Follow-up (international movements only)

ARC is the service available to Economic Operators and Member States officials that shows the state of EMCS (Excise Movement Control System) international movements through the Europa website.

It is sufficient to enter an ARC (Administrative Reference Code) to get the state of the corresponding EMCS movement.

Step 8 – The EU importer (or their agent) has contacted the GB exporter or agent to say that the goods have been selected for a control at the border – what does this mean?
Member States will operate verification and release regimes. Some controls are mandated by European legislation.

Goods may be refused entry or be destroyed if Sanitary and Phytosanitary (SPS) requirements are not met.

Once an import declaration and the associated data relating to the commodities being imported (e.g. ENS data, pre-notified health certificates etc.) has been pre-lodged to the Member State's systems, the various authorities in the Member State will risk assess that data – and they may select the consignment for a physical control on the **documents and/ or goods** at the terminal when necessary.

Arrangements and operating procedures for verification and release regimes may differ from Member State to Member State. The detail follows in the next Section.

Border formalities at specific EU Ports / Terminal

Section 1: RoRo Ports - France

Smart Border

- The "envelope" function developed by French customs allows traders and hauliers to consolidate multiple consignments under a single "declaration" and allow the haulier to present one single MRN.
- The trader, agent or haulier accesses the application either from the Douanes (French customs) website or via the operator, and the barcodes of the MRNs are scanned, paired with the data from the number plate of the truck and the paired data is sent to the relevant French systems for risk analysis and clearance.
- If the trader is using an electronic data interface (EDI), the data entry for all consignments will be automatically changed to "arrive" when the ferry or train sets off. A notification will be sent to the declarant for approval of advance declarations, and there will be a limited timeframe to approve this.
- If the trader is not using an EDI, they must wait for the message telling them that the ferry or shuttle has left the UK – and then manually validate the declaration to arrive, this is not automatic.
- The carriers will display information on the crossing that identifies trucks that are selected for checking on arrival in France.

More information can be found here:

Entreprises, préparez-vous au Brexit ! | Portail de la Direction Générale des Douanes et Droits Indirects

French Customs for business | Portail de la Direction Générale des Douanes et Droits Indirects

French Customs guidance on the smart border [EN]

French customs envelope web portal [EN]

Verification and release regimes
If goods are selected for an SPS control, the owner of the goods must appoint a designated agent to act on their behalf and to be physically present in the BCP/SIVEP (SIVEP is the French name for a BCP) when the goods arrive. Designated agents will load and unload goods for inspection and liaise with French officials. Details on how to appoint one is available from the carriers. Neglecting to procure these services may result in re-export of the goods.

If the consignment(s) is selected for a control on arrival in France:

- The designated agent will present documents to officials and to handle issues.

- If issues cannot be resolved, the consignments will be either put into temporary storage (90 day limit); or as a last resort – re-exported to the UK or be destroyed.

There will be costs attached to resolving issues with border formalities. Goods may be refused entry or destroyed if SPS requirements are not met.

Reusable packaging
Reusable packaging being transported from the UK to the EU's customs territory, but which is destined to be re-exported to the UK, shall be placed under the temporary admission procedures.

There are several possibilities:

- Trucks with goods with reusable packaging, bearing indelible and irremovable marks identifying a person established outside the EU, are used to import goods in France (i.e. imported full) : they must be declared with the transported goods:

  The barcode of the declaration for the goods will be asked during the pairing phase of the SI BREXIT procedure (in France "appairage")

- Empty trucks with reusable packaging, bearing indelible and irremovable marks identifying a person established outside the EU when imported into France:

  Trucks carrying reusable packaging will have to do an oral declaration and tell the ferries companies or Eurotunnel, during the pairing phase ("appairage"), that they are using the annex 71-01, a procedure similar to the ATA carnets for the temporary admission (select TIR / ATA).

  Trucks carrying goods using annex 71-01 will be sent by SI BREXIT to the **orange-douane** customs zone, because the annex 71-01 needs a stamp from customs officials.

  To avoid a stop at the border, it is recommended to proceed with a transit declaration to the final destination, and present the annex 71-01 for stamping at the destination.

- Empty or full trucks with reusable packaging, NOT bearing indelible and irremovable marks identifying a person established outside the EU, must be declared by normal customs declaration at the final destination and a transit procedure will be mandatory to cross the border. In SI BREXIT, the barcode of the transit declaration will be asked during the pairing phase.

Section 2: RoRo Ports – The Netherlands

The Portbase system
Participation in the Dutch supply chain solution (via the Port Community System – Portbase) is mandatory by all ferry terminals and most shortsea terminals.

Traders and transporters (whether you are a driver, transport company, forwarder, importer or exporter) need to complete the following steps available at:

https://www.getreadyforbrexit.eu/en/

Step 1 – Register with customs
Step 2 – Decide who takes care of the import and export declarations
Step 3 – Determine who is responsible for the pre-notification of customs documents
Step 4 – Register to use the Portbase system
Step 5 – Check beforehand whether the terminal has the customs document

You will not have access to the NL terminals without digitally pre-notified customs documents.
Importers can register via the Portbase website at Portbase.

A step by step guide on how to submit Notification for Import Documentation can be found at Portbase

NB: Without a digitally pre-notified customs document, cargo will not be able to leave the terminal and will be stored there at a cost. To avoid this, the transporter should use Portbase to verify beforehand whether the terminal has all the advance information.

For import (cargo from the United Kingdom to the Netherlands), this can be done via the Portbase service 'Import Status' - see above

Verification and release regimes
All ferry terminals in the ports are **temporary storage facilities**.

Goods can be stored up to 90 days until the customs procedure (import/transit etc.) is started.

Especially at the RoRo terminals, the aim is to continue logistics i.e. storing trailers and trucks for (un)loading. For that reason the "Portbase" solution is made mandatory for them.

Customs will perform **documentary and physical checks** at the terminal when necessary, thorough checks can also take place at premises of importer or at the State Inspection Terminal (SIT).

Goods may be refused entry or destroyed if SPS requirements are not met.

Section 3: RoRo Ports – Belgium

Rx SeaPort (for Zeebrugge)
RX SeaPort is a digital system that joins up the data submitted and required by all parties at the Port of Zeebrugge. The data is registered for imports and exports through their e-Desk. This can be done manually, through a linked data connection or through customs software.

Drivers will not be allowed to proceed to the Zeebrugge Terminal if customs declarations have not been pre-notified through the e-Desk of the RX SeaPort system.

If goods arrive from the UK without declarations pre submitted, they will be held at the terminal at a cost. Information on pre-registration of customs data via the e-Desk can be found at Services - RX Seaport.

Further information on importing using RX SeaPort can be found at Import from the United Kingdom | Import wizard | RX Seaport.

Verification and release regimes
Trucks which arrive from the UK and are selected for a control or without the correct documentation:

- will be held at the Port of Entry (Zeebrugge) in temporary storage facilities for a maximum of 90 days until the correct documentation is produced.
- Antwerp also has significant infrastructure for temporary storage, if needed
- the owners of the storage facilities will charge costs to the owners of the goods.

Goods may be refused entry or destroyed if Sanitary and Phytosanitary (SPS) requirements are not met.

Section 4: RoRo Ports – Spain

ePuertoBilbao
The Port of Bilbao uses the Port community system ePuertoBilbao. EPuertoBilbao presents users with just one communication interface. Users of the system only have to send their data once, and this can later be re-used, updated or completed.

Further information is available at https://www.epuertobilbao.com/en/

Information specific to the ePuertoBilbao services available to support the import and export processes for RoRo traffic is available at https://www.epuertobilbao.com/en/what-does-e-puertobilbao/brexit-services/

Teleport 2.0
- Ports in the South of Spain, such as Algeciras Port Authority, use the integrated technology platform Teleport 2.0.
- A similar integrated IT system will soon be rolled out to the northern ports of Santander and Bilbao.

http://www.ttialgeciras.com/en/e-service/

More information on teleport 2.0 can be found at https://innovacion.apba.es/en/teleport-2-0/

Those who register can trace their goods via the online e-service http://www.ttialgeciras.com/en/e-service/

Imports into Spain

EU importer (or their agent) completes the pre-lodged import declaration (DUA) or transit (CTC) and obtains the MRN.

GB Haulier:
- makes or arranges to make the ENS declaration into the Import Control System (ICS) in Spain
- obtains the MRN
- logs into the carrier system and links the vehicle registration number to the MRN
- the system checks the first 4 digits of the TARIC code, number of packages and weight

NB: There is no equivalent “envelope” system for groupage loads, so all consignments (e.g. groupage) must be entered individually.

NB: the truck cannot proceed to GB check-in unless goods have been cleared for export, the data has to be sent to the carrier in advance of the truck arriving at the GB port or the driver must have it with them.

Carrier:
- sends the data to their own agents in Santander or Bilbao
- the agent enters data into Port Community System (PCS)

Verification and release regimes
If issues cannot be resolved, goods will be held in temporary storage for a maximum of 90 days. Goods may be refused entry or destroyed if Sanitary and Phytosanitary (SPS) requirements are not met.

