



HM Government  
UK TRANSITION



# The GB/EU Border Case Studies

The Border with the European Union

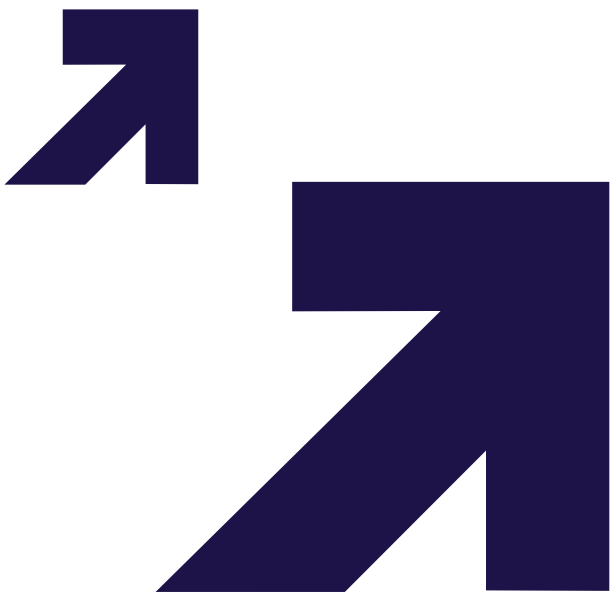
Border and Protocol Delivery Group

# Introduction

The case studies in this document have been created to represent end-to-end scenarios that will happen between GB and EU, importing and exporting goods from January 2021. This should still be used in conjunction with the Border Operating Model which will contain further details, particularly for controlled goods and changes to [customs processes from 1 January 2022](#).

Business should continue to ensure they understand the requirements for:

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





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## 1. Case Study: Moving mechanical parts (standard goods) from France to Great Britain, CTC import, January 2021

This case study sets out the processes for a French exporter using the Common Transit Convention to move a consignment of non-controlled goods to Great Britain.



**Name: Amélie**

**Job: French manufacturer**

**Process: Exporter of goods**

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



**Name: Reggie**

**Job: British manufacturer**

**Process: Importer of goods**

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



**Name: Chris**

**Job: HGV Driver**

**Process: Transporter of goods**

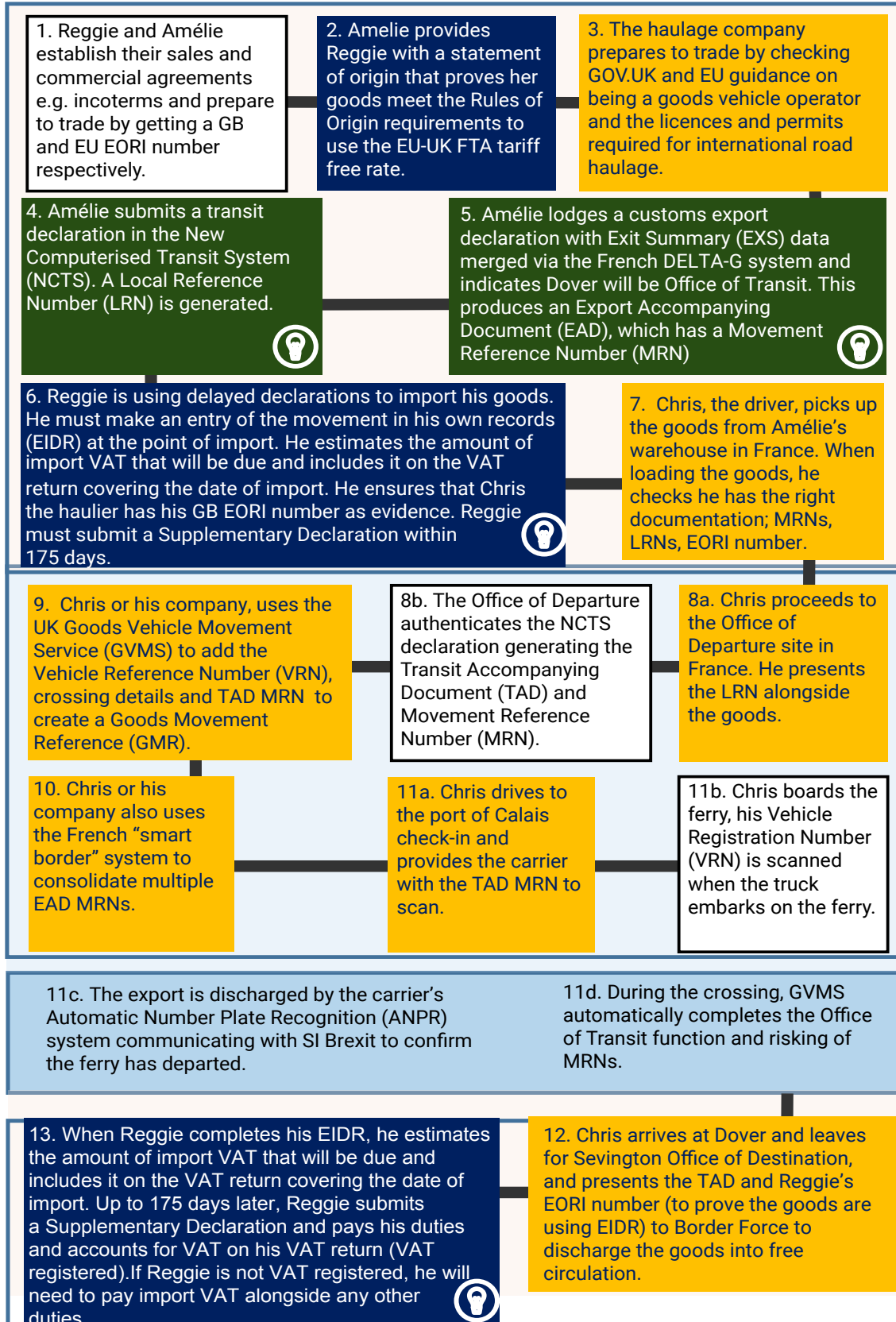
Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on [bringing goods into the UK for personal use](#).





