HM Government
UK TRANSITION

The Border with the European Union

Importing and Exporting Goods

Border and Protocol Delivery Group – October 2020

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Changes from July

On 13 July 2020, the first iteration of the Border Operating Model was published setting out the core model that all importers and exporters will need to follow from January 2021 as well as the additional requirements for specific products such as live animals, plants, products of animal origin and high-risk food not of animal origin. We also provided important details of Member State requirements as traders and the border industry will need to ensure they are ready to comply with these, and not just GB requirements. Indeed, as set out in the recently published 'Reasonable Worst Case Scenario' assumptions, it is largely the level of readiness for Member State requirements which will determine whether there is disruption to the flow of goods at the end of the transition period. This is why we have included additional signposting to those requirements throughout the document, and are encouraging all GB businesses not just to ensure their own readiness but also the readiness of EU businesses to whom they export, and throughout their supply chains.

Since July we have been working closely with industry to further develop our plans for the end of the transition period, and also to respond to industry questions since the publication of the first iteration of the Border Operating Model. This latest iteration of the Border Operating Model provides additional information in a number of key areas as set out below as well as clarifying a number of questions from industry. On the opposite page is a navigation guide to help readers clearly identify where we have added in new content from the first iteration of the model.

The key new additions and changes include:

- Details of the new infrastructure requirements including locations;
- Updates in a number of agrifood and environmental policy areas including fish, chemicals, fluorinated greenhouse gases and ozone-depleting substances, high-priority plants and plant products;
- Further detail on delayed customs declarations and the requirements of Entry in Declarants Records (EIDR);
- Further details regarding the approach to liabilities for intermediaries;
- Information on what 'poor compliance history' means;
- Clarity on guarantees and DDA requirements;
- Bulk import reduced data set details;
- Further clarity on level of checks applying to goods subject to sanitary and phytosanitary controls in July 2021;
- The "Check an HGV is Ready to Cross the Border" Service (formerly referred to as Smart Freight);
- Refreshed process maps to reflect where greater detail is now available;
- A number of new annexes including passengers policies, requirements for aviation, rail and energy sectors; and
- Updated annexes regarding Member State requirements.

The Border Operating Model will be a live document going forward and as we are able to provide further details, we will update the Border Operating Model on an ongoing basis.

Navigation Guide - What's new or changed?

Section No.	Section	Summary of Change
0.1	**Intro & Our Approach to the Border**	
0.1	Sanctions / prohibitions	New paragraph on UK sanctions regime with links to guidance
0.1	Key actions	Additional information on postponed VAT accounting
0.1	Key actions	Text on haulier international driving permits
0.1	Key actions	Pointing to Annex A and B which provide advice on EU requirements
0.1	Preparing for the future	
0.4	Systems	New section on HMG systems
0.5	Border Infrastructure	New section on Border Infrastructure
1.1	**Stage One**	
1.1.3	Customs Declarations	Further information on the requirements under Entry In Declarants Records (EIDR)
1.1.3	Customs Declarations	Further explanation of poor compliance history
1.1.3	Customs Declarations	Further detail on liability and how it will work in practice for intermediaries.
1.1.3	Customs Declarations	Detail on excise movements through locations without existing systems in stage 1
1.1.3	Customs Declarations	Additional info on control at locations with existing systems incl. 3 hour timing
1.1.5	Import Facilitations	Transit – confirmation on combined Transit and Safety & Security declarations
1.1.5	Import Facilitations	Detail on liabilities and timelines for authorisation when representing clients directly and indirectly provided in section 1.1.5 under authorisation sub-heading

1.1.5	Import Facilitations	TIR carnets new text and link to further guidance
1.1.5	Import Facilitations	Further details on DDA including guarantee requirements provided in 1.1.5. Also confirms £10,000 per month threshold for guarantee requirement
1.1.5	Import Facilitations	Detail on Temporary Storage Facility (TSF)
1.1.5	Import Facilitations	Detail on Returned Goods Relief (RGR)
1.1.6	Non Freight Imports	Minor refresh of core maps to reflect further clarity on PVA and excise movements
1.2.2	Endangered Species of Wild Fauna and Flora (CITES)	CITES compliance detail
1.2.2	Fluorinated Greenhouse Gas and Ozone-Depleting Substances	This is a new section included for the second iteration
1.2.3	Animal products (Products of Animal Origin and Animal By-Products)	Additional information on POAO under safeguard measures, requirements for RoW goods transiting the EU and requirements for RoW goods transiting the EU
1.2.3	Additional requirements for fishery products and live bivalve molluscs	Further detail on Export Health Certificate requirements
1.2.3	High-Risk Food and Feed Not of Animal Origin (HRFNAO)	Additional information on non-EU transits
1.2.3	Live animals and Germinal Products	Additional information on Export Health Certificates and safeguard measures
1.2.3	Live aquatic animals for aquaculture and ornamental purposes	Separated out from content on fishery products and new detail on emergency safeguard action
1.2.3	Plants and Plant Products	Additional detail on high-priority plants; detail on HRFNAO removed as not applicable; new detail added on passenger baggage requirements
1.2.5	Timber	This is a new section included for the second iteration
1.2.5	Plant Protection Products (Pesticides)	This is a new section included for the second iteration
1.2.5	Chemicals	This is a new section included for the second iteration
1.2.5	Explosives Precursors	Additional information on how to check licences
1.2.5	Market Surveillance	High-level explainer included and links to further guidance
1.2.5	Medicines and Healthcare products	Amended to refer to MHRA licensing guidance
1.2.5	Veterinary Medicines	Process map change to correct ManAsite inaccuracy
2.1	**Stage Two**	
2.1.1	Overview	Additional clarity on checks relevant to April and July
2.1.3	Animal products (Products of Animal Origin and Animal By-Products)	New detail on composite products; additional information on Export Health Certificates
2.1.3	Additional requirements for fishery products and live bivalve molluscs	Further detail on Export Health Certificate requirements
2.1.3	Plants and Plant Products	Additional detail on regulated/high-priority plants; detail on HRFNAO removed as no application; new detail added on passenger baggage requirements
3.1	**Stage Three**	
3.1.2	Import Preparations	Additional clarity on volume 2 / 3 of the UK trade tariff
3.1.3	Customs Declarations	Clarity provided on the policy position for ports wishing to operate both the temporary storage and the pre-lodgement model
3.1.3	Customs Declarations	Clarity provided on the reasonable steps port operators must take to ensure that goods needing checks are controlled as part of the pre-lodgement model
3.1.3	Customs Declarations	Details on using GVMS as an EU company

3.1.4	Duties and Import VAT	Additional clarity on VAT treatment <> £135
3.1.5	Safety & Security Declarations	Clarity on the process for traders moving goods under transit at locations operating GVMS
3.1.5	Safety & Security Declarations	CCGs confirmation for existing guarantee holders, and confirming applicability of special procedures rules to excise warehousing
3.1.7	Core process maps	Minor refresh of core maps
3.2.3	Animal products (Products of Animal Origin and Animal By-Products)	New detail on composite products, physical check levels, additional information on Export Health Certificates
3.2.3	Additional requirements for fishery products and live bivalve molluscs	New detail on physical check levels and Export Health Certificate requirements
3.2.3	High-Risk Food and Feed Not of Animal Origin (HRFNAO)	Additional requirements paragraph removed
3.2.3	Live animals and Germinal Products	New detail on physical check levels and Export Health Certificate requirements
3.2.3	Equines	Additional information on checks
3.2.3	Live aquatic animals for aquaculture and ornamental purposes	Separated out from fishery products; new detail on physical check levels and Export Health Certificate requirements
3.2.3	Plants and Plant Products	Additional detail on regulated/high-priority products; detail on HRFNAO removed as no application; new detail added on passenger baggage requirements
4.1	**Exporting Goods**	
4.1.4	UK Safety & Security Declarations	Clarification on what is classed as a short sea journey
4.1.5	Export Facilitations	TSAD clarity
4.1.7	Export core process maps	Minor refresh
4.1.7	4.1.7 The "Check an HGV is Ready to Cross the Border Service (formerly referred to as Smart Freight)	Further detail has been provided regarding the "Check an HGV is Ready to Cross the Border" Service and a summary of the recent DFT consultation on updating legislation for Operation Brock

4.2.2	Endangered Species of Wild Fauna and Flora (CITES)	Additional information on compliance
4.2.3	High-Risk Food and Feed Not of Animal Origin (HRFNAO)	Deletion of additional requirements text.
4.2.3	Plants and Plant Products	Deletion of paragraph on HRFNAO
4.2.4	Excise goods	Text on excise exports updated
4.2.5	Bottled Water	Additional clarity on NTB requirements
4.2.5	Fluorinated Greenhouse Gas and Ozone-Depleting Substances	New section for the second iteration
4.2.5	Chemicals	New section for the second iteration
4.2.5	Plant Protection Products (Pesticides)	New section for the second iteration
4.2.5	Timber	New section for the second iteration
4.2.5	Strategic Export Controls	Clarity on validity of existing licences
4.2.5	Temporary export restrictions	New section for the second iteration
4.2.5	Cultural goods	New section for the second iteration
5.1	**Supplementary information**	
Annex A	EU export requirements	Updated text throughout and further info on new clarity on EU requirements
Annex B	EU import requirements including EU ports / terminal requirements	Updated text throughout and further info on new clarity on EU requirements
Annex C	List of controlled goods (excluded from the staged approach to custom import requirements)	Updated to add toxic chemicals and remove high risk plants
Annex D	Aviation	New annex for the second iteration
Annex E	Rail	New annex for the second iteration
Annex F	Energy	New annex for the second iteration
Annex G	Passengers	New annex for the second iteration

Introduction

Our Approach to the Border

From 1 January 2021, the transition period with the European Union (EU) will end, and the United Kingdom (UK) will operate a full, external border as a sovereign nation. This means that controls will be placed on the movement of goods between Great Britain (GB) and the EU.

The UK Government will implement 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 up until 1 July 2021.

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, will need to prepare for basic customs requirements, such as keeping sufficient records of imported goods. Traders will also need to consider how they account for and pay VAT on imported goods. Traders will then have up to six months to complete customs declarations. While tariffs will be payable where due on relevant goods, payments can be deferred until the customs declaration has been made. UK Safety and Security declarations will not be required on imports for the first six months.

Full customs declarations will be needed from this date for controlled goods (as listed in Annex C) and excise goods like alcohol and tobacco products. There will also be 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 will not be 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 will be required for all goods. Traders importing and exporting goods using the Common Transit Convention will need to follow all of the transit procedures – these will not be these will not be introduced in stages. The Goods Vehicle Movement Service (GVMS) will be introduced from January only for transit movements.

For 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 will 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 will need an EU EORI.
- **If you are an importer, check which goods are on the controlled goods list**- If your good is on the controlled goods list, you will 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 six months or complete full customs declarations on import.
- **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 duty, 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.
- **If you are a haulier**, be ready to use the "Check an HGV is ready" service.

You do not need to -

- **Submit** Safety and Security declarations.
- **Submit** full customs declarations at the point of import, if you are importing a non-controlled good and you decide to delay your declaration for up to six months.

2. From April 2021: All products of animal origin (POAO) – for example meat, honey, milk or egg products – and all regulated plants and plant products will also require pre-notification and the relevant health documentation. Any physical checks will continue to be conducted at the point of destination until July 2021.

For April 2021, you must:

- If traders are importing **Products of Animal Origin (POAO) or a regulated plant and plant product**, traders must be prepared to submit pre-notification and the relevant health documentation.

You do not need to-

- If you are not importing Products of Animal Origin or a regulated plant, you do not need to make any changes from January 2021 requirements.

3. From July 2021: 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. Full S&S declarations will be required, while for commodities subject to sanitary and phytosanitary (SPS) controls, these must arrive at an established point of entry with an appropriate BCP and there will be an increase in physical checks and the taking of samples. SPS checks for animals, plants and their products will take place at GB BCPs. The GVMS will be in place for all imports, exports and transit movements at border locations which have chosen to introduce it.

From July 2021, 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
- **Submit** Safety and Security declarations
- **Be prepared for customs compliance checks** either at port or an inland site
- **Be prepared for relevant SPS goods to enter GB via a Border Control Post** either at port or an inland site, accompanied by SPS documentary requirements.

You must not -

- **Fail** to complete customs, VAT and excise requirements
- **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 **April 2021** and **July 2021**. It is an update of the document published on 13 July, 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.

This model does not cover matters specified in the Northern Ireland Protocol.

On 7 August we published moving goods under the Northern Ireland Protocol. This paper underlines our commitment to unfettered access, to minimising burdens on business, and to providing extensive support. It sets out the new Trader Support Service, which will provide an end-to-end service guiding traders through all import processes at no additional cost. The Trader Support Service is open to traders, intermediaries and carriers moving goods into and out of Northern Ireland, and is backed by £200m in Government funding, ensuring that businesses of all sizes can draw on the support it provides. You can sign up for the service here. We will continue to liaise closely with key stakeholders, including ports regarding the introduction of key IT systems such as GVMS that will apply in relation to Northern Ireland following the end of the transition period.

The Border with the EU

0.1 Overview

The UK Government's approach to negotiations means that the UK will be leaving the EU's Single Market and Customs Union. As such, there is already considerable clarity on what businesses need to do to prepare for the end of the transition period.

After the transition period, the UK Government will operationalise 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 will be introduced in three stages: January, April, and July. It is expected that the EU will also operationalise full import controls on goods moving from GB to the EU from 1 January 2021.

As a result, there will be significant changes to the process for moving goods between GB and the EU. All businesses moving goods across the GB-EU border will 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 and 1 July 2021. 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. This is a commercial decision that border locations will take in due course.

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 six months after import during the period January to July 2021. For details see **IMPORTS SECTIONS 1&3.1.3 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 delay their supplementary customs declarations; or use the Simplified Customs Declarations process, 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 options to defer VAT payments using postponed VAT accounting. 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 2021** (Imports) **IMPORTS SECTION 3.1.5** **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 2021** 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

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, 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

From 11pm on 31 December 2020 the UK will implement 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.

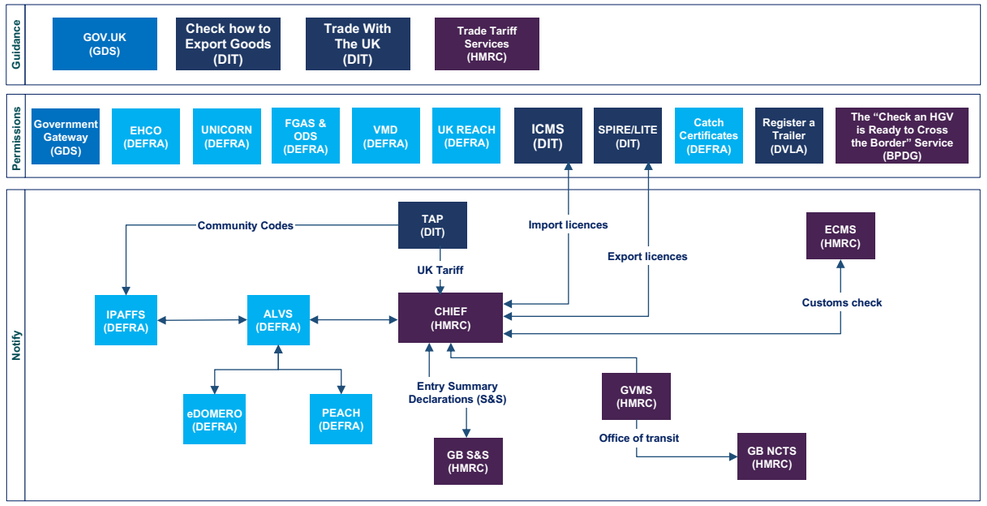
0.4 Border systems

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



0.5 Border infrastructure

To support the implementation of the staged controls model set out in this document, new border infrastructure will be required. This section sets out the infrastructure needed and the support Government is providing to ports, airports and rail terminals to ensure the infrastructure is in place by January and July 2021.

Infrastructure requirements from January 2021
For January 2021, infrastructure will be needed 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 Carnet processes – offices to wet stamp ATA 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 do not have the space, HMG proposes that the following inland locations provide Common Transit Convention facilities (and ATA Carnet and CITES permit wet-stamping) from 1 January 2021.

1. Ebbsfleet International Station
2. North Weald Airfield
3. Sevington, Ashford
4. Warrington

The use of these sites is subject to securing any necessary planning and regulatory approvals.

Sevington (Ashford) may also be used from 1 January as a temporary traffic management facility to provide lorry holding capacity in the event of disruption at Dover and Eurotunnel.

In addition, the use of the Waterbrook (Ashford) site as a contingency site for CTC and ATA Carnet processes, and potentially for traffic management purposes is being considered. This will be subject to securing any necessary planning and regulatory approvals.

In addition to the sites above, HMG is exploring other inland facilities primarily for CTC purposes in locations across the strategic road network across the UK. This includes potential sites in the Thames Gateway and Birmingham areas.

A map of the intended and potential inland sites for January 2021 is provided later in this section.

The government has also written 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 will be published as soon as possible.

Other Traffic Management Infrastructure for Kent
The Department for Transport is working closely with Kent Resilience Forum to ensure sufficient infrastructure is provided to hold HGVs even in the event of the Reasonable Worst Case scenario, without requiring road closures. To avoid disruption, traders and hauliers should ensure that they have made all necessary preparations to trade after the end of the transition Period.

In addition to the intended Sevington (Ashford) site, Highways England are installing a new 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 2000 HGVs to queue on the coast-bound carriageway while other traffic continues to flow in both directions on the London-bound side.

Infrastructure requirements from July 2021

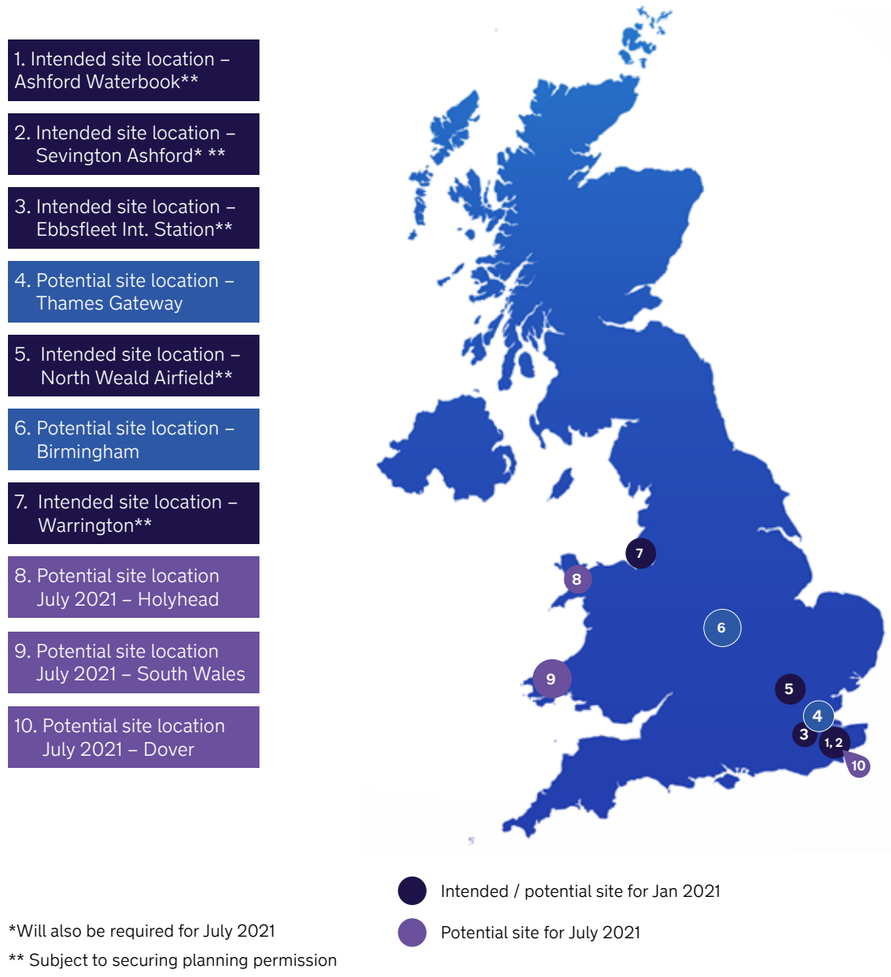
From July 2021, infrastructure will be needed to meet the further requirements of full border controls on EU goods, including customs compliance checks and SPS checks which will need to be carried out at Border Control Posts. Much of this infrastructure will be located at ports and border locations but where this is demonstrated not to be possible, HMG will provide inland facilities.

HMG intends that these inland sites should perform a full range of border functions, as follows.

- Customs compliance activity - customs checks and processes that require the physical presence of the goods. See further detail in **SECTIONS 1.1.3 / 3.1.3 / 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 1.1.5 / 3.1.6 / 4.1.5**
- Market Surveillance checks - physical examination and enforcement activity undertaken on consumer products. See further detail in **SECTION1.2.5**
- 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 / 2.2.3 / 3.2.3 / 4.2.3; 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 / 3.2.2 / 4.2.2

HMG is exploring whether the range of functions at the Sevington Ashford can be expanded to conduct full border control checks from July 2021. This will also be subject to securing planning and regulatory approvals where these are required. HMG is also considering the acquisition of a further site in the Dover area to act as an additional multi-functional site.

Map of intended and potential inland sites January 2021 and July 2021



*Will also be required for July 2021
** Subject to securing planning permission

HMG are working with Welsh and Scottish government to confirm the infrastructure requirements for Wales and Scotland. This includes sites which will be required to be in place to support both Holyhead and specific ports in South West Wales.

A map of the intended and potential sites in GB for January and July 2021 is provided above.

Port Infrastructure fund

Where ports have space to build on site, they will get one-off financial support to ensure the right infrastructure is in place. In July 2020 the government announced the GB-wide Port Infrastructure Fund (PIF), to ensure that seaports, airports and rail terminals currently handling goods from the EU can access funds to build the necessary infrastructure to support implementation of the model set out in this document. This Fund opened for applications on 2 October. Full eligibility, application, assessment and contractual criteria for the Fund are available at GOV.UK.

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 has a programme of direct outreach and engagement with hauliers and haulage managers that will continue through to the end of the transition period and beyond.

As part of this programme, HMG plan to open Information and Advice Sites at 45+ locations from 2 November. These will remain operational until March 2021, initially providing information on new processes (e.g. the "Check an HGV is Ready to Cross the Border" Service) and from the new year also delivering advisory 'border readiness' checks and other support to help hauliers who are unclear about the steps to take before they proceed to ports.

Advice sites will be located at Motorway Service Stations and Truck Stops across the UK. HMG will be working with industry and Local Resilience Fora and other local partners to identify their preferred sites as part of their Traffic Management planning.

HMG has developed the service in collaboration with industry, enhancing the offering previously planned ahead of No Deal, with a greater focus on hands-on support for hauliers to either get ready or get the help they need on next steps. This will include:

- 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 wifi and printers to enable them to collect electronic documents on-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; and
- HMG is looking at the feasibility of providing CTC facilities at a small number of these temporary Information and Advice sites.

Additionally, in recognition of the ongoing COVID-19 pandemic, and to ensure that COVID security is maintained throughout the programme, HMG are developing a dedicated digital haulier portal. This portal will ensure that hauliers will continue to have access to all information and resources, and 1-1 support in their own language.

0.6 Preparing for the Future

Actions to Take

All traders will need to have considered these actions before they move goods. These will automatically come into play on Dec 31. The UK's negotiations with the EU will have absolutely no impact on the urgent need to take these actions.

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

➔ You must 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 thier 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, 3.1.3 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 3.1.4. This simplifies the declaration processes for traders. Further information can be found here. The UK Government has announced a grant scheme to support intermediaries and those businesses who want to make declarations themselves.

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.

➔ 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 using postponed VAT accounting, as detailed below. 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 are being introduced which will allow most traders to use duty deferment without a Customs Comprehensive Guarantee (CCG).

➔ 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, where authorised to do so, and make an Entry in Declarants Records, the businesses must account for their import VAT on the 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 have correct International Driving Permits

Hauliers need to ensure that their drivers have the correct documentation, for example an international driving permit (IDP) may be required to drive in some countries. More information will be provided on GOV.UK as the requirements are clarified.

➔ Additional Actions for Customs, VAT, and Excise Processes

- Check suitability for **facilitations SECTION 1.1.5** and **SECTION 4.1.5** 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.
- 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 at Annexes 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.

Stage 1 January 2021

1.1 Importing: The Core Model

1.1.1 Overview

January 2021 marks 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 will be 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 3.1*** *for details on the process.*

Various **(1.1.5) Import Facilitations** exist to reduce the impact of these processes. The facilitations available are also set out in this section.

- **(1.1.6) 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 will 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 will not change from 1 January 2021.
- Considered whether they are able to, and would benefit from, using any available simplifications or **facilitations SECTION 1.1.5**, including delaying customs declarations, which will be available for non-controlled goods (representing the vast majority of goods imports)

Traders not delaying their **customs declarations SECTION 1.1.3** will also need to ensure they have:

- Considered how they will make customs declarations to HMRC systems, and whether they will 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

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 at Annex C.

From January to July 2021, traders moving **non-controlled goods** will 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 for up to six months 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).

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 3.1.2.**

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 six months of the point of import. This approach simplifies requirements for the vast majority of imports until July 2021.

For traders making a record in their own commercial records and later providing a supplementary declaration, the records must contain the following details:

- Customs procedure code
- Declaration unique consignment reference (a reference number that allows you to identify the consignment in your records)
- Purchase and, if available, the sales invoice numbers
- Date and time of entry in records – creating the tax point, which is used for working out VAT payments later
- Any temporary admission, warehousing or temporary storage stock account references
- Warehouse approval number
- Written description of the goods – so they are easy to identify and to decide the correct commodity code to use
- Customs value
- Quantity of goods – for example, number of packages and items, net mass
- Details of licensing requirements and licence numbers
- Details of any supporting documents, including the serial numbers, where appropriate
- (If an agent making a declaration on behalf of someone else) details of the person being represented

If the goods are being moved through a location without existing customs control systems, the GB EORI must accompany the goods.

Declarations can be deferred where the goods will be released into GB free circulation, for example EU goods that are discharged from Transit procedures or goods taken out of Customs Warehousing.

Delaying declarations cannot be done 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 to GB free circulation e.g. goods which are not to be sold on the GB marketThe goods will be released into free circulation by making a record in the traders own commercial records.

In order to complete the supplementary declaration, the trader, or an intermediary acting on their behalf, will 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 will not be able to delay declarations. These traders will be identified by HMRC, who will be writing 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.

Traders with acceptable compliance history and newly set up traders:

- Most traders will be 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 will be 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
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. After 30 June 2021 traders will need to follow the process set out in their authorisation.

Details on applying for these can be found in **Import Facilitations SECTION 1.1.5.**

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 6 months.

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 intermediaries are making declarations on behalf of a trader, from January 2021 the intermediary will be able to do so without becoming 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 responsible for paying any duties.

Calculation of Tariff
From 1 January 2021 the UK Global Tariff will be 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 license, such as beef.

Checks
Border Force will continue to complete risk based and targeted checks to detect and disrupt cross border criminal and terrorist activity, as they do now.

Control at border locations without existing customs control systems
For controlled goods 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 will not be 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 will have three hours from when the goods arrive to submit their declaration before the goods go into temporary storage (where they can be stored for up to 90 days before being declared to customs). 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 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

UK VAT registered traders who import non-controlled goods using the Simplified Customs Declaration process, where authorised to do so, 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 will 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 1.1.5**. 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 will 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 will 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 will 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

HMRC will continue to require that all VAT registered businesses currently required to submit monthly Intrastat arrivals declarations carry on submitting these from 1 January 2021, to the same timelines as currently required. This includes both businesses delaying their customs declarations and businesses providing customs declarations at the time of import. This is essential to continue our ability to produce National Accounts, Balance of Payments and impact government policy development, evaluation and performance monitoring and decision making to help UK businesses and the economy. The single source of Intrastat declarations will ensure the timeliness, consistency and quality to trade in goods statistics that is so heavily relied on.

Consignments of Value Below £135

For imported goods in a consignment not exceeding a value of £135, excluding excise goods and gifts, import VAT will no longer be due at the border. Low value consignment relief will be withdrawn and VAT will be 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 will be required to charge and collect any VAT due at the time of sale. Businesses selling goods to be imported into the UK will be 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 will be 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 will be 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.

1.1.5 Import Facilitations

From 1 January, a number of facilitations will be 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 will also be available for EU imports.

Transit

From 1 January 2021 traders will be 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 will still apply for goods being moved using transit, although Entry Summary declarations (ENS) will only be required for movements from the EU to GB from 1 July 2021 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 will need to ensure that the appropriate Safety and Security Declarations are made via other means where necessary as set out in SECTION 3.1.5.

Further detail on how transit movements will work in the air and rail environment is provided in Annexes 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 UK Government intends to allow 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.

Transit and the Goods Vehicle Movement Service (GVMS)
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. The paper TAD must also still travel with the goods. This process will be 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
The most efficient way to end movements is to become registered as an authorised consignee, which enables movements to end at traders' premises. Authoisation 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.

The goods and TAD must be presented to the office of destination or an authorised consignee. In order for the movement to be ended, the goods must be imported or discharged into another customs 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 will 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 six months from the point of import. For traders delaying their customs declaration, providing the EORI at the office of destination will be sufficient for the Transit movement to be discharged. Traders moving controlled goods will 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.

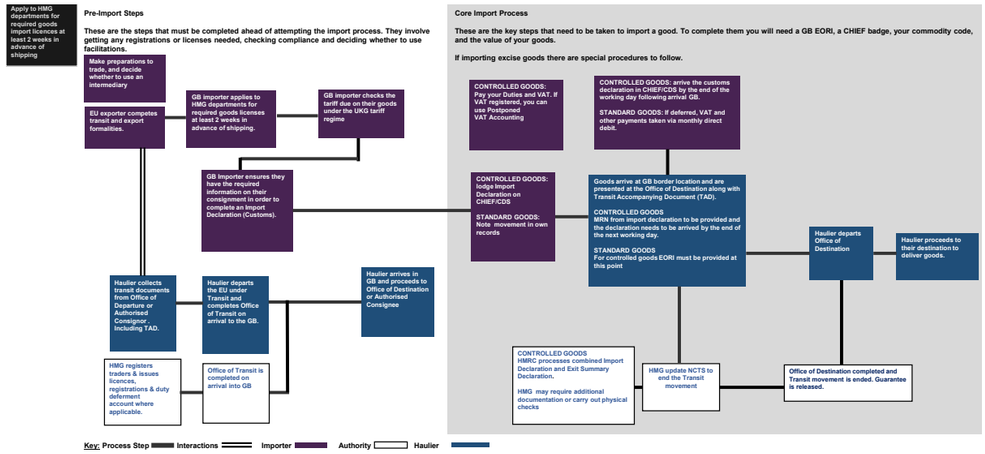
Businesses can be authorised to end a transit movement from their own premises as an **authorised consignee**, rather than at a government office of destination.

Authorised consignees need to have authorised temporary storage facilities.

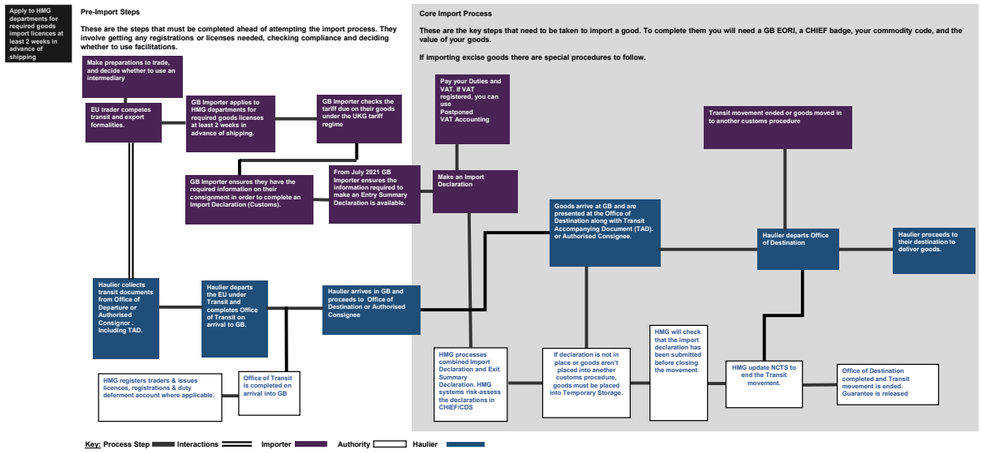
Systems
Lodging a transit declaration requires access to the New Computerised Transit System (NCTS).

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

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



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



Simplified Customs Declarations for Imports

Traders moving controlled goods (as listed in Annex C) from January 2021 may be able to use Simplified Customs Declarations processes to reduce the process requirements at the border. More information is available here.

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 previously involved the trader and intermediary taking on joint liability for paying customs duties and VAT. However, from January 2021 UK established traders will be able to do so without the intermediary becoming 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.

If you are already authorised to use Simplified Customs Declarations processes, you may extend use of this facilitation to your EU trade.

If you are an importer and want to use Simplified Customs Declarations processes from January 2021, you can apply now. In addition, by early November, HMRC will be launching a new process for businesses to apply for the new guarantee waiver. Applications for Simplified Customs Declarations will be accepted now, if you are intending to apply for guarantee waiver but don't yet have the DDA in place. However, if granted, your authorisation for simplified customs declarations will not be valid until 1 January 2021 and you will need to have the DDA in place when you import goods.

Intermediaries who want to apply for Simplified Customs Declarations processes in time for 1 January 2021 and want to represent clients using indirect representation may do so now, and they will be able to do so without being jointly liable. For intermediaries that want to represent clients established in the UK using direct representation, you will be able to do so using the new application form which will be available soon. If granted, your authorisation for simplified customs declarations using direct representation will not be valid until 1 January 2021

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 goods not in free circulation to be stored without payment of customs duty, and where appropriate excise duty or import VAT, 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.

Businesses will be able to apply to be fully authorised to operate special procedures without the need to provide a Customs Comprehensive Guarantee unless one is specifically required as a condition of authorisation by HMRC, for example because a trade presents a payment risk.

Other import facilitations

- **Temporary Storage** facilities that are not part of an existing inventory-linked community will be able to temporarily operate without an inventory linked system in place until 1 July 2021. They will still be required to have control over their facility and keep effective records.

- **Temporary Customs approvals** will cover 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 will apply. See Annex D for Aviation, Annex E for Rail and Annex F for Energy.

- Smaller airfields and air strips receiving general aviation flights only will be given 18 months to receive a full Certificate of Agreement approval from Border Force, although restrictions apply. See Annex D for further detail.

- Authorised parcel operators will be 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)** will be 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 must be in place at the point of submitting the supplementary declaration (which can be deferred up to six months from point of import). Traders importing controlled goods (as listed in Annex C) will need access to a DDA at point of import if they are using simplified declaration procedures. HMRC are introducing new rules that will allow most businesses to use duty deferment without needing to obtain a Customs Comprehensive Guarentee.