Section 5: RoRo Ports – Ireland

All import declarations will need to be submitted to the new **Automated Import System (AIS)** which was implemented from early November 2020. Export declarations continue to be submitted using the existing AEP system.

The Irish Revenue has developed the Customs RoRo Service, accessible via the Revenue website, which provides three functions to facilitate the flow of commercial vehicles into and out of Irish ports.

The 3 functions are:

1. **Pre-Boarding Notification** – customs declarations should be made in advance of arrival at the port of departure in the UK. The details of Safety and Security and customs declarations for all goods to be carried on a vehicle/truck need to be recorded in the Pre-Boarding Notification (PBN). The PBN is a virtual envelope that links together the details of all of the goods being carried on a vehicle/truck. The customs authority will provide a single instruction to be followed by the driver on arrival at an Irish port, regardless of the number of consignments on board the vehicle.

2. **Channel Look-Up** – provides information on whether a vehicle can directly exit the port or if the goods need to be brought to customs for checking. This information will be made available via the Customs RoRo Service 30 minutes prior to arrival of the ferry into Ireland and can be accessed by anyone in the supply chain.

3. **Parking Self Check-In** – drivers whose vehicles have been called for a physical inspection will remain in their vehicle and inform Revenue that the goods are available for inspection using this function. When an examination bay becomes available, the driver will receive a text message advising him/her where to attend for inspection.

Businesses will need to consider who will complete the Pre-Boarding Notification into the relevant systems (AIS, AEP, NCTS for transit and ICS for Safety and Security declarations). This may or may not be the same person that lodges the customs declarations.

Further information about all systems can be found here Customs electronic systems.

Verification and release regimes
If issues cannot be resolved goods will be held in temporary storage for a maximum of 90 days.

Holding areas will be in place around ports but space is limited. If goods are seized claims must be made within one month and in writing.

Traders must pay a fee to use Border Control Posts (BCP) and an additional fee may be required if notification is not received prior to arrival. Goods may be refused entry or destroyed if Sanitary and Phytosanitary (SPS) requirements are not met.

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Annex C

List of Controlled Goods

(excluded from staged approach on import custom requirements)

From 1 January, traders must submit a full customs declaration (or use Simplified Customs Declaration procedures if they are authorised to do so); they must use the customs process currently applicable at the location that they are using to move their goods, and ensure that any specific licencing requirements are fulfilled.

This list is separate to the full list of import controls. Further information on this can be found at: https://www.gov.uk/guidance/import-controls.

Type of good	Notes
Excise goods	• Alcohol (Wine and Made-wine, Beer, Cider and Perry, Spirits), Low alcohol beverages, Denatured alcohol, Imported composite goods containing alcohol (for example, liquor chocolates) • Tobacco products (for example, Cigarettes, Cigars, Hand-rolling tobacco, Chewing tobacco, Other smoking tobacco, Unmanufactured Tobacco and Tobacco refuse, tobacco for heating), Tobacco product manufacturing machines. • Hydrocarbon oil. • Goods subject to Climate Change Levy. • Biofuels and fuel substitutes. • Road fuel gases.
Controlled drugs	Controlled drugs specified in the Misuse of Drugs Act 1971, as amended, and the Misuse of Drugs Regulations 2001, as amended, including cocaine, diamorphine (heroin), morphine, opium, cannabis, amphetamine, lysergide (LSD), barbiturates and many others. These are banned from import, unless exempted by either: • regulations made under Section 7 of the Act. • a licence issued by the Home Office Drugs Licensing and Compliance Unit. The list of controlled drugs and their classification under the Misuse of Drugs Regulations 2001 can be found here. It is the responsibility of the importer (not the shipping agent) to ensure that appropriate licence cover is obtained and properly declared and produced at import. For further information, please visit the drugs licensing page.
Drug Precursor Chemicals	Current rules for trading in these chemicals with countries outside the EU will apply to trade with the EU. Traders who wish to import categories 1, 2a, 2b, 3 and 4 drug precursor chemicals must be licenced by, or registered with, the Home Office as appropriate. From 1 January 2021, traders will need to apply for an import or export licence when trading with EU countries in certain categories of drug precursor chemicals. For further information visit the Home Office website.
Toxic Chemicals	Chemicals under Schedule 1 of the Chemical Weapons Convention's (CWC) can only be imported into the UK from a State Party to a CWC Schedule 1 licence holder, and under an import licence issued by the CWC UK National Authority in the Department for Business, Energy and Industrial Strategy (BEIS).

Type of good	Notes
Endangered species (CITES-listed endangered animals and plants or their products)	Endangered species (CITES - listed endangered animals and plants or their products). Any specimen of a species included in Annexes A to D of Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein ("Council Regulation (EC) No 338/97"). "Species" and "specimen" have the same meaning as in Article 2 of Council Regulation (EC) No 338/97.
Fishery products	Catch certificates (and processing statements & storage of documents if applicable) need to be submitted in advance of importing fish into the UK. For imports, a catch certificate will be needed for each: • consignment; • direct landing of fish or fishery products. The importer will have to submit the certificate to the relevant Port Health Authority or fisheries authority. The certificate will need to be submitted at least 2 hours prior to arrival via road (inc. ferries) and 4 hours prior to arrival via airfreight, rail and for direct landings from a fishing vessel. (72 hours' prior notice still applies for 3rd country fishery product imports via container vessels). This deadline could be adapted to take account of the type of fishery or distance from fishing ground to port. The relevant authority shall, on the basis of risk management, check the catch certificate and verify the information provided (including physical inspections). For direct landings of third country vessels (landing and transhipment), at least 5% should be inspected. Catch certificates will need to be submitted in advance of importing fish into the UK. The exporter will have to submit the certificate to the Port Health Authorities or relevant fisheries authority. The certificate will need to be checked at least 3 working days before the estimated arrival time into the UK. This deadline could be adapted to take account of the type of fishery or distance from fishing ground to port. Catch Certificates will be risk assessed by Port Health Authorities who may verify/inspect the consignment if necessary. Further details are available from the Department for Environment and Rural Affairs (Defra).
Marketing standards - fertilisers	Ammonium nitrate: from 1 January 2021, there will be changes to the rules for the import of ammonium nitrate materials from EU and non-EU countries into GB.

Type of good	Notes
Marketing standards - fertilisers *continued*	This will affect solid ammonium nitrate fertilisers when the following applies: • a nitrogen content of more than 28% of its weight; • in a consignment weighing 500 kilograms or more. A detonation resistance certificate is required for each batch of ammonium nitrate that is being imported. Each certificate should relate to a sample from each production run batch. A 'batch' means the quantity of material manufactured in a production run without alteration of composition or characteristics, with a maximum batch run of 92 days. Further: • each batch, or part batch, must arrive in GB no more than 60 days after the detonation resistance certificate is issued; • email fertilisers@defra.gov.uk at least 5 days before the shipment arrives in GB. Records must be kept of any batch or part batch and their detonation resistance certificates for at least 2 years after the date of import. For imports from the EU, there will be a 2-year transitional period to introduce these changes (from 1 January 2021). For imports from non-EU countries (third countries), the 2-year transitional period will not apply. For critical safety checks, a detonation resistance certificate must be sent not later than 5 days before the anticipated date of arrival of the material into GB. This is required by 2003 Ammonium Nitrate Materials (High Nitrogen Content) Regulations.
Anti-personnel mines	Imports of anti-personnel mines and any component of an anti-personnel mine are banned, except for the exclusive purpose of development and/ or training in the techniques of mine detection, mine clearance or mine destruction. Import licences are issued by the Import Licensing Branch of the Department for International Trade. For advice, contact enquiries.ilb@trade.gov.uk.
Explosives	With certain limited exemptions, an authorisation is required for the acquisition, keeping, transfer, storage and/ or manufacture of explosives. Authorisations to acquire explosives are granted by the Police, while licences to store and/or manufacture explosives are granted by the Police, Local Authority or HSE, depending on the type and quantity of explosives. Both may be required before explosives can be lawfully kept in the UK. Those who wish to import explosives into the UK should ensure that the explosives have been assigned a hazard classification by a signatory to the European Agreement Concerning for International Carriage of Dangerous Goods by Road (ADR) and hold a Competent Authority Document (CAD).

Type of good	Notes
Explosives *continued*	which specifies the hazard classification and any conditions in relation to the transport of the explosives. With certain exemptions, importers should also apply for an Intracommunity Transfer Document (ICT) which authorises the transfer of the explosives into the UK. A Recipient Competent Authority (RCA) document is required for the domestic transfer of explosives. Manufacturers or importers are required to mark most civil explosives with a unique identification code. Where it is required, the unique identification code must be marked on (or in certain cases attached to) each individual item. Different marking requirements apply depending on the size of the explosive. Economic operators must ensure that explosives are not placed on the market unless they conform to certain requirements, including meeting the essential safety requirements and conformity attestation against the relevant tests. Further information is available on the HSE website. For further advice please contact explosives.policy@hse.gsi.gov.uk.
Firearms	The commercial import of all firearms, including some military goods such as cannons, torpedoes and missiles, but with the exception of some air rifles/ pistols, need an import licence. Import licences are issued by the Import Licensing Branch of the Department for International Trade. For advice, contact enquiries.ilb@trade.gov.uk. Private individuals should present to customs their firearms certificate, giving them authority to hold the imported firearm.
Pyrotechnic Articles, including Fireworks	With certain limited exemptions, an authorisation is required for the acquisition, keeping, transfer, storage and/ or manufacture of pyrotechnic articles, including fireworks. Licences to store and/ or manufacture pyrotechnic articles, including fireworks are granted by the Police, Local Authority or HSE, depending on the type and quantity of pyrotechnic articles. Those who wish to import pyrotechnic articles into the UK should ensure that the pyrotechnic articles have been assigned a hazard classification by a signatory to the European Agreement Concerning for International Carriage of Dangerous Goods by Road (ADR) and hold a Competent Authority Document (CAD) which specifies the hazard classification and any conditions relation to the transport of the explosives. Economic operators must ensure that pyrotechnic articles are not placed on the market unless they conform to certain requirements, including meeting the essential safety requirements and conformity attestation against the relevant tests. Further information is available on the HSE website.