# 1. User Journey: Moving mechanical parts (standard goods) from France to Great Britain, CTC import, January 2021

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



Exporter	Importer
Haulier	Process

These steps can be carried out by an intermediary

# 1. Key Steps: Moving mechanical parts (standard goods) from France to Great Britain, CTC import, January 2021

<p><b>GB EORI Number</b> <b>Importer</b></p>	<p>In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.</p>
<p><b>EU EORI Number</b> <b>Exporter</b></p>	<p>Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.</p>
<p><b>Incoterms</b> <b>Importer</b> <b>Exporter</b></p>	<p>When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.</p>
<p><b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b></p>	<p>In order to <a href="#">qualify for preferential tariff rates under in the TCA</a>, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.</p>
<p><b>Register your vehicle trailers</b> <b>Haulier</b></p>	<p>You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:</p> <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<p><b>Standard International Operating Licence</b> <b>Haulier</b></p>	<p>You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p>
<p><b>EU Community Licence</b> <b>Haulier</b></p>	<p>This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:</p> <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



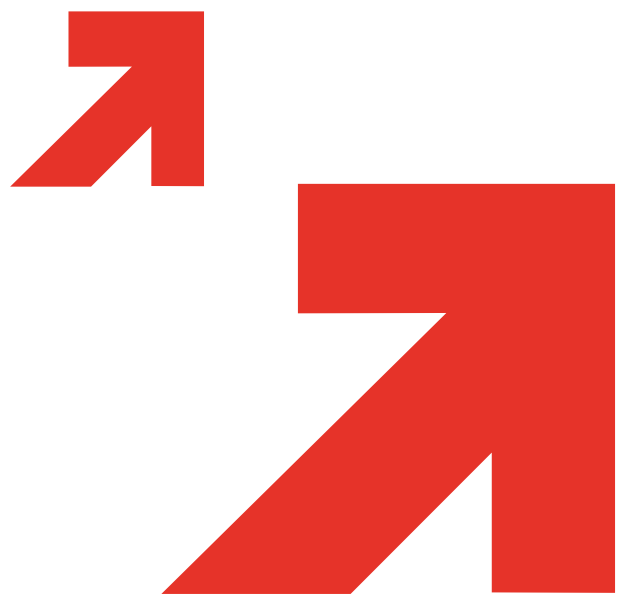
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<b>Customs Export Declaration and Exit Summary Declaration</b>	In order to submit export customs declarations and merged Exit Summary (EXS) information from France, you need to take the necessary actions to access the French Delta G system.
<b>Exporter</b>	
<b>NCTS Declaration</b>	In order to submit transit declarations from France into NCTS, you need to take the necessary actions to access to Delta T.
<b>Exporter</b>	
<b>Delayed Declarations</b>	If you are importing non-controlled goods, you can decide whether to <a href="#">delay the customs declaration</a> for up to 175 days instead of completing a full customs declarations on import. To do this you must record the import in your own commercial records and later provide a supplementary declaration or get someone else to do this for you. To submit supplementary declarations and pay your duties you must be registered with HMRC, and if you're VAT registered use postponed VAT accounting to account for any import VAT. If you're not VAT registered you will need to pay the import VAT using your deferment account.
<b>Importer</b>	
<b>Goods Documentation</b>	<b>A valid Export Accompanying Document (EAD)</b> which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control . This export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.
<b>Haulier</b>	<b>GB EORI Number</b> as evidence of the delayed declaration.
<b>Office of Departure</b>	In order to start a transit movement you must go to a EU Office of Departure where your lorry will be sealed while moving through customs territories. They are responsible for making relevant checks to ensure an export and transit declaration has been submitted, before they can create a <b>Transit Accompanying Document (TAD)</b> that has already been set or activated in the NCTS system of an EU Member State - without activation, the TAD will not have the Movement Reference Number (MRN) and it will not be possible to scan it correctly at the border. The paper TAD document (including the list of items “LOI”) must also accompany the consignment(s).
<b>Haulier</b>	
<b>GVMS</b>	<a href="#">GVMS</a> is required from January 2022 for Transit. The driver will be required to present the GMR at the port or terminal of exit and the carrier will be responsible for capturing and validating the GMR at check-in. You will be required to ask 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).
<b>Haulier</b>	