- Businesses with AEO(C) status will automatically be able to use duty deferment without providing a guarantee. Other compliant and solvent businesses will be able to defer customs duty, import VAT and/or excise duty up to £10,000 per month without needing to provide a guarantee. They will be 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 will not need to cover amounts included in delayed supplementary declarations. A new application process for duty deferment accounts will be available from early November 2020. Businesses who don't meet these criteria will still be able to set up a DDA if they provide a guarantee.

- 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. Further information is available here.

- From 1 January 2021 to 30 June 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 will continue to be permitted under current requirements.

- The ability to delay customs declarations in the period 1 January 2021 to 30 June 2021 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 will be 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 will also apply, providing that any VAT due has previously been paid in the UK, and the importer/exporter is the same person. VAT relief will also be 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 30 June 2021, 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 will be required on their return, and the relevant additional requirements will need to be met. **See SECTION 4.2.3** for further information on returning goods subject to agrifood or environmental legislation.

1.1.6 Other Imports (Non-Freight)

Commercial goods carried in accompanied baggage or small vehicles (Merchandise in Baggage)
Traders carrying non-controlled commercial goods in their accompanied luggage or in a small motor vehicle with a value not exceeding £1500, will need to either make a simple online declaration 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 controlled goods (as listed in Annex C), traders will need to make an electronic full customs declaration before arrival into GB.

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 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. Please see Annex G – Passengers for further information.

Post and Parcels
From 1 January 2020 the customs declaration requirements currently in place for the movement of goods by post and parcel between the UK and RoW countries will 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 will apply for non-controlled goods not exceeding £900 in value. For all other postal movements, an electronic 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 imported into GB by express parcel operators (other than the RMG) an electronic full customs declaration will 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 '1.1.4 VAT on imported goods'.

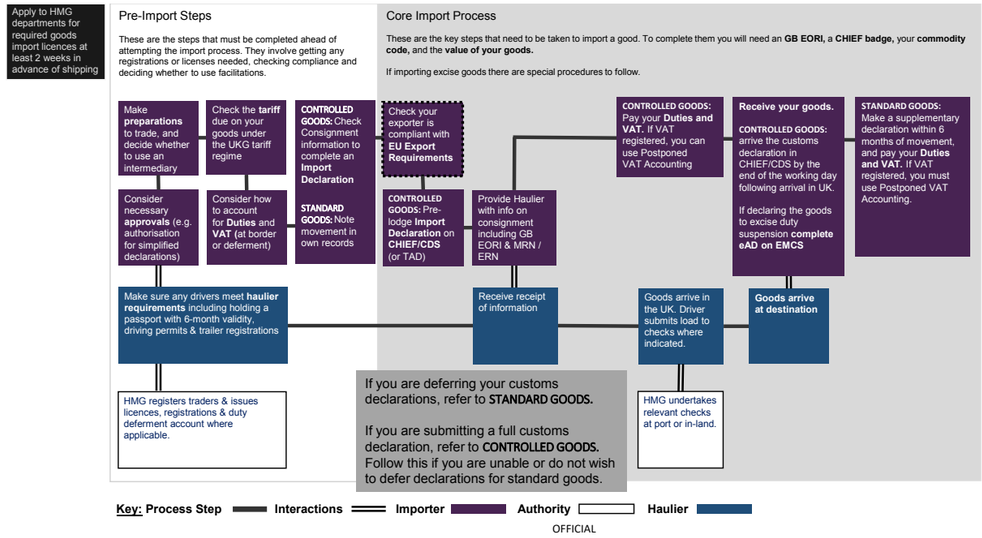
However, between 1 January and 30 June 2021 both RMG and parcel operators will be able to make a delayed supplementary import declaration for non-controlled goods (assuming the operator meets the eligibility requirements).

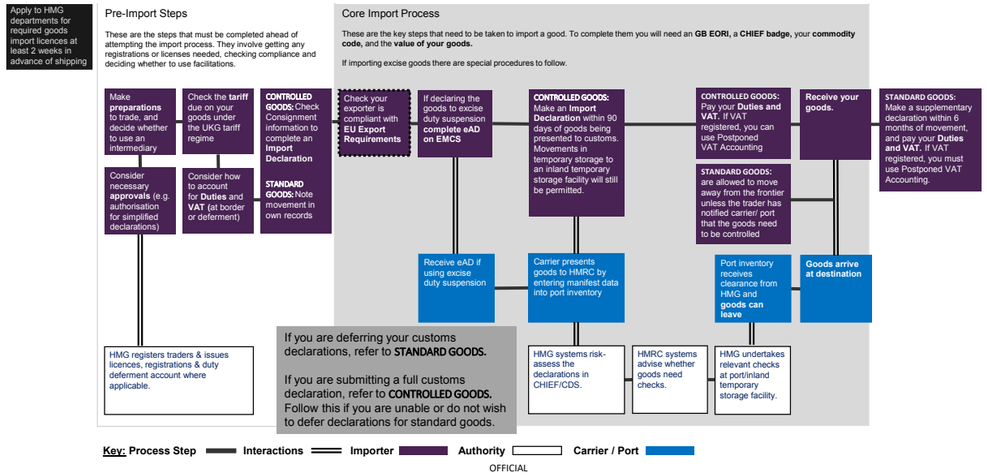
Bulk Import Reduced Data Set

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 will be in place for 1 January 2021 and will continue beyond 30 June 2021 as it is not part of the staged approach to introducing controls. More information can be found here.

Core Import process maps

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





1.2 Importing: Additional Requirements

1.2.1 Overview

This section describes additional processes users will 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) will be 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 Wildlife 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 will 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.

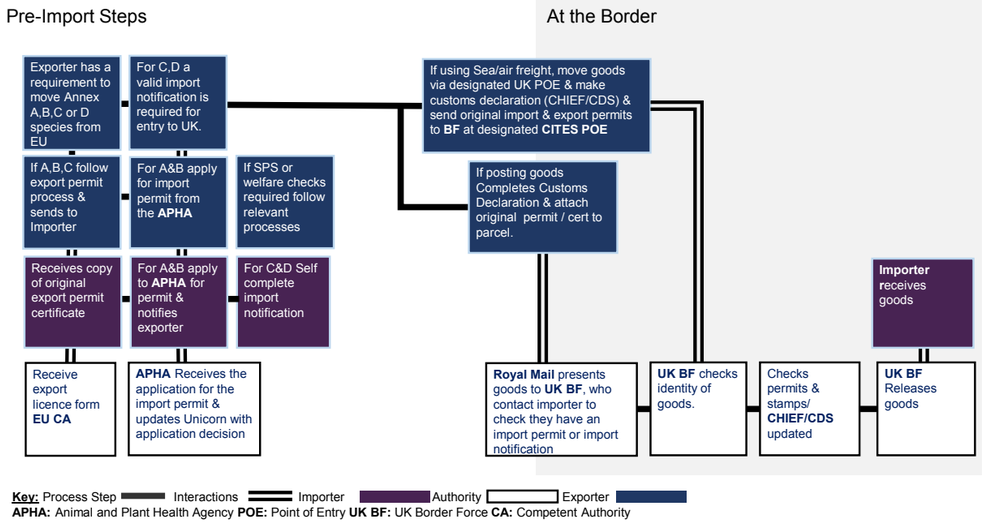
Location of Checks
Imports of CITES-listed specimens will need to enter GB via a CITES-designated point of entry and exit (PoE). A list of CITES-designated PoEs is available online.

The importer or their representatives will 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 will need to register on the GB HFC registry and quota system online.

For ODS, importers will 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 will be 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

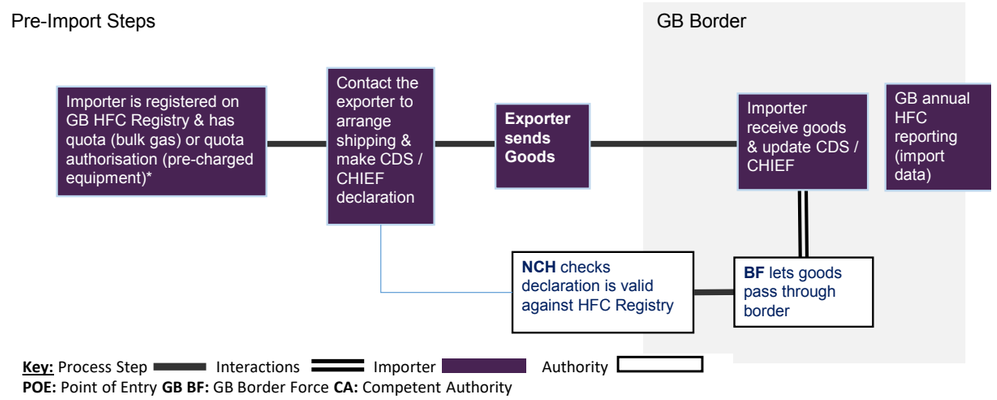
Physical checks entail checking the goods on an intelligence-led, risk-based approach, taking account of the outcome of the documentary checks.

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.

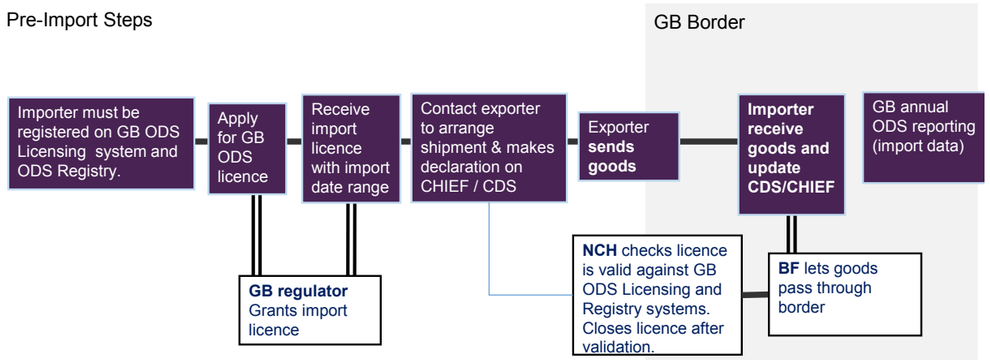
If NCH checks reveal the importer is not on the HFC registry/ODS licensing system or does not have a valid ODS import licence and sufficient quota/authorisations, this is an indication of illegal importation. This consignment would be flagged to Border Force to seize and detain the consignment at the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

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



1.2.2 Process Map: ODS **January 2021**



***Exemptions:**

- Registration and quota (authorisation) is not needed for importers importing less than 100 tonnes CO2e of HFC per calendar year
- Importers still need to register on GB HFC registry, but will 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

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) - 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 importing rough diamonds from the EU will be 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.

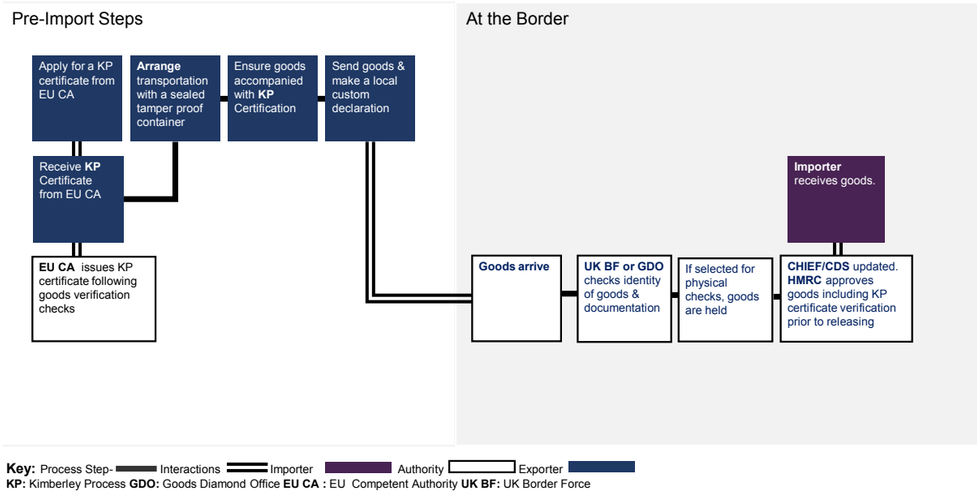
Original KP certificates for rough diamond imports should be presented to HMRC or Border Force before entry clearance can be granted. Border Force officers endorse the KP certificate at the time of import (at port) after import checks are performed and requirements are met. If there isn't an original 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 would 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 licenses 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 directed to the HMRC imports/exports helpline. The helpline will provide the trader with a contact number for a customs office at the port or airport to check if an officer will be available to physically wet stamp their Carnet. HMRC will 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:

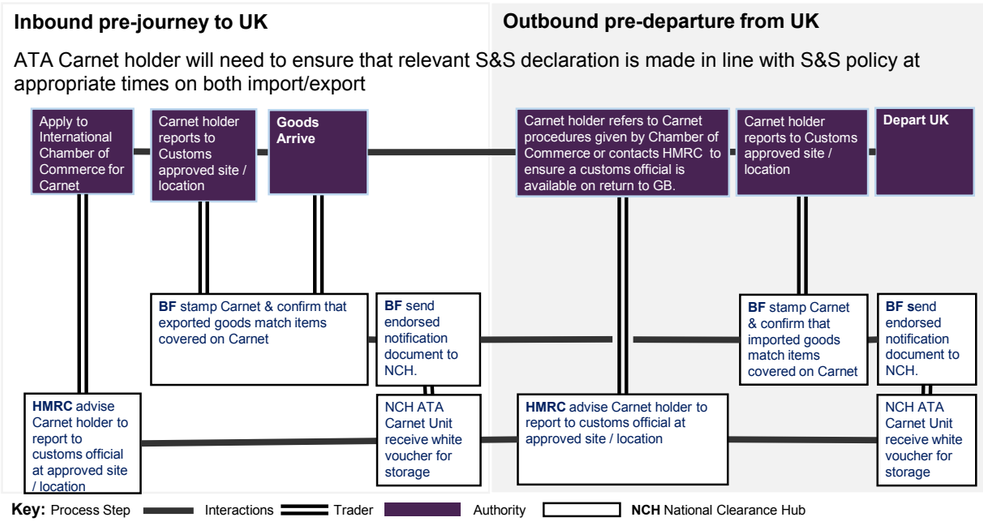
- The Carnet is presented to customs for endorsement each time the goods enter or leave a customs territory. This is currently a manual, paper-based process.
- They present the Carnet and the goods when requested by customs

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 will apply to goods imported from the EU from 1 January 2021. Details of the controls which will apply from 1 January are in the following sections.

Key definitions for traders
Controls from 1 January 2021 will introduce a number of new processes and procedures which will apply to the import of **animal products (including fishery products and live bivalve molluscs), high-risk food and feed not of animal origin, 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-notifications and health certification (such as an Export Health Certificate or Phytosanitary Certificate) required in stages for animals, plants and their products in January, April and July 2021, with documentary checks carried out remotely or at a BCP from July 2021**
- **Identity and physical checks at destination or other approved premises on certain goods, such as high-risk animals, from January to July 2021**
- **Entry via a point of entry with an appropriate Border Control Post (BCP) from July 2021**
- **Identity and physical checks at Border Control Posts BCPs from July 2021**

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) from July 2021 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
For animals and their products, where EEA/ EFTA countries are fully harmonised with EU SPS standards, phasing of SPS control arrangement 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.

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** will apply from January 2021 – **see below.**

New import requirements for **Products of Animal Origin (POAO)** will not apply until April 2021 – **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 July 2021 – **see SECTION 3.2.3.**

Requirements
From January 2021, high-risk Animal By-Products (ABP) – such as 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) – 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 2 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 be accompanied by an Export Health Certificate (EHC), enter via an established point of entry with an appropriate Border Control Post, or undergo identity or physical checks at the border. However, these controls will be introduced in July 2021 – **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 an EHC; 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.

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 Health Certificate for import into GB or pre-notification on IPAFFS until 1 April 2021.

From 1 January 2021 until July 2021 (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

- 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).

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.

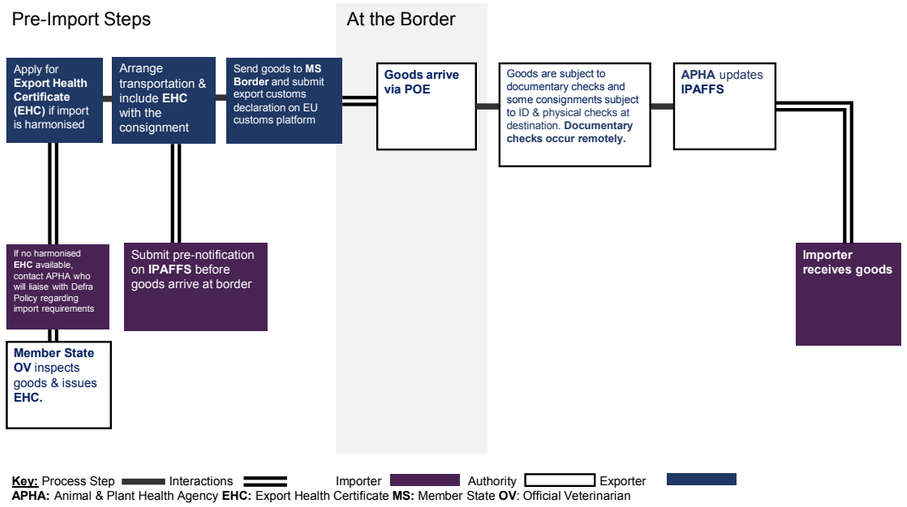
Systems
The importer will need to register for IPAFFS.

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 2021.

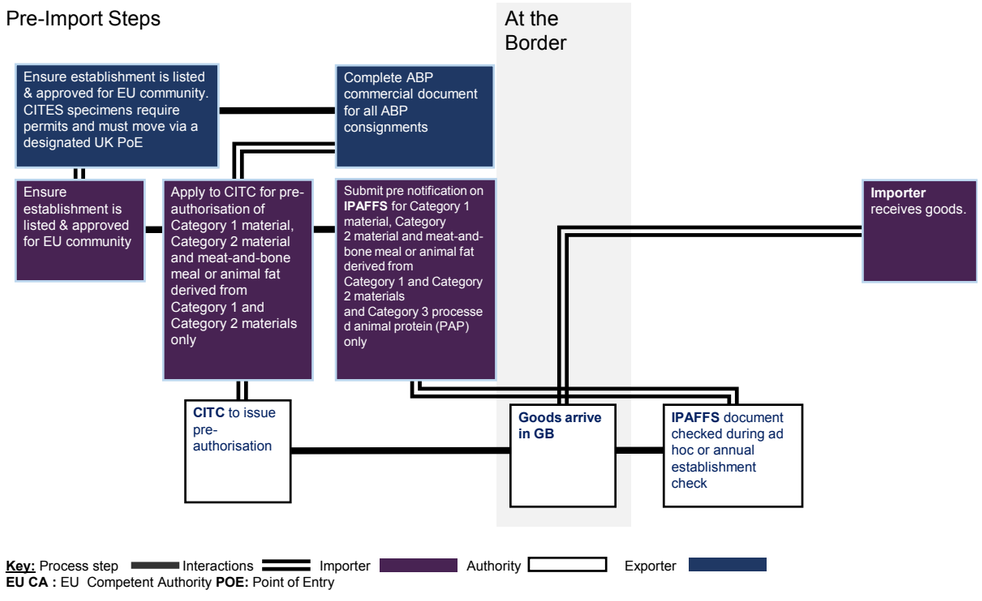
Documentary checks will occur remotely, and identity and physical checks on POAO under safeguard measures will be undertaken at the point of destination on a risk-led basis until July 2021.

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 will need to be accompanied by a Catch Certificate (and other relevant Illegal, Unreported, and Unregulated (IUU) fishing documentary requirements). Checks on these documents will 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 April 2021 – **see SECTION 2.2.3.**

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

Live aquatic animals for aquaculture and ornamental purposes will be 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 will be subject to additional sanitary and phytosanitary import controls implemented in stages, with some aspects not taking effect until April 2021. 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 will 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; 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 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 will not be subject to new import controls until April 2021 – **see SECTION 2.2.3.** Until this time, the existing import rules will apply. Catch certificates and other IUU documents (e.g. processing statements and storage documents) will, however, be 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) will be able to continue as they do now until April 2021 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, 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.

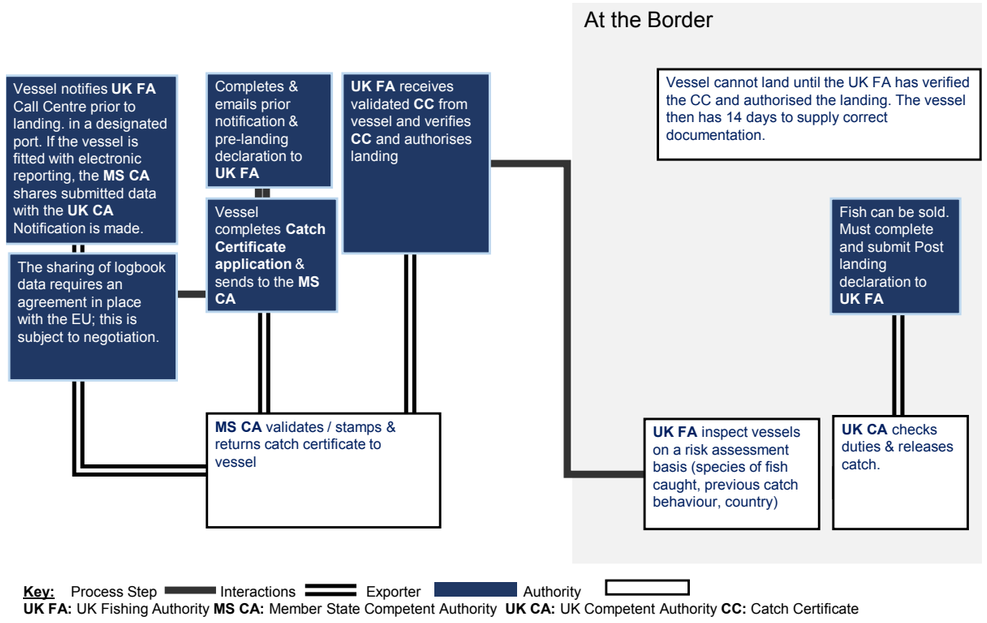
Locations of checks
Imports of fishery products for human consumption will not be subject to new SPS controls at the border until July 2021 – see 3.2.3. Catch certificates and other IUU documents (e.g. processing statements and storage documents) will, however, be subject to checks from January 2021.

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 direct 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 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 April 2021 – **see SECTION 2.2.3.**

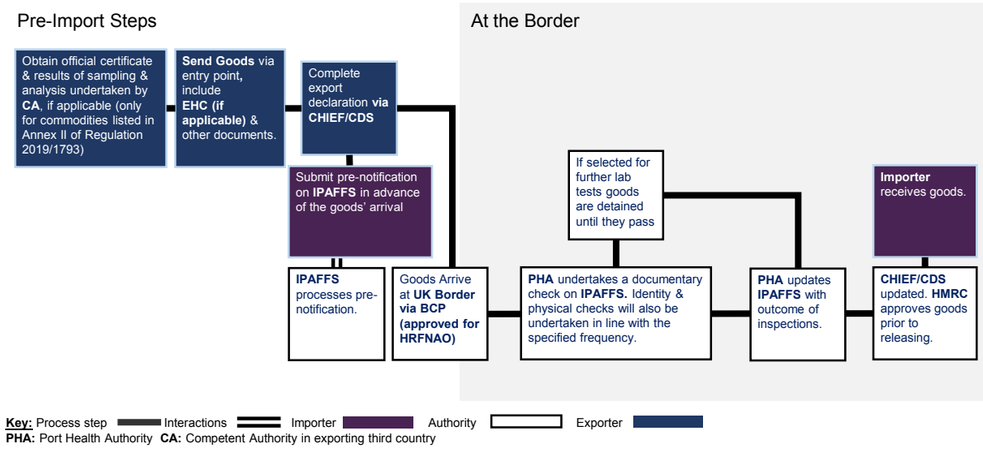
However, HRFNAO that originates from RoW and transits through the EU will be subject to controls from January 2021 (see below).

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 April 2021 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 will need 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 will be subject to new import controls. These include the requirement for health certification and import pre-notifications.

The requirement for most live animals and germinal products to enter GB via an established point of entry with an appropriate Border Control Post will not come into force until July 2021 – **see SECTION 3.2.4.**

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 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 will apply to live animals and germinal products from the EU.

These include the requirement for:

- goods to be accompanied by an Export Health Certificate (EHC).
- 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 until July 2021 – **see SECTION 3.2.4.**

From January 2021, all live animals and germinal products will need to be accompanied by an EHC; this will need to be secured by the exporter from the EU country of origin's competent authority. These certificates will be substantially the same as the existing EU certificates for RoW imports, but will instead relate to imports into GB. Where EU health certificates for live animals and germinal products exist, they will be transcribed into domestic versions. Traders intending to export to GB should use the existing certification as guidance on what will be required.

Where there are no standardised requirements and no model EHC 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 July 2021 (i.e. once new GB BCPs are in place), live animals and germinal products 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).

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.

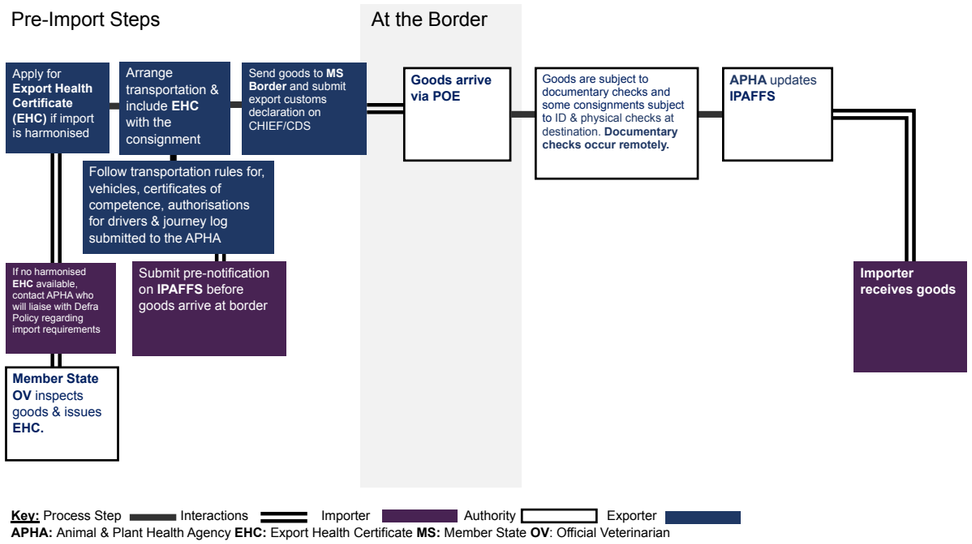
Systems
The importer will need to register for IPAFFS.

Location of checks
From January 2021, consignments 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 appropriate BCP until July 2021 – **see SECTION 3.2.4.**

Documentary checks will occur remotely, and identity and physical checks on live animals will be undertaken at the point of destination on a risk-led basis until July 2021.

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 will be 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

The requirement for most **live aquatic animals for aquaculture and ornamental purposes** to enter GB via an established point of entry with an appropriate Border Control Post will not come into force until July 2021 – **see SECTION 3.2.4.**

In addition to these requirements, **live aquatic animals for aquaculture and ornamental purposes** within the scope of **CITES-listed goods** will 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 will be 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 Export Health Certificate (EHC)

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.

EHCs will 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).

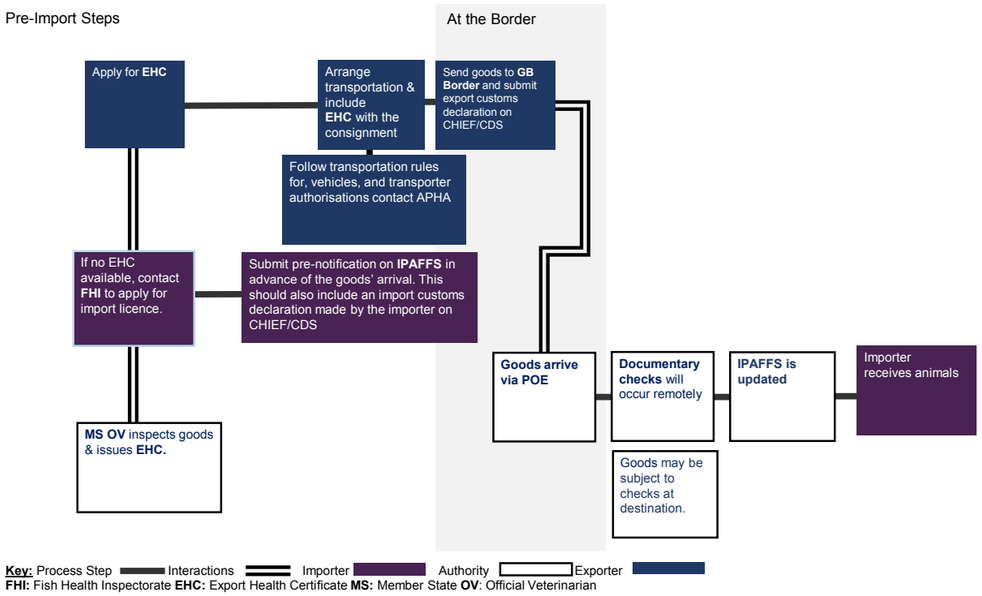
For live animals and germinal products, the GB importer will need to supply the EU exporter/Official Veterinarian (OV) with the unique notification number (UNN) that is produced when the importer notifies the UK's Animal Plant Health Agency (APHA) about the import. The certifying officer must add the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

Additional requirements for endangered species
Imports of live animal species listed in the CITES, EUWTR or UKWTR annexes 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 a UKWTR import permit issued by APHA.

Systems
The importer will 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 July 2021 – **see SECTION 3.2.3**

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



Equines

From January 2021, **equines** from the EU will be 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**. These requirements will not change until July 2021.

The requirement for equines to enter GB via an established point of entry with an appropriate Border Control Post will not come into force until July 2021 – **see SECTION 3.2.4.**

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

This includes the requirement for

- goods to be accompanied by an EHC
- 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 July 2021 – **see SECTION 3.2.4.**

From January 2021, all equines will need to be accompanied by an EHC; this will need to be secured by the exporter from the EU country of origin's competent authority.

Those equines that represent a significant disease risk will be required to undertake pre-export blood testing and meet particular residency and isolation requirements, as part of this process. Full details will be provided in due course.

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.

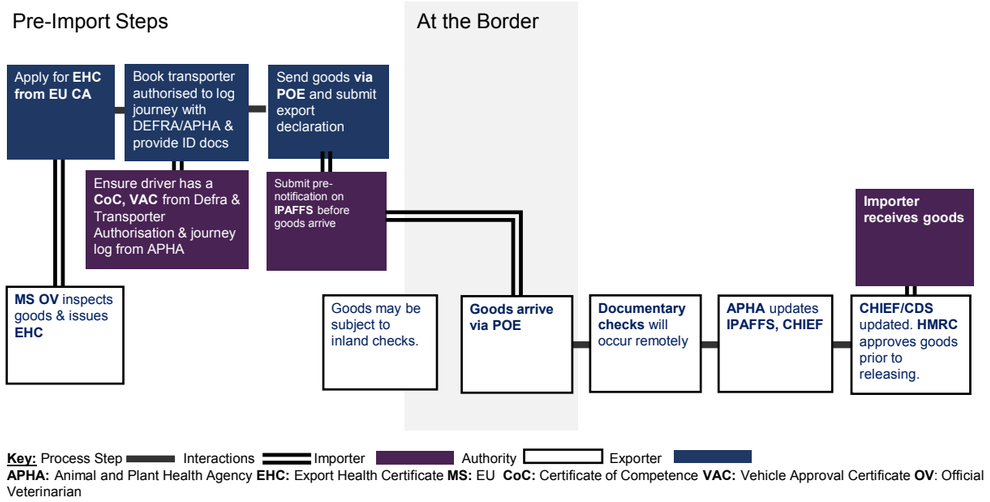
Systems
The importer will need to register for IPAFFS here.

Location of checks
From January 2021, consignments can continue to enter at any point of entry and will not need to enter via an established point of entry with an appropriate Border Control Post until July 2021.

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 will 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 April 2021, **all regulated plants and plant products** will be subject to new import requirements – **see SECTION 2.2.3.** Further guidance on plants and plant products that fall within this category 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 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 will 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 will 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 will be required but a phytosanitary certificate will not.

All high-priority plants and plant products imported from the EU will 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 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 take place at destination. Importing companies intending to operate as a place of destination will need to register as such; in addition, importers will 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 can be found online and details on how to register will be available shortly. Further information is available here.

Systems
For regulated plants and plant products, the importer will need to have registered via the relevant IT system. Further information will be published in due course.

Passenger Baggage
From 1 January 2021, the requirement for high-priority plants and plant products to be accompanied by a phytosanitary certificate will apply 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 will be 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.

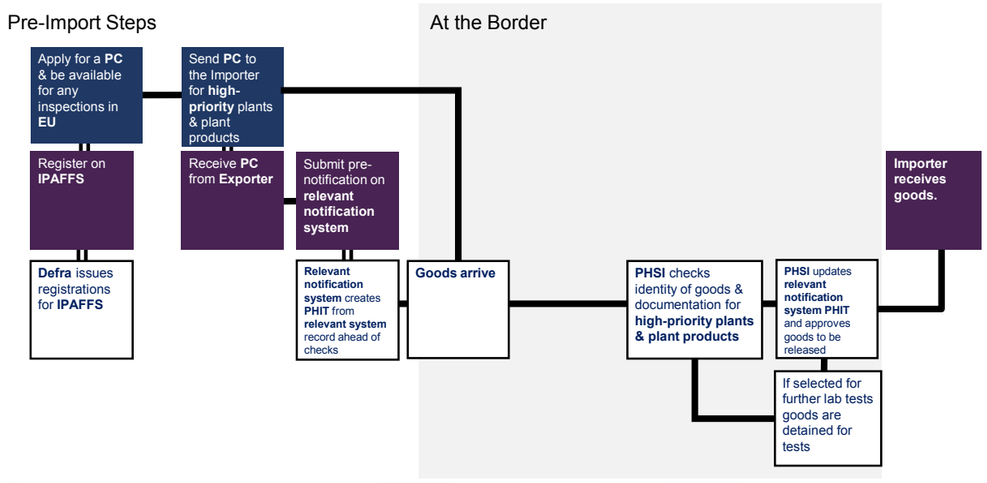
An identity check entails a visual inspection to verify that the contents of a consignment correspond with the information provided in the accompanying documentation.

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.

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: Plants and Plant Products **January 2021**



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.