Type of good	Notes
Military goods	Items specifically designed or modified for military use, for example percussion caps, detonators, signalling flares, armoured vehicles, telescopic sights or other optical devices, collectors' pieces or antiques. Further information is available on https://www.gov.uk/trade-tariff
Nuclear materials	Materials include medical radioisotopes. Under licence only. • Uranium ore concentrates, plutonium, uranium 233, uranium enriched in isotopes 233 or 235, natural uranium and mixtures, compounds and alloys containing any of the foregoing, including spent or irradiated nuclear reactor fuel elements (cartridges). These can only be imported into the UK under a licence issued by the Office for Nuclear Regulation. See chapters 26 12, 28 44 and 84 82 of the UK Integrated Trade Tariff.
Offensive weapons	Offensive weapons which are designed to kill or inflict serious injury and do not have a legitimate use, are banned or restricted from being imported into the UK. It is an offence to import certain specified weapons including knives, swords and other blades into the UK. Some organisations are allowed to import and hold restricted offensive weapons for specified purposes; this includes museums, galleries, universities and HM forces. Restricted offensive weapons may also be imported by individuals under specific circumstances, for example for exclusive use in theatrical performances, film productions, religious ceremonies or martial arts. For further information including a list of offensive weapons please see Home Office guidance. If you require further information about the legislation in relation to importation of knives, swords and other offensive weapons, please email public.enquiries@homeoffice.gsi.gov.uk.
Realistic imitation firearms	Realistic imitation firearms, which are imitation firearms that appear so realistic that you cannot easily tell that they are not real, can only be imported into the UK in certain circumstances. The import of realistic imitation firearms is prohibited unless there is a valid reason for import such as re-enactment of a historic event, a member of an airsoft or paintball group or as film props. This is not an exhaustive list of reasons – please see the Violent Crime Reduction Act 2006 (Sections 36 and 27) for further information.
Torture equipment	Imports of goods which could be used for the purposes of torture or capital punishment are banned. These include: • gallows and guillotines.

Type of good	Notes
Torture equipment *continued*	• electric chairs for the purpose of execution of human beings; • air-tight vaults designed for the purpose of execution of human beings by the administration of a lethal gas or substance; • automatic drug injection systems designed for the purpose of execution of human beings by the administration of a lethal chemical substance; • electric-shock belts designed for restraining human beings by the administration of electric shocks having a no-load voltage exceeding 10,000 V. The only exception to the ban on the import of torture equipment is when goods are to be used for the exclusive purpose of public display in a museum in view of their historic significance. For advice contact enquiries.ilb@trade.gov.uk.
Ozone depleting substances and hydrofluorocarbons	Imports and exports of ozone depleting substances (ODS) and hydrofluorocarbons (HFCs) are controlled under the Montreal Protocol (MP). If you're a business that produces or imports HFCs, either in bulk or contained in products or equipment, you will need to be registered on the GB HFC registry system* and may need to apply for GB quota or hold sufficient quota authorisation to place them on the GB market. If you import HFCs and are not registered on the GB HFC Registry and do not have quota or authorisations when checked by the National Clearance Hub against your customs declaration, the goods will be stopped and detained. If you import ODS, you will need to be registered on the GB ODS registry and licencing Systems and apply for GB quota. Imports of ODS must also be accompanied by a valid electronic licence, which is detailed in the customs declaration and checked by National Clearance Hub. If the goods are not covered by a valid licence at the time of import, they will be detained until a valid licence is obtained. Unlicenced imports and exports of ODS are a criminal offence in the UK and imports of HFCs without quota can incur a civil penalty of up to £200,000. All businesses involved in importing F-gas (HFCs) and ODS into GB must register with the Environment Agency's HFC and ODS systems. * The Environment Agency will administer the GB system on behalf of England, Scotland and Wales, subject to receiving the direction of the Scottish and Welsh Governments, from the end of the Transition period. For more information, see guidance from the Environment Agency on F gas and ODS rules from 1 January 2021 and guidance on F gas and ODS rules in the transition period.

Type of good	Notes
Ozone depleting substances and hydrofluorocarbons *continued*	Imports and exports of Ozone depleting substances (ODS) and Hydrofluorocarbons (HFCs) must be licenced under the Montreal Protocol (MP). Unlicensed imports and exports are a criminal offense in the UK. If you're a business that produces, imports, or exports HFCs or ODS or products and equipment pre-charged with HFCs or ODS you will need to apply for a UK quota to place them on the UK market. • Imports of ODS must be accompanied by a valid electronic license, which is detailed in the customs declaration and checked by National Clearance Hub. If the goods do not hold a valid licence, they will be detained until a valid licence is obtained. • HFCs can only be imported by a quota holder within quantitative limits. A business's HFC quota is considered an annual electronic licence. For further information, please see guidance from the Environment Agency.
Rough diamonds	Trade in rough diamonds is regulated by the Kimberley Process (KP) Certification Scheme. When the UK becomes an independent participant in the KP, all rough diamonds exports from the UK to the EU will require UK KP certification. For updates and further information check the guidance on trading in rough diamonds. For advice contact the Government Diamond Office at KPUK@fcdo.gov.uk
Anti-dumping duty and countervailing duties	The anti-dumping duty and countervailing duty measures covers a range of goods, including some products from the following sectors: • fertilisers; • biodiesel; • steel; • ceramics.
Steel safeguards	Tariff safeguards relating to the importation of steel and steel products. See chapters 72 and 73 of the UK Integrated Tariff for further information.
Sanction goods and weapons of mass destruction-related goods	Goods subject to UK sanctions or specific goods subject to import licensing controls under UK sanctions (for example Iran and North Korea). This covers a range of goods, for examples see chapters 27, 28, 44, 69, 71 and 76 of the UK Integrated Tariff. List of UK sanctions currently in place.

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Annex D

Aviation Requirements

This document outlines the specific Business Requirements for EU to UK and UK to EU Air Freight for imports, exports and Through Air Waybill (TAWB) transhipment goods transiting the UK and/or EU. The accompanying process maps detail the process and legal obligations for the Importer (or their representative) only and do not currently cover exports from the UK nor TAWB transhipments via aircraft or surface (truck flights under CTC), Internal Temporary Storage Facility (ITSF) and External Temporary Storage Facility (ETSF) approval holders, and warehouse/logistics companies.

Import requirements from January 2021
Goods imported into the UK, with the UK as the final destination from the EU, where the goods are exported from the EU via air are subject to the same requirements as existing Rest of World (RoW) imports as detailed in **Section 1.1.3.** In particular, customs control and formalities apply to all goods arriving in the UK from the EU. Also where necessary, additional requirements apply as detailed in **Section 1.2.** Following January 2021, goods with a final destination of the UK and imported into the UK by air are subject to the staged approach as detailed in **Section 0.1.**

Export requirements from January 2021
Goods being exported from the UK to the EU for EU importation into free circulation or transiting the EU via air are subject to the same requirements as detailed in **Section 4.1** and where necessary additional requirements as detailed in **Section 4.2.**

Safety and Security requirements from January 2021
All goods entering the UK from the EU via air or air carrier surface transport mode under CTC and carried under and Air Waybill (AWB) contract of carriage do not need to submit GB Safety and Security Declarations until July 2022, in accordance with the staged approach **Section 0.1** This will include goods being exported from the EU and goods being exported from non-EU countries (exiting 3rd Country goods) being brought into the UK via the EU.

Goods being exported from the UK to the EU via air or air carrier surface transport mode under CTC from January 2021 are generally subject to the same requirements as detailed in **Section 4.1.4.** Safety and Security declarations (EXS) will need to be submitted at least 30 minutes prior to arrival at the airport for exports to the EU moving via an air carrier. The EXS will be departed from the UK at the airport being the office of exit. The aircraft will depart directly from the UK and the air carrier surface movement under CTC as the office of exit.

Safety and Security requirements from July 2022
All goods entering the UK from the EU via air or air carrier surface transport mode under CTC and carried under and Air Waybill (AWB) contract of carriage will need to submit GB Safety and Security declarations from 1 July 2022, **Section 2.1.5.** This will include goods being exported from the EU and goods being exported from non-EU countries (exiting third country goods) being brought into the UK via the EU.