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<b>Entry requirements for journeys via France</b>	<p>The haulier should check for additional entry requirements that may be required for the EU member state <b>e.g. a negative COVID-19 test from the past 72 hours to re-enter France</b>. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.</p>
<b>Haulier</b>	
<b>Smart Border</b>	<p>French Customs have developed an IT solution known as the “smart border” to keep trade flowing between the UK and France, despite the reestablishment of customs clearance at the border.</p>
<b>Haulier</b>	<p>The “envelope” function of the smart border allows traders and hauliers to consolidate multiple consignments under a single “declaration” and allow the haulier to present one single Movement/Master Reference Number (MRN) at the border. Information about this function is available <a href="#">here</a>.</p> <p>You can use the envelope function with no login required through the following <a href="#">web app</a></p>
<b>Office of Destination</b>	<p>In order to end a transit movement you must go to a UK Office of Destination (a customs office). In this scenario the transit movement is being finished at the inland site at Sevington Ashford. To aid hauliers’ efficient use of the sites, a new app has been developed by HMRC. This app, named ‘Attend Inland Border Facility’, informs hauliers of a site’s capacity, as well as enabling drivers to inform a site in advance of when they are due to arrive.</p>
<b>Haulier</b>	<p>Hauliers can also view comprehensive guidance on all the Inland Border Facilities (IBFs), including their addresses and maps, on GOV.UK here. This contains information on why a haulier might need to visit an IBF, what key documents they will need to bring, what they can expect at the sites in terms of functions and process, as well as stand-alone site-by-site pages, providing details on how to access the site and its facilities.</p>
<b>Supplementary Declaration</b>	<p>You can make your own declarations, but most businesses use someone else to deal with customs for them.</p>
<b>Importer</b>	<p>In order to make a <a href="#">supplementary declaration</a> after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with access to:</p> <ul style="list-style-type: none"> <li>• CHIEF Badge and software to access to CHIEF</li> <li>• HMRC authorisation (you can apply for authorisation before July 2021)</li> <li>• A Duty Deferment Account (If you import goods regularly, you can apply for a duty deferment account to delay paying most customs charges. Your bank, building society or insurance company will need to guarantee your duty payments)</li> </ul>
<b>Retrospective Claims</b>	<p>For traders who do not have sufficient documentation available at the time of import. The FTA stipulates that businesses can make a retrospective claim for preference after import, where HMRC will refund the difference between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import under the UK-EU deal.</p>





## 2. Case Study: Moving mechanical parts (standard goods) from Great Britain to France, CTC Export, January 2021

This case study sets out the processes for a British exporter using the Common Transit Convention to move a consignment of non-controlled goods to France.



**Name: Elliot**

**Job: British manufacturer**

**Process: Exporter of goods**

Elliot runs a manufacturing company in Great Britain which trades mechanical goods with Esmée’s company. Elliot has agreed with Esmée that using CTC will meet their business requirements best. Elliot has chosen to use Chris to drive the goods to Esmée.



**Name: Esmée**

**Job: French manufacturer**

**Process: Importer of goods**

Esmée runs a business in France that buys mechanical goods from Elliot. Esmée has agreed with Elliot that using CTC will meet their business requirements the best.