1.2.4 Excise Goods

From January 2021, businesses importing excise goods into GB will 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 will 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 will be collected via CHIEF/Customs Declaration Service. The Excise Movement and Control System (EMCS) will be switched off for receipts from the EU.

Excise importers will be 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.

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

Importers wishing to import to excise duty suspension will 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 will need to apply for a Deferment Account Number (DAN). HMRC are introducing 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. 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 will be declared through the CHIEF/Customs Declaration Service system. Domestic duty suspended movements will also be declared on the EMCS.

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

1.2.5 Other Goods

Bottled Water

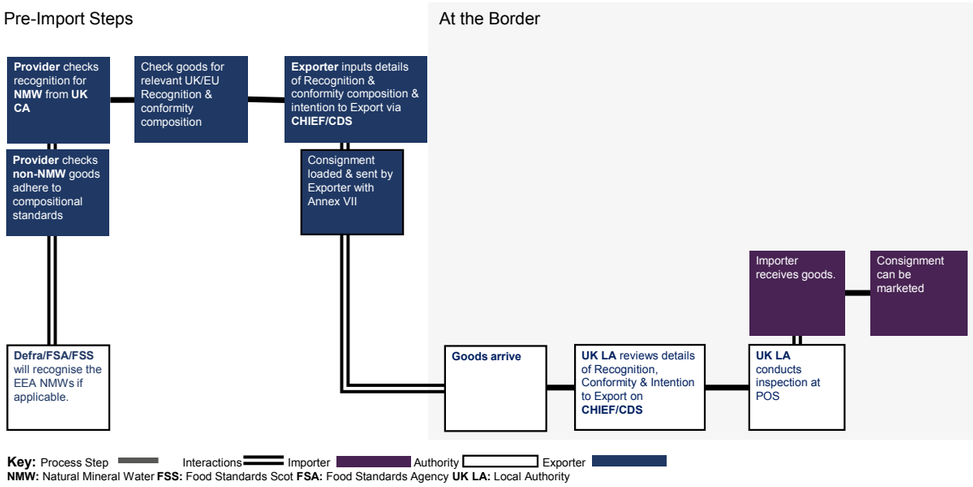
Requirements
From January 2021 bottled water will not be subject to specific border check requirements and can use enter GB via any point of entry.

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 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
Following the transition period, imports of chemicals from the EU will be subject to new import requirements. Exact import requirements will vary according to the exact chemical/s being imported, and importers will need to check which import requirements will 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 is currently subject to an EU REACH authorisation, it will 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.

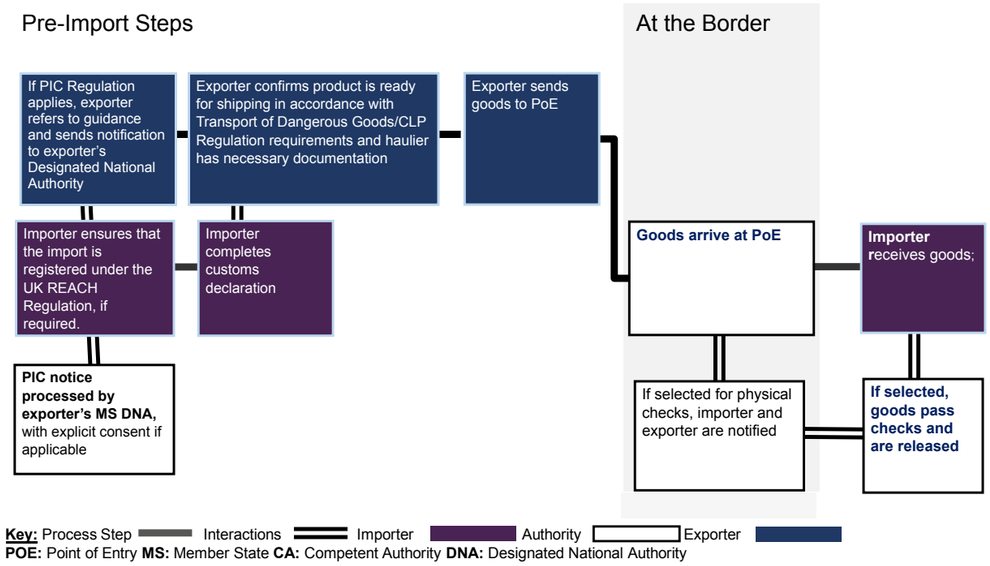
Certain types of Mercury Added Products (MAPs) are prohibited from being imported, exported and manufactured by law. Further information can be found online.

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 will need to fulfil the UK REACH registration and notification requirements via 'Comply with UK REACH' online. The online service will go live on 1 January 2021.

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 will need to be authorised under GB rules. Pre-formulated PPPs originating from the EU and moving into GB will be subject to the same controls as they do now.

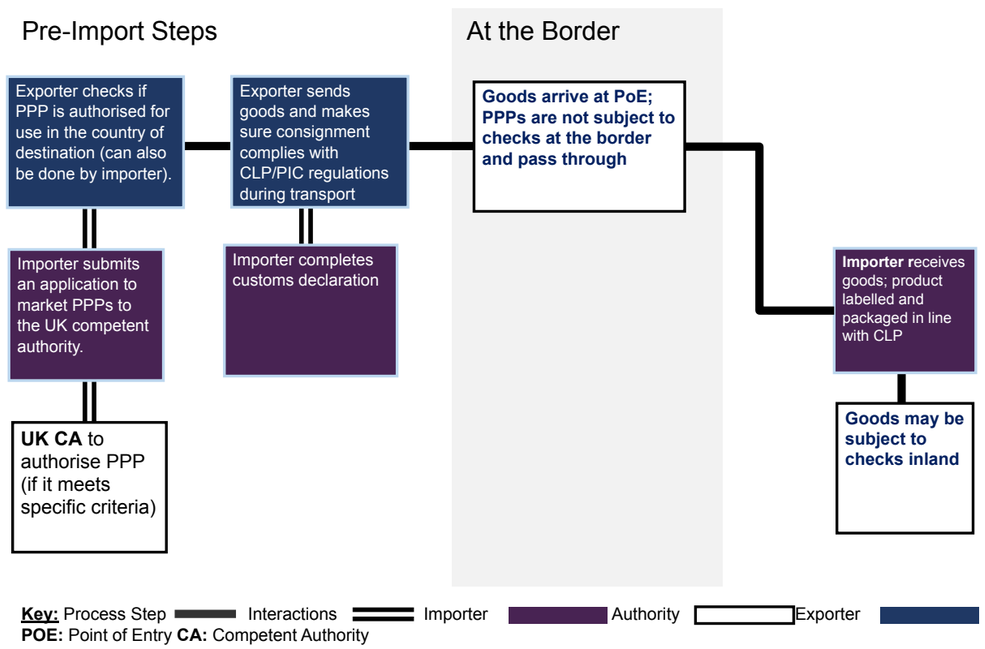
To authorise PPPs containing approved active substances, GB importers/EU exporters must obtain an authorisation by the GB competent authority (HSE) before they are placed on the market. Further details are available online.

For imports of chemicals used in the formulation of PPPs, importers will 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

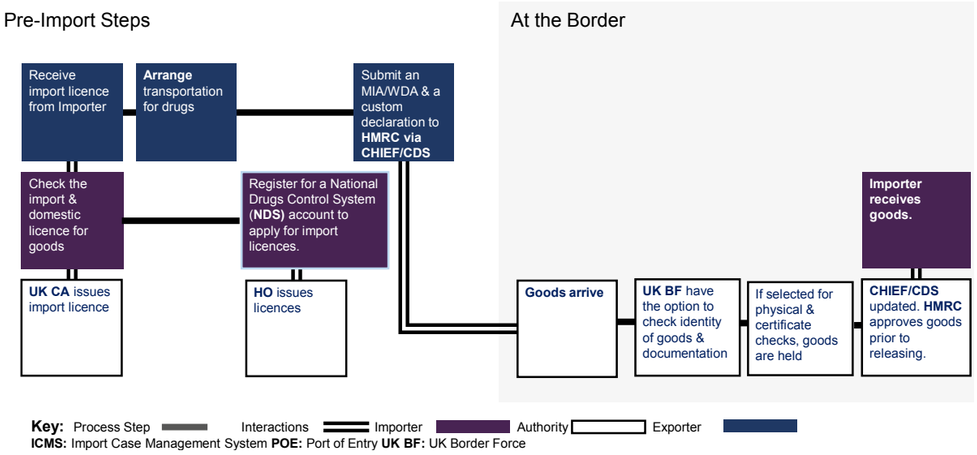
Drug precursor chemicals are licensed by the Home Office, given that they can also be used to produce illicit drugs – despite having legitimate uses.

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. Anyone who wants 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 Visitors Passport (BVP) will be needed, issued by the UK police.

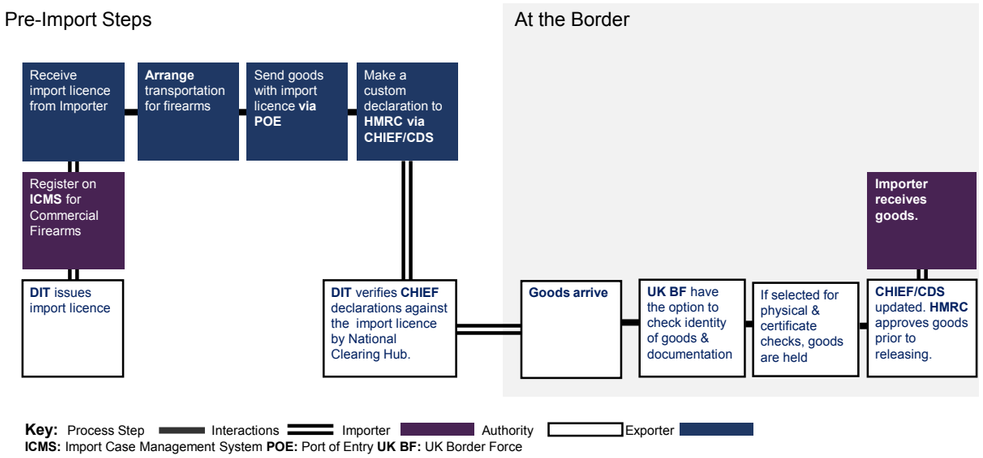
Commercial imports of firearms: the licence check is done electronically by the HMRC National Clearing Hub through the information declared in the customs declaration on CHIEF/Customs Declaration Service. If the goods don't have a valid UK import licence, Border Force will seize the goods at the border. 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 license can be found on this website.

Applications for more than one type of firearm can be made at the same time. An obsolete calibre import licence can be requested if the firearm is on the Home Office firearms obsolete calibre list. The list can be found in Annex 5 of the Home Office guide on Firearms licensing law, 2016.

The outcome of the application for a license – 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, regional and local authorities, some of which are sector specific and others operating across multiple sectors.

All non-food consumer products imported (whether from EU or Rest of World) into GB must meet the UK's existing safety and labelling requirements detailed here.

Although the current provisions originate in European legislation, these have been transposed into UK regulations, over many years, and will remain in place beyond 31 December 2020.

Whereas non-food consumer products imported from the RoW have always needed to meet the UK's existing product safety and labelling standards requirements, non-food consumer products imported into GB from the EU from 1 January 2021 will also need to meet the same requirements.

Requirements
The legal obligations for the manufacture of products are those that are detailed in current EU legislation (which will be implemented in UK) known as harmonised legislation. EU legislation 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) which include producing a declaration of conformity with essential requirements, technical documentation and marking products accurately and properly with the CE mark (as now) or with the appropriate conformity marking (from 1 January 2021). Further guidance is available here.

For other consumer goods a general safety obligation applies which can be met by complying with harmonised standards.

The European Union (Withdrawal) Act 2018 has the power of retaining EU-derived legislation, including product safety and metrology legislation, in domestic UK law. Secondary legislation will amend this retained legislation to address deficiencies and take into account the terms of the Withdrawal Agreement.

Checks
A decision about a safety intervention at the border is based on risk assessments to determine whether a product poses a potential serious risk. The UK Market Surveillance Authorities take a risk- based, intelligence-led approach to the checking of products.

In line with current arrangements, checks may take place at the border or inland.

Market surveillance authorities such as (and principally Local Authority Trading Standards Officers) work with border authorities (i.e. Border Force) at ports and other entry points and deal with consumer products that potentially pose a serious risk or may be non-compliant.

In addition to border checks for products covered by safety legislation, risk-based interventions by the market surveillance authorities may occur throughout the distribution chain and as a result of a specific issue.

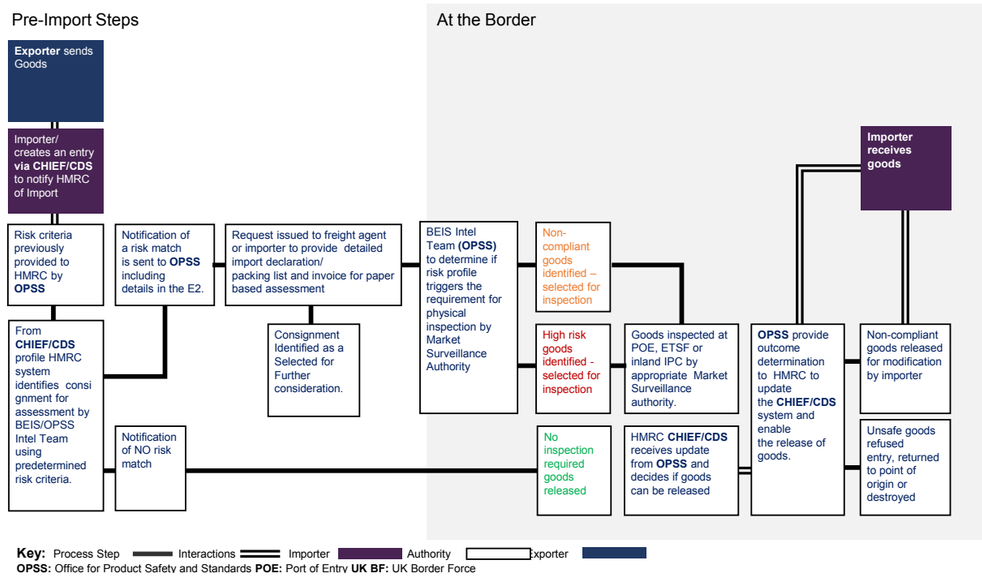
In line with current arrangements, checks will be undertaken through a risk-based, intelligence-led approach. The UK adheres to the obligation that it undertakes 'appropriate checks on an adequate scale'.

Where products have been flagged for checks, this may entail documentary and physical checks, whatever the market surveillance authority deems necessary to discharge the obligations. This may include submitting products for external technical testing. The EU Regulation on accreditation and market surveillance (765/2008) requires 'appropriate checks on the characteristics of products on an adequate scale'.

Systems
Market Surveillance Authorities work closely with Border Force and HMRC to create product risk profiles which are delivered through the HMRC CHIEF/Customs Declaration Service system.

Some products are subject to conformity assessment procedures which require various forms of pre-market checking, often by third-party testing organisations.

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



Veterinary Medicines

New border controls will be introduced in January 2021 for **veterinary medicines** that contain controlled drugs. For other **veterinary medicines**, these new border controls will be introduced in July 2020

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.

A Controlled Drug import licence is required to import veterinary medicines that contain drug precursor chemicals ('controlled drugs') as ingredients. Further information can be found in **SECTION 1.2.5 - Drug Precursor Chemicals.**

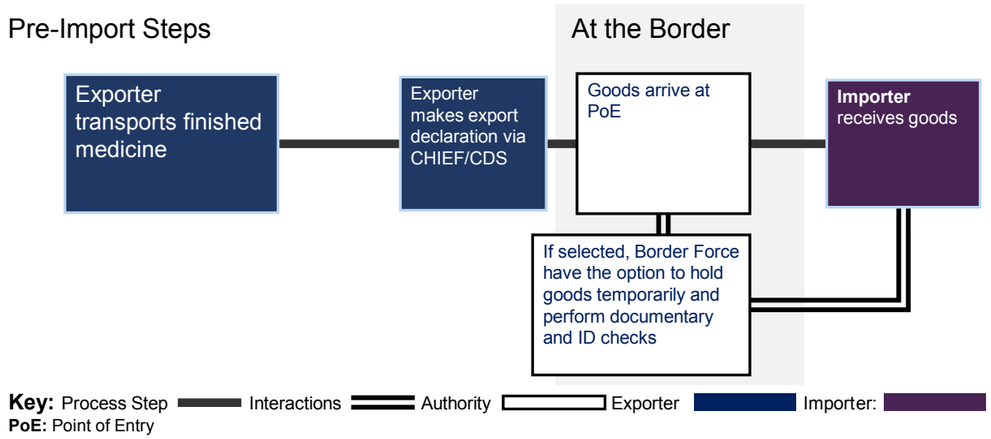
There are no specific import transport requirements for veterinary medicines, meaning goods can enter GB via any point of entry.

Controlled Drugs (CDs)
Controlled Drug import licences must be physically presented at the border for import and this requirement will continue from 1 January 2021. 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. Veterinary medicines that contain drug precursor chemicals ('controlled drugs') as ingredients will be subject to additional checks (**see SECTION 1.2.5 - Drug Precursor Chemicals**).

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



Waste

From 1 January 2021, there will be 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.

In broad terms, the current waste shipments procedures will still apply. There will, however, be some new requirements for the movement of waste from the EU to GB after the end of the transition period.

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

For waste shipments from the EU to GB, EU countries will not be 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 will require the submission of a waste notification and waste movement form ahead of the 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.

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 will need to 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 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.

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:

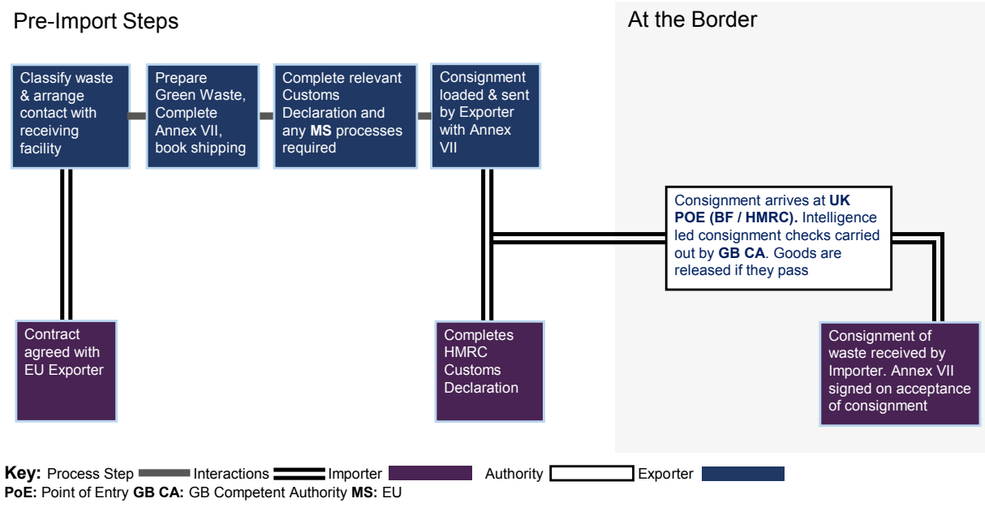
- provide recent Notification & Movement documents to the inspector as originally notified and provide evidence that any alterations have been approved.
- provide information to the inspector on checks that are undertaken on the waste before accepting the delivery.
- provide information to the inspector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

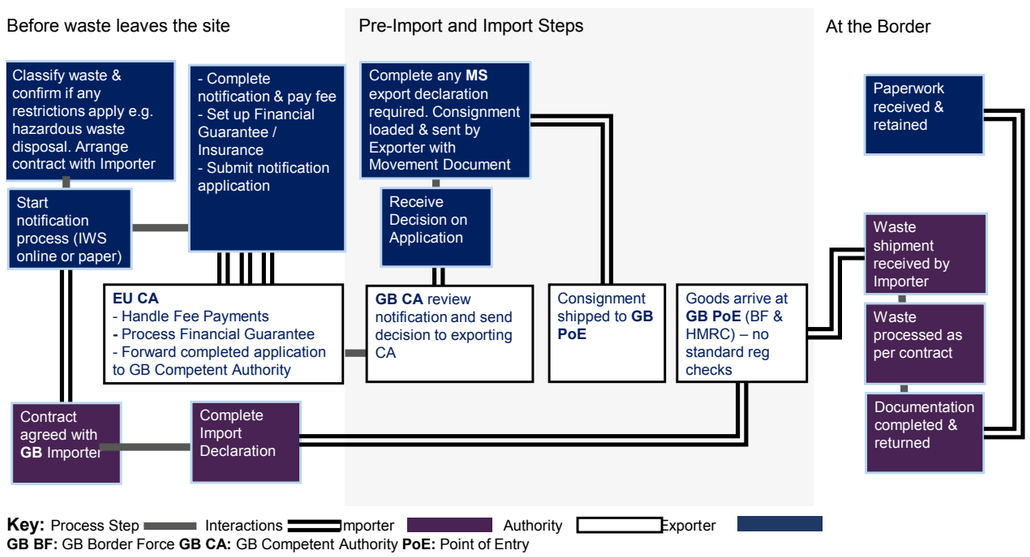
- For England: The Environment Agency
- For Scotland: The Scottish Environment Protection Agency
- For Wales: Natural Resources Wales

If requested by the according regulatory body, HMRC/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 will be subject to new due diligence checks to ensure the goods have not been illegally harvested as set out in the UK Timber Regulation.

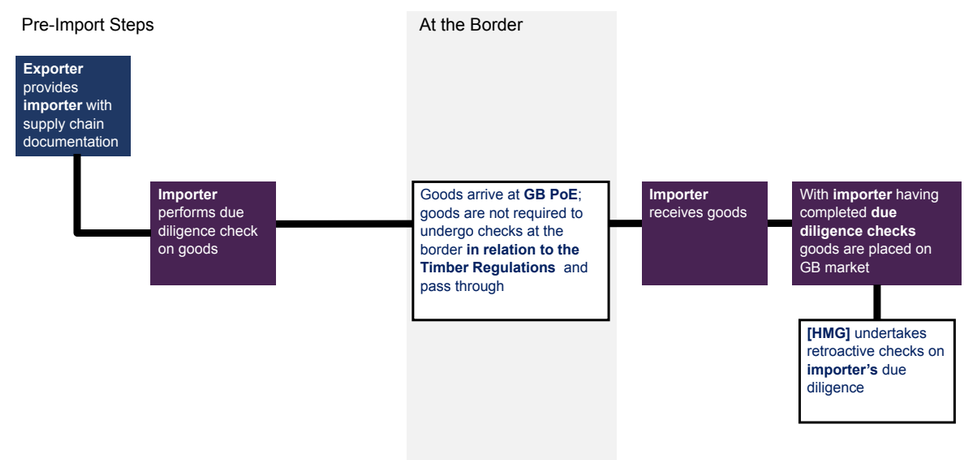
This represents a change from current regulations, whereby timber and timber products that have been placed on the EU internal market do not require due diligence checks when imported to GB.

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**



Key: Process Step Interactions Importer Authority Exporter
APHA: Animal and Plant Health Agency EHC: Export Health Certificate MS: EU CoC: Certificate of Competence VAC: Vehicle Approval Certificate OV: Official Veterinarian

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

Medicines for human use
For imports of medicines, regulatory licensing information will need to be included as part of new customs declarations forms and systems. The requirements for regulatory licensing information are subject to negotiations between the UK and EU.

For medical radioisotope products, declaration and clearance policies and processes will 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 unlicensed medicines can be found here and here.

Regulatory licences will still be needed. The acceptance of European Medicines Agency licences is subject to negotiations between EU/UK. 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 licensed medicine is being imported from a non-EEA country, then this will have to be under a Manufactures License (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 will be as frictionless as possible to avoid delays. HMRC will maintain their current two-hour customs clearance commitment for urgent goods. For medical radioisotopes, UK regulations will 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 and this requirement will continue from 1 January 2021. 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.

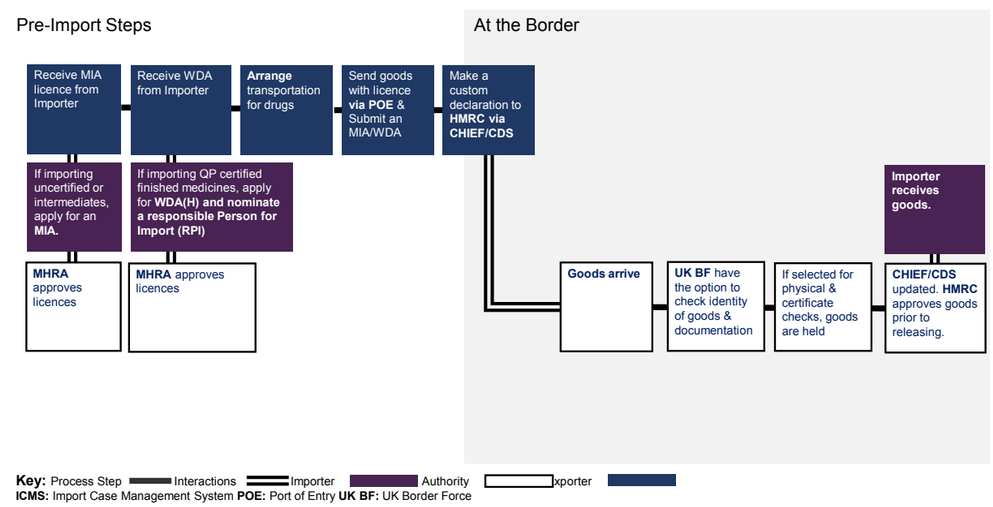
Requirements
Information on the import of controlled drugs can be found here. Importers will need an NDS account (National Drugs control System) to apply for an import or export licence. More information can be found through the user guide here.

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.

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



Substances of Human Origin
For Substances of Human Origin (SoHO), which includes blood, blood components, organs, tissues and cells, there are no additional border requirements specified in the SoHO legislation.

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

Stage 2: April 2021

2.1 Changes from April 2021

2.1.1 Overview

There will be no changes to the core import process from April 2021, and for the majority of goods, there will be no change in import procedures overall. However, certain categories of **(2.2.3) goods subject to Sanitary and Phytosanitary controls** will have additional requirements placed on them, as follows:

- **Animal products (Products of Animal Origin only)**
- **Additional requirements for fishery products and live bivalve molluscs**
- **High-risk food and feed not of animal origin (HRFNAO)**
- **Plants and plant products**

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

2.2.3 Goods Subject to Sanitary and Phytosanitary Controls

Key definitions for traders
These controls will introduce a number of new processes and procedures from 1 April 2021. Some of these controls, but not all, will apply to the import of **animal products (including fishery products and live bivalve molluscs), high-risk food and feed not of animal origin and plants and plant products**.

These controls include the requirements for:

- **Import pre-notification and health certification (such as an Export Health Certificate or Phytosanitary Certificate) required in stages for animals, plants and their products in January, April and July 2021, with documentary checks carried out remotely or at BCPs from July 2021**
- **Identity and physical checks at destination or other approved premises on certain goods, such as high-risk animals, from January to July 2021**
- **Entry via a point of entry with an appropriate BCP from July 2021**
- **Identity and physical checks at BCPs from July 2021**

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.

A **health certificate** is 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. 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) from July 2021 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.

Requirements for imports from EEA/EFTA countries
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.

Animal products (Products of Animal Origin only)

New import requirements will apply to **Products of Animal Origin (POAO)** from April 2021. Guidance on products in this category can be found here.

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.**

New import requirements for **Animal By-Products (ABP)** will not apply until July 2021 – **see SECTION 3.2.3.**

Import requirements for **high-risk ABP** as introduced in January 2021 will continue to apply – **see SECTION 1.2.3.**

Requirements
From April 2021, new import requirements will apply to EU POAO. Guidance on products that are classed as POAO can be found online. The scope of POAO for human consumption includes Composite Products. Therefore, the staged import requirements for POAO will also apply to Composite Products. Further information on composite products can be found here.

For imports of EU POAO, there will be a requirement for:

- goods to be accompanied by an Export Health Certificate in order to undergo documentary checks
- import pre-notifications submitted by the importer via IPAFFS in advance of arrival

The requirement for entry through an established point of entry with an appropriate Border Control Post or identity or physical checks at the border will be introduced in July 2021 – **see SECTION 3.2.3**.

From April 2021, there will be new requirements for EU POAO to be accompanied by an EHC. An EHC is an official document that confirms the export meets the health requirements of the destination country and will need to be secured by the exporter from the EU country of origin's competent authority.

These certificates will essentially be the same as the existing EU certificates for RoW imports, but will instead relate to imports into GB. Where EU health certificates for animal products exist, they will be transcribed into domestic versions. Traders intending to export to GB should use the existing certification as guidance on what will be required.

Where there are no standardised requirements and no model EHC currently exists, the GB importer will need to contact the Centre for International Trade (CITC) for England/Wales. In Scotland, individual importers do not require authorisation but relevant authorities may need to confirm that the consignment is destined for an authorised facility.

Contact details for CITC are available online.

From April 2021, there will also be new requirements for importers to submit pre-notifications for POAO via IPAFFS.

POAO under safeguard measures
Until July 2021, 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 April 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.**

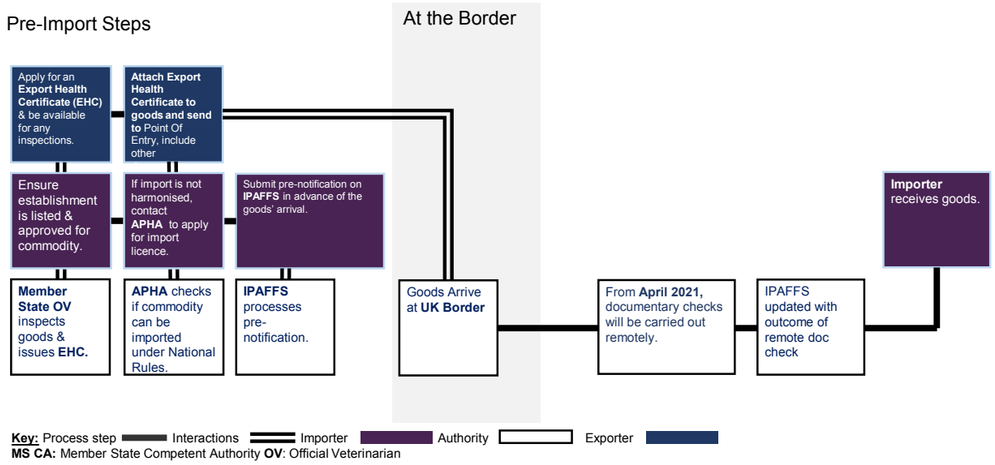
Imports of food products from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for **CITES goods in SECTION 1.2.2.** These include the requirement for relevant EUWTR export permits from the country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

Systems
The importer will need to register for IPAFFS.

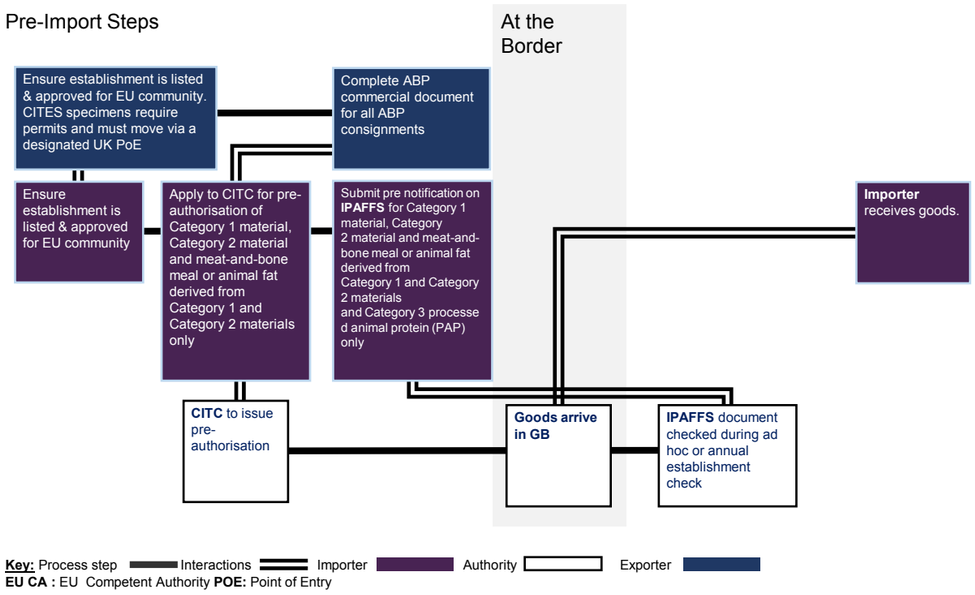
Location of checks
From April 2021, POAO will be subject to remote documentary checks. This entails the examination of official certifications, attestations and other commercial documents that are required to accompany the consignment. All goods will need to be accompanied by an EHC and movements to be pre-notified via IPAFFS in advance of arrival.

Identity checks and physical checks will not apply until July 2021 – **see SECTION 3.2.3.**

2.2.3 Process Map: Products of Animal Origin **April 2021**



2.2.3 Process Map: Animal By-Products **April 2021**



Additional requirements for fishery products and live bivalve mollsucs

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

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 also be subject to import controls applying to live animals as listed under 1.2.3 until July 2021.

Requirements for all fishery products and live bivalve molluscs
From January 2021, 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 April 2021. 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.

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

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

This does not include the requirement for entry via an established point of entry with an appropriate Border Control Post or identity or physical checks at the border. However, these controls will be introduced in July 2021 – **see SECTION 3.2.3.**

From April 2021, there will be new requirements for fishery products for human consumption to be accompanied by an EHC.

An EHC is an official document that confirms the export meets the health requirements of the destination country; this will need to be secured by the exporter from the EU country of origin's competent authority.

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

From April 2021, 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). EU-flagged vessels will not be able to continue landing LBM as direct landings into GB. These products will need to be imported under the appropriate health certificate.

From April 2021, 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).

Imports of composite products containing fish will also be subject to these controls but may be exempt from Catch Certificate requirements.

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 an EHC, 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 2021 – **see SECTION 3.2.3.** Catch certificates and other IUU documents (e.g. processing statements and storage documents) will, however, be subject to checks from January 2021.