GB Safety and Security declarations will need to be submitted at least 4 hours prior to arrival for all goods entering GB from the EU moving via air for flights of a duration of 4 hours or more and at departure for flights of a duration of less than 4 hours.

Airlines moving flight trucks from Jan 2021
Prior to January 2021, when goods that had been exported from the UK left the customs territory of the EU from a frontier in another Member State, an export declaration was processed in the UK and the goods had to be presented to customs at the frontier of exit. Airlines removing goods that had been exported from the UK from the EU through an airport in another Member State could complete the exit formalities in the UK under the provisions of the Single Transport Contract (STC). This is where in addition to being the office of export, the UK airport also becomes the office of exit removing the need to deal with customs at the frontier. This activity applied to both aircraft movements and air carrier surface movements with the surface movement from the UK to the airport of exit often referred to as a 'Flight Truck'.

Flight trucks have ceased to exist after leaving the EU. Goods that are leaving the EU for flights out of the UK must complete EU export processes and meet UK import processes detailed in **Section 1.1.6.** To avoid UK duties, traders might want to consider transit.

For Transit movements
Since 1 January 2021, free movement of goods between the UK and the EU ended. However, it is possible to move these goods under the Common Transit Convention (CTC). For these types of movement, the goods must complete necessary export processes in the UK before being entered into transit. Rest of World goods arriving in the UK can be entered into transit without completing a UK export declaration. They would then move under Common Transit to an international airport in an EU member state or CTC Contracting Party, completing any office of transit functions on entry into new customs territory and then ending the transit movement at the Airport before traveling on to their final destination.

Transit movements for air carrier cargo surface flights where CTC is used for aircraft movements are subject to the common transit process as detailed in **Section 1.1.6.**

Baggage Colour Tags
All hold baggage moving from GB airports must now use a white baggage tag, the normal tags that are currently used for hold baggage departing from countries that are not located within the EU. These tags should be used for hold baggage which is scheduled to leave the UK with an aircraft.

Customs control requirements at airports

Air movements are subject to the same staged approach to customs controls as detailed in **Section 0.1**, and from 1 January 2021, are now subject to the same customs control requirements as detailed in **Section 1.1.3.** EU goods are now treated as RoW goods since 1 January 2021. The following information provides further information on customs control requirements at airports.

Customs approval requirements for airports from 1 January 2021
As per current requirements, from 1 January 2021, all locations facilitating the loading and unloading of freight must now hold a customs approval. These approvals set out the standards and processes which must be applied to all RoW freight.

Airports which currently handle freight from outside of the EU should already be approved as a designated **Customs & Excise airport** and have adequate infrastructure and processes in place in order to fully meet the requirement to apply RoW controls to EU freight from 1 January 2021 as detailed in **Section 1.1.** Border Force will review existing infrastructure and processes to ensure they meet future UK Border Operating Model requirements. Any additional approval requirements will be dictated by the Operators choice to use either the current temporary storage model or the newly developed pre-lodgement model, as detailed in **Section 2.1.3.** Operators wishing to provide temporary storage facilities will need to secure a separate temporary storage approval by 1 January 2022.

To give airports which currently handle EU freight time to prepare to apply RoW controls, HMG will provide temporary customs approvals to these locations until 31 December 2021.

Temporary customs approvals will cover airport operators that either already hold a Certificate of Agreement (see below) or are designated as a Customs & Excise approved airport, and were receiving goods imported from the EU before the end of transition. These temporary approvals will not be issued on an individual basis and will therefore not require an application from the location operator.

Certificate of Agreement (CoA) airports from 1 January 2021
A CoA is an agreement between non-Customs & Excise designated aerodromes and the UK Customs Authorities. It is issued by Border Force National Frontier Approvals Unit (NFAU) and permits the aerodrome to handle a specific range of flights from third countries (and where applicable approval will be required for any permitted customs operations that may take place e.g. the permanent importation of an aircraft), which now includes EU countries as the transition period has ended.

Non-Customs & Excise designated airfields/airports (i.e. smaller aerodromes and air strips receiving general aviation flights) to and from EU countries require a CoA in order to operate legally now the transition period has ended. These locations will be covered by a 'Blanket' CoA for 36 months from 1 January 2021 and will be able to continue to handle general aviation flights (limited passengers, no Merchandise in Baggage, no freight) from the EU until 31 December 2023. During this time Border Force will visit these locations to discuss what needs to be put in place to have them operating under a standard, individual CoA before 1 January 2024.

Airports who hold a CoA must no longer handle EU freight as of 1 January 2022. To handle EU freight from 1 January 2022 an airport operating under a CoA may seek approval to handle limited freight or must be approved as a customs and excise designed airport as detailed below.

Customs & Excise designation requirements:

Customs approval requirements for airports from 1 January 2022
Any airport that receives freight from or dispatches freight to locations outside of the UK will need to be designated as a Customs & Excise airport, meeting the standards for full customs controls. Air Terminals will need to be fully approved as 'Customs Approved Areas'.

To become approved, the site operator will need to apply to the NFAU and terminals will need to demonstrate that they have adequate:

- Compliance facilities.
- HMG access to amenities (e.g. parking and restrooms).
- Record keeping.
- Site Security.
- Customs control processes.
- Health and safety measures for HMG staff.

However, the standards required will be dependent on the type of goods moving through the terminal and the type of customs control model chosen. Airports who require further details in relation to how these standards apply, should contact Border Force (NFAU) who will be able to assist.

Crew Members
The personal allowance rules in **Annex G** apply to aircrew on international flights. Please see **Annex G** for more detail.

General Aviation Customs Reporting procedure
It was agreed to delay the introduction of the new 'customs reporting procedures' from 31 December 2020 (when GB exited the EU) to allow more preparation time for HMRC to engage with the industry and communicate changes.

From 01 January 2022, the following changes will apply:

- 'Clearance outwards' will need to be sought for aircraft moving from Great Britain to EU countries (Note: clearance outwards will not need to be sought for journeys from Northern Ireland to EU countries)

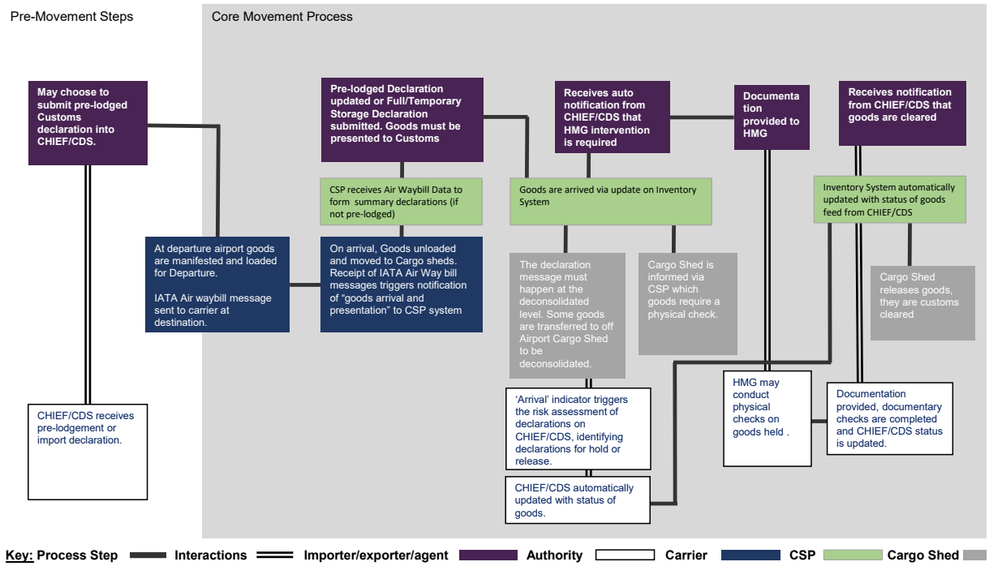
- The new time limits will be as follows:

(a) in the case of arrivals: no later than two hours before departure from the last destination before the aircraft arrives in GB or NI.

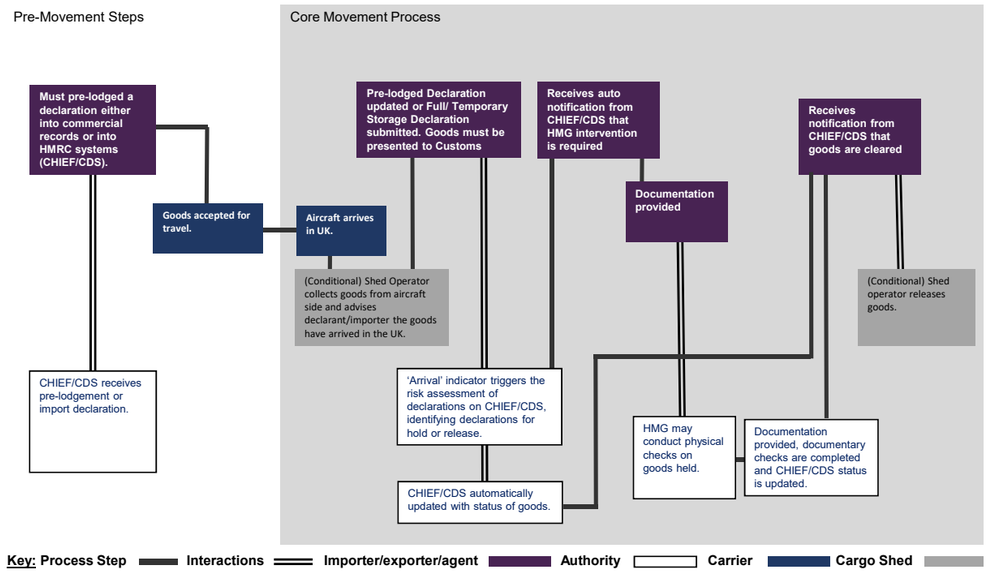
(b) in the case of departures: no later than two hours before departure of the aircraft from GB or NI

Enforcement of the new 'customs reporting procedure' will begin from 01 January 2022.