**Name: Chris**

**Job: HGV Driver**

**Process: Transporter of goods**

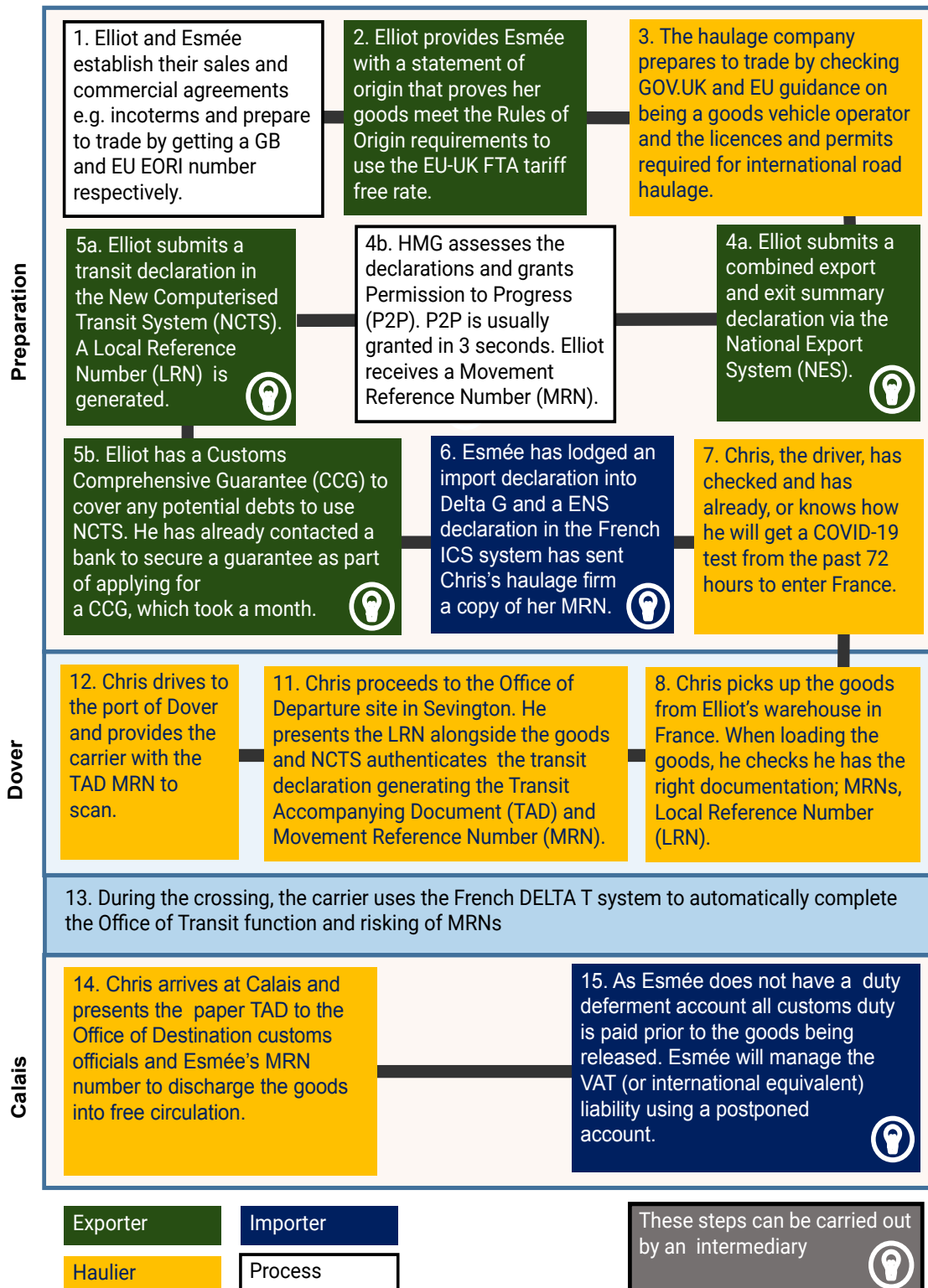
Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris’s company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on [bringing goods into the UK for personal use](#).





## 2. User Journey: Moving mechanical parts (standard goods) from Great Britain to France, CTC Export, January 2021

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



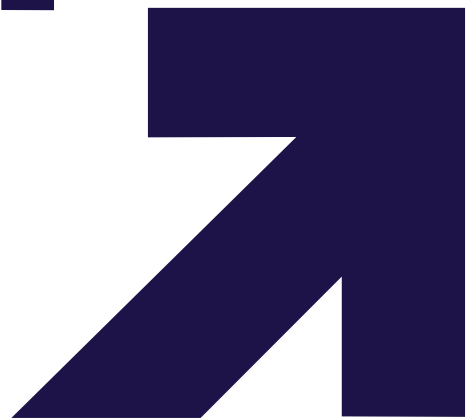
## 2. Key Steps: Moving mechanical parts (standard goods) from Great Britain to France, CTC Export, January 2021