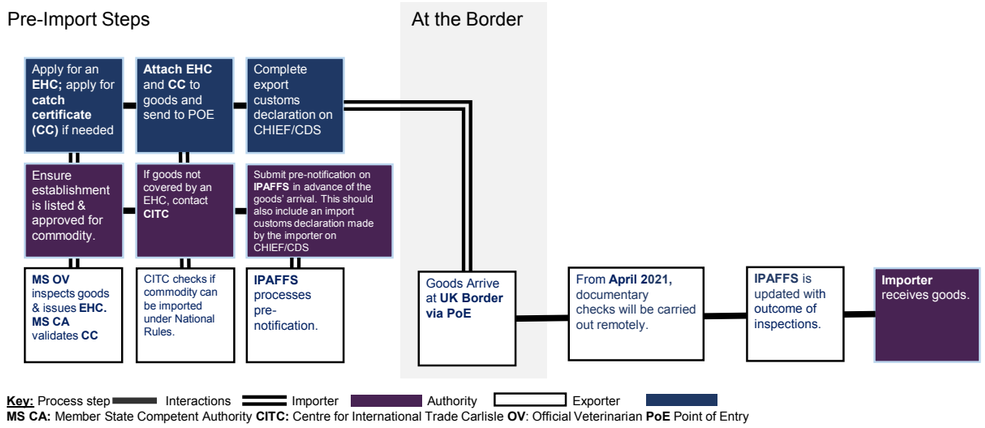
All Catch Certificates will need to be checked and authorised prior to landing. These checks are carried out away from the border.

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.

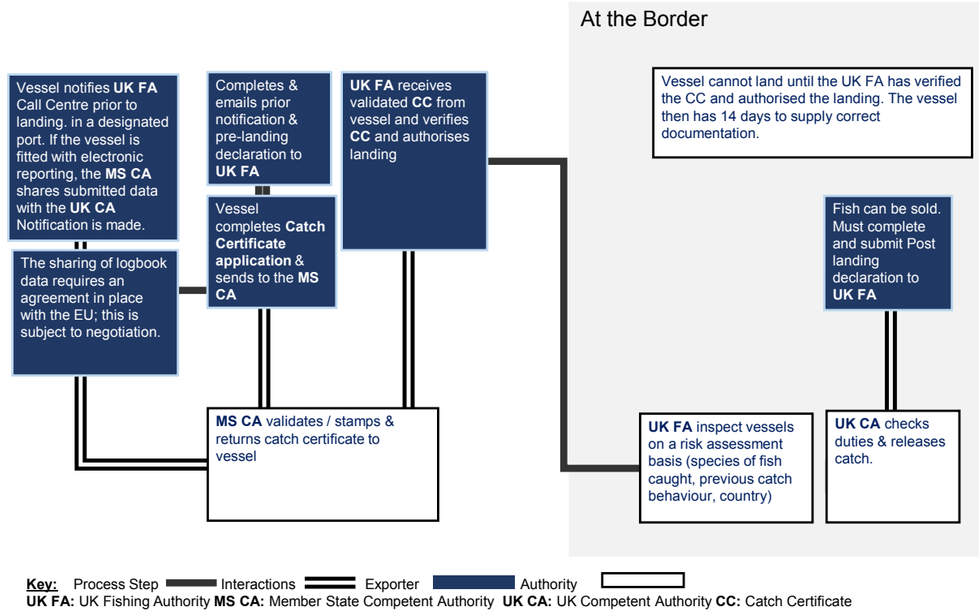
5% is the IUU regulation benchmark for port inspection of third country vessels (which would include EU vessels). This is determined by species of fish caught, previous catch behaviour and/or country flag.

Further details are available online.

2.2.3 Process Map: Additional requirements for fishery products and live bivalve molluscs **April 2021**



2.2.3 Process Map: Direct Fish Landings **April 2021**



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 April 2021. This does not, however, include the requirement for entry via a Border Control Post; this will come into place in July 2021 – **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.

HRFNAO that originates from non-EU countries and not controlled by the EU (e.g. transiting through the EU) **will need to be controlled upon entry to GB from 1 January 2021 – see SECTION 1.2.3.**

Requirements
From April 2021, 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 IPAFFS.

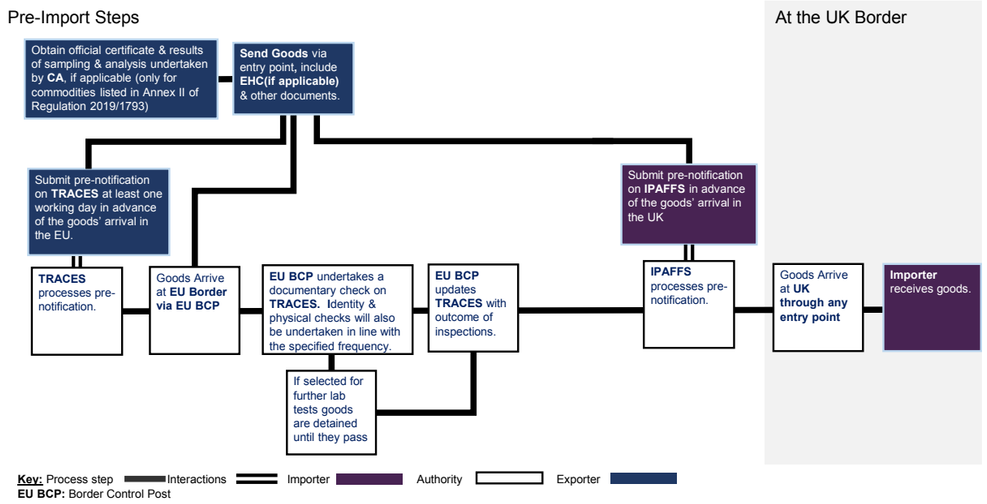
This does not include the requirement for entry via an established point of entry with an appropriate Border Control Post (BCP) or documentary, identity or physical checks at the border. However, these controls will be introduced in July 2021 – **see SECTION 3.2.3.**

Non-EU-originating HRFNAO that transits the EU will continue to need to be pre-notified on the Import of Products, Animals, Food and Feed System (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
With the exception of non-EU-originating HRFNAO transiting the EU, HRFNAO will not be subject to import controls at the border until July 2021 – **see SECTION 3.2.3** for those requirements.

2.2.3 Process Map: EU-cleared HRFNAO imported **April 2021**



Plants and plant products

From April 2021, new import requirements will apply to all regulated plants and plant products. These are in line with the import requirements for high-priority plants and plant products introduced from January 2021 as set out in **SECTION 1.2.3.**

High-priority plants and plant products are a subset of all regulated plants and plant products. Therefore, the import requirements for high-priority plants and plant products are unchanged from those outlined in **SECTION 1.2.3.**

An exhaustive list of all regulated plants and plant products that will be subject to these requirements from 1 April 2021 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 1 April 2021, new requirements will apply to all regulated 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 (frequency dependent on risk)

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. Therefore, this process will not commence until July 2021. 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 April 2021 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

All regulated plants and plant products imported from the EU will 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 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. Further information will be published in due course.

Locations of checks
Regulated plants and plant products will be subject to documentary checks away from the border; they may also be subject to identity and physical checks.

Documentary checks entail 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 corresponds to 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.

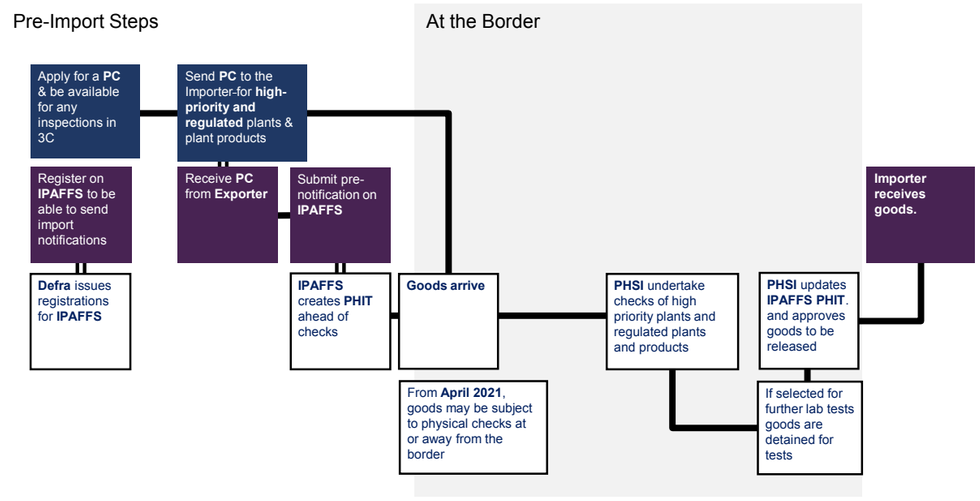
Information on the location for where checks will take place is available online.

Passenger Baggage
From April 2021, 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. Please see Annex G – Passengers 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.

2.2.3 Process Map: Plants & Plant Products **April 2021**



Key: Process Step Interaction Importer Authority Exporter
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.

Stage 3: July 2021

3.1 Importing: The Core Model

3.1.1 Overview

This section describes the Core Model for exports – the processes that all goods movements must follow from July 2021. 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:

- **(3.1.2) Import Preparations**
- **(3.1.3) Customs Declarations**
- **(3.1.4) Duties and Import VAT**
- **(3.1.5) Safety & Security Declarations**

Various **(3.1.6) 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 **(3.1.7) 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.

3.1.2 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.
- 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.

3.1.3 Customs Declarations

Delaying customs declarations, as detailed in **SECTION 1.1.3**, will not be available from July 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 the new Customs Declaration Service. 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 'Entry Process Unit' (EPU) number of the site through which the consignment will enter must be included.

Calculation of Tariff
The tariffs applicable to UK importers will be published on GOV.UK when they are finalised and before implementation. The latest publication 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.

Free Trade Agreements reached between the UK and the EU, and between the UK and other countries, may reduce or remove tariffs on some goods. 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 good are produced outside the EU (for importers) or outside the UK (for exporters), this may affect the origin of the good. 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 license 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 3.1.6.** 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 July 2021. 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

HMRC are developing 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.

Customs Approvals
From July 2021, 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.

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 July 2021.

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 whether goods are cleared to proceed on their journey or need 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 so they know where they need to proceed to.

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 July 2021. 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 capacity available at approval holders' premises to carry out checks. This also includes reasonable steps, which take account of individual circumstances of frontier locations, in customs approvals ensures a level playing field by ensuring all frontier operators have a responsibility for controlling goods within their premises, 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. These include:

- Ports without space to routinely hold goods would need to work with HMG to ensure that a message is sent to the person in control of the goods (e.g. the haulier) indicating that the goods must proceed to an inland site. This could be done through GVMS or an alternative commercial system (e.g. an inventory) and would allow the port to discharge their liability in respect of uncleared goods leaving their premises.
- Ports with space to hold some, but not all, goods, would need to ensure those goods held at the port are not released until HMRC has indicated the goods are cleared. For any goods that should proceed inland for a check, the port would need to ensure that a message is sent to the person in control of the uncleared goods (e.g. the haulier) indicating that the goods must proceed to an inland site. This could be done through GVMS or an alternative commercial system (e.g. an inventory).
- Ports with space to hold all goods would need to ensure that uncleared goods are not released from the port until a message from HMRC has indicated the goods are cleared for customs.

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 Customs Declaration Service), or an EORI (for goods where the trader is authorised to make declarations in their own records, please see **Import Facilitations SECTION 3.1.6** for further details), or a Transit Accompanying Document (TAD).
- Document MRN (for goods moving via Common Transit, please see **Import Facilitations SECTION 3.1.6** 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; or

    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.

The UK Government will provide details on which border locations are operating which model and further specific requirements and details for traders, hauliers, carriers and border operators in due course.

From July 2021, 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
- a 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. More details are available here.

3.1.4 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.

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.

3.1.5 Safety & Security Declarations

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.

S&S import declarations will be required for imports from the EU into GB from July 2021. This will be the same model currently used for RoW trade.

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 goods being imported to GB. For S&S the carrier is defined as 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.

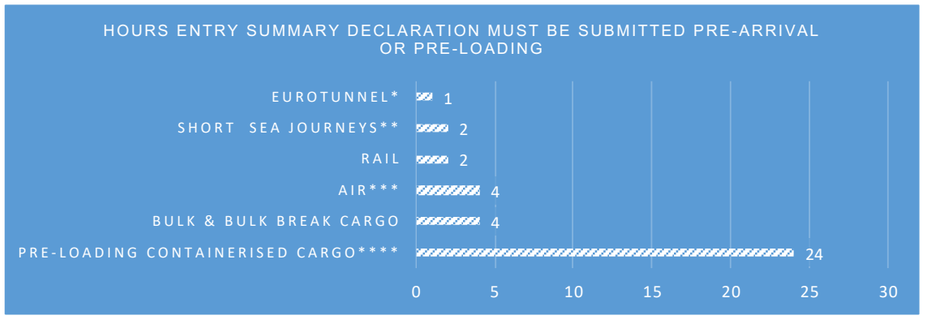
Transport Options
The way the goods are transported impacts on how far in advance of UK customs control an S&S import declaration must be made. Goods must have their S&S import declaration submitted a specific number of hours in advance of arriving in a UK port. This is to ensure there is sufficient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

Requirements
In order to make S&S declarations an 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.

Timings



* 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 from:

Ports of the English Channel
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

3.1.6 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 2021.

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 UK Government intends to allow this process to be completed digitally, 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. In this circumstance, hauliers should present their goods and Transit Accompanying Documents to customs officials at the port of arrival in the UK.

Transit and the Goods Vehicle Movement Service (GVMS)
More details on the process for using the GVMS can be found in the Stage 3 Core Import Model, **SECTION 3.1.**

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. 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 2021.

Ending transit movements
The most efficient way to end movements is to become registered as an authorised consignee, which enables movements to end at traders' premises. Details on applying can be found here. Alternatively, goods should be taken to a government office of destination.

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 goods not in free circulation to be stored without payment of customs duty, and where appropriate excise duty or import VAT, 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 Declaration procedure – 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 an entry in the declarant's records (EIDR) which 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 are introducing 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 1.1.5.**

- 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.

3.1.7 Other Imports (Non-Freight)

Commercial goods carried in accompanied baggage or small vehicles (Merchandise in Baggage)
Traders carrying standard (non-controlled) commercial goods in their luggage or a small vehicle with a value not exceeding £1500, 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 controlled goods (as listed in Annex C), traders 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.

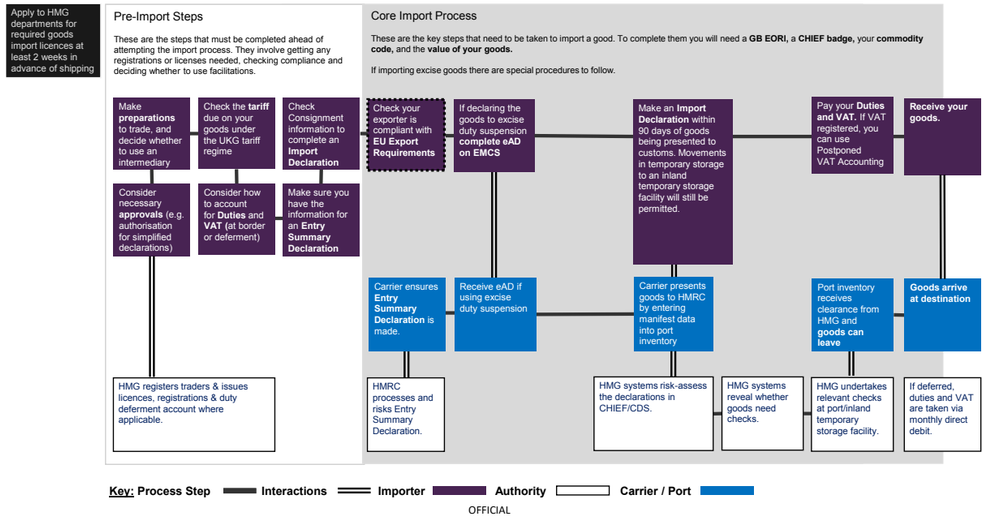
For postal consignments imported by the Royal Mail Group (RMG) – the UK's designated universal postal service provider – the use of the CN22/CN23 customs forms will apply for standard (non-controlled) goods imported into GB not exceeding £900 in value. For all other postal movements into GB, an electronic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

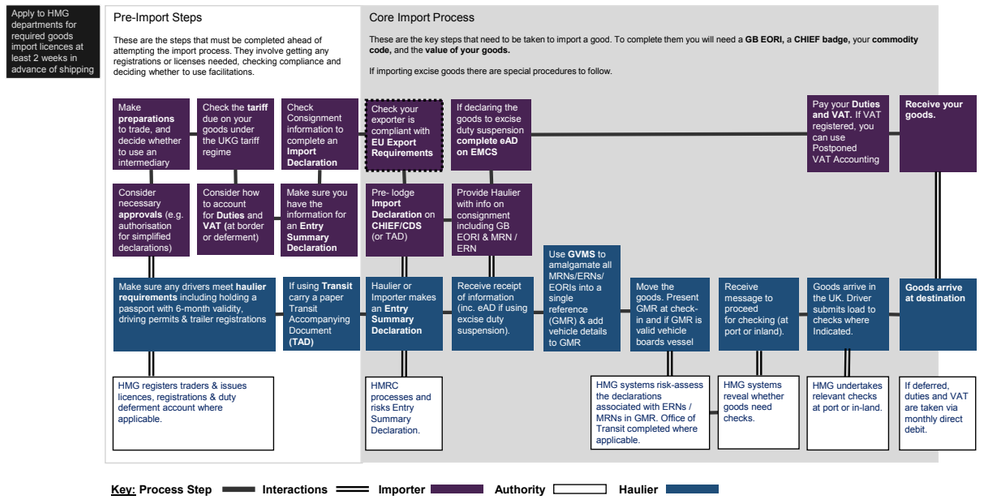
However, between 1 January and 1 July 2021 both RMG and parcel operators will be able to make a delayed supplementary import declaration (assuming the operator and goods meet the eligibility requirements).

Core import process maps

3.1.7 Process Map: Temporary Storage **July 2021**



3.1.7 Process Map: Pre-lodgement **July 2021**



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 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

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 introduce a number 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**.

These controls include the requirements for:

- **Import pre-notifications**
- **Health certification (such as an Export Health Certificate or Phytosanitary Certificate), with documentary checks carried out remotely or at BCPs**
- **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
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. Full details will be published in due course.

Animal Products (Products of Animal Origin and Animal By-Products)

From July 2021, new import requirements will apply to EU **Products of Animal Origin (POAO)** and certain **Animal By-Products (ABP)** not for human consumption, with certain goods being required to enter GB via an established point of entry with an appropriate Border Control Post (BCP).

Requirements
From July 2021, there will be a requirement for:

- goods to be accompanied by an Export Health Certificate or other official documentation in order to undergo documentary checks
- import pre-notifications submitted by the importer in advance of arrival for certain products
- 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 certain products

Guidance on products classed as POAO can be found online.

The scope of POAO for human consumption includes Composite Products. Therefore, the staged import requirements for POAO also apply to Composite Products. Further information on composite products can be found online.

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 and ABP will be required to be accompanied by an Export Health Certificate (EHC) or other official documentation. An EHC is an official document that confirms the export meets the health requirements of the destination country; this will need to be secured by the exporter from the EU country of origin's competent authority.

These certificates will be substantially the same as the existing EU certificates for RoW imports, but will instead relate to imports into GB. Where EU health certificates for animal products exist, they will be transcribed into domestic versions. Traders intending to export to GB should use the existing certification as guidance on what will be required.

Where there are no standardised requirements and no model Export Health Certificate currently exists, the GB importer will need to contact the Centre for International Trade (CITC).

Contact details for CITC are available online.

For POAO and ABP, 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 2021, 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 and certain ABP 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.

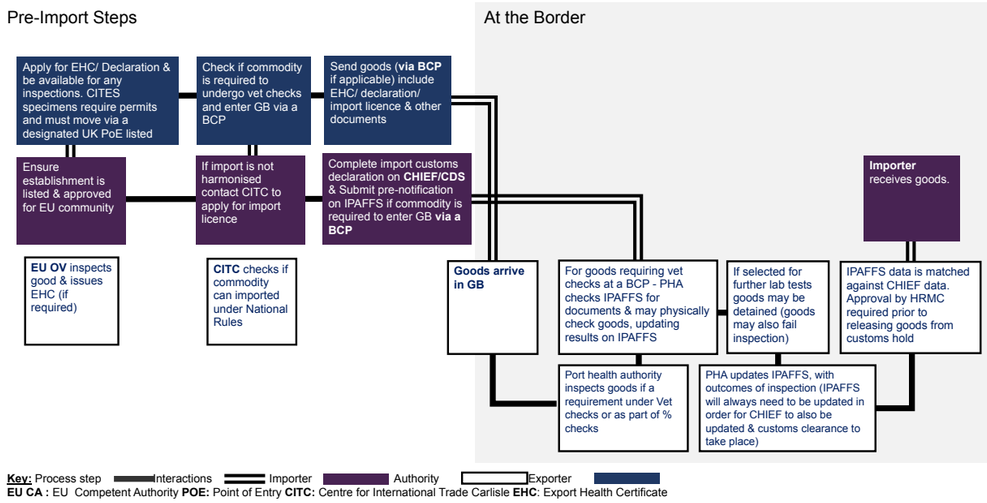
The UK Government is currently exploring options to build more BCPs and to provide targeted support to ports to do so. Therefore, this list will likely change to include further sites. These changes will be made public in order for traders to prepare accordingly.

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.

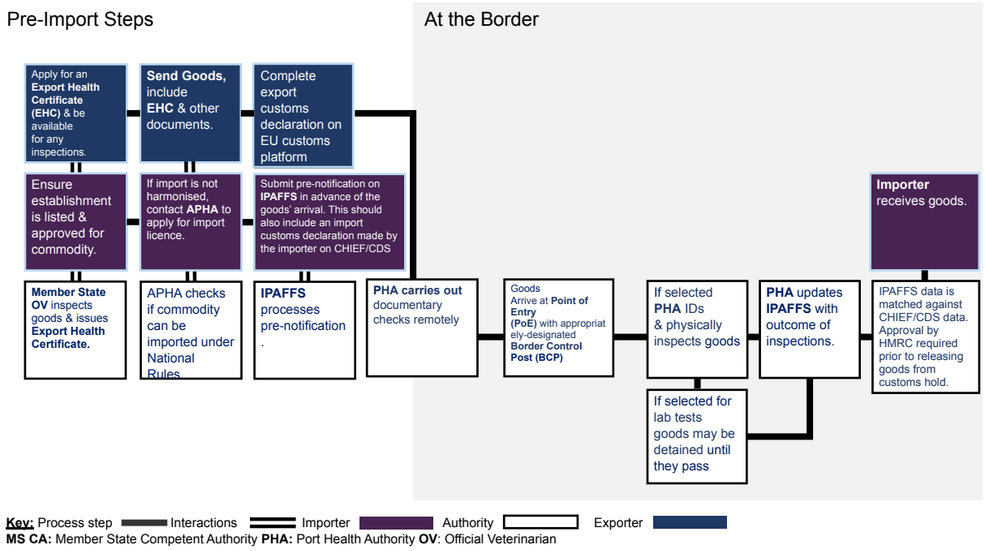
Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, the sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules.

The level of physical and identity checks on EU goods from July 2021 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 certain ABPs, will be subject to higher minimum check levels. During 2021, controls on EU and Rest of the World goods will be reviewed in light of existing and new trade agreements and any changes in risk status. Any changes to controls on EU goods following this review will be introduced after January 2022.

3.2.3 Process Map: Animal By-Products **July 2021**



3.2.3 Process Map: Products of Animal Origin (POAO) **July 2021**



Additional provisions for fishery products and live bivalve molluscs

From July 2021, **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 an Export 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 Export 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 July 2021 – **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 an Export Health Certificate (EHC)
- import pre-notifications submitted by the importer in advance of 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 (different rules apply for direct landings by fishing vessels – see below)

An EHC is an official document that confirms the export meets the health requirements of the destination country; this will need to be secured by the exporter from the EU country of origin's competent authority. The certificates will be substantially the same as the existing EU certificates for RoW imports, but rebranded to show they relate to imports into GB. Where EU health certificates for animals and animal products exist, they will be transcribed into domestic versions. Traders intending to export to GB should use the existing EU certification as guidance on what will be required.

Where there are no standardised requirements and no model EHC 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 & 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 an EHC 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 1.2.2a. 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 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.

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.

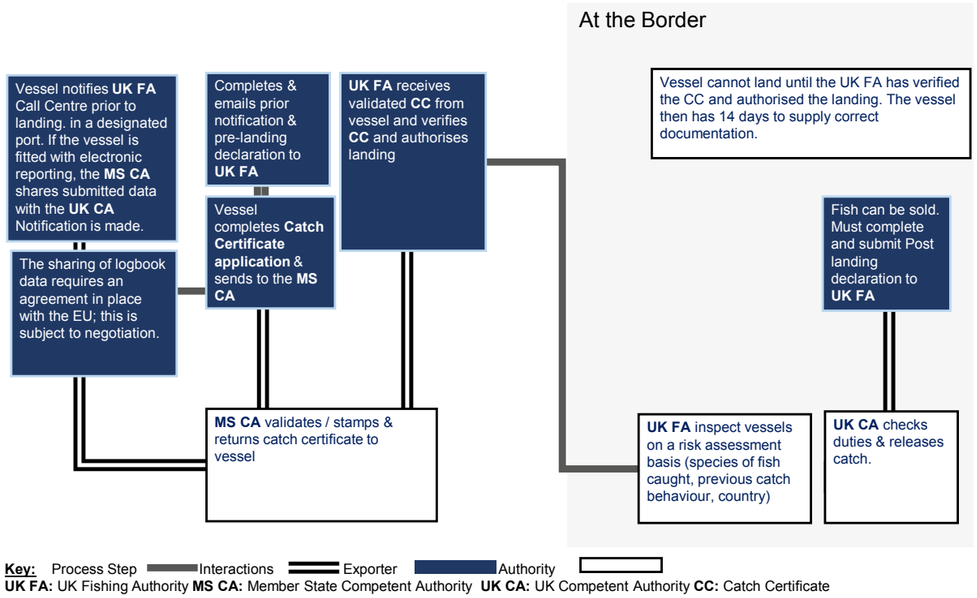
Physical checks entail a check on the goods and, as appropriate, checks on packaging, the means of transport, labelling and temperature, sampling for analysis, testing or diagnosis and any other check necessary to verify compliance with the import sanitary and phytosanitary rules. The level of physical and identity checks from July 2021 will be proportionate and based on assessments of biosecurity and public health risks. During 2021, controls on EU and RoW goods will be reviewed in light of trade agreements and any changes in risk status. Any changes to controls on EU fishery products following this review will be introduced after January 2022.

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 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.

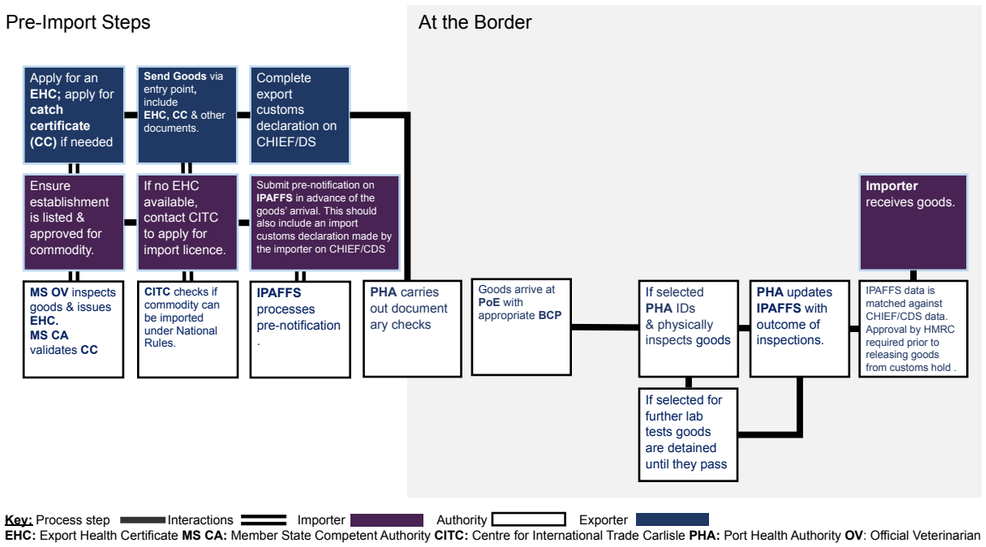
All Catch Certificates will need to be checked and authorised prior to landing. These checks are carried out away from the border.

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 2021**



3.2.3 Process Map: Additional requirements for fishery products and live bivalve molluscs **July 2021**



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

In addition to the requirement for pre-notification as introduced in April 2021, **High-Risk Food and Feed Not of Animal Origin (HRFNAO)** will also be required to enter GB via a Border Control Post from July 2021.

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.**

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.

Requirements
From July 2021, HRFNAO from a third country that has been previously imported into the EU 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 the EU will continue to need to be pre-notified on the Import of Products, Animals, Food and Feed System (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.

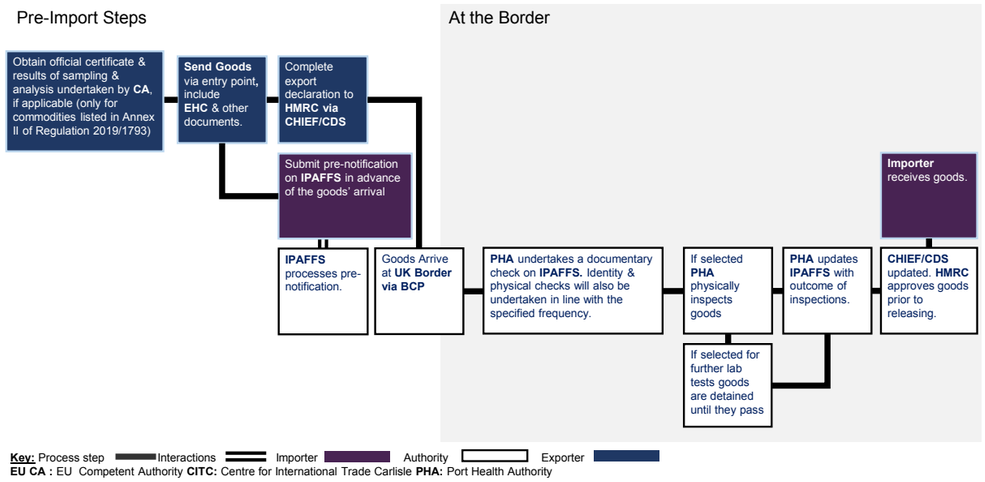
An identity check entails a visual inspection to verify the content and labelling of a consignment correspond to the information provided in the accompanying documentation.

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 2021 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 2021**



Live Animals and Germinal Products

From July 2021, **live animals and germinal products** from the EU will be subject to new import controls. These include the requirement for health certification, import pre-notifications and entry via an established point of entry with an appropriate Border Control Post.

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

This includes the requirement for:

- goods to be accompanied by an Export Health Certificate (EHC).
- import pre-notifications submitted by the importer in advance of 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

All live animals and germinal products will need to be accompanied by an Export Health Certificate (EHC); this will need to be secured by the exporter from the EU country of origin's competent authority. These certificates will be substantially the same as the existing EU certificates for RoW imports, but will instead relate to imports into GB. Where EU health certificates for live animals exist, they will be transcribed into domestic versions. Traders intending to export to GB should use the existing certification as guidance on what will be required.

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

All consignments must enter GB via an established point of entry with an appropriate BCP.

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
From July 2021, RoW consignments of live animals and germplasm 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
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.**

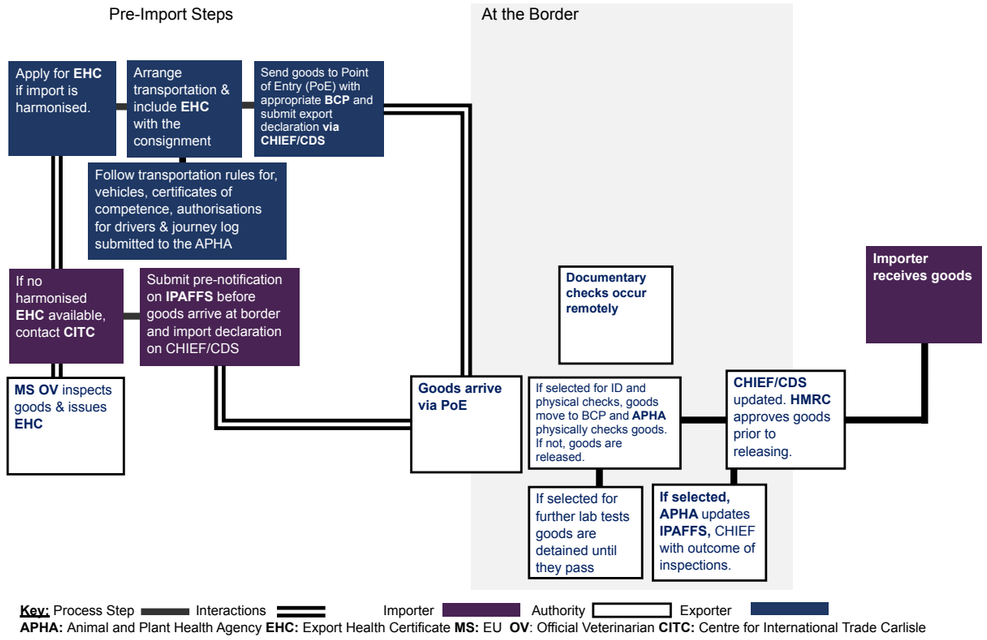
Systems
The importer will need to register for IPAFFS.

Location of checks
All live animals and germinal products will need to enter GB via an established point of entry with an appropriate BCP.

Upon arrival at the point of entry, goods may be subject to documentary, identity, and physical checks at the 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 2021 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 will be reviewed in light of existing and new trade agreements and any changes in risk status. Any changes to controls on EU live animals and germinal products following this review will be introduced after January 2022.

3.2.3 Process Map: Live animals and germinal products **July 2021**



Live aquatic animals for aquaculture and ornamental purposes (not for immediate consumption)

From July 2021, **live aquatic animals for aquaculture and ornamental purposes** from the EU will be subject to import controls in line with those for **live animals**, such as the requirement for health certification, import pre-notifications and entry via an established point of entry with an appropriate Border Control Post.

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
- 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
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:

- goods to be accompanied by an Export Health Certificate (EHC).
- import pre-notifications submitted by the importer in advance of arrival
- entry via an established point of entry with an appropriate Border Control Post (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.

EHCs 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.

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.