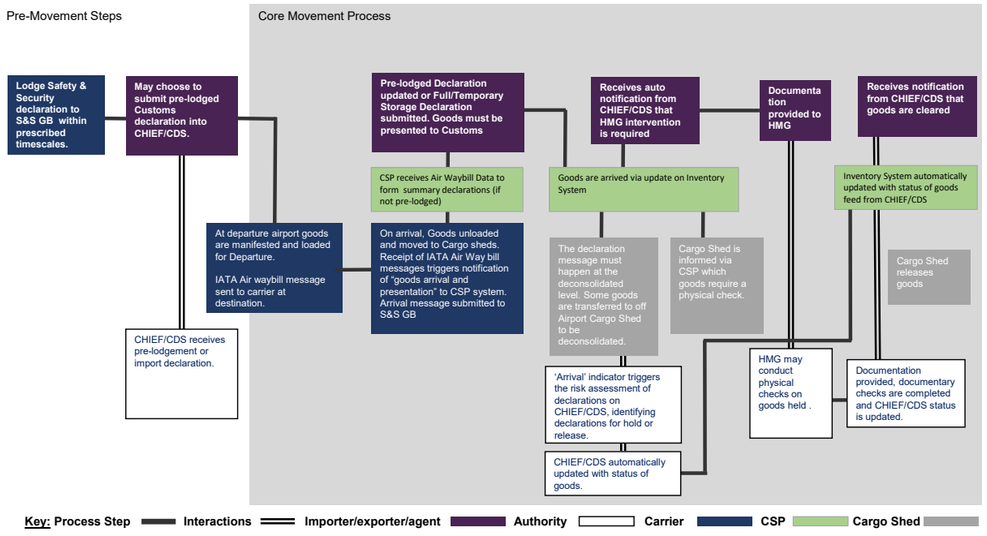
Annex D Process Map: Aviation Import from EU to GB Inventory Linked **January 2021 Controlled Goods**



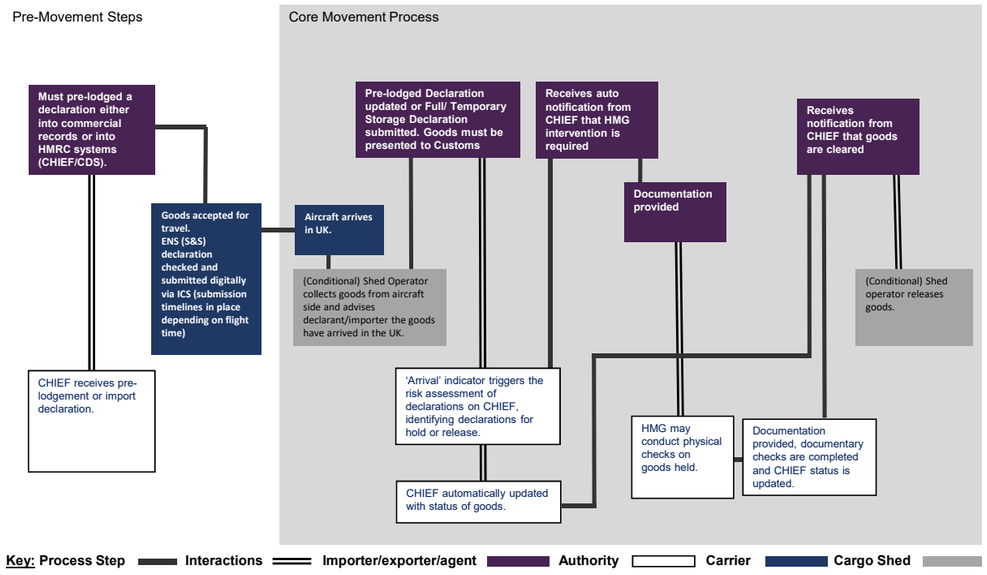
Annex D Process Map: Aviation Import from EU to GB Non Inventory Linked **January 2021 Controlled Goods**



Annex D Process Map: Aviation Import from EU to GB Inventory Linked **January 2022**



Annex D Process Map: Aviation Import from EU to GB Non Inventory Linked **January 2022**



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UK TRANSITION

Annex E

Rail Requirements

This document outlines the specific Business Requirements for Rail Freight imports and exports. The accompanying process maps detail the process and legal obligations for the Importer (or their representative), the Exporter (or their representative), Rail Freight Operator, Warehouse/Logistics Company and Rail Terminal Operators.

Import requirements from January 2021
Goods imported from the EU via rail are subject to the same requirements as detailed in **Section 1.1** and where necessary additional requirements as detailed in **Section 1.2.** Following January 2021, goods imported by rail are subject to the staged approach as detailed in **Section 0.1.**

If goods are being moved to a rail terminal without existing inventory systems, the declaration must be completed before the goods cross the border. If goods are moved via terminals with inventory systems, declarations do not have to be pre-lodged, they should be presented within 3 hours of arriving at the terminal.

Any goods subject to controls and therefore HMG checks must not be allowed to leave the terminal until the check has been completed. The rail operator will be required to assist Border Force to undertake checks, for example by moving heavy goods to an appropriate area.

If the goods subject to controls are coming via a rail terminal without existing systems, the trader must manually arrive the declaration in HMRC systems (including entry to the Excise Movement and Control System for excise duty suspended goods) by the end of the working day following the physical crossing.

Import requirements from January 2022
Goods imported from the EU via rail are subject to the same requirements as detailed in **Section 3.1** and where necessary additional requirements as detailed in **Section 3.2.**

If goods are being moved to a rail terminal without existing inventory systems, the declaration must be completed before the goods cross the border. If goods are moved via terminals with inventory systems, declarations do not have to be pre-lodged, they should be presented within 3 hours of arriving at the terminal.

Any goods subject to any HMG checks must not be allowed to leave the terminal until the check has been completed. The rail operator will be required to assist Border Force to undertake checks, for example by moving heavy goods to an appropriate area.

Export requirements from January 2021
Goods exported to the EU via rail are subject to the same requirements as detailed in **Section 4.1** and where necessary additional requirements as detailed in **Section 4.2.**

At inventory linked rail terminals, the declaration will be submitted as pre-lodged, and then arrived while the goods are at the rail terminal. The information must be provided at least 2 hours before arrival at the first GB Office of Entry.

For non-inventory linked terminals, the declaration should be submitted as arrived.

If a physical check is required, Border Force will attend the terminal to conduct checks. The declaration should be arrived with enough time to allow Border Force to

conduct checks, if necessary, before the goods are due to be exported.

For excise goods or goods moving under duty suspense only, if moving the goods through a location that does not have systems to automatically communicate to HMRC that the goods have left the country, the trader must provide proof to HMRC after the goods have left that the goods have exited the UK.

However, Border locations without existing systems and infrastructure to provide automatic departure will not be required to submit messages to HMRC.

Safety and Security requirements from January 2021
Goods imported from the EU via rail do not need to submit UK Safety and Security Declarations until July 2022, in accordance with the staged approach **Section 0.1.**

Goods exported to the EU via rail from January 2021 are subject to the same requirements as detailed in **Section 4.1.4.** Safety and Security declarations need to be submitted at least 2 hours prior to arrival for exports to the EU moving via rail.

To enable HMRC to grant P2P, you must update HMRC systems to notify 'arrival' of goods at the Terminal.

Safety and Security requirements from July 2022
Goods imported from the EU via rail are required to submit UK Safety and Security declarations as detailed in **Section 2.1.4.**

Safety and Security declarations will need to be submitted at least 2 hours prior to arrival at Dollands Moor for imports from the EU moving via rail.

Customs control requirements at rail terminals from January 2021
Any Rail Terminal that receives or dispatches freight from outside of the UK need to become a Customs Approved Area. This existing legal requirement allows for the loading and unloading of goods that are transported via the Channel Tunnel subject to conditions and restrictions.

Temporary approvals for six months will be provided by Border Force National Frontiers Approvals Unit (NFAU) to terminals meeting minimal standards relating to health and safety, site security and record keeping.

Customs control requirements at rail terminals from January 2022
Rail terminals will need to be fully approved as 'Customs Approved Areas'. Temporary approvals will no longer be valid from this date so terminals should work with Border Force (NFAU) to ensure their approvals are valid.

To become fully approved, terminals will need to demonstrate to the NFAU that they have adequate:

- Compliance facilities.
- HMG access to amenities (e.g. parking and restrooms).
- Record keeping.
- Site Security.
- Customs control processes.
- Health and safety measures (including H&S training) for HMG staff.