<b>GB EORI Number</b> <b>Exporter</b>	<p>In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.</p>
<b>EU EORI Number</b> <b>Importer</b>	<p>Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.</p>
<b>Incoterms</b> <b>Importer</b> <b>Exporter</b>	<p>When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.</p>
<b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b>	<p>In order to <a href="#">qualify for preferential tariff rates under in the TCA</a>, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.</p>
<b>Register your vehicle trailers</b> <b>Haulier</b>	<p>You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:</p> <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<b>Standard International Operating Licence</b> <b>Haulier</b>	<p>You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p>
<b>EU Community Licence</b> <b>Haulier</b>	<p>This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:</p> <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



<b>National Export System</b>	<p>The <a href="#">National Export System</a> is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&amp;S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.</p>
<b>Exporter</b>	<p>Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).</p> <p>NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found <a href="#">here</a>.</p>
<b>GB NCTS</b>	<p>The NCTS is an online system that traders must use to manage your transit departure declarations and arrival notifications. You'll need to set up an account to use the GB NCTS service.</p>
<b>Exporter</b>	<p>You'll need a Government Gateway user ID and password to sign in to the service. If you do not have a user ID, you can create one when you submit a declaration. You can access NCTS through the HMRC portal or by using the Government Gateway. Enrolling will require you to follow the on-screen instructions relating to the service you're using, linking your account to the address held for your EORI number.</p>
<b>Customs Comprehensive Guarantee (CCG)</b>	<p>Exporters 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 more than 3 times per year should apply for an authorisation to use a <a href="#">Customs Comprehensive Guarantee (CCG)</a> and obtain a guarantee from a bank or other financial institution. You can apply for a transit guarantee using your Government Gateway account, where HMRC will send you the form for your guarantor to complete.</p>
<b>Exporter</b>	
<b>Import Customs Declaration</b>	<p>In order to submit an import customs declaration you need to take the necessary actions to access to the French Delta G system.</p>
<b>Importer</b>	
<b>Goods Documentation</b>	<p>Export MRN NCTS LRN</p>
<b>Haulier</b>	<p>Import MRN</p>

<b>Office of Departure</b>	<p>In order to start a transit movement you must go to a GB Office of Departure where your lorry will be sealed while moving through customs territories.</p>
<b>Haulier</b>	<p>They are responsible for making relevant checks to ensure an export and transit declaration has been submitted, before they can create a <b>Transit Accompanying Document (TAD)</b> that has already been set or activated in the NCTS system - without activation, the TAD will not have the Movement Reference Number (MRN) and it will not be possible to scan it correctly at the border. The paper TAD document (including the list of items “LOI”) must also accompany the consignment(s).</p> <p>To aid hauliers’ efficient use of GB sites, a new app has been developed by HMRC. This App, named ‘Attend Inland Border Facility’, informs hauliers of a site’s capacity, as well as enabling drivers to inform a site in advance of when they are due to arrive.</p> <p>Hauliers can also view comprehensive guidance on all the Inland Border Facilities (IBFs), including their addresses and maps, on <a href="#">GOV.UK here</a>. This contains information on why a haulier might need to visit an IBF, what key documents they will need to bring, what they can expect at the sites in terms of functions and process, as well as stand-alone site-by-site pages, providing details on how to access the site and its facilities.</p>
<b>Entry requirements for journeys via France</b>	<p>The haulier should check for additional entry requirements that may be required for the EU member state <b>e.g. a negative COVID-19 test from the past 72 hours to re-enter France</b>. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.</p>
<b>Haulier</b>	<p>A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.</p> <p>The information required is as follows:</p> <ul style="list-style-type: none"> <li>• the identity of the person liable for the ENS or its representative (EORI number);</li> <li>• the commercial description of the goods;</li> <li>• the mode of transport and border crossing</li> </ul>
<b>Office of Destination</b>	<p>In order to end a transit movement you must go to an EU Office of Destination (a customs office). Choose which EU Office of Destination you want to end moving your goods – this is where you present your goods with all documentation.</p>
<b>Haulier</b>	



### 3. Case Study: Moving textiles (standard goods) from the Republic of Ireland to Great Britain, Import, January 2021

This case study sets out the processes for an Irish exporter moving a consignment of non-controlled goods to Great Britain.



**Name: Cillian**

**Job: Irish manufacturer**

**Process: Exporter of goods**

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



**Name: David**

**Job: British manufacturer**

**Process: Importer of goods**

David runs a company in Great Britain which buys textiles from Cillian's company in Dublin. David has agreed with Cillian that the goods will be delivered by Chris's haulier company.