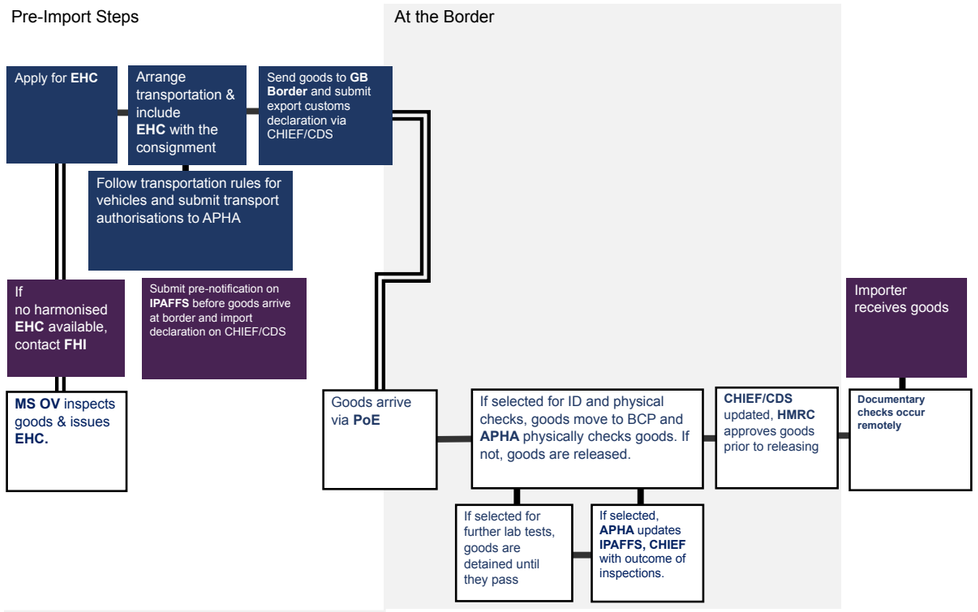
Locations of checks
All imports of live aquatic animals for aquaculture and ornamental purposes will need to enter GB via an established point of entry with an appropriate BCP.

Upon arrival, goods may be subject to documentary checks, and may be subject to 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, 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 2021 will be proportionate and based on assessments of biosecurity and public health risks. During 2021, controls on EU and RoW goods will be reviewed in light of existing and new trade agreements, and any changes in risk status. Any changes to controls on EU live aquatic animals following this review will be introduced after January 2022.

3.2.3 Process Map: Live aquatic animals for aquaculture and ornamental purposes **July 2021**



Equines

From July 2021, equines from the EU will be subject to import controls in line with those for **live animals**, such as the requirement for health certification, import pre-notifications and entry via an established point of entry with an appropriate Border Control Post.

Requirements
From July 2021, new import requirements will apply to equines from the EU. This includes the requirement for:

- goods to be accompanied by an Export Health Certificate (EHC).
- import pre-notifications submitted by the importer in advance of arrival.
- 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 equines will need to be accompanied by an Export Health Certificate (EHC); this will need to be secured by the exporter from the EU country of origin's competent authority.

Those equines that represent a significant disease risk will be required to undertake pre-export blood testing and meet particular residency and isolation requirements, as part of this process. Full details will be provided in due course.

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.

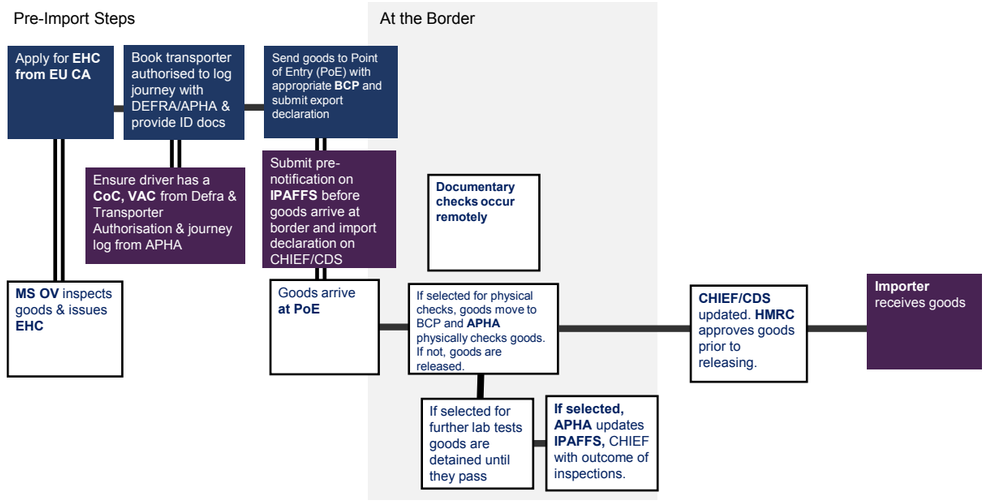
Location of checks
Equines will need to enter GB via an established point of entry with an appropriate BCP in order for the animals to be checked. A list of current BCPs and the commodities they accept is available here.

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 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 2021 will be proportionate and based on assessments of biosecurity and public health risks. During 2021, controls on EU and RoW goods will be reviewed in light of existing and new trade agreements, and any changes in risk status. Any changes to controls on EU equines following this review will be introduced after January 2022.

3.2.3 Process Map: Equines **July 2021**



Plants and Plant Products

From July 2021, the import requirements applying to all regulated plants and plant products (including high-priority plants and plant products) will remain unchanged from those introduced in April 2021 – **see SECTION 2.2.3.** However, goods will be subject to an increased number of identity and 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 may also be some additional plant products that do not pose a risk to UK biosecurity, which will be exempt from import controls.

Requirements
From July 2021, all regulated plants and plant products will be subject to import requirements as introduced for April 2021 – **see SECTION 2.2.3.** However, goods will be subject to an increased number of identity and physical checks.

This includes the requirement for:

- goods to be accompanied by a phytosanitary certificate
- import pre-notification submitted by the GB importer
- documentary, identity and physical checks (frequency dependent on risk)

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 April 2021 is available on GOV.UK.

This will include:

- all plants for planting;
- root and tubercle vegetables;
- some common fruits other than fruit preserves by deep freezing;
- some cut flowers;
- some seeds and grains;
- 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 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 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 original 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 take place at BCPs.

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. Further information will be published in due course.

Locations of checks
EU regulated plants and plant products will be subject to documentary, identity and physical checks. Goods may also be sampled for laboratory testing.

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.

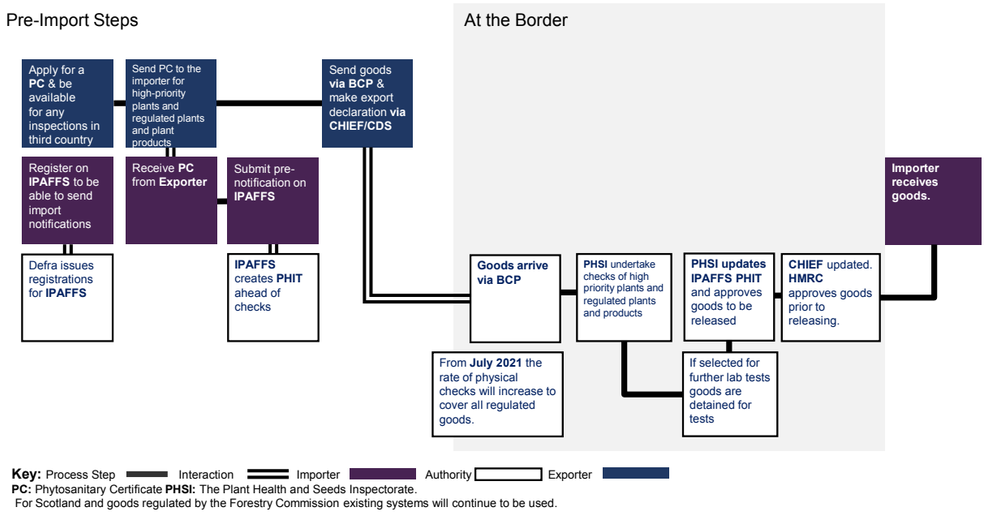
Physical checks entail a check on the goods and, as appropriate, sampling for analysis or diagnosis and any other check necessary to verify compliance with phytosanitary import requirements. These checks will take place at BCPs.

Passenger Baggage
The controls in place from April 2021 for passengers arriving from the EU will remain unchanged. 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 here.

Process Map: Plants and Plant Products **July 2021**



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**. 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 in the business to deal with customs for the company.

In order to mitigate potential traffic and flow issues around ports handling exports to the EU, the UK Government is introducing a new **"Check an HGV is Ready to Cross the Border Service (formerly referred to as Smart Freight)** – details can be found in the following section (4.1.7).

4.1.2 Export Preparations

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

- ➔ A GB **Economic Operator Registration and Identification (EORI) number**

- ➔ Access to the S&S GB system will be required to submit Exit Summary declarations (if not submitting combined export declarations), and access to CHIEF and a CHIEF badge will be 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 new 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 a 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 States Import Control System (ICS). More detail about EU EORI numbers can be found in annex A and B

4.1.3 UK Customs Declarations

UK-based business sending goods from the UK will have to complete a UK customs export declaration after the end of the transition period.

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 will also be a requirement for an EU import customs declaration for goods being exported from the UK 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 the 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 June 2021 for goods moving via locations without existing customs control systems, including RoRo listed locations and other non-inventory linked locations, an arrived declaration must be submitted before the goods have left the trader's premises. From July 2021 only goods moving via specified locations can submit an arrived declaration. After the declaration is submitted the declarant will receive 'Permission to Progress' (P2P) or a specific routing in order to be checked. From January 2021 hauliers will need to carry evidence that a declaration has been made.

The UK Government is developing a capability to request any consignment changes its routing or to not proceed at any point of its journey from loading (notification of intent to proceed to port) to arrival at the port. This will enable the UK Government to prioritise flow of consignments as required (e.g. Class 1 goods/perishable goods) in response to any unplanned event.

If a physical check is required, the haulier or declarant will be instructed to move to a specified location for a check. From July 2021 all goods which are checked at an inland site must be presented again to customs when the goods arrive at the frontier, to allow for any further checks to be completed.

From January 2021 to the end of June 2021, if you are exporting excise duty suspended goods via locations without existing systems, you will need to manually confirm to HMRC that your goods have left the UK.

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 July 2021 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.

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 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 export requirements are detailed in **SECTION 4.1** and the key export additional requirements are detailed **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.

4.1.4 UK Safety & Security Declarations

All exports will require a Safety and Security (S&S) declarations from 1 January 2021.

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 information. The requirement for S&S information on export can be fulfilled via a combined fiscal and S&S export declaration. Where an export declaration is not submitted pre-departure, a standalone exit summary declaration may be needed.

From 1 January, when not moved under a contract of carriage, empty pallets and containers moved out of Great Britain will continue to be exempt from the requirement to lodge an exit summary declaration. A contract of carriage is an agreement between a carrier and shipper or passenger, setting out each party's duties and rights.

Empty pallets and containers moved out of Great Britain under contract of carriage and will be subject to the requirement to lodge an exit summary declaration.

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. 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.

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.

Transport Options
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 specific number of hours in advance of the goods leaving a UK port.

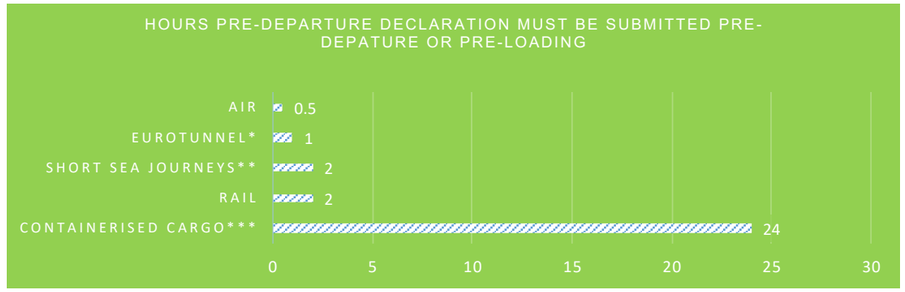
Declarants are able to amend a S&S declaration after the initial submission if certain information (e.g. ferry company used, or time of arrival) changes up until the point of customs clearance. However, it is important to note that the declaration must be submitted with the most accurate information 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 will require a CHIEF badge.

Systems
For joint exit summary declarations and customs export declarations, or standalone exit summary declarations, the submission is made on CHIEF/Customs Declaration Service and data is shared with the UKS&S system, 'S&S GB'.

There will still be the option to submit declarations through CSP systems/third party software providers.



* This time is dictated by arrival at Folkestone

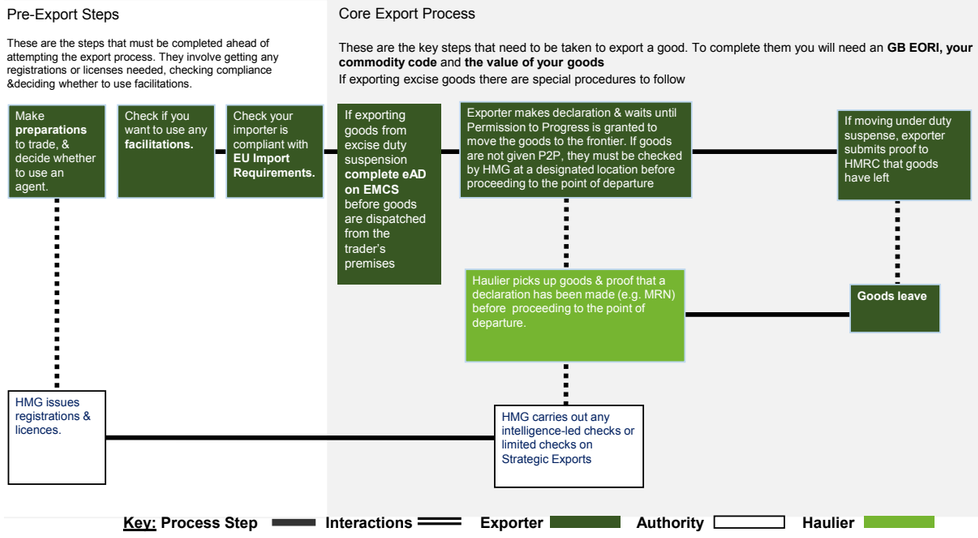
** For short sea journeys, S&S export declarations will have to be submitted at least 2 hours pre-departure for both containerised and non-containerised imports. Short sea journeys refer to journeys to:

Ports of the English channel
Norway
Channel islands
Ireland
Faroe Islands
Iceland
Ports on the Baltic and North sea

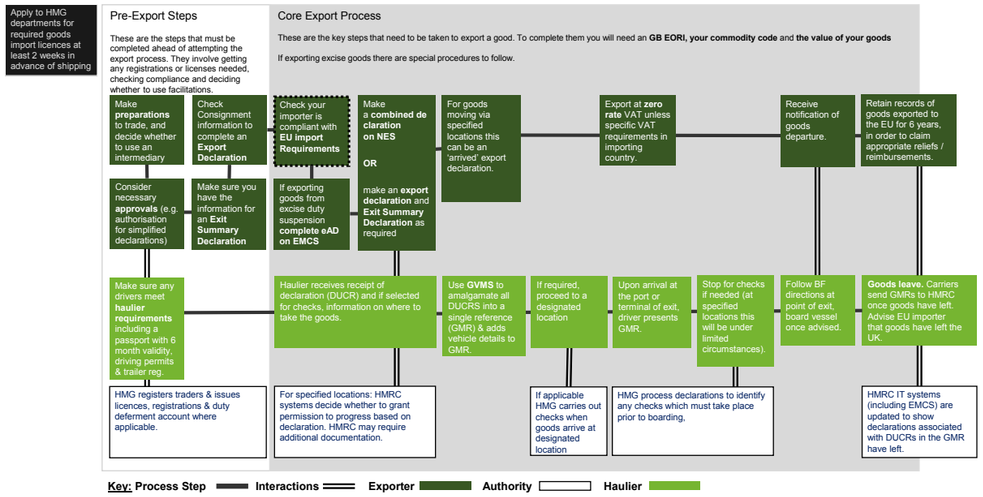
*** Containerised Cargo must be submitted pre-loading, for all other modes the timings given are pre-departure

Core export process maps

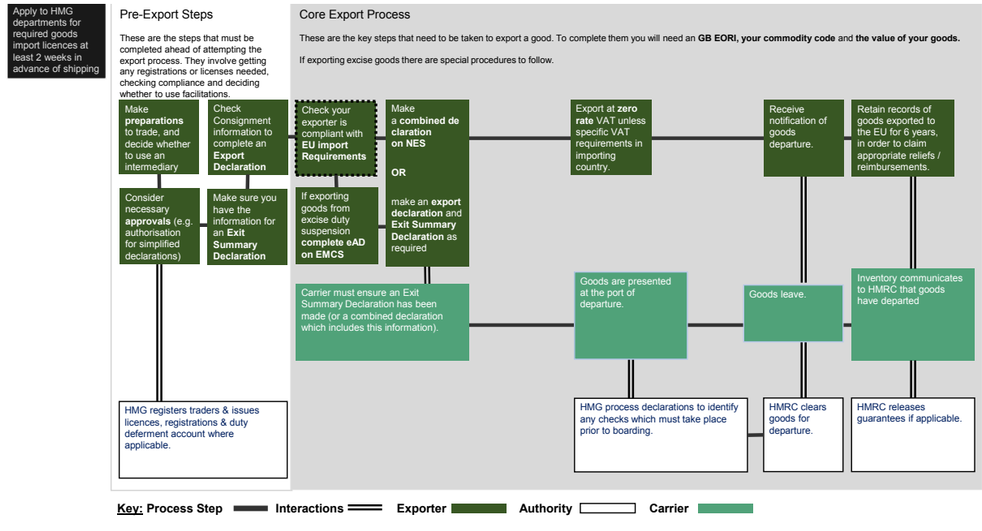
4.1.8 Process Map: Goods through border locations without systems **January 2021**



4.1.8 Process Map: Pre-lodgement **July 2021**



4.1.8 Process Map: Border Locations with Existing Systems **January to July 2021** and Border Locations with Inventory Linked Systems **July onwards 2021**



4.1.5 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 will 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 and are not covered in this section. When exporting, traders will 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 are therefore not required to use GVMS for transit processes. Please **see SECTION 1.1.5** for details on the process for office of transit when moving goods into GB.

If traders are moving goods through GB under transit but they did not originate in GB they will not have a UK export declaration. 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 to complete their GMR as well as completing an EXS declaration.

Safety and Security Requirements will 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 will 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.

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 the exporter or their agent will 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.

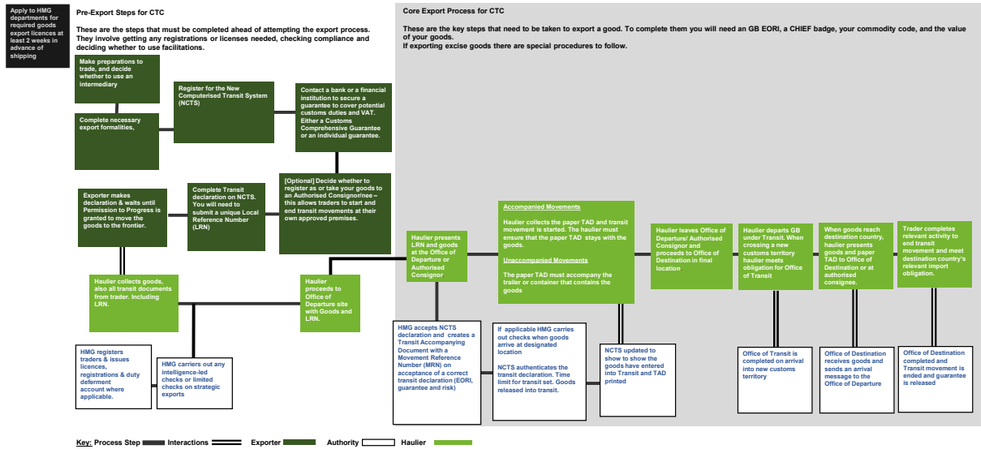
Transport Options
Under **Customs Supervised Exports (CSE)** and **Designated Export Places (DEP)** (which are located outside of an airport or port) business premises can be authorised to consolidate and clear goods inland prior to the removal of goods to the point of departure. Under normal export procedures they would be required to re-presen 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 RoRo locations, 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. 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.

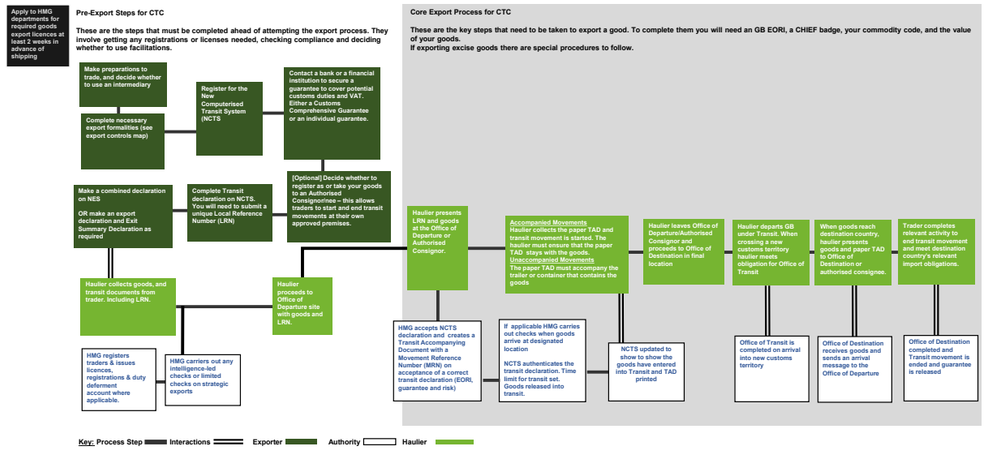
Other types of export procedures and declarations can be utilised by traders, and guidance on these can be found here.

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



OFFICIAL

4.1.5 Process Map: Common Transit Convention: Office of Departure Border locations with existing systems **January 2021 (border locations from July onwards)**



4.1.6 Other Exports (Non Freight)

Commercial goods carried in accompanied baggage or small vehicles (Merchandise in Baggage)

Traders carrying non-controlled goods in their personal luggage or small vehicle with a value not exceeding £1500 can make a custom declaration either using a simple online declaration 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, 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, or controlled goods (as listed in Annex C), then an electronic full customs declaration must be submitted to HMRC, and an EXS declaration in some instances. To do this you will need to engage with a customs agent or intermediary unless you have specialist software to make the declaration yourself.

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

TThe 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/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 BOR9100 declaration submitted to Border Force officials at the border.

4.1.7 The "Check an HGV is Ready to Cross the Border Service (formerly referred to as Smart Freight)

When the transition period ends, it is expected that the EU will implement full import controls on goods moving from Great Britain to the EU.

This means that drivers taking goods from GB to the EU, regardless of where they are starting, will need to carry evidence that EU import requirements have been met for the goods they are transporting. This evidence includes customs or transit declarations and any other commodity-specific approvals such as Export Health Certificates. Such documentation could be checked at GB points of departure or at the EU port of arrival. This will be true regardless of whether the UK and the EU conclude a Free Trade Agreement.

While in most instances it is the responsibility of the trader to provide the necessary documentation to the driver, it is the driver who must carry and present this when requested by border officials, or members of staff for the relevant carrier.

Drivers without the correct documentation risk being stopped from boarding services departing GB or on arrival at the EU port, being fined, or sent back to their point of departure. There is a risk of queues and delays, especially of Heavy Goods Vehicles (HGVs) weighing more than 7.5 tonnes, on the roads approaching ports on GB-EU routes if high volumes of HGVs do not have the correct documentation.

As part of plans to help hauliers and HGV drivers understand if they are carrying the right documentation, the UK Government is developing a new web service, known as "Check an HGV is Ready to Cross the Border" (the Service) for the Roll on Roll off (RoRo) Freight Industry.

For the end of the transition period, the Service will be introduced for RoRo freight leaving GB for the EU and will help ensure that only vehicles carrying the correct customs and import/export documentation for the EU's import controls travel to the ports.

For use by industry, the Service will signpost information related to exporting goods from GB to the EU. The Service will ask that details of the HGV being used to transport goods to an EU port are submitted in advance of the journey commencing, ideally at the point of loading the goods.

These details will be individually submitted for every HGV leaving Great Britain and will include the Vehicle Registration Number (VRN) as well as the destination, expected date of travel, details for the consignment(s), and a short series of self-declarations to confirm the appropriate customs and import/export documentation required are in place and carried with the vehicle.

Specifically, the Service will ask whether applicable customs documentation is held, for example:

- Movement Reference Number (MRN) for the EU customs import declaration
- Transit Accompanying Document
- ATA Carnet
- TIR Carnet

For commodities, the Service will ask whether particular documentation is held for example:

- Export Health Certificates
- Phytosanitary Certificates
- Catch Certificates
- Documentation for certain restricted goods e.g. CITES goods

The process of completing an entry on the GOV.UK web service will be quick and easy. The HGV driver can submit the information requested at the point of loading their goods on the trailer. Alternatively, they could ask colleagues at their haulage firm or even the trader to provide the details on the web service on their behalf.

Where an HGV is deemed 'border ready' (in other words, carrying the necessary documentation) based on responses to standard questions, the web service will tell the user that the vehicle could travel to the port, while HGVs which are not border ready will be advised not to travel until the missing documentation had been provided by the exporter. This will help HGV drivers become ready and reduce disruption at GB and EU ports. It is imperative that someone using the service on behalf of the driver makes the driver aware of the results.

In addition, provision of the data in the web service will help the relevant authorities know that consignments on an HGV have been declared as border ready and thus more likely to get across the GB/EU border.

Proposals for revisions to the Operation Brock traffic management plans and existing underpinning Statutory Instruments were included in a consultation conducted during August. The consultation proposed:

- Extending the sunset clauses of the Statutory Instruments to 31 October 2021, and reflecting any changes to the Brock routes.

- Requiring all outbound HGV drivers who are taking goods from GB to the EU using the Short Straits route to use the web service to get a Kent Access Permit (KAP) to access key roads in Kent (such as the M20).

- Retaining the Local Haulier Permit so that HGV drivers working for hauliers in East Kent can avoid having to incur unnecessary delays and expense by not having to go to the back of the Brock queues if they are in use. Holders of a Local Haulier Permit will still need to get a KAP

- Using ANPR to help officials support the detection of HGV drivers who do not have a valid KAP,

- Prioritising live and fresh seafood and day-old chicks through the Operation Brock system on a contingency basis.

HMG will shortly be publishing its response to the consultation regarding this legislation. Following the consultation, the UK Government intends to make the use of the web service a legal requirement for HGVs over 7.5 tonnes that are intending to travel outbound from GB via the Port of Dover or Eurotunnel. This means that the service will issue a KAP digitally for every HGV for which the required information has been successfully provided. Instructions on the GOV.UK web service will clearly

inform the user that a permit has been issued and that the HGV is able to travel to the Port of Dover or Eurotunnel. Access to key roads, as specified in legislation, will be prohibited for HGVs that do not have a KAP obtained from the service and this will be communicated to drivers on the road network. Officials involved in enforcement will have access to an app which allows them to confirm whether a particular HGV has a KAP as registered on the GOV.UK web service. HGV drivers on those key roads in Kent without one could be stopped and issued with a £300 on the spot fine.

For the avoidance of doubt, those HGV drivers doing domestic journeys that start, travel through, or end in Kent, will not need to obtain a KAP. Drivers of HGVs transporting trailers that will be moved unaccompanied are doing domestic journeys (as they will not be leaving GB) and also will not require a KAP. It is advisable that all drivers who are transporting goods domestically, carry paperwork detailing their journey so any possible delays can be minimised.

Work on delivery of the service began early in 2020. A wide range of organisations have been involved in the research and user testing including representatives from logistics, haulage and freight forwarding companies. The service is being developed in accordance with the rigorous standards applied to the development of any digital Government service and has passed successfully into the “beta” phase. It is now being subjected to operational testing with users, including businesses.

From week commencing 12th October, a version of the service is being made more widely available so that companies and hauliers who will use it can practise with it in advance and offer further feedback. The final version of the service that will be in use from January 2021 onwards is on schedule to be ready for December 2020 and will be made fully available to all users on GOV.UK during December 2020.

For the longer term, HMG is looking at how systems required for different purposes but capturing similar information can be aligned to minimise data requests that are made on industry. This will form a key part of the HMG 2025 Strategy, which will be published in due course.

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 will be 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 will apply are determined by the Annex the species are listed in.

At the end of the transition period, movements of species controlled under CITES between GB and the EU will 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 will 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.

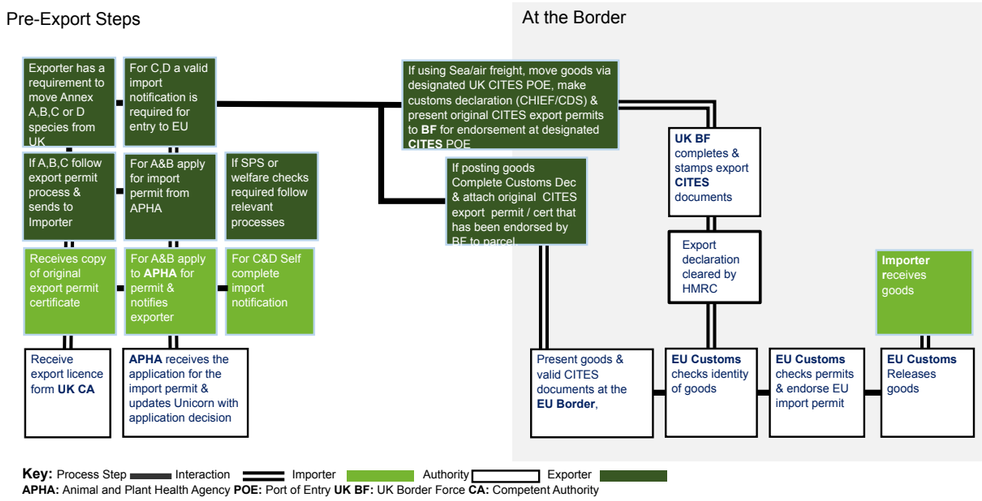
The exporter or their representatives will need to present the relevant documentation (i.e. import/export permit) to Border Force for endorsement upon exit from GB. Both the export and import permit/notification will also be inspected and endorsed by a customs officer upon entry to the EU.

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 will be 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 will administer 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 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 will need to register on the GB HFC registry online.

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

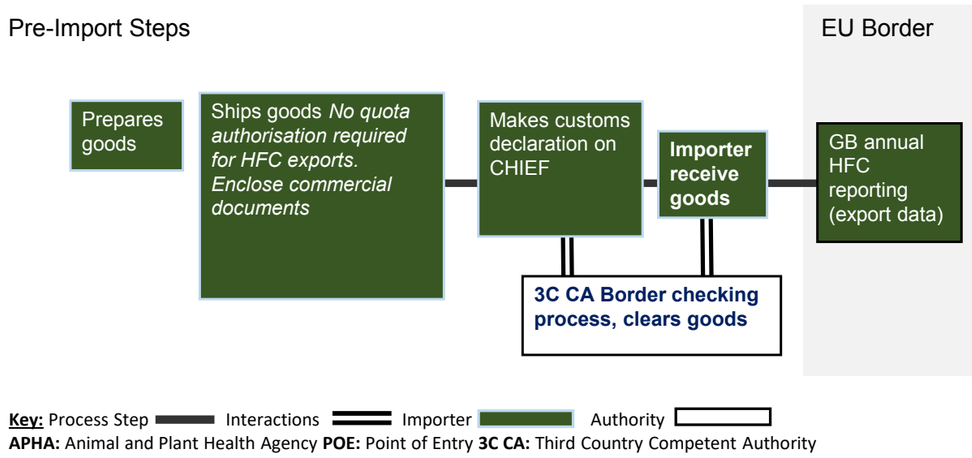
Location of checks
HFCs and ODS can leave GB and enter the EU through any point of entry

From January 2021, third country checks will 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.

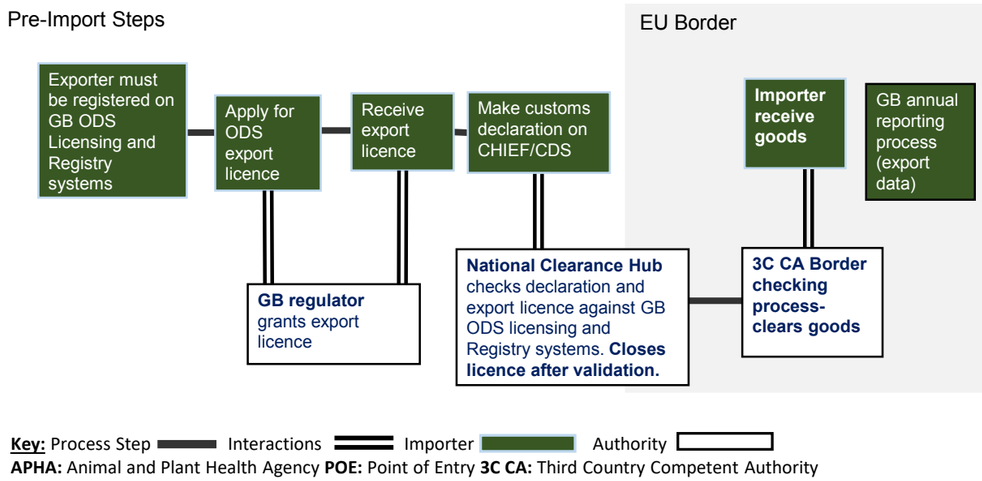
EU Member State customs authorities may perform verification on the import declaration against the EU HFC Registry to check that the EU importer has sufficient quota/authorisations.

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**



4.2.2 Process Map: ODS **January 2021**



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.

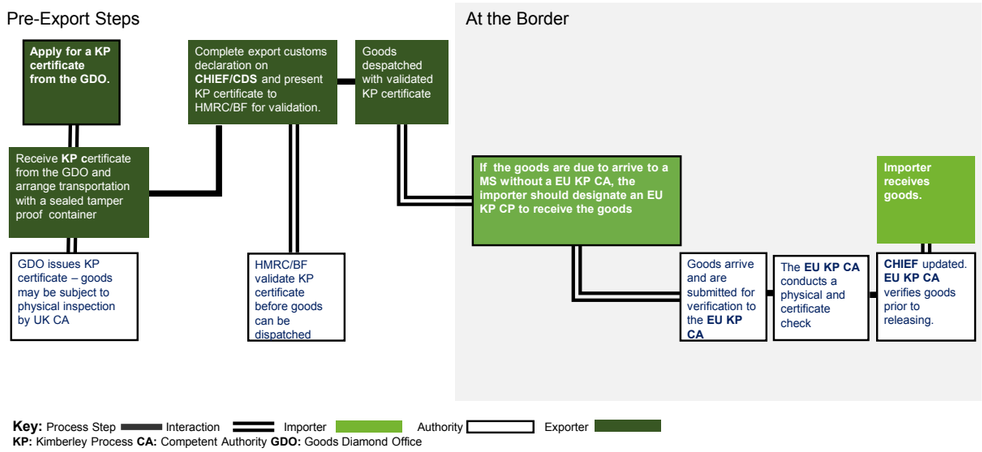
Traders who plan to export rough diamonds from GB to the EU will need to apply to the GDO for a UK KP certificate. Further details can be found on the GDO GOV.UK webpage.

Requirements
All rough diamond exports from GB to the EU would 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 import and 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**



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 licenses 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 will 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 directed to the HMRC imports/exports helpline. The helpline will provide the trader with a contact number for a customs office at the port or airport to check if an officer will be available to physically wet stamp their Carnet. HMRC will 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 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.