The standards required will be dependent on the type of goods moving through the rail terminals. If you require further details in relation to how these standards apply to your terminal, please contact Border Force (NFAU) who will be able to advise you.

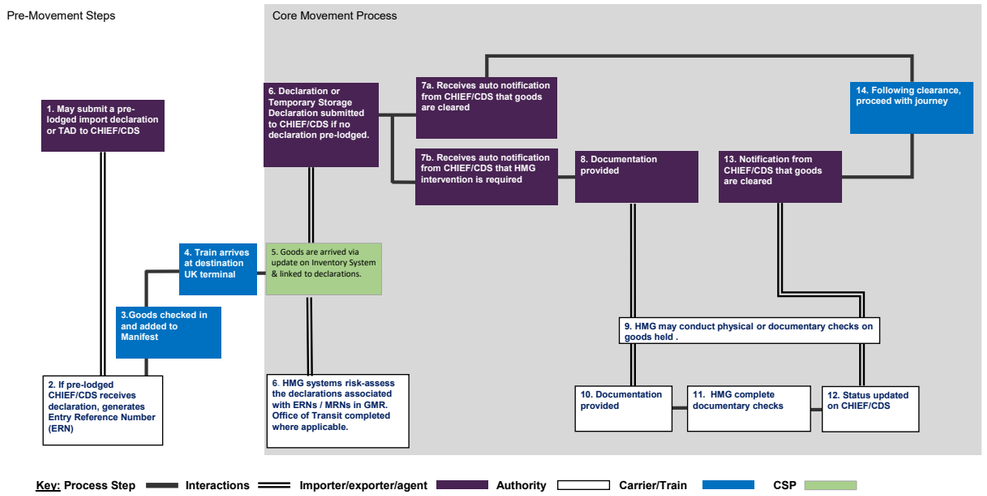
If rail terminal operators wish to provide temporary storage facilities, they will need to seek approval to operate an external or internal temporary storage facility. Further information on applying and approval to operate a temporary storage facility can be found here.

Customs control models at rail terminals
Rail terminals will need to decide how they want to ensure customs controls requirements are met. They will have the choice between the temporary storage and pre-lodgement models detailed in **Section 2.1.3**, or a new bespoke rail model.

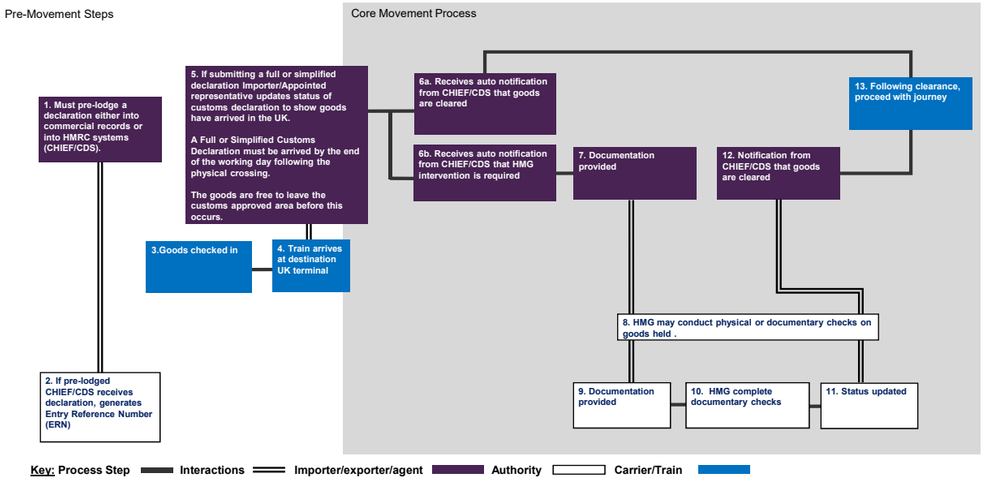
The bespoke rail model will involve HMG agreeing bespoke processes proportionate to the volume of traffic at each location, to ensure goods are arrived in HMRC systems, declared in line with legislation within three hours, and do not leave the terminal until released by HMG. Engagement with Rail Terminals is ongoing.

Crew Members
The personal allowance rules the personal allowances rules in **Annex G** apply to rail crew on board international rail journeys. Please see **Annex G** for more detail.

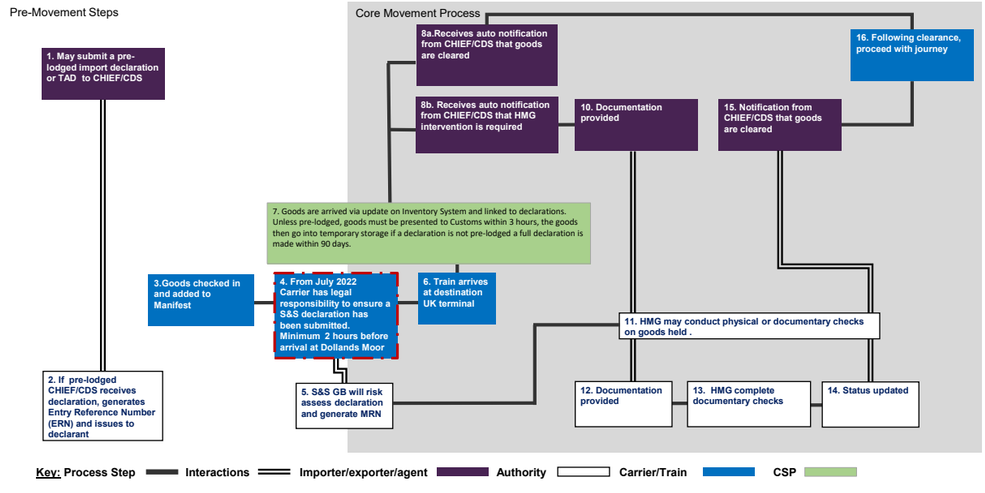
Annex E Process Map: Rail Import from EU to GB Inventory Linked **January 2021**



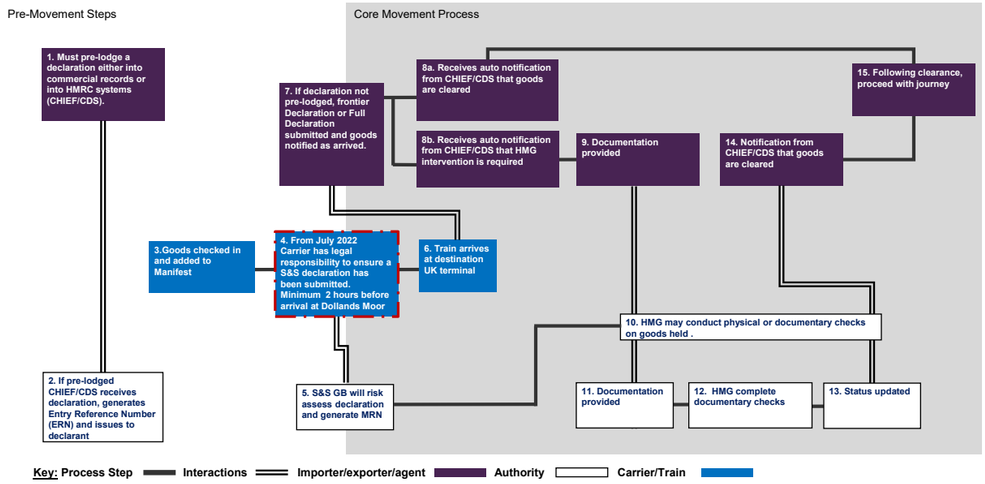
Annex E Process Map: Rail Import from EU to GB Non Inventory Linked **January 2021**



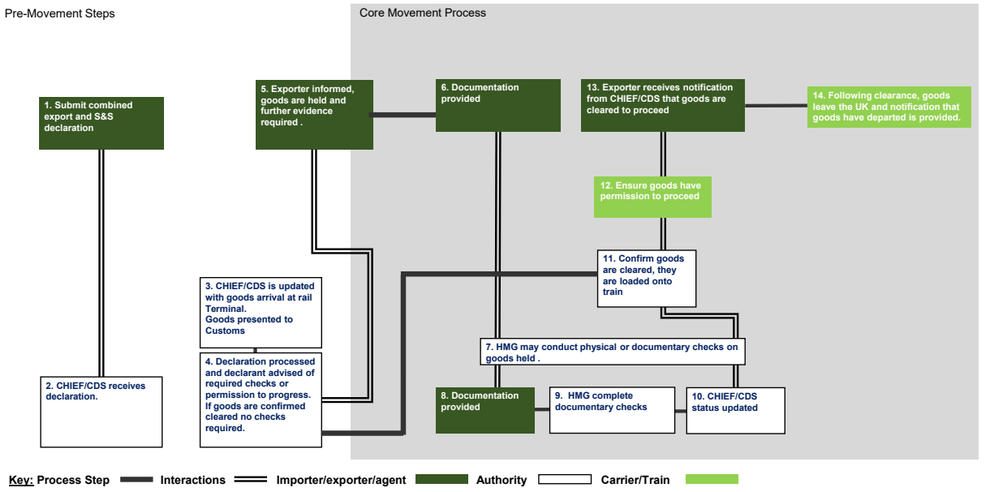
Annex E Process Map: Rail Import from EU to GB Inventory Linked **July 2022**



Annex E Process Map: Rail Import from EU to GB Non Inventory Linked **July 2022**



Annex E Process Map: Rail Export from GB to EU (ILPs) **January 2021**



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Annex F

Energy Requirements

This Annex outlines the specific Business Requirements for Energy (Oil, Gas and Electricity) that are not contained within the main body of the Border Operating Model. It details the process and legal obligations for Fixed Transport Installation (FTI) Operators (or their representative) from January 2021 to December 2021 and from January 2022 onwards when operators will be required to meet full customs controls.