**Name: Chris**

**Job: HGV Driver**

**Process: Transporter of goods**

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on [bringing goods into the UK for personal use](#).

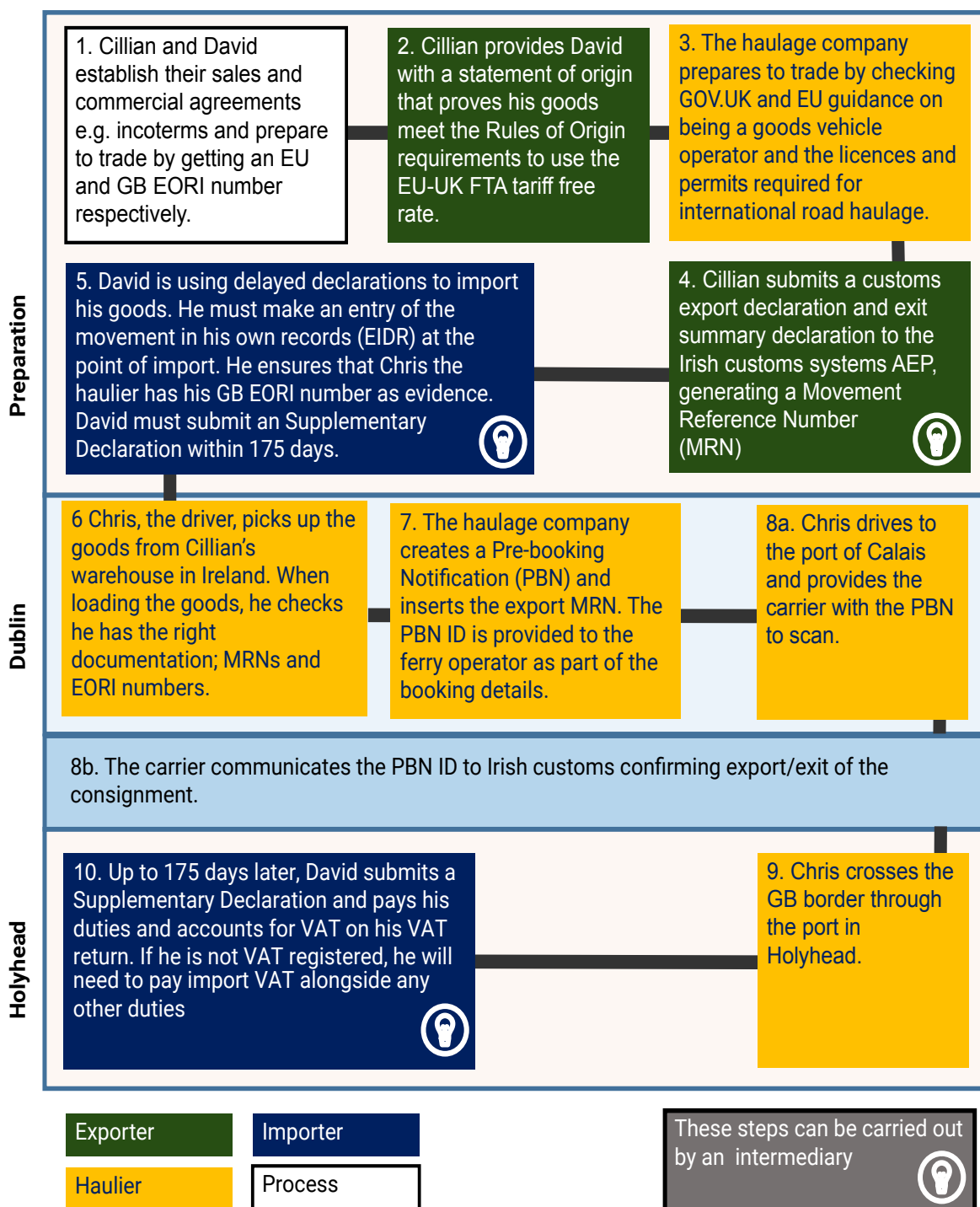






### 3. User Journey: Moving textiles (standard goods) from the Republic of Ireland to Great Britain, Import, January 2021

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



### 3. Key Steps: Moving textiles (standard goods) from the Republic of Ireland to Great Britain, Import, January 2021

<b>GB EORI Number</b> <b>Importer</b>	In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
<b>EU EORI Number</b> <b>Exporter</b>	Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.
<b>Incoterms</b> <b>Importer</b> <b>Exporter</b>	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
<b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b>	In order to <a href="#">qualify for preferential tariff rates under in the TCA</a> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
<b>Register your vehicle trailers</b> <b>Haulier</b>	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<b>Standard International Operating Licence</b> <b>Haulier</b>	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
<b>EU Community Licence</b> <b>Haulier</b>	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



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**Customs Export Declaration and Exit Summary Declaration**

In order to submit export customs declarations and merged Exit Summary (EXS) information from the Republic of Ireland, you need to take the necessary actions to access to the [Automated Entry Processing \(AEP\)](#) customs electronic system.