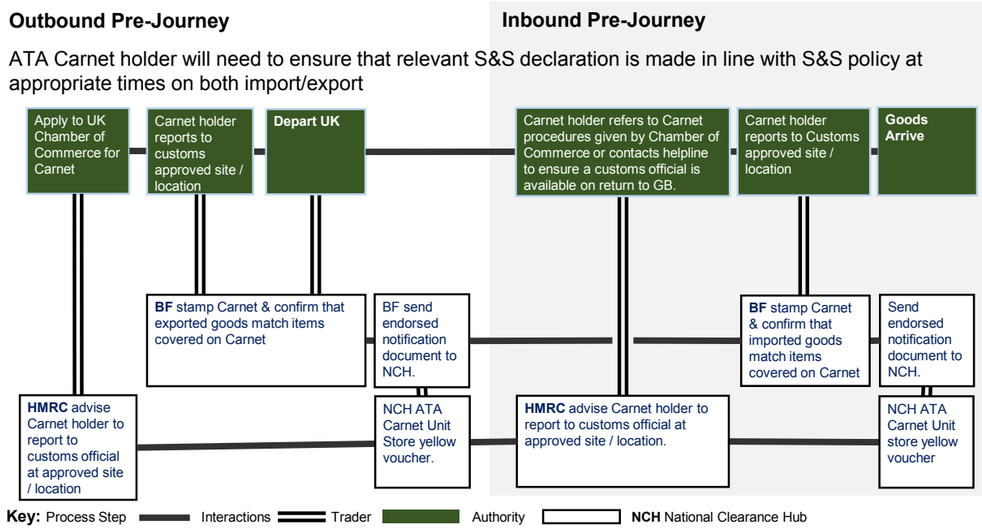
Applying for an ATA Carnet
Traders (both existing and new users) need to apply for a Carnet online using the London Chamber of Commerce & Industry eATA Carnet system here or by post.

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 will introduce a number of new processes and procedures which will 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**
- **Health certification (such as an Export 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 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 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 as such.

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 will 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 export 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 will launch to applications later Autumn 2020.

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.

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 will be subject to EU import controls in line with goods exported from the Rest of the World.

This will include the requirement for:

- goods to be accompanied by an Export 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.

Exports of certain composite products containing animal products will also be subject to these controls. Guidance on what this includes is available here. 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. To find out if the POAO or ABP must meet the above requirements.

All goods will need to be accompanied by an Export Health Certificate (EHC) or other official documentation. The exporter will need to contact APHA to obtain the appropriate EHC 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 EHC or other official document must be physically presented at the BCP on arrival in the EU.

For England and Wales, exporters can apply for their health certificates on EHC Online (EHCO) and further information on EHCs can be found here.

EHCO is a new digital online application service for EHCs that has been developed by Defra and APHA. By Winter 2020, EHCO will have replaced the current manual PDF process for applying for non-EU EHCs. Further details for Scotland will be made available in due course.

If no EHC 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. More detail is available here.

The EU importer will 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

Additional Requirements for Marine-Caught Fish and CITES-listed goods
Exports of marine-caught fish, fishery products and some types of shellfish will also need to meet Catch Certificate requirements as detailed in **additional requirements for fishery products and live bivalve molluscs.**

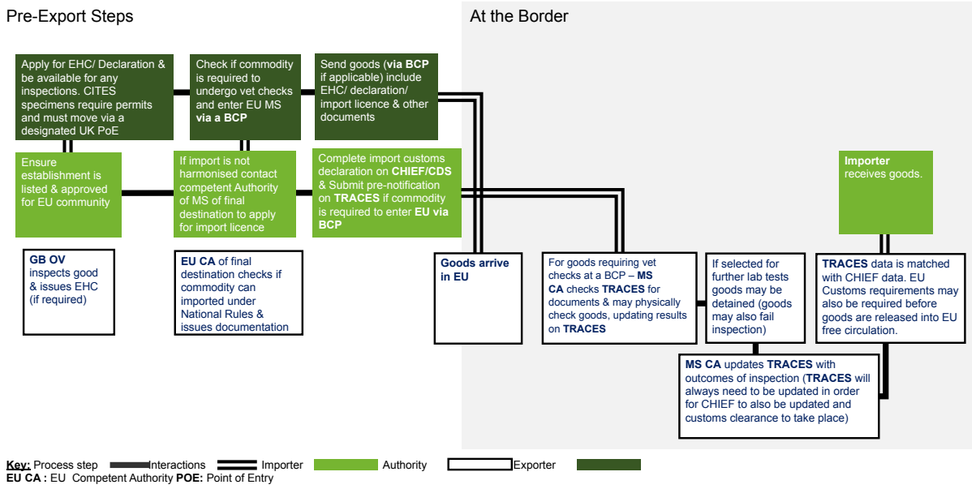
Exports of food products made from species listed in the CITES, EUWTR or UKWTR annexes, such as caviar from the Sturgeon family, will also need to meet CITES-related requirements as detailed for CITES goods in **SECTION 4.2.2.** These include the requirement for relevant UKWTR export permits from APHA and EUWTR import permit issued by the competent authority of country of destination.

Systems
The EU importer will need to register for TRACES NT.

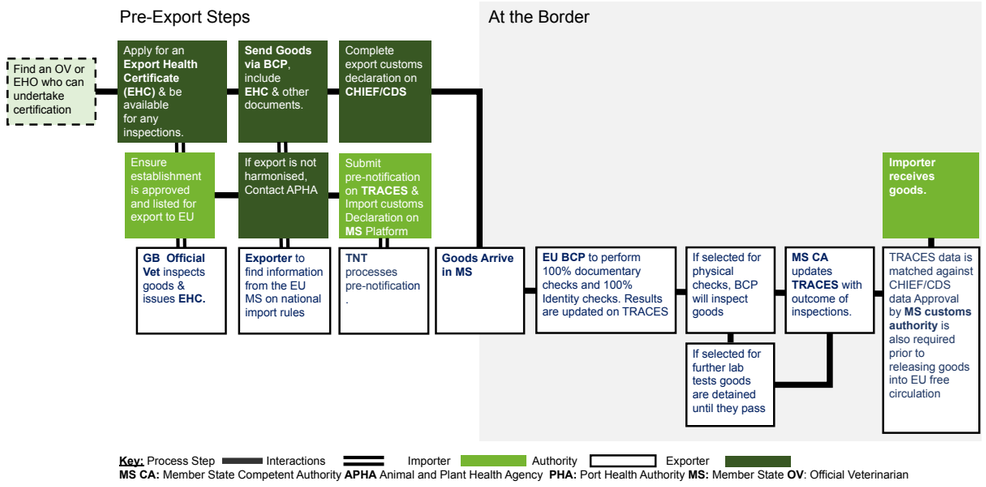
Location of checks
Animal products will need to enter the EU via an appropriately designated BCP in order for the goods to be checked. A list of current BCPs and the commodities they accept is available here.

Upon arrival at the BCP, all goods will be 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.

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 will 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 will also be subject to EU import controls applying to animal products as listed under 4.2.3. This includes the requirement for an export 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.

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) will 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, will be 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 Export 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

An EHC is an official document that confirms the export meets the health requirements of the destination country. The exporter will need to contact APHA to obtain the appropriate EHC 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 EHC 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 EHC is available from the EU for the goods being transported), the EU importer will 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 EHCs 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 EHC does not require the fish to be exported via an approved establishment listed with the EU for export purposes. The other EHC is for fish landed by all other vessels (including GB vessels) and requires export via an approved establishment

The EU importer will 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.

Exports of certain composite products containing animal products will also be subject to these controls. Guidance on what this includes is available online.

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 storage documents). 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 which has undergone only primary production, such as gutting or 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 an EHC.

Direct landings from local authority food approved freezer, factory or reefer vessels of fishery product that has undergone secondary processing, such as freezing or wrapping, will need to be accompanied by a Captain's Certificate, signed by an APHA designated captain, rather than a fishery products or LBM EHC, 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 4hrs 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 & submit its electronic logbook in accordance with UK regulations

They will 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, will 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
The EU importer will 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 will 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, will 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.

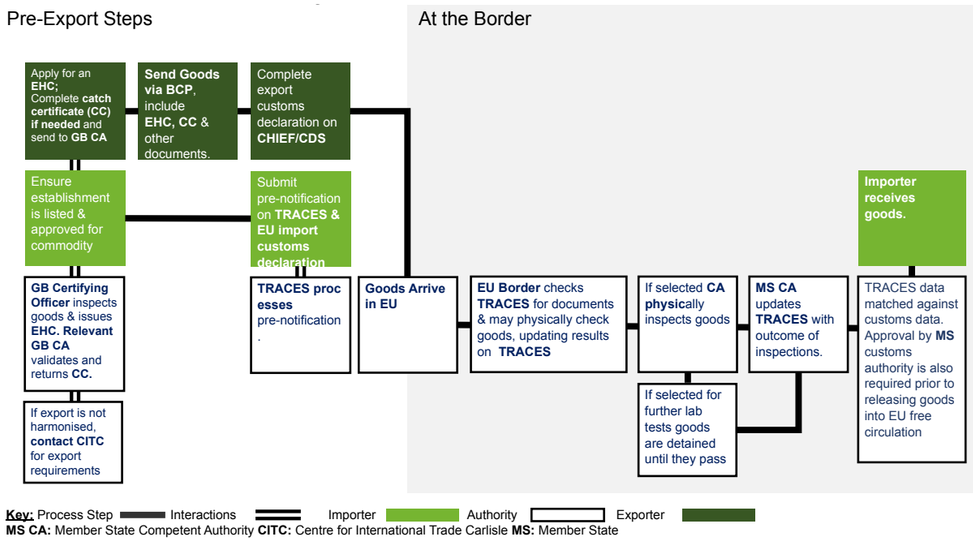
These goods will be subject to 100% documentary and identity checks. These entail examination of the official certification, attestations and other commercial documents that are required to accompany the consignment. The Competent Authority will also check the catch certificate, and further verifications 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.

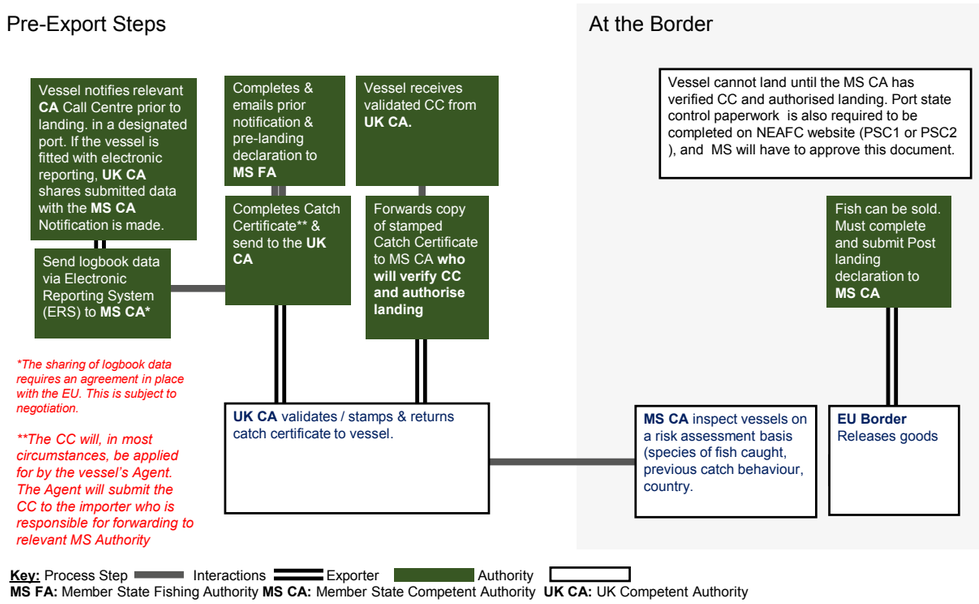
An identity check entails a visual inspection to verify the certified seal or content and labelling of a consignment correspond to the information provided in the accompanying documentation.

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 will apply to exports of HRFNAO from GB to EU. Most food not of animal origin (FNAO) from GB will be able to enter the EU through any entry point as it is not deemed 'high risk' by the EU.

Whilst there is currently no HRFNAO of GB origin, all RoW HRFNAO imported into GB and subsequently exported to the EU will be subject to EU import controls. This is because GB import controls will cease to be applicable for goods exported to the EU at the end of the transition period.

Additionally, RoW HRFNAO that transits through GB destined for the EU will be subject to EU import requirements

Requirements
From January 2021, exports of HRFNAO from GB to the EU will be subject to EU import controls in line with goods exported from the Rest of the World.

This includes 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

The EU importer will 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.

Systems
The EU importer will need to register for TRACES NT.

Location of checks
HRFNAO will need to enter the EU via a suitable BCP for the goods to be checked. A list of current BCPs and the commodities they accept is available here.

Upon arrival at the BCP, goods will be subject to 100% documentary and identity 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.

There are no outbound checks on HRFNAO for sanitary and phytosanitary purposes.

Live animals and germinal products

From January 2021, **live animals and germinal products** being exported from GB to EU will be 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** will 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 will apply to exports of live animals and germinal products from GB to the EU.

This includes the requirement for

- goods to be accompanied by an EHC.
- EU import pre-notifications submitted by the EU importer at least one working day in advance of arrival.
- entry via a an EU BCP, where goods will undergo documentary, identity and physical checks.

All goods will need to be accompanied by an EHC; this will need 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, Scotland and Wales, exporters can apply for their health certificates on EHC Online (EHCO) and further information on EHCs can be found here. EHCO is a new digital online application service for EHCs 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 EHCs.

If no EHC 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 EHC must be presented on arrival at the BCP for inspection by EU authorities.

The EU importer will 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 will 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 will 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 will also need to meet specific blood testing requirements. These are detailed in **SECTION 4.2.3.**

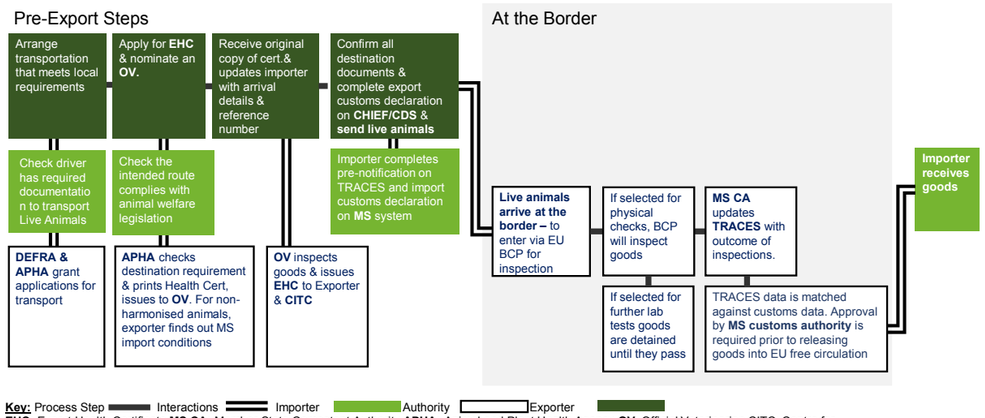
Systems
The EU importer will need to register for TRACES NT.

Location of checks
Live animals and germinal products will 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 will be 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 will be 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
- 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. For example, farmed live bivalves from waters other than Class A cannot be exported as POAO for human consumption without first undergoing depuration but can be exported as live aquatic animals following the process outlined in this section. However, wild caught LBM from waters other than class A cannot be exported for depuration purposes following the process for exporting live animals. 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 will 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 will 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 Export Health Certificate (EHC).
- 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.

The EU importer (i.e. the EU customer) will 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.

EHCs 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.

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
The EU importer will need to register for TRACES NT.

Locations of checks
From January 2021, exports of live aquatic animals for aquaculture and ornamental purposes will need to enter the EU via a suitable BCP. A list of current BCPs and the commodities they accept is available here.

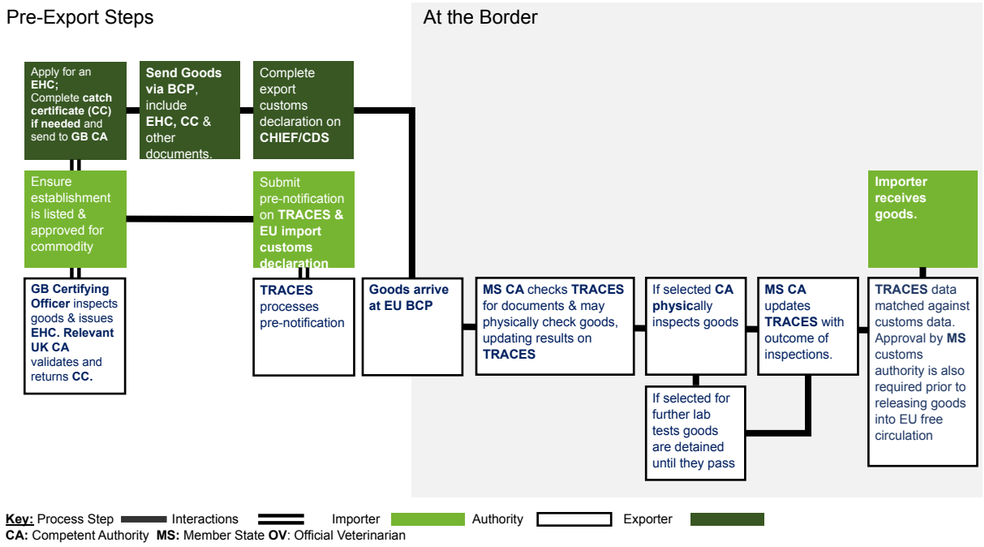
Goods will be subject to 100% documentary checks. These entail examination of the official certification, attestations and other commercial documents that are required to accompany the consignment.

All consignments will also be 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** will also need to meet separate blood testing, residency and isolation requirements prior to being exported to the EU.

The UK will be categorised into one of seven equine health status categories; the extent of testing and related controls required will be determined by the category of equine health that the UK is listed in. Further details on this will be available in due course.

Requirements
From January 2021, new import requirements will 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 will be subject to additional blood testing requirements.

This includes the requirement for:

- Goods to be accompanied by an Export Health Certificate (EHC).
- Goods to undergo blood testing ahead of any movement as a prerequisite of the EHC.
- 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 will need to be accompanied by an Export Health Certificate (EHC); this will need 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 (EHCO) and further information on EHCs can be found online. EHCO is a new digital online application service for EHCs that has been developed by Defra and APHA, which will replace the current manual PDF process for applying for non-EU EHCs.

The original physical copy of the EHC must be presented on arrival at the BCP for inspection by EU authorities.

If no EHC 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 will 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 EHC certification.

Post testing, registered equines will be able to travel using their existing identity document (passport) and an Export Health Certificate (replacing the existing ITAHC or equivalent).

If the EU does not recognise UK studbook listings before January 2021, most UK horses would be considered unregistered and will therefore also require a

Supplementary Travel ID document, issued by APHA and signed off by an Official Veterinarian at the same time as the EHC.

The driver of the equine transportation would also require 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.

The EU importer will 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.

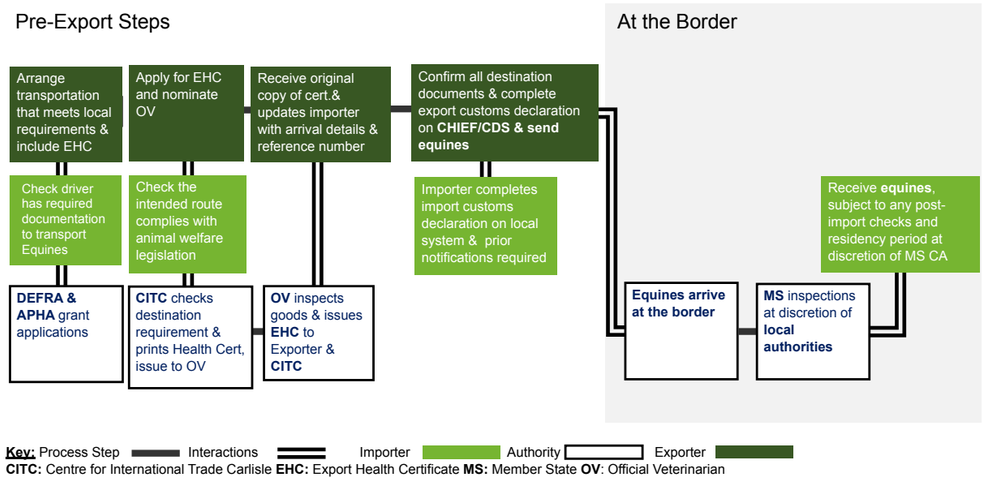
Systems
The EU importer will need to register for TRACES NT.

Location of checks
Equines will 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 will be 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 will be subject to EU import controls in line with goods exported from the Rest of the World (RoW).

This will include 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 will need to be accompanied by a phytosanitary certificate and may be checked upon entry.

The GB exporter will 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.

The exporter will need to apply to the relevant plant health authority in order to secure this. 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.

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, the GB exporter will need to have registered with the appropriate plant health authority in GB to obtain a phytosanitary certificate. Further information will be published in due course.

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.

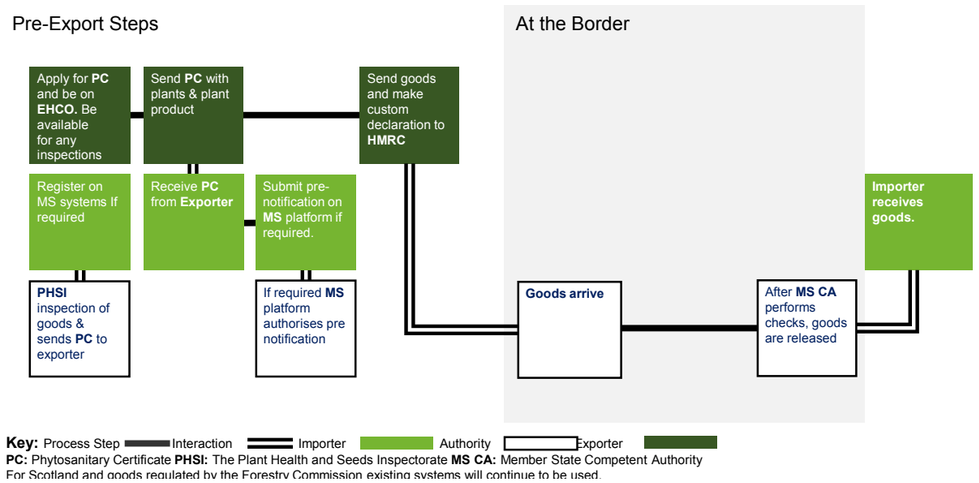
A list of current BCPs and the commodities they accept is available here.

Passenger Baggage
For passengers arriving in the EU, regulated plants and plant products must be accompanied with a phytosanitary certificate and be subject to EU import controls.

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.

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 will extend to movements between GB and the EU after the end of the transition period.

This means that from January 2021, businesses exporting excise goods from GB to the EU will need to complete a customs export declaration. This can be a full or simplified declaration and will include exports to the EU.

Businesses will be able to reclaim the UK excise duty paid on exports of excise goods from GB to the EU.

They will also be 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 will apply to exports from GB to the EU.

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

Authorisations
The Customs export Declaration will need to be lodged in the HMRC System (CHIEF/ Customs Declaration Service)

Excise duty suspended movements will 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 will be declared through the CHIEF/Customs Declaration Service system. Domestic duty suspended movements will also need to be declared on the EMCS system.

Checks
Any intelligence led checks at the frontier will continue to be carried out by Border Force.

4.2.5 Other goods including Strategic Exports

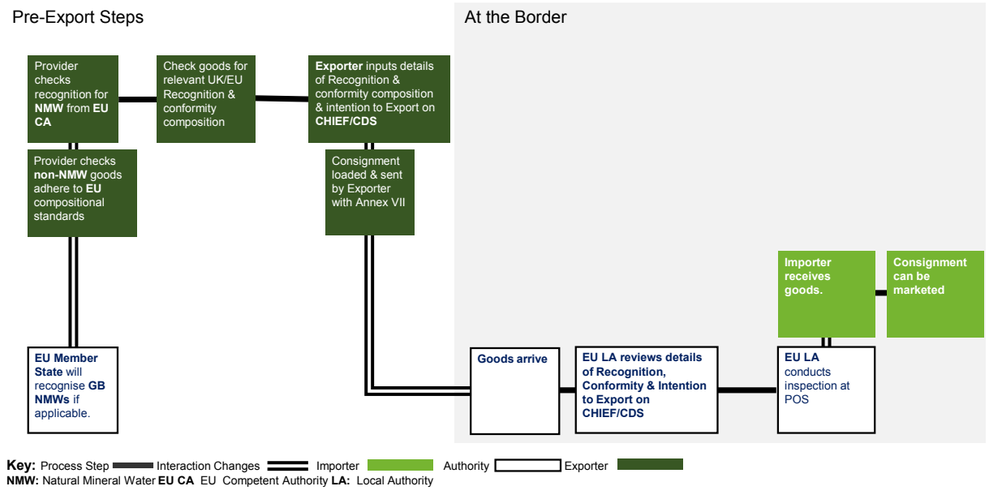
Bottled Water

Requirements
Bottled water will not be 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 will also carry an extra NTB, for recognition in the EU, which will be checked by the corresponding enforcement authorities to ensure the natural mineral water is 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 will be subject to EU import controls in line with goods exported from the Rest of the World. Exact requirements will vary according to the exact chemical/s being exported, and exporters are advised to check which EU import controls will apply to their trade with the EU importer.

On export to the EU, chemicals will 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, the EU importer will 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 will be required before export can proceed. PIC currently only applies to exports outside the EU. From January 2021, PIC will apply to exports to the EU as well as other third countries. In the first quarter of each year, the exporter will 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 would be 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.

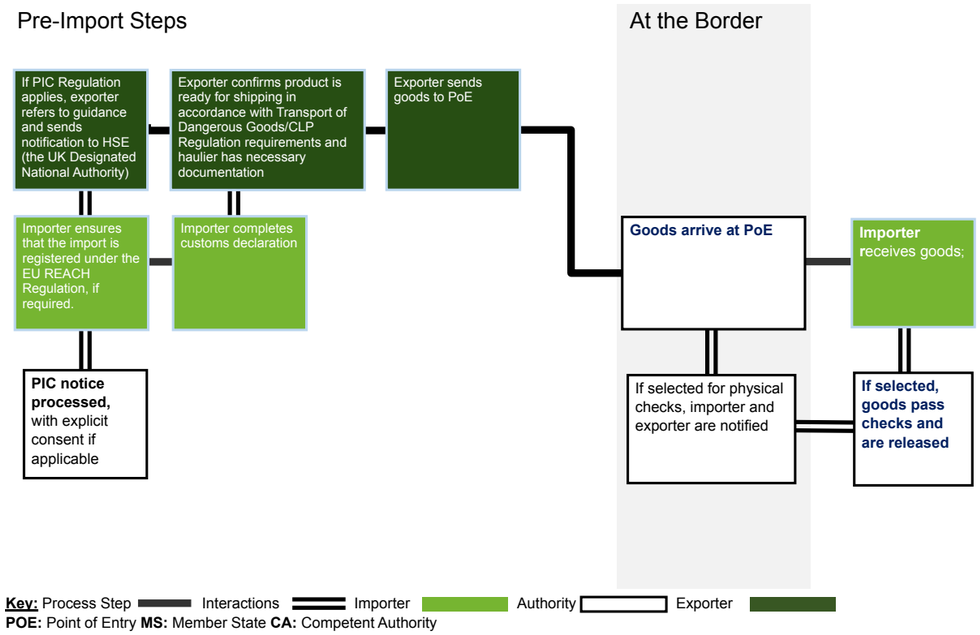
Persistent Organic Pollutant substances
A number of Persistent Organic Pollutant (POPs) substances are also subject to PIC procedures. More information is available online.

Systems
The EU importer/Only Representative will 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**



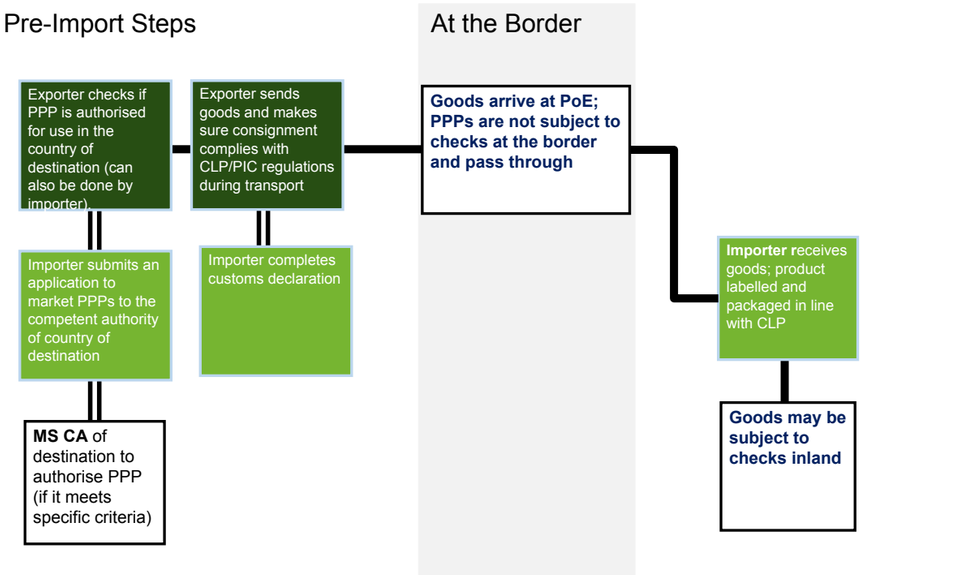
Plant Protection Products (Pesticides)

Requirements
Exports of plant protection products (PPPs) - i.e. pesticides - must be approved prior to marketing and use in the country of destination.

The EU importer will 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 will 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 licensed 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 will be valid for 2 months or in line with the importing country's permit, whichever expires first.

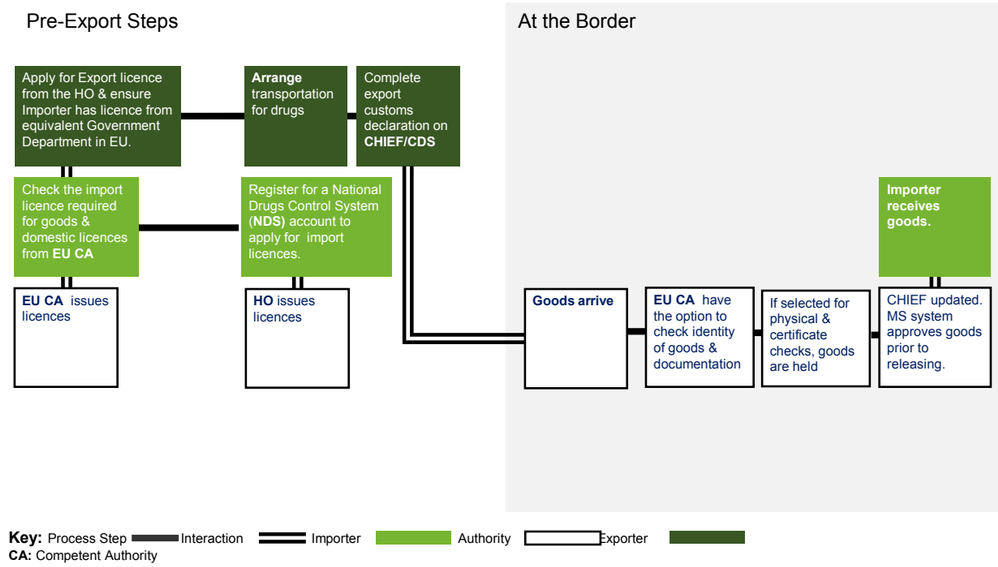
Further information on the application process, and information needed, can be found here.

Exporters will 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 will 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 will no longer be able to do so using a European Firearms Pass. Exporters will 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.

The controls are currently contained in a mix of UK and EU law. Firearms require licences for export to both EU and non-EU countries, but several simplified export arrangements that currently operate will change at the end of the transition period.

Any UK-EU FTA is not expected to have an impact on strategic export controls, including those on firearms.

At 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.

It is expected that those wishing to temporarily take personal firearms to the EU (e.g. for a competition) will not be able to do so using the European Firearms Pass (EFP) because this is likely to no longer be available in GB.

The exemption that currently applies to the temporary export of firearms as personal effects to the rest of the world, will now cover exports to the EU; exporters will need to make sure that the destination country would also permit the import and re-export of the firearm.

Open licensing procedures for dealers exporting to other dealers in the EU will no longer operate. UK registered firearms dealers (RFDs) who regularly export to other firearms dealers based in the EU will require individual export licences, but there will be new arrangement to simplify this process. More information is available here.

Requirements
For commercial firearms exports, exporters will 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

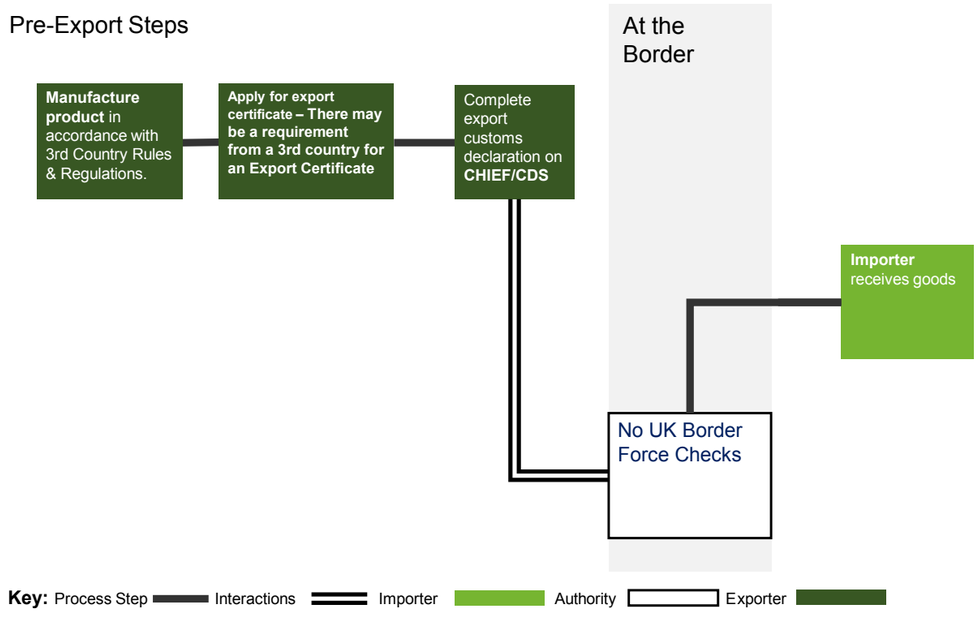
Requirements
Veterinary medicines exported from GB to the EU will be subject to EU import controls in line with goods exported from the Rest of the World. This may require goods to be accompanied by an export certificate.