FTI operators should ensure that they have an EORI, a requirement to be able to submit import and export declarations and ensure that they have the capacity to interact with HMRC Customs IT systems, which will require either an intermediary to complete customs formalities on their behalf or computer software which enables interaction with HMRC systems.

Declaration requirements
Traders bringing goods from the EU to the GB need to declare their goods to customs. If energy is being imported or exported to or from GB via a pipeline, cable or interconnector (collectively known as fixed transport installations), the FTI operators, or their intermediaries, are responsible for completing customs declaration detailing these movements. FTI operators are allowed to declare their goods by making an entry into their own records, without needing to apply for Simplified Customs Declarations process authorisation.

For both imports and exports the entry into declarants' records need to be made daily over a period of one month. Following the end of each monthly period, the information must be submitted into HMRC systems via a single supplementary declaration for each flow. From 01 January 2021 until 31 December 2021, FTI operators can choose to use delayed import declarations, meaning they can submit their monthly supplementary declarations within 175 days.

HMRC has been working with FTI operators to determine what makes an individual entry into records in terms of processes, timings and data. HMRC has now provided guidance to all FTI operators on declaration requirements. These requirements take account of variation across oil, gas and electricity movements.

Alternatively, FTI's may wish to use the estimated full declaration process, whereby a full declaration is submitted at the beginning of each month with an estimated quantity of electricity, gas or oil included in the declaration. The declaration must be amended with the actual quantity within 90 days of the end of each month.

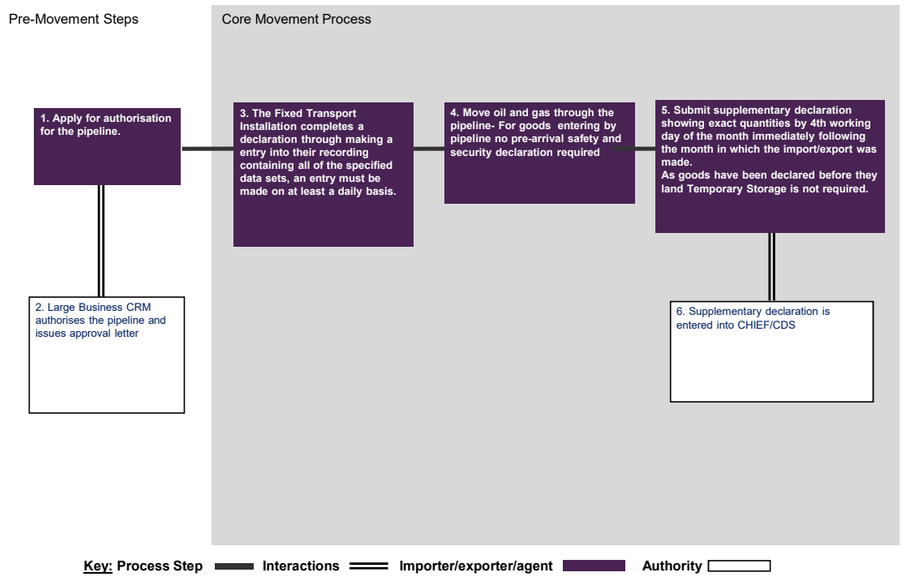
Operators do not need temporary storage, authorised consignee or consignor approvals. Safety and Security declarations are not required for energy imported or exported via an FTI.

Customs Approvals
Pipeline operations will need to be approved as a Customs Approved Area. This existing legal requirement allows for the import and export of oil and gas via pipelines under Section 24 of CEMA 1979 (CEMA S24) subject to conditions and restrictions.

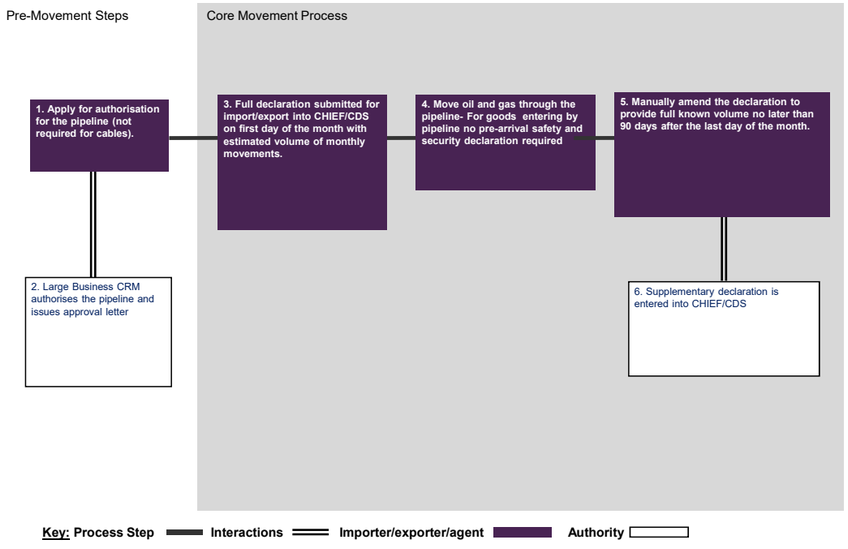
HMRC issued full approvals for all FTI's ahead of January 2021.

All FTI's therefore, must meet the full standards relating to health and safety, site security and record keeping from January 2022.

Annex F Process Map: Pipeline Entry in Declarants Records (EIDR) Import and Export **January 2021**



Annex F Process Map: Pipeline Simplified Declarations Procedure (SDP) Import and Export **January 2021**



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Annex G

Passengers

Travel from 1 January 2021

This Annex sets out travel changes in relation to duty free and tax free shopping, carrying goods for personal use, travelling with pets, passenger entry checks, and driving overseas.

Updated changes as a result of signing a Free Trade Agreement with the EU, or from bilateral agreements with EU Member States, are accessible on gov.uk/transition.

UK overall travel guidance, which will also be kept up to date, can be accessed as follows:

- UK Government: visiting Europe for UK nationals
- UK Government: visiting the UK for EU/EEA/Swiss nationals
- UK Government: visiting Europe for business travellers

Passengers should also check for any guidance related to COVID-19, for entering the UK. England, Scotland, Wales and Northern Ireland may have different guidelines, advice and timescales in place for COVID-19. Guidance can be found on www.gov.uk/coronavirus. Passengers should also check foreign travel advice for the country they are travelling to or transiting through.

Overview

The changes detailed in this annex cover:

Passengers with goods:
Outbound including prohibitions and restrictions; inbound including bringing high-priority plants and plant products into the UK, and cash controls.

Travelling with pets:
Non-commercial outbound and inbound.

Passenger entry checks:
UK nationals - travelling outbound - passports and ID cards; EU nationals travelling - inbound - passports, visas and identity cards; EU and UK nationals with residency arrangements through the EU Settlement Scheme.

Driving in the EU:
Driving licence recognition and exchange; third party motor insurance; number plates.

Duty free and tax free shopping:
Outbound duty free; inbound personal allowances; VAT Retail Export Scheme.

Duty free and tax free shopping

Outbound Duty Free
Following 1 January 2021, passengers travelling from GB to an EU or a non-EU country, may purchase alcohol and tobacco products (excise goods) free of excise duty and VAT.

This means that passengers departing GB for a destination outside the UK are able to purchase duty-free goods at airports, ports and international railway stations, as well as on-board planes trains and ships. This could be for consumption on-board and to take-away.

Inbound Allowances
Following 1 January 2021, all individuals travelling into GB are subject to personal allowances for goods, whether these were purchased tax and duty paid or tax and duty free. See the table below for details of these allowances.

Alcohol	Tobacco	Any other goods
42 litres of beer	200 cigarettes OR	£390 or £270 if travelling by private plane or boat
	100 cigarillos OR	
18 litres of still wine	50 cigars OR	
	250g tobacco OR	
4 litres of spirits OR 9 litres of sparkling wine, fortified wine or any alcoholic beverage less than 22% ABV OR any combination of the beverages in this allowance.	200 sticks of tobacco for heating	
	Or any combination of the above	

Declaring goods to customs
If passengers exceed these allowances, they need to make a declaration and pay tax and duties on the full amount of goods in the category or categories exceeded. Passengers are able to use an online declaration service from 5 days prior to arrival in GB. The new online service will enable passengers to check if they need to pay tax and duties on goods they are bringing into GB, declare the goods if necessary, and pay any tax and duties due. The online service is available at: https://www.gov.uk/bring-personal-goods-into-uk

The online service has the facility to allow passengers to claim the EU tariff preference on goods which meet the origin requirements in the EU-UK trade agreement.