**Exporter**

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**Delayed Declarations**

If you are importing non-controlled goods, you can decide whether to [delay the customs declaration](#) for up to 175 days instead of completing a full customs declarations on import. To do this you must record the import in your own commercial records and later provide a supplementary declaration or get someone else to do this for you. To submit supplementary declarations and pay your duties you must be registered with HMRC, and if you're VAT registered use postponed VAT accounting to account for any import VAT. If you're not VAT registered you will need to pay the import VAT using your deferment account.

**Importer**

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If you are importing non-controlled goods, you can decide whether to [delay the customs declaration](#) for up to 175 days instead of completing a full customs declarations on import. To do this you must record the import in your own commercial records and later provide a supplementary declaration or get someone else to do this for you. To submit supplementary declarations and pay your duties you must be registered with HMRC, and if you're VAT registered use postponed VAT accounting to account for any import VAT. If you're not VAT registered you will need to pay the import VAT using your deferment account.

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**Goods Documentation**

**A valid Export Accompanying Document (EAD)** which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control. This export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.

**Haulier**

**GB EORI Number** as evidence of the delayed declaration.

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**Pre-Boarding Notification (PBN)**

If you bring goods from the Republic of Ireland to GB using a RoRo ferry service (accompanied or unaccompanied), a Pre-Boarding Notification must be submitted to Irish Customs using the [Customs Roll-On Roll-Off Service](#).

This notification must be submitted in advance of the goods leaving GB. The importer is responsible for ensuring that the PBN is submitted. The PBN may be created on behalf of the importer by you as the haulier or freight forwarder.

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**Supplementary Declaration**

You can make your own declarations, but most businesses use someone else to deal with customs for them.

**Importer**

In order to make a [supplementary declaration](#) after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with access to:

- CHIEF Badge and software to access CHIEF
  - HMRC authorisation (you can apply for authorisation before July 2021)
  - A Duty Deferment Account (If you import goods regularly, you can apply for a duty deferment account to delay paying most customs charges. Your bank, building society or insurance company will need to guarantee your duty payments)
-

## 4. Case Study: Moving textiles (standard goods) from Great Britain to the Republic of Ireland, Export, January 2021

This case study sets out the processes for a British exporter moving a consignment of non-controlled goods to the Republic of Ireland.



**Name: Rhys**

**Job: British manufacturer**

**Process: Exporter of goods**

Rhys runs a company based in Great Britain which sells textiles to Oisin's company in Dublin. Rhys has agreed with Oisin that the goods will be delivered by Chris's haulier company.