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. The GB exporter will need to check the exact requirements that will 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 will remain unchanged. However, there will be some additional requirements on exports of **notified waste ('Amber List')** from GB to the EU.

Requirements
In broad terms, the current waste shipments procedures will still apply. There will, however, be some new requirements for the movement of waste between GB and the EU after 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 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.

Exporters will need to contact the authority responsible for waste 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 the GB to the EU, exporters should continue to follow the requirements set out in the 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, and, if relevant, 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 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 will 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. An exporter will not be 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 will therefore be 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 will 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.

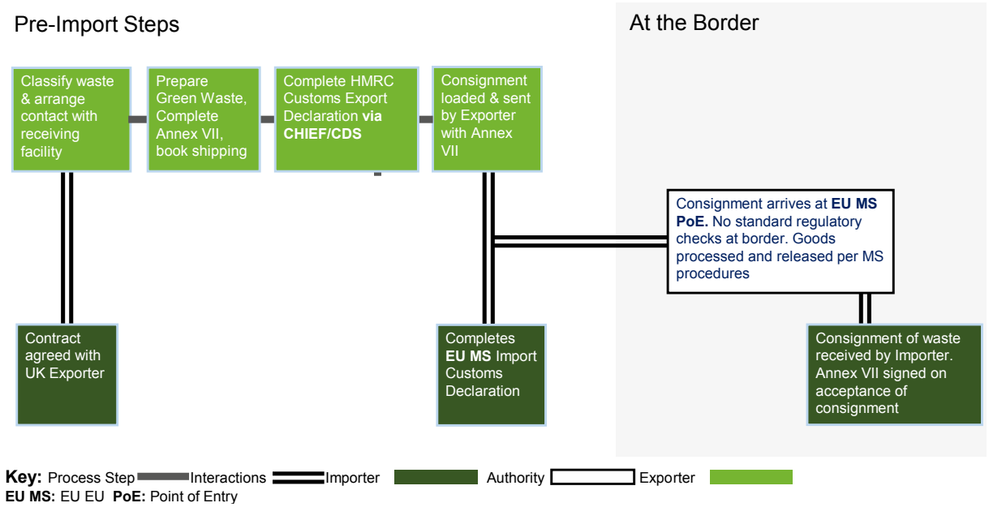
Systems
There are no EU IT systems which control the movement of waste between EU member states and GB.

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.

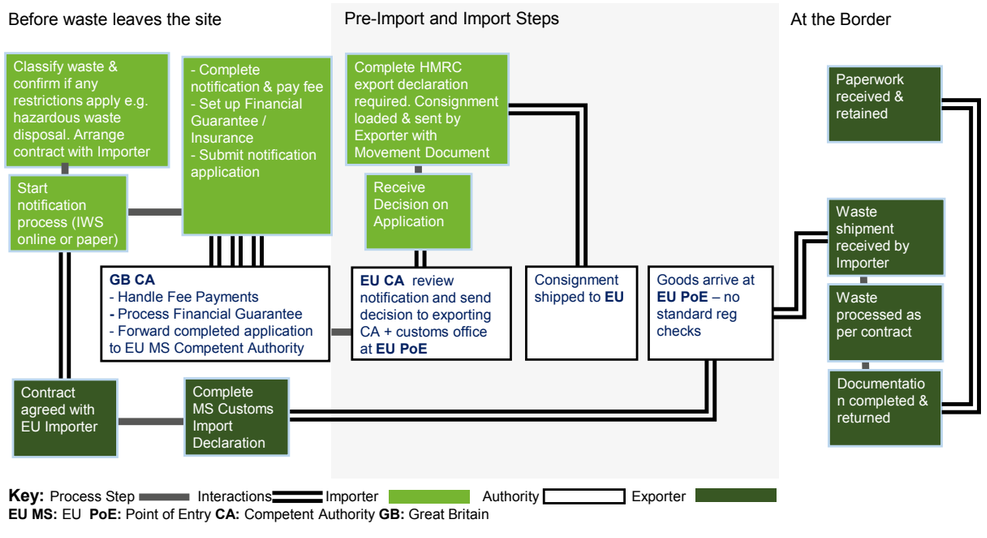
Notified waste shipments ("Amber List"), which require prior approval, must follow the route that has already been agreed as part of the notification application. If the shipment is expected to deviate from the pre agreed route, the exporter will need to inform the relevant competent authorities.

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: Amber 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 will be subject to new due diligence checks to ensure the 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.

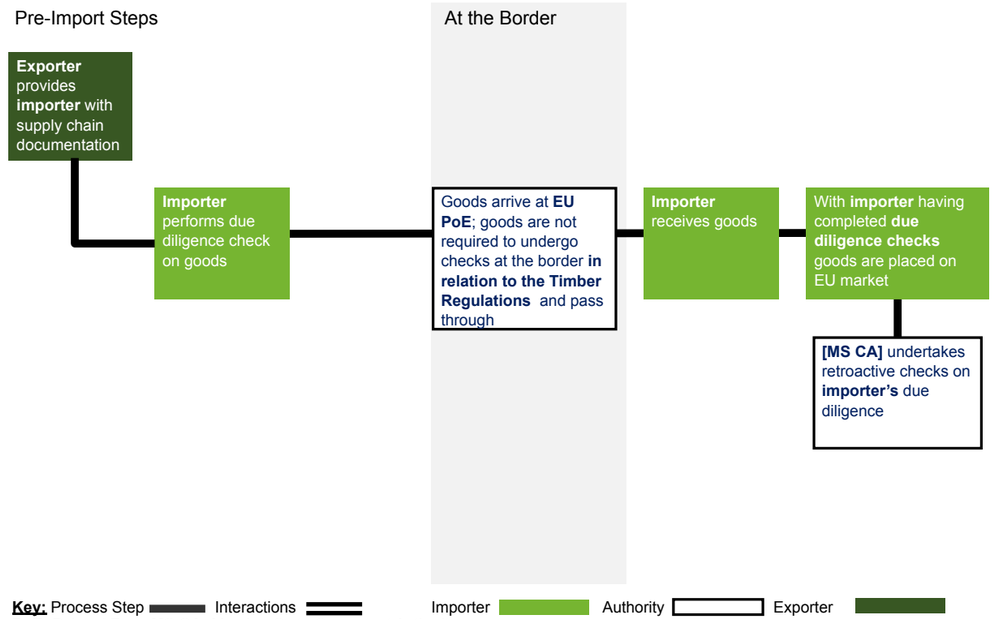
Due diligence, which needs to be undertaken before the timber can be placed on the EU market, includes:

- 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 will continue to apply to all human medicines and related products being exported to the EU.

However, information on any licences obtained will now need to be reflected in the customs declarations made on exports.

Declaration and clearance policies and processes will reflect current arrangements for rest of the world movements.

We are awaiting clarity from the EU on their regulatory and customs requirements. It is possible that regulators within different EU member states may set different requirements, and the compliance strategy at customs/ borders may vary.

Medicine Regulator Requirements
An export declaration will need to be approved by UK Customs before the goods are presented at the border. This will be carried out electronically under NES (National Export System).

It is expected that regulatory licensing information from the importing country will be required for EU customs import declarations.

The acceptance of European Medicines Agency licences is subject to negotiations between EU/UK.

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 will need 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 export and this requirement will continue 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.

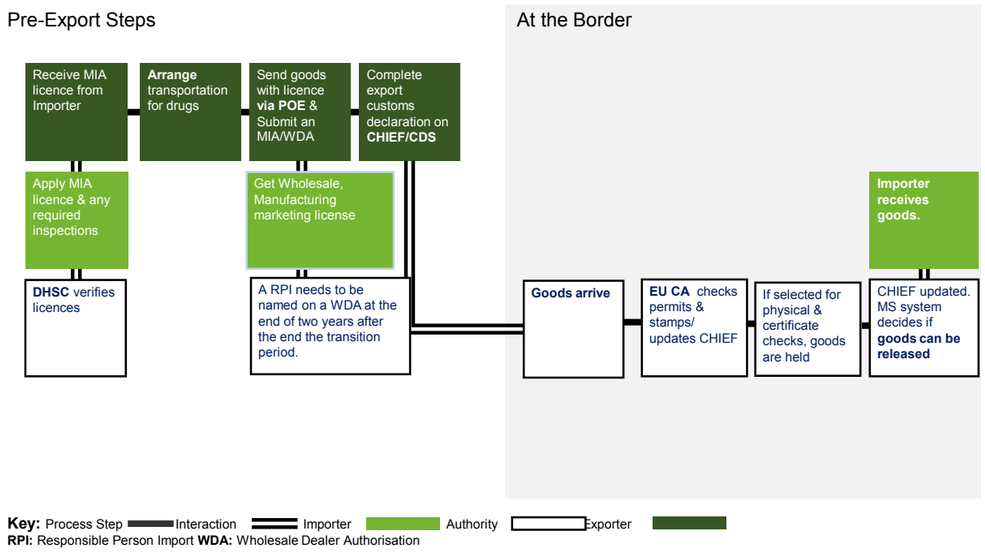
Requirements
Information on the export of controlled drugs can be found here.

Exporters will 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 will 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 will need to provide information about their overseas trading partners and details of the products being exported.

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.

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



Exporting substances of human origin (SoHO)
For Substances of Human Origin (SoHO), which includes blood, blood components, organs, tissues and cells, there are no additional border requirements specified in the SoHO legislation.

For specific regulatory information, such as export authorisation and traceability requirements, please contact your regulator.

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.

From 1 January 2021 UK export licences will not need to be physically endorsed by Border Force Officers. However, traders/hauliers are advised to retain a physical copy of the licence and present to Border Force Officers if requested to do so.

ATA carnets, CITES certification and strategic export controls may apply to some cultural objects.

The export control system is currently under review and may be subject to change at the end of the transition period. As part of this the Government is considering how export licences might be approved away from the border, with inland pre-clearance.

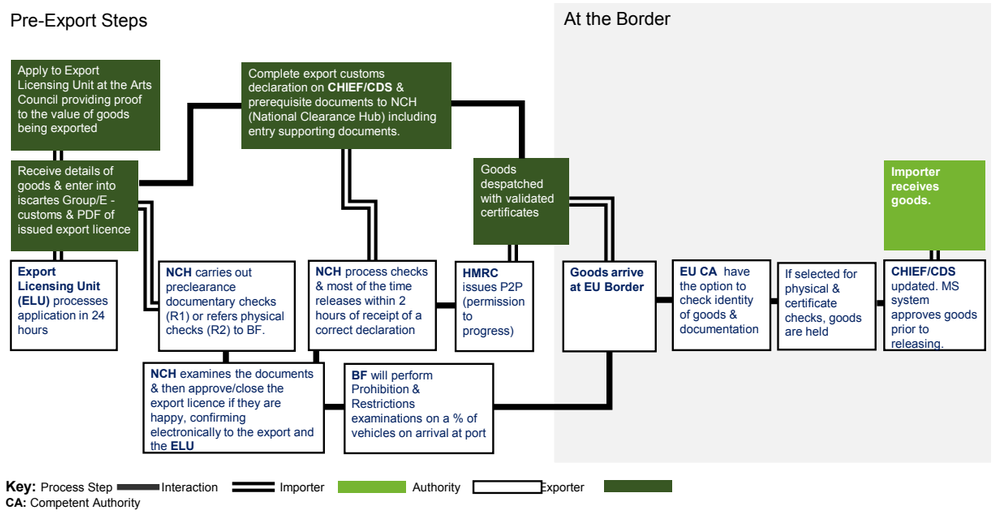
The guidance will be updated before 1 January 2021. Please refer to Arts Council England website for the most up to date guidance.

Requirements:
To export cultural objects, 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

From 1 January 2021, a licence will be 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.

The controls are currently contained in a mix of UK and EU law. Military goods require a licence to all destinations, including the EU. Dual-use and other controlled goods generally move licence-free within the EU customs territory (with some exceptions) but require licences for export to countries outside of the EU.

From the 1 January 2021, a licence will be required to export to the EU all those goods that currently move 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.

Any UK-EU FTA is not expected to have an impact on export control, including in the event of no other agreement being reached.

Exports are subject to risk based and intelligence led pre-clearance checks by HMRC and UKBF. 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.

It is now open for registration and can be used to export from the end of the transition period.

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.

Any intelligence-led checks at the frontier will continue to be carried out by Border Force.

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 (or is 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 a particular good. In this case, all information will be made available on GOV.UK and exporters would need to apply to the competent authority for a licence. Decisions on whether to grant licences would depend on a number of factors, such as whether the goods are being exported for humanitarian purposes. Licence information would need to be added to the export declaration before the export is permitted.

Alternatively, there may be a limit to the volume of a certain good 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 that cannot be exported from the UK because they are needed for UK patients.

Glossary

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	The Customs Declaration Service – HMRC's new declaration platform.
CHIEF	The Customs Handling of Import and Export Freight (CHIEF) system processes 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 Turkey, Macedonia and Serbia. The UK is set to remain in the Common Transit Convention (CTC) after Brexit, 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 minimum requirements for moving all goods from the UK into the EU from July 2021 onwards, assuming an Australia style future relationship.
Core Import Process	The core import process refers to the minimum requirements for moving all goods into the UK from the EU from July 2021 onwards, assuming an Australia style future relationship.
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 (DA) - 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, CEFAS Fish Health Inspectorate and Marine Scotland Fish Health Inspectorate	Animal and Plant Health Agency, Port Health Authorities, Rural Payments Agency, Scottish Government
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, FCO, 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 through RoRo Ports

I am a GB haulier – what do I need to know about the documents I need to carry or present when transporting goods out of the EU into GB?

At the EU Border
The haulier should have one or more of the following:

- An **Export Accompanying Document (EAD)** which has a Movement Reference Number (MRN) generated – this may also contain the data for the safety and security declaration.
- For transit movements a **Transit Accompanying Document (TAD)** that has been activated in the NCTS system to provide a Movement Reference Number (MRN) - for transit, the paper document (including a list of items) must 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 Exit Summary Declaration has been lodged into the Member State Export Control System (ECS).

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 may lead to more problems at the border than completing an EAD. The more automated the terminal the more likely that will be.

In addition:
- The haulier should have the original / wet signed copies of any certificates or licence required for the goods being imported to GB e.g. an original Export Health Certificate.

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.

I am a GB importer – what do I need to know about 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 do they need to register?
Following the end of the transition period, UK registered businesses cannot act as the EU exporter, even if they have an EU VAT number. A UK business will need 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 has to be established in the EU and involved in the operation (so could be a freight forwarder or carrier etc).

Every EU business exporting goods will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. After the transition period, only EORI numbers issued by an EU member state will be acceptable in the EU.

Exporters will 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.

https://ec.europa.eu/taxation_customs/national-customs-websites_en

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, what do I need to do to prepare my goods for export from the EU?
Certificates or licences will be 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 will 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. The relevant licences or certificates will need to accompany the goods.

As now, live animals and high-risk animal by-products entering GB from the EU must be pre-notified. From April 2021 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 – Has the exporter prepared any necessary Export Health Certificates?
An export health certificate (EHC) is an official document that confirms an export meets the health requirements of the UK. The certificate must be signed by an EU official vet (OV). A completed EHC is required for each type of animal or animal product being exported from the EU to the UK. If a consignment includes a mix of products, a separate EHC will be required for each type of product.

The transporter of the goods must carry the necessary certificates and licences so they can be presented at the border if requested.

Step 5 – Has the exporter or their agent submitted the customs declaration(s)?
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.
- Transit Accompanying Document (TAD) / Movement Reference Number (MRN).
- A combined Transit (Security) Accompanying Document (TSAD) / Movement Reference Number (MRN) (the automated option is dependent on the NCTS5 implementation).

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 States customs system.

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, but 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 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 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 eAD is validated in the EU country of export, detailing 'Export to non-EU country', and the eAD is mentioned in the customs declaration for export along with the Administrative Reference Code (ARC) number (more information on this below). The eAD is in force until the goods leave the EU: the eAD 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 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 – Has the exporter 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:

- The original, wet signed, EHC, if one is needed;
- Any CITES (endangered species) documentation required;
- One of the 3 Movement Reference Numbers (a barcode):
  - 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) / 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 has been lodged into the Member State Export Control System (ECS).

Step 8 – 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 administrations, the various authorities in the Member States will 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 at specific EU Ports / Terminal

Section 1: RoRo Ports – France

The SI Brexit system
The SI Brexit system is designed to prioritise fluidity of freight in and out of France.

The SI Brexit system is an interface between the carriers at French Ports and the Eurotunnel terminals and the French customs declaration service.

- The "envelope" function within SI Brexit 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 downloads the application either from the douanes website (link below) or via the operator. The barcodes of the MRNs / barcodes are scanned and paired with the data from the number plate of the truck. This paired data is sent to the Customs DELTA or Transit NSTI systems for risk analysis and clearance.
- The number plate is scanned at the port to determine routing (green for goods in transit or those with an EAD that do not need to be inspected, orange for those with goods to be inspected).

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

Section 2: RoRo Ports – The Netherlands

No document no transport
The Portbase system
After the end of the transition period, the pre-notification of customs documents via the Port Community System of Portbase will become mandatory at all RoRo ferry terminals in the Netherlands. If this pre-notification 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
Importers, exporters and their customs agent or transporter will need to register for the Portbase system in order to submit the pre-notification of import and export 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 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. 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.

Rx Seaport (for Antwerp)
The pre-notification of customs documents in Antwerp is done via the Port Community system of C-point. This pre-notification can be lodged by the exporter, the forwarder, customs agent or the transport company are able to submit a pre-notification.

For this an account is needed on C-point. Customs agents often link their customs software to this platform in order to automate this flow.

Information on customs procedures at Antwerp can be found at C-point Antwerp.

Additional information can be found at Nxtport | Unleash the Power of Together!

RoRo Ports – Spain

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 at https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Aduanas_e_Impuestos_Especiales/_Presentacion/Procedimientos_y_gestiones_en_la_Aduana/_EMPRESAS_Y_PROFESIONALES/Entrada_y_salida_de_mercancias/Entrada_y_salida_de_mercancias.shtml

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.

For goods being exported via RoRo a Pre Boarding Notification will also need to be completed prior to arrival at the port of departure in Ireland.

Export declarations will be submitted using the existing Automated Entry Processing (AEP) system. The AEP system handles the validation, processing, duty accounting and clearance of customs declarations.

From November 2020 all import declarations will need to be submitted to the new Automated Import System (AIS) which will be implemented from early November 2020.

Further information about all systems can be found here Customs Electronic Systems.

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Annex B:

EU Import Requirements

Getting Prepared

GB traders and GB hauliers may require EU Economic Operator's Registration and Identification (EORI) numbers

Why?
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 lodge a customs 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
- act as a carrier for the purposes of transport by sea, inland waterway or air
- act as a carrier who is connected to the customs system and wishes to receive any of the notifications provided for in the customs legislation regarding the lodging or amendment of an Entry Summary declaration.

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:

"Customs authorities of the Member States should accept requests already before the end of the transition period and assign to them EORI numbers with the date following the date of the end of the transition period or thereafter as the 'start day of EORI number', according to the requests of the persons concerned."

Applications from GB businesses for an EU EORI number can be submitted in advance of 1 Jan 2021 to some Member States. The EU EORI number will be assigned – where their IT systems allow – the pre-allocation of that number before the end of the transition period. However pre-allocated EORI numbers will not be activated until the day following the date of the end of the transition period or the "start day of the EORI number" if a later date is requested.

However, some Member States IT systems are unable to pre-allocate EU EORI numbers to GB traders and hauliers, but they are able to accept applications in advance and will officially allocate the EORI number on the day of the end of the transition period.

A GB business can apply for an EORI number from customs authorities across the EU.

National Customs Websites | Taxation and Customs Union

UK HAULIERS:

I am a UK haulier – what requirements do I need to meet to transport goods via RoRo into the EU?

Entry Summary declarations:
For **accompanied freight**, the haulier is responsible (as the active means of transport) for submitting the **Entry Summary declaration** – also known as the safety & security declaration – into the Member State's Import Control System (ICS) at the first point of entry to the EU. This is of particular importance at GB RoRo ports and terminals that do not have port inventory systems.

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. E.g. 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 or carriers can use a third party with their knowledge and consent to complete the ENS data entry on their behalf, the liability remains with the carrier.

Customs Declarations:
The haulier transporting goods via a RoRo location to the EU must have the Movement Reference Number (MRN) for the EU customs import declarations or the transit (CTC) movement. The MRN is needed by the haulier to present at the GB and the EU border. It is a number within a barcode.

Other Certificates and Licences:
It is best practice for the driver to have hard copies of any certificates or licences required for the goods being imported to the EU, e.g. an original / wet signed Export Health Certificate.

EU Port Systems:
EU Ports and / or (RoRo) operators who have access to the Port Community Systems (PCS) will insist that traders and transporters using those services to those locations are registered on the systems and understand what they need to do at the GB check-in to ensure smooth entry into the EU and to avoid disruption and congestion. More detail about requirements at EU Ports is contained later in this Annex.

EU Member State handling of goods that do not meet the necessary border requirements:
If the necessary formalities are not completed, the goods will not be able to leave the EU Port and one of the following actions will be considered:

- The goods may be put in temporary storage until the requirements are met, there will be a charge for this storage.
- The goods may need to be exported to GB.
- The goods may be destroyed.

GB EXPORTERS and their representatives:

I am a GB exporter – 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. After the transition period only EORI numbers issued by an EU Member State will be acceptable in the EU.

EU importers will need to have an EU EORI number even if they use a forwarder or customs agent for import declarations.

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 in the EU they will 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.

Incoterms® 2020 - ICC

Step 3 – If I am exporting controlled, restricted or prohibited goods, what do I need to do to prepare my goods for import into the EU?
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)
GB exporters will need to:

- check with the Commission guidance on BCPs for all the requirements including how much notice needs to be given.

- make sure that the transporter or logistics company responsible for moving the goods is transporting them through a port of entry into the EU (with a BCP if necessary) that accepts the goods being imported.

- ensure that the EU importer has notified that the consignment is arriving – this notification is done by using the **TRACES-NT system**.

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

Its main objective is to streamline the certification process.

The TRACES platform enhances cooperation and coordination between the competent authorities of EU countries **and non-EU countries**, but also between the traders themselves and their competent authorities. When a decision is taken on a consignment, the involved parties are notified and have access to the relevant documents.

You can log in via:

https://webgate.ec.europa.eu/tracesnt/login

The link to the current locations and authorisations of BCPs in the EU countries is:

contact details of BCPs

The transporter of the goods must carry 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 again 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 importing goods subject to excise duty into the EU?
NB: Excise goods have to be imported from GB into 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 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 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 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 EHCs etc) has been pre-lodged to the Member State's systems, the various authorities in the Member States 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

The SI Brexit system
The SI Brexit system is designed to prioritise fluidity of freight in and out of all French border locations.

The SI Brexit system is an interface between the carriers at French Ports and the Eurotunnel terminals and the French customs declaration service.

- The "envelope" function within SI Brexit 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 downloads the application either from the douanes 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 Customs DELTA or Transit NSTI 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

Verification and release regimes
If the consignment(s) is selected for a control on arrival in France:

- Commis' (port runners) will be in place at all French ports to present documents to officials and to handle issues.
- If issues cannot be resolved swiftly, 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.

Section 2: RoRo Ports – The Netherlands

No document no transport
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 need to act now and complete the **5 steps to be "Ready for Brexit"** https://www.getreadyforbrexit.eu/en/ before the 1 of January 2021, whether you are a driver, transport company, forwarder, importer or exporter.

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' -Portbase

Further information on Portbase can be found at Portbase

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.

Short Sea terminals follow similar procedures.

Customs will perform **documentary and physical checks** at the terminal when necessary, more thorough checks can also take place at premises of importer or at the State Inspection Terminal (SIT).

Contingency measures in place for dispute resolution. 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.

Rx Seaport (for Antwerp)
The pre-notification of customs documents in Antwerp is done via the Port Community system of C-point. This pre-notification can be lodged by the exporter. Also, the forwarder, customs agent and transport company are able to submit a pre-notification.

For this an account is needed on C-point. Customs agents often link their customs software to this platform in order to automate this flow.

Information on customs procedures at Antwerp can be found at: C-point Antwerp
Additional information can be found at Nxtport | Unleash the Power of Together!

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.

Costs are currently not known. Goods may be refused entry or destroyed if SPS requirements are not met.

Section 4: RoRo Ports – Spain

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/

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 SPS requirements are not met.

Section 5: RoRo Ports – Ireland

From November 2020 all import declarations will need to be submitted to the new **Automated Import System (AIS)** which will be implemented from early November 2020. Export declarations will 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 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 licensed 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)	The UK will continue to comply with the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). To import CITES-listed specimens of endangered animal or plant species, checks of CITES permits will be required at the border. At the end of the transition period, CITES specimens will only be able to enter the UK via specific designated points of entry. The UK will continue to comply with the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). From 1 January 2021, checks of CITES permits will be required at the border to import CITES-listed specimens of endangered animal or plant species.
Fishery products	Catch certificates (and processing statements & storage of documents if applicable) will 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. Unlicensed 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*	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@fco.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 • ceramics • steel
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 (ETSF) Temporary Storage Facility approval holder, and Warehouse/Logistics Company.

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 will be subject to the same requirements as existing RoW imports as detailed in **SECTION 1.1.3.** In particular, customs control and formalities will apply to all goods arriving in the UK from the EU. Also where necessary, additional requirements will apply as detailed in **SECTION 1.2.** From January 2021, goods with a final destination of the UK and imported into the UK by air will be subject to the staged approach as detailed in **SECTION 0.1.**

Import requirements from July 2021
Goods imported into the UK with the UK as the final destination from the EU where the goods are being exported from the EU via air will be subject to the same requirements as existing RoW imports as detailed in **SECTION 1.1.3** and where necessary additional requirements as detailed in **SECTION 1.2.**

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 will be 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 will not need to submit GB Safety and Security Declarations until July 2021, 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 will generally be 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 it 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 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 will need to submit GB Safety and Security declarations from 1 July 2021, **SECTION 3.1.5.** This will include goods being exported from the EU and goods being exported from non-EU countries (exiting 3rd Country (RoW) 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, under current arrangements when goods that have been exported from the UK leave the customs territory of the EU from a frontier in another Member State, an export declaration is processed in the UK and the goods must be presented to customs at the frontier of exit. Airlines removing goods that have been exported from the UK from the EU through an airport in another Member State can 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 it also becomes the Office of Exit removing the need to deal with customs at the frontier. This activity applies to both aircraft movements and air carrier surface movements with the surface movement from the UK to the airport of exit is often referred to as a 'Flight Truck'.

From 1 January 2021, free movement of goods between the UK and the EU will end. However, it is possible to move these goods under the Common Transit Convention (CTC). For these types of movement, Rest of World goods and UK domestic goods moving to EU airports 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.

For Transit movements
Transit movements for air carrier cargo surface flights of where CTC is used for aircraft movements will be subject to the same requirements as detailed in **SECTION 1.1.5.**

Where airports chose to use the pre-lodgement model rather than an inventory linked airport model HMRC will work with airports on implementing the requirements, including who will fulfil those requirements.

Customs control requirements at airports

Air movements will be subject to the same staged approach to customs controls as detailed in **SECTION 0.1**, and from 1 January 2021, will be subject to the same customs control requirements as detailed in **SECTION 1.1.3.** EU goods will be treated as Rest of World (RoW) goods from 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 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 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 3.1.3.**

To give airports which currently handle EU freight time to prepare to apply RoW controls in accordance with the staging approach, HMG will provide 6-month temporary customs approvals to these locations, subject to them adhering to certain criteria, such as accommodation for HMG and facilities to enable them to carry out all necessary checks, adequate facilities for aviation security checks, and secure accommodation for the deposit and storage of uncleared goods.

Should you require a temporary approval to cover the January – July period please contact Border Force (NFAU) who will be able to advise you.

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 a further approval will be required for any permitted customs operations that may take place e.g. the permanent importation of an aircraft), which will include EU countries at the end of transition.

Non-Customs & Excise designated airfields/airports (i.e. smaller aerodromes and air strips receiving general aviation flights) to and from EU countries will require a CoA in order to operate legally once the transition period has ended. These locations will be covered by a 'Blanket' CoA for 18 months from 1 Jan 2021 and will be able to continue to handle general aviation flights (limited passengers, no Merchandise in Baggage, no freight) from the EU until 30 June 2022. During which 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 July 2022.

Those airports currently handling, Merchandise in Baggage, freight, or scheduled passenger flights, must cease handling these operations or meet Customs & Excise status as detailed above.

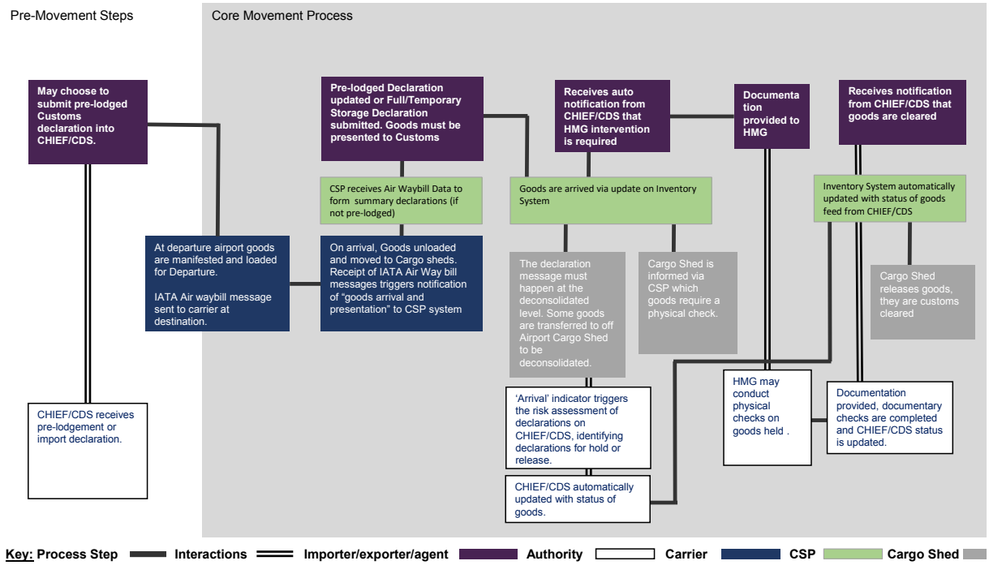
Customs approval requirements for airports from 1 July 2021
All locations wishing to continue handling international freight from July 2021 will need to be designated as a Customs & Excise airport meeting the standards for full controls. Air terminals will need to be fully approved as 'Customs Approved Areas'.

To become fully approved, terminals will need to demonstrate to the NFAU that they have adequate:

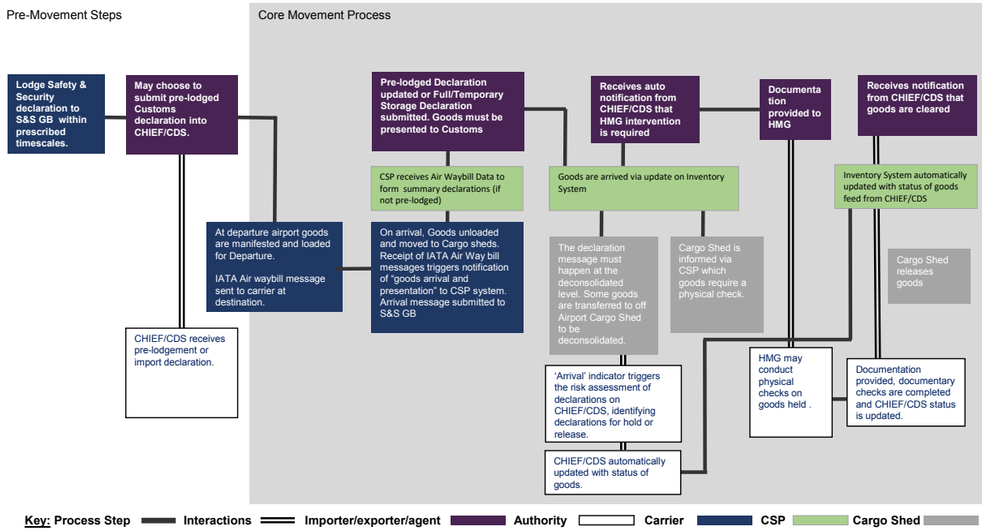
- Compliance facilities
- HMG access to amenities (e.g. parking and restrooms)
- Record keeping
- Site Security
- Customs control processes
- Health and safety measure for HMG staff.

However, the standards required will be dependent on the type of goods moving through the terminal and the type of customs control model chosen **SECTION 1.1.7.** Airports who require further details in relation to how these standards apply, should contact Border Force (NFAU) who will be able to assist.