Crew Members
The personal allowance rules also apply to the following crew members:

- Aircrew on international flights.
- Rail crew on board international rail journeys.
- Ferry crew on short sea ferry services.
- Cruise crew on cruise liner services.

These members of crew can make an online declaration in the same way as passengers, using the online service at: http://www.gov.uk/bring-personal-goods-into-uk. Members of crew with nothing to declare, or who have made an online declaration, may leave the airport, port or rail terminal via any route agreed locally with Border Force.

Members of crew who have not made an online declaration and have goods to declare, or have goods requiring a licence or commercial goods, must make a declaration at the first “red point” or red channel they pass prior to exiting the airport, port or rail terminal, and must either exit via the red channel, or make their declaration at a place agreed locally in advance with Border Force.

VAT Retail Export Scheme
The VAT Retail Export Scheme ended on 31 December 2020. This means that overseas visitors are no longer are able to obtain a VAT refund on items they buy in GB and take home with them in their luggage.

Retailers can still offer VAT free shopping for any purchase that is shipped directly to an address outside the EU and, following 1 January 2021, this is available to purchases sent directly to EU addresses.

Passengers with goods

Outbound
Following 1 January 2021, passengers travelling from GB to the EU and non-EU countries are subject to the personal allowance rules of the country of destination. This includes allowances for alcohol and tobacco. Passengers should check what the allowances are and how to pay any tax and duty due before travelling to another country. Details of personal allowances for travel to the EU are on the Europa website: https://europa.eu/youreurope/citizens/travel/carry/alcohol-tobacco-cash/index_en.htm

Cash controls
Individuals travelling into GB carrying £10,000 or more are required to make a declaration. These requirements also fall on couriers who are transporting cash on behalf of businesses.

Declarations can be made either online or by phone up to 72 hours in advance. They can also be made via a paper BOR9011 declaration, found at the port or airport, and submitted to Border Force officials at a Red Channel/Point, if one exists at the GB port of entry. You could face a penalty if you do not declare your cash or give incorrect information.

Your declared cash can be seized by customs officers if they have reasonable grounds to suspect a crime. Further information can be found at https://www.gov.uk/bringing-cash-into-uk.

Merchandise in Baggage
For information about importing merchandise to the UK in your baggage, please **see Section 1.1.7** of the main document.

Bringing plants and plant products into GB
From January 2021, passengers arriving from the EU will need phytosanitary certificates for any high-priority plants and plant products carried in their baggage, and goods may be subject to checks upon arrival.

From July 2022, passengers carrying regulated plants and plant products will need to have a phytosanitary certificate when arriving from the EU. These goods may be subject to checks upon arrival.

Taking food items to the EU
Passengers travelling from GB to EU countries with products of animal origin (POAO) in personal baggage are subject to existing EU restrictions on personal imports from third countries. This will mean that food and drink products in personal baggage containing animal products, such as dairy or meat, need to be used, consumed or disposed of at or before the EU border.

Passengers travelling from GB to EU also cannot take the following into the EU unless they have secured a phytosanitary certificate through inspection before departure:

- Fresh fruit (apart from bananas, coconuts, dates, pineapples and durians).
- Vegetables.
- Plants.
- Plant products

Passengers can check the rules on taking fruit, vegetables and other plants or plant products into the EU on the European Commission website here.

Find out how to get a phytosanitary certificate here.

Bringing food containing POAO into GB
Passengers travelling from the EU to GB may continue to carry food items containing POAO until July 2022, when controls will come into place at GB points of entry.

Travelling with pets (non-commercial)

Pet travel – outbound
The EU Pet Travel Scheme (PETS) allows for pet owners to travel to the EU with their pets (non-commercial movements only). It does not cover importing pets with a view to sale or rehoming – handing over ownership of the animal is not allowed under the Pet Travel Scheme.

The United Kingdom (UK) has now been formally 'listed' as a 'Part 2' third country for the purposes of the EU pet travel regulations and there are new rules for travel to the EU. Travellers will no longer be able to use a pet passport issued in Great Britain (England, Wales and Scotland) for travel to an EU country or Northern Ireland. Travellers can still use a pet passport issued in an EU country or Northern Ireland.

We have updated our guidance on GOV.UK with detailed information on what pet owners must do to ensure a seamless journey for their pet to the EU: https://www.gov.uk/taking-your-pet-abroad.

Our advice for pet owners and users of assistance dogs travelling now is that they should contact their vet at least one month in advance. This is to ensure their pet has the correct vaccinations and paperwork to travel abroad.

Pet owners can also contact the Pet Travel Helpline for any detailed questions on new requirements: 0370 241 1710 – Monday to Friday, 8:30am to 5pm (closed on bank holidays).

Pet travel – inbound
Entry requirements for non-commercial pets entering Great Britain will remain the same as before 1 January 2021 in the immediate term. Pet passports, Animal Heath Certificates and Great Britain Pet health certificates will be accepted when entering Great Britain. Pets entering from Northern Ireland will not need documentation. Pets travelling to Great Britain on approved ferry and rail routes will be checked prior to embarkation to ensure they meet entry requirements. Those pets arriving by air will be checked on arrival in Great Britain.

Detailed information on the pet travel requirements when travelling to Great Britain is available at GOV.UK: https://www.gov.uk/bring-pet-to-uk

Travellers returning to the EU should check with the Member State in question before departure to Great Britain to ensure a seamless journey.

Passenger Processes

Crossing the border
Following the end of free movement and the introduction of the UK's new Points[1] Based System on 1 January 2021, EU, EEA and Swiss citizens, except for Irish nationals, in line with other third country nationals require a visa to work, study or join family in the UK and will also pay the Immigration Health Surcharge.

For those taking short trips to the UK, including for tourism, short-term business visits or short-term studies, EU, EEA and Swiss citizens are not required to obtain a visa. They need to seek entry on arrival at the border and meet the requirements of the relevant immigration rules.

In line with our existing treatment of citizens of Australia, Canada, Japan, New Zealand, the United States of America, Singapore and South Korea, who can use their biometric passports to pass through our e-passport gates on arrival, EU, EEA and Swiss citizens may also continue to use our e-passport gates and the existing queuing arrangements. This will be kept under review.

As part of the Points-Based System, a suite of changes will be implemented allowing us to strengthen the security of our border. EU, EEA and Swiss national identity cards are being phased out as a valid travel document for entry to the UK. From 1 October 2021, EU, EEA and Swiss citizens will require a passport to travel to the UK. This will not apply to those EU, EEA and Swiss nationals who have applied to the EU Settlement Scheme or otherwise have protected rights under the Citizens' Rights Agreements. These individuals will continue to be able to use a national identity card for travel until at least 31 December 2025 and thereafter if the cards are compliant with International Civil Aviation Organisation standards. Further details on the requirements and exceptions can be found here.

It is important that you keep your personal details on your Home Office records up to date. You must inform the Home Office if your travel document changes, so you can continue to access your account and avoid any unnecessary delays at the UK border.

You can update your details through the 'update your UK Visas and Immigration account details' service or by using the 'update details' function in the View and Prove service.

Irish passport cards and Gibraltar identity cards issued to British Citizens will also continue to be accepted for travel to the UK.

Our future border system will protect the public and enhance prosperity. Investment in border processes, biometrics and technology will result in a border that operates with a fully digital end-to-end customer journey, improving both security and the passage of legitimate travellers through the border.

As part of this phased programme to 2025, the Government will introduce an Electronic Travel Authorisation scheme as part of plans to ensure that all those travelling to the UK (except British and Irish citizens) have permission to do so in advance. The Electronic Travel Authorisation scheme will be developed for delivery as part of the wider multi-year programme of change to the UK's Points-Based Border and Immigration system.

Driving in the EU

Driving licence recognition and exchange
The arrangements for driving licences fall within EU Member State competence, therefore the UK is in bilateral discussions with individual Member States to agree the arrangements for driving licence recognition. Whilst the UK hopes to secure a consistent position across the EU, it is possible that some EU Member States will insist on different requirements.

The arrangements from January 2021, are publicised on GOV.UK pages, as follows:

- https://www.gov.uk/driving-nongb-licence
- https://www.gov.uk/exchange-foreign-driving-licence
- https://www.gov.uk/driving-abroad/driving-if-you-move-abroad
- https://www.gov.uk/visit-europe-1-january-2021

International Driving Permits could also be required to drive in some EU Member States. A list of countries requiring this can be found on https://www.gov.uk/driving-abroad/international-driving-permit

Third party motor insurance
All UK motor insurance policies continue to include third party cover in the EU. Confirmation is pending from the EU on whether drivers may need to carry a Green Card or other valid proof of motor insurance. Further updates are found here: https://www.gov.uk/visit-europe-1-january-2021. Green cards can be easily obtained from your insurer. The insurer will send a digital copy to be printed out, and carried on the journey.

Number plates
All UK drivers need a UK sticker to drive their vehicle abroad in an EU Member State, including those whose number plates incorporate the letters GB under the EU logo. UK stickers are readily available from a range of online and high-street retailers.

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