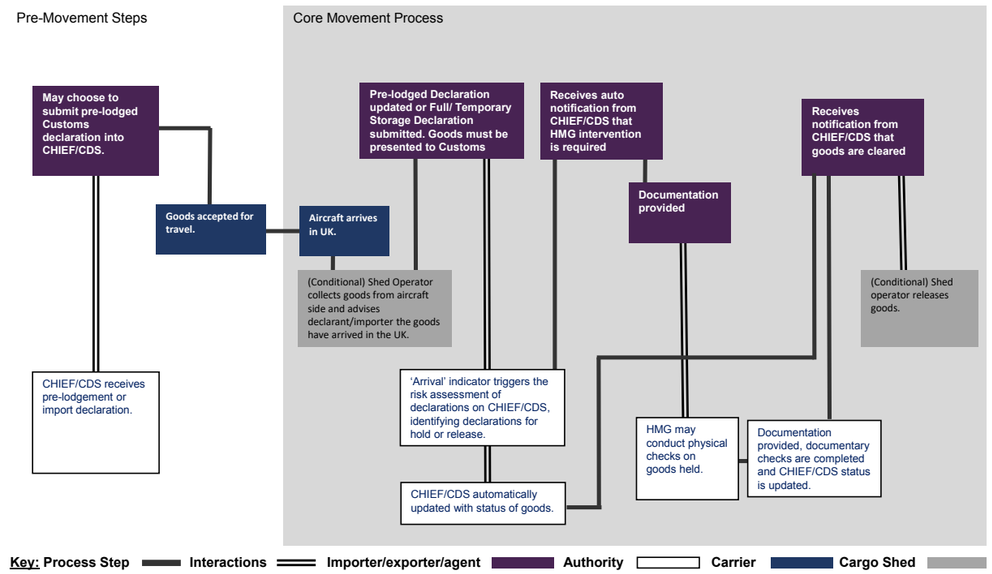
Annex D Process Map: Aviation Import from EU to GB Inventory Linked **January 2021 Controlled Goods**



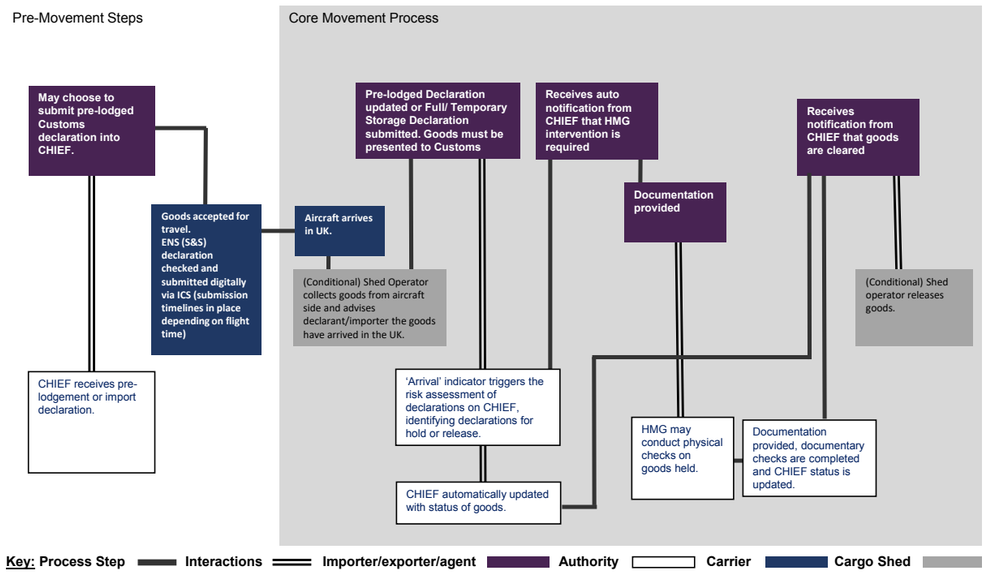
Annex D Process Map: Aviation Import from EU to GB Inventory Linked **July 2021**



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 Non Inventory Linked **July 2021**



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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 will be subject to the same requirements as detailed in **SECTION 1.1** and where necessary additional requirements as detailed in **SECTION 1.2.** From January 2021, goods imported by rail will be 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 systems that would allow the trader to notify HMRC that goods have been imported, 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 July 2021
Goods imported from the EU via rail will be 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 will be 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 will not need to submit UK Safety and Security Declarations until July 2021, in accordance with the staged approach **SECTION 0.1.**

Goods exported to the EU via rail from January 2021 will be subject to the same requirements as detailed in **SECTION 4.1.4.** Safety and Security declarations will 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 2021
Goods imported from the EU via rail will be required to submit UK Safety and Security declarations as detailed in **SECTION 3.1.4.**

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 will 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 July 2021
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

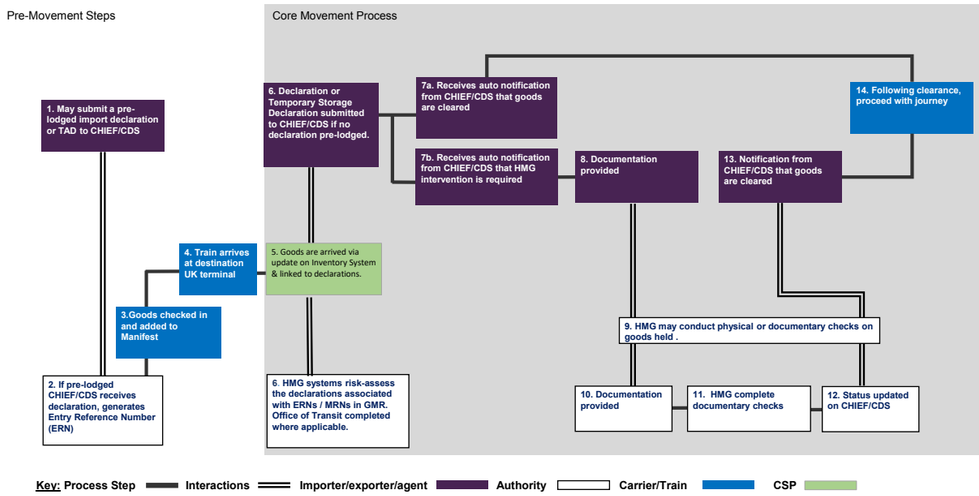
The standards required will be dependent on the type of goods moving through the rail terminals. If you require further details in relation to how these standards apply to your terminal, please contact Border Force (NFAU) who will be able to advise you.

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.

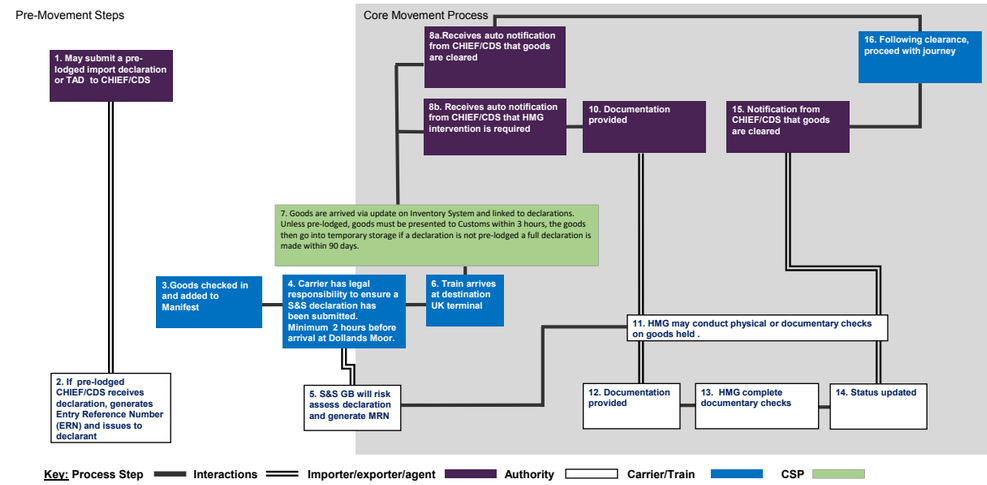
Customs control models at rail terminals
Rail terminals will need to decide how they want to ensure customs controls requirements are met. They will have the choice between the temporary storage and pre-lodgement models detailed in **SECTION 3.1.3**, or a new bespoke rail model.

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.

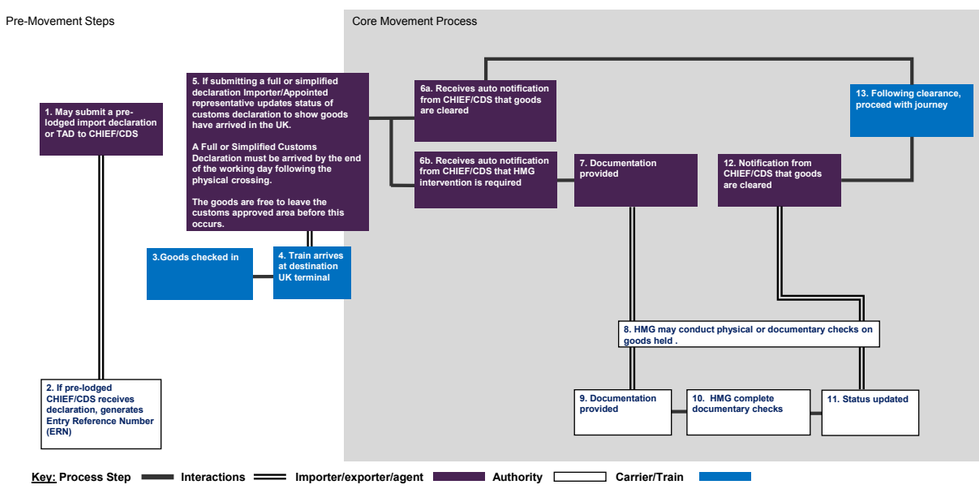
Annex E Process Map: Rail Import from EU to GB Inventory Linked **January 2021**



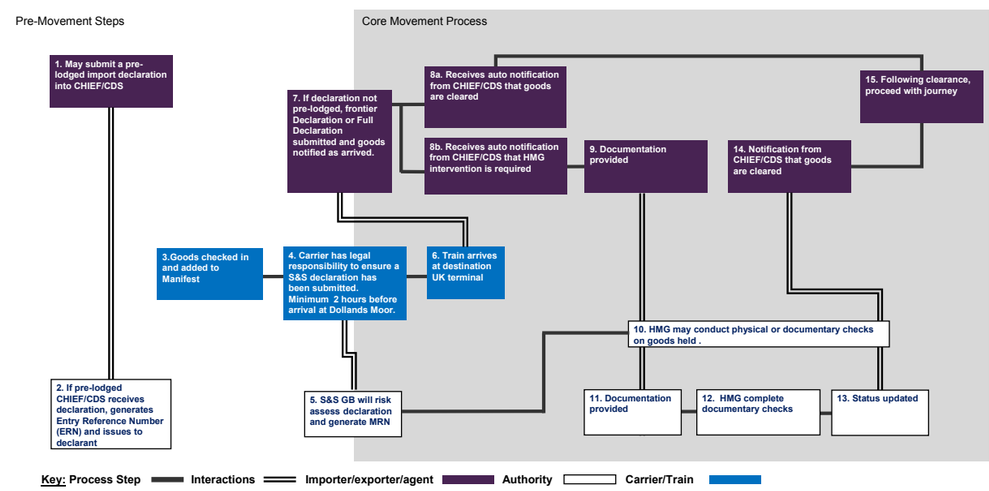
Annex E Process Map: Rail Import from EU to GB Inventory Linked **July 2021**



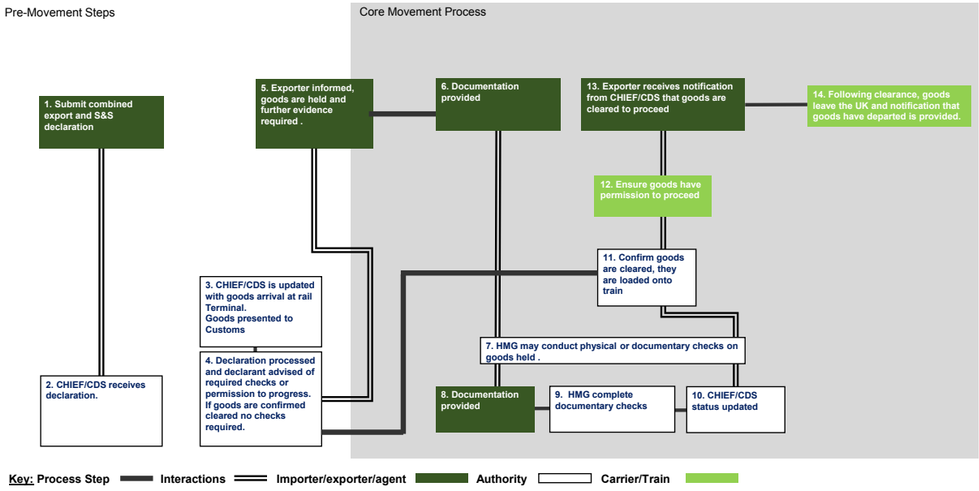
Annex E Process Map: Rail Import from EU to GB Non Inventory Linked **January 2021**



Annex E Process Map: Rail Import from EU to GB Non Inventory Linked **July 2021**



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 June 2021 and from July 2021 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 your behalf or computer software which enables interaction with HMRC systems.

Declaration requirements
Traders bringing goods from the EU to the UK will need to declare their goods to customs. If energy movements are being imported into the UK via a pipeline, cable or interconnector (collectively known as fixed transport installations), the FTI operator will be responsible for completing a customs declaration detailing these movements. FTI operators will be allowed to declare their goods by making an entry into their own records, without having to gain Simplified Customs Declarations process authorisation.

The entry into declarants' records will be made over a period of one month. Following the end of a monthly period, the information will then need to be submitted into HMRC systems via a supplementary declaration. From January 2021 until the end of June 2021, FTI operators can choose to use delayed declarations and submit monthly supplementary declarations within six months.

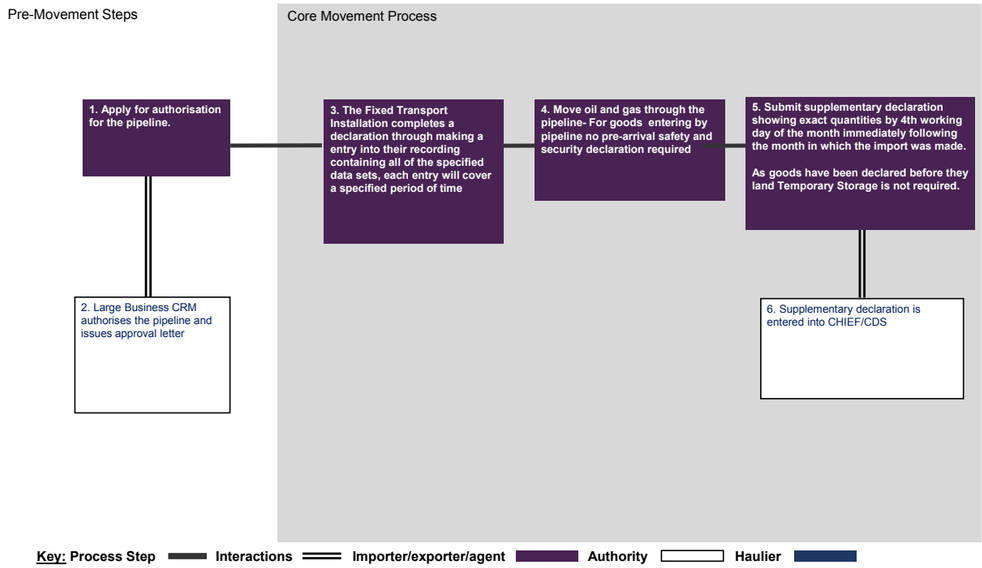
Before December 2020, HMRC will be working with FTI operators to determine what constitutes an individual entry into records in terms of processes, timings and data. This is to take account of variance across oil, gas and electricity movements. Operators will not be required to gain temporary storage approvals or become authorised consignee or consignors.

Entry Summary declarations are not required for electrical energy or goods entering by pipeline.

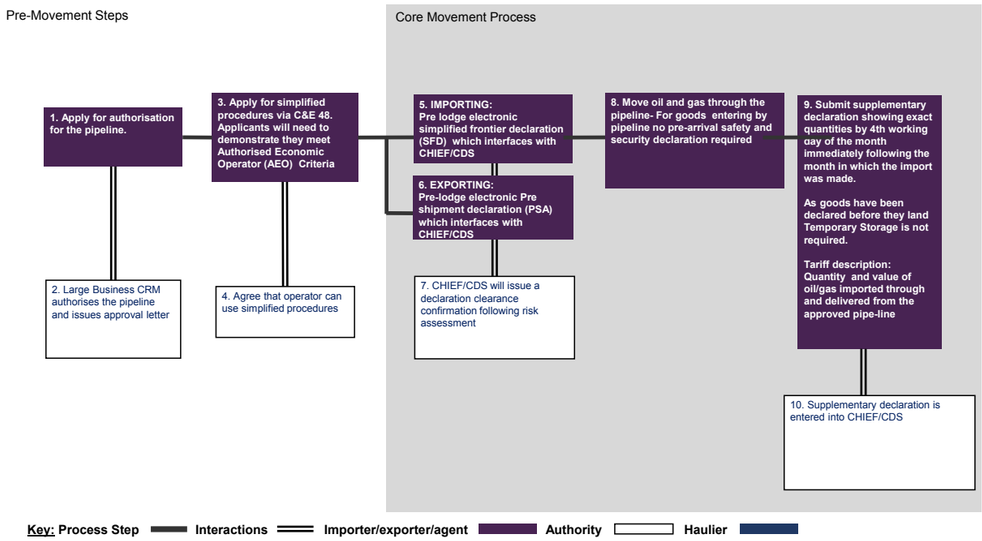
Pipeline operations will need to be approved as a Customs approved Area. This existing legal requirement allows for the import and export of oil and gas via pipelines under CEMA S24 subject to conditions and restrictions. HMRC expects to issue full approvals for January 2021 but if required, temporary approvals valid from January 2021 to June 2021 can be provided to terminals meeting minimal standards relating to health and safety, site security and record keeping.

From July 2021 full approvals, requiring a higher level of standard relating to health and safety, site security and record keeping, must be in place.

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 how travel will change in relation to duty free and tax free shopping, carrying goods for personal use, travelling with pets, passenger entry checks, and driving overseas.

If there are any changes as a result of signing a Free Trade Agreement with the EU, or from bilateral agreements with EU Member States, then updated and relevant information will be 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

Some changes will also be promoted through HM Government's #Checkchangego campaign from late November and throughout December.

Overview

The changes detailed in this annex cover:

Duty free and tax free shopping:
Outbound Duty Free; inbound personal allowances; VAT Retail Export Scheme.

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
From 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 will be 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
From 1 January 2021, all individuals travelling into GB will be 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	200 sticks of tobacco for heating	
	Or any combination of the above	

Declaring goods to customs
If passengers exceed these allowances, they will need to make a declaration and pay tax and duties on the full amount of goods in the category or categories exceeded. Passengers will be able to use an online declaration service from 72 hours in advance of 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 will be made available at: https://www.gov.uk/duty-free-goods

VAT Retail Export Scheme
The VAT Retail Export Scheme will end on 31 December 2020. This means that overseas visitors will no longer be able to obtain a VAT refund on items they buy in GB and take home with them in their luggage.

Retailers will continue to be able to offer VAT free shopping for any purchase that is delivered to an address outside the EU and, from 1 January 2021, this will also be available to purchases sent directly to EU addresses.

Passengers with goods

Outbound
From 1 January 2021 passengers travelling from GB to the EU will be subject to the personal allowance rules of the country of destination as they are now when travelling to non-EU countries. This includes allowances for alcohol and tobacco. Passengers with goods exceeding these allowances will need to pay any tax and duties due to relevant customs authorities.

Passengers should check what the allowances are and how to pay any duty due before travelling to another country. From 1 January 2021, passengers travelling to the EU from GB will be subject to the rules for non-EU passengers. Details of personal allowances for travel to the EU are on the Europa website at https://europa.eu/youreurope/citizens/travel/carry/alcohol-tobacco-cash/index_en.htm

Cash controls
Individuals travelling into GB carrying £10,000 or more will be required to make a declaration. These requirements will 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 1.1.6** of the main document.

Bringing high-priority plants and plant products into the UK
The requirement for high-priority plants and plant products to be accompanied by a phytosanitary certificate will apply to passengers arriving from the EU, and these goods may be subject to checks upon arrival. Further guidance on plants and plant products that fall within this category is available on GOV.UK. Please see plants and plant products for the related information.

From April 2021, 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.

Bringing food items into the UK
Passengers travelling from the EU to GB may continue to carry food items containing meat and dairy from the EU from 1 January 2021 until July 2021, when controls will be put in place at GB passenger hubs.

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.

At the end of the transition period, GB will become a third country for the purposes of the Pet Travel Scheme. The UK has applied to become a Part 1 listed country but the type of listing we receive is an EU decision. The type of listing will define the requirements on pets to travel to the EU.

There are three categories of third countries:

- 'Part 1' listed
- 'Part 2' listed
- Unlisted

Health and documentary requirements for pets travelling to the EU will change, dependent on the category GB is placed in.

An application has been submitted to the EU to become a 'Part 1' listed third country, which will mean very similar requirements for travel to the EU as now. However, it is for the EU to consider this application and pet owners are urged to seek advice from their vets **four months** in advance of travel, to ensure their pets can travel in any scenario.

Further guidance on potential requirements to travel to the EU can be found on GOV.uk, and any updates will be routinely posted here. https://www.gov.uk/guidance/pet-travel-to-europe-after-brexit.

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 GB will remain the same in the immediate term. Any changes to pet travel requirements will be communicated on GOV.UK: https://www.gov.uk/bring-pet-to-uk

Depending on which category of third country GB becomes at the end of the transition period, there may be different requirements for return journeys back to the EU for travellers. This should be checked with the Member State in question before departure to GB.

Passenger Processes

Crossing the border
For those taking short trips to the UK, including for tourism, short-term business visits or short-term studies, it is the UK's intention that EU, EEA and Swiss citizens will not be required to obtain a visa. They will need to seek entry on arrival at the border and meet the requirements of the relevant immigration rules.

From 1 January 2021, free movement will end, and the UK's new Points-Based System will be introduced. EU, EEA and Swiss citizens, except for Irish nationals, in line with other third country nationals will require a visa to work, study or join family in the UK and will also pay the Immigration Health Surcharge.

From 1 January 2021, 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, provision will be made to ensure that 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 will be phased out as a valid travel document for entry to the UK. From 1 October 2021, EU, EEA and Swiss nationals will require a passport to travel to the UK. This will not apply to those EU, EEA and Swiss nationals whose rights are protected by the Withdrawal Agreement, including those eligible for European Union Settlement Scheme status, frontier workers and joining EUSS family members. 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.

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 coming to the UK have permission to do so in advance of travel. Further details of these arrangements will be provided in due course.

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, once confirmed, will be 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

For UK nationals resident in EU Member States, HMG advice is that they should exchange their licences for an EU licence by 31 December.

Third party motor insurance
All UK motor insurance policies will continue to include third party cover in the EU. Confirmation is awaiting from the EU on whether drivers may need to carry a Green Card or other valid proof of motor insurance. Further updates would be 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 will need a GB sticker to drive their vehicle abroad in an EU Member State, including those whose number plates incorporate the letters GB under the EU logo. GB stickers are readily available from a range of online and high-street retailers.

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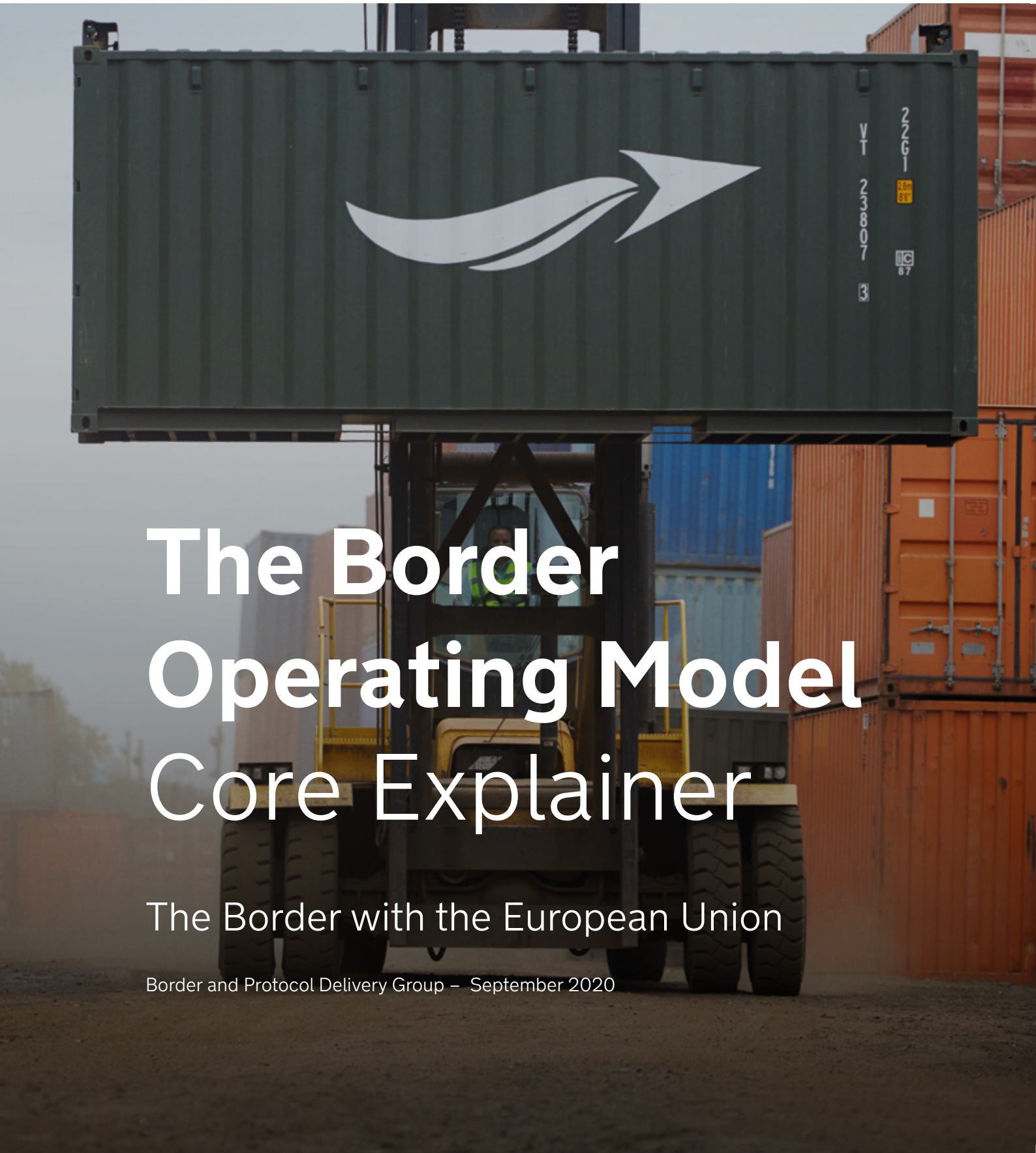


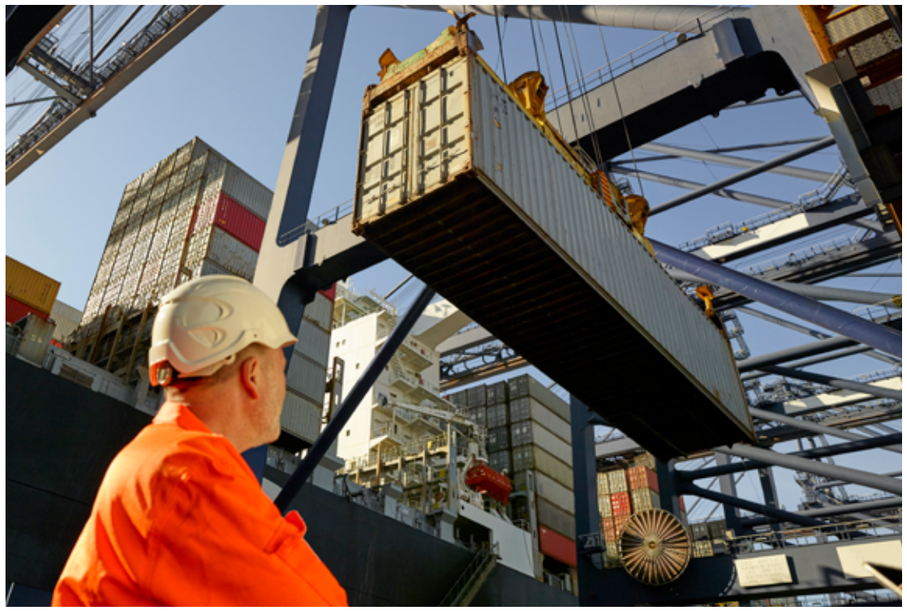
The Border Operating Model Core Explainer

The Border with the European Union

Border and Protocol Delivery Group – September 2020

Border Operating Model

From 1 January the way we trade with the EU will change. The decision to leave the Single Market and the Customs Union means that to buy or sell from the EU businesses will need to follow new customs rules or they will not be able to continue to trade. These important actions are required regardless of the outcome of negotiations with the EU and whether or not the government secures a Free Trade Agreement.



1. What changes have been made to the second iteration of the Border Operating Model?
The second iteration of the Border Operating Model includes the following changes so far:

- A number of new sections including several Defra policy areas
- A number of new annexes including passengers policies, and updates to the EU requirements annexes
- Further detail on delayed customs declarations and the requirements of Entry in Declarants Records (EIDR)
- Further detail on joint liability for intermediaries
- Information on what 'poor compliance history' means
- Clarity on guarantees and DDA requirements
- Bulk import reduced data set details
- Further clarity on Defra levels of checks in July 2021
- Further detail on high risk plants
- Refreshed process maps

For a full list of changes from the previous version please see SECTION 0.1 in the opening section of the updated Border Operating Model [changes from July].

2. What do traders need to do to move goods between GB and the EU?
We will leave the customs union at the end of year, regardless of what deal we have. Traders will need to understand both GB and Member State requirements. Therefore traders must take action now to be ready for customs procedures. If they want to carry on trading they will need to:

- have a GB/EU EORI number
- decide how they will submit their customs declarations - by themselves or by using a customs agent
- get a Duty Deferment Account
- apply for any customs authorisations which may be right for them, such as becoming a consignee or consignor
- speak to their EU counterpart to ensure they are also getting ready for customs declarations

If trading goods such as plants, live animals or products of animal origin, traders must also take into account specific new requirements. These include the need to complete Export Health Certificates. **The actions that traders will need to consider before they move goods can be found in SECTION 0.1 of the Border Operating Model.**

3. When will full import controls come into force?
The UK has adopted a pragmatic approach, staging in the introduction of controls from 1 January 2021 to the end of June, with the full regime in place by 1 July 2021. The new approach will be a staged introduction of customs and other requirements at the end of the transition period. The three stages are:

From January 2021: Traders importing standard goods, covering everything from clothes to electronics, will need to prepare for basic customs requirements, such as keeping sufficient records of imported goods. Traders will also need to consider how they account for and pay VAT on imported goods. Traders will then have up to six

months to complete customs declarations. While tariffs will be payable where due on relevant goods, payments can be deferred until the customs declaration has been made. UK Safety and Security (S&S) declarations will not be required on imports for the first six months.

Standard customs declarations will be needed from this date for controlled goods and excise goods like alcohol and tobacco products. There will also be physical checks at the point of destination or other approved premises on all high-risk live animals and plants, and a requirement to obtain the relevant documentation and pre-notify for certain movements, but they will not be required to enter GB via a Border Control Post (BCP).

Export declarations and UK exit S&S declarations will be required for all goods. Traders importing and exporting goods using the Common Transit Convention will need to follow all of the transit procedures. These will not be introduced in stages. The goods vehicle movement service (GVMS) will be introduced from January only for transit movements.

From April 2021: All products of animal origin (POAO) – for example meat, pet food, honey, milk or egg products – and all regulated plants and plant products will also require pre-notification and the relevant health documentation. Any physical checks will continue to be conducted at the point of destination until July 2021.

From July 2021: Traders moving all goods will have to make declarations at the point of importation and pay relevant tariffs. Full Safety and Security declarations will be required, while for SPS commodities there will be an increase in physical checks and the taking of samples: checks for animals, plants and their products will now take place at GB Border Control Posts and not at destination. **Information on staged controls is outlined in SECTION 0.1 of the Border Operating Model.**

4. What do you mean by controlled goods?
For these goods, 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. **Goods that are included on the controlled goods list can be found in Annex C of the Border Operating Model.**

5. What do you mean by standard goods?
Standard goods are goods that are not controlled (see answer above to 'What do you mean by controlled goods'?). 90% of goods are considered 'standard' and this includes items such as ceramic cups and plates.

6. What is a delayed declaration and what do I need to do?
Delayed declarations keep records of the imported goods but delay the declaration to HMRC for up to six months from the point of import. In order to complete the supplementary declaration, the trader, or an intermediary acting on their behalf, will need to be authorised for Simplified Customs Declarations process (either Entry In Declarant's Records (EIDR) or Simplified Declaration Procedure (SDP)) and have a Duty Deferment Account. **Detailed information on deferring declarations is outlined in SECTION 1.1.3 of the Border Operating Model.**

7. What about Export Health Certificates?
From January 2021, there will be a number of commodities subject to safeguard measures which will need to be accompanied by an Export Health Certificate (EHC). **Further detail on EHC requirements can be found from SECTION 1.2.3 in the Border Operating Model.**

Check a Heavy Goods Vehicle is Ready to Cross the Border Service

8. What is The Check a HGV is Ready to Cross Border Service (formerly known as Smart Freight)?
The Check a Heavy Goods Vehicle is Ready to Cross the Border Service will check outbound UK-EU freight vehicles before they get close to the port. It will ask that drivers and their haulage companies check that they have the correct customs and border 'paperwork' at the point of pick up of the goods, and self-certify that they are 'border ready', before they proceed to the port. It is designed to minimise any disruption to the flow of freight between the UK and EU and minimise traffic congestion caused by traders not having the correct documentation for Member State border controls. **For more information please see SECTION 4.1.6 of the Border Operating Model.**

9. Is this service relevant to importers and/or exporters?
The service is designed for those exporting goods from the UK to the EU. It will enable drivers to confirm that they have the correct EU documentation before they arrive at a UK RoRo location. **For further guidance please see SECTION 4.1.6 of the Border Operating Model.**

10. When will this service be available for testing with the industry?
Feedback from industry was incorporated into the prototype of the Check a HGV is Ready to Cross the Border Service which recently passed a key Government Digital Service assessment milestone. The next iteration of the service will be made widely available by 12 October so that hauliers and drivers can make trial use of the web portal and give further feedback. We plan to make any developments to the service arising from that feedback by the end of November so that companies can start training staff to use it from the end of December. The service will be fully operational for the end of December. We will be providing further information about the use of the service via the haulage communications campaign to ensure hauliers are familiar with the service and ready to use it from 31 December. **For more details please see SECTION 4.1.6 of the Border Operating Model.**

11. What happens if I do not have the correct documentation?
HGV drivers without the correct documentation risk being stopped from boarding services departing the UK or on arrival at the EU port, fined, or sent back to the UK. This could also lead to significant queues and delays on the roads approaching ports in the UK if a high volume of HGVs do not have the correct documentation. HGVs that are not border ready would be advised not to travel until the missing documentation had been provided by the exporter. This would help HGV drivers become ready and reduce disruption at GB and EU ports. **For more guidance please refer to SECTION 4.1.6 of the Border Operating Model.**

Goods Vehicle Movement Service (GVMS)

12. What is GVMS and how will it work?
The Goods Vehicle Movement Service (GVMS) is a system designed to enable the continued flow of goods to and from the EU through RoRo ports and terminals with limited space for traditional customs processes. It will be available for EU - GB goods movements using transit from 1 January 2021, and into and out of GB from the EU from 1 July 2021.

It will work by requiring traders to pre-lodge declarations and other related paperwork into a GMR (Goods Movement Reference), the bar code from which will be scanned at check-in.

For EU-GB imports using transit from 1 Jan 2021, GVMS allows the linking of the movement of the goods to declarations, enabling the automatic arrival of goods in HMRC systems as soon as goods board on the EU side so that declarations can be processed en route. **For more information please visit SECTION 3.1.3 of the Border Operating Model.**

13. Will GVMS be mandatory at some stage or will it always be an option?
This is a commercial decision for locations to make and choose between a traditional temporary storage model which already exists at locations handling goods from Rest of World, or the new Pre-lodgement model. It is not compulsory to use GVMS. Border locations are responsible for deciding how they want to ensure customs control requirements are met. **For more information please visit SECTION 3.1.3 of the Border Operating Model.**

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