**Name: Oisin**

**Job: Irish manufacturer**

**Process: Importer of goods**

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



**Name: Chris**

**Job: HGV Driver**

**Process: Transporter of goods**

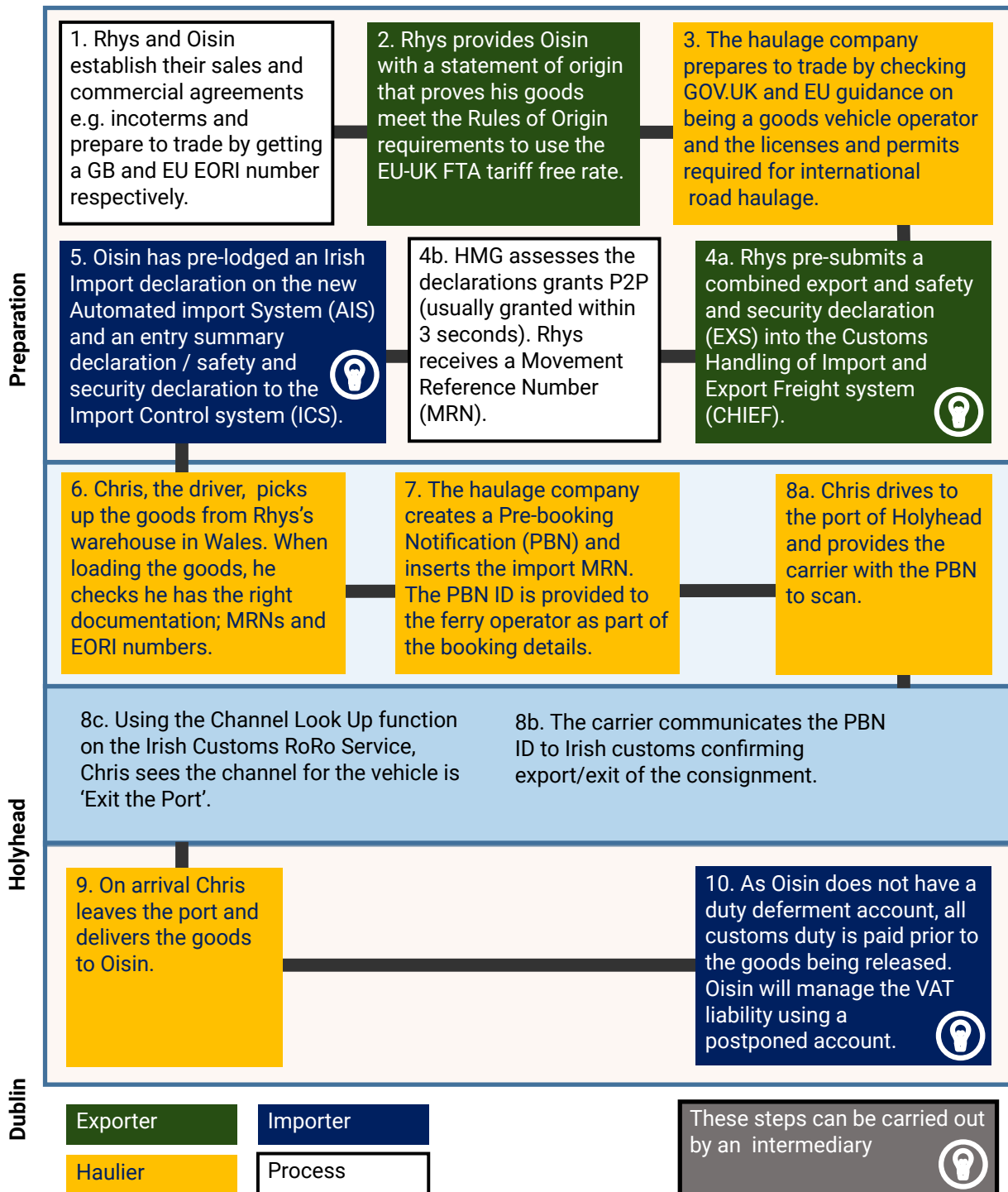
Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on [bringing goods into the UK for personal use](#).





# 4. User Journey: Moving textiles (standard goods) from Great Britain to the Republic of Ireland, Export, January 2021

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



## 4. Key Steps: Moving textiles (standard goods) from Great Britain to the Republic of Ireland, Export, January 2021

<b>GB EORI Number</b> <b>Exporter</b>	<p>In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.</p>
<b>EU EORI Number</b> <b>Importer</b>	<p>Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.</p>
<b>Incoterms</b> <b>Importer</b> <b>Exporter</b>	<p>When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.</p>
<b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b>	<p>In order to <a href="#">qualify for preferential tariff rates under in the TCA</a>, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.</p>
<b>Register your vehicle trailers</b> <b>Haulier</b>	<p>You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:</p> <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<b>Standard International Operating Licence</b> <b>Haulier</b>	<p>You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p>
<b>EU Community Licence</b> <b>Haulier</b>	<p>This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:</p> <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



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**National Export System****Exporter**

The [National Export System](#) is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.

Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).

NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found [here](#).

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**Import Customs Declaration****Importer**

[The new Automated Import System \(AIS\)](#) has been introduced to comply with the provisions of the Union Customs Code (UCC). AIS will ensure that businesses can import goods legally from outside the EU using the most efficient process possible.

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**Pre-Boarding Notification (PBN)**

If you bring goods from GB to the Republic of Ireland using a RoRo ferry service (accompanied or unaccompanied), a Pre-Boarding Notification must be submitted to Irish Customs using the [Customs Roll-On Roll-Off Service](#).

This notification must be submitted in advance of the goods leaving GB. The importer is responsible for ensuring that the PBN is submitted. The PBN may be created on behalf of the importer by you as the haulier or freight forwarder.

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**Import Control System (ICS)****Haulier OR someone on their behalf**

A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.

The information required is as follows:

- the identity of the person liable for the ENS or its representative (EORI number);
- the commercial description of the goods;
- the mode of transport and border crossing

## 5 & 6 Case Study: Moving fish from France to Great Britain, CTC Import, October 2021 and January 2022

This case study sets out the processes for a French exporter using the Common Transit Convention to move a consignment of fish to Great Britain.



**Name: Claude**

**Job: French fisherman**

**Process: Exporter of goods**

Claude is a commercial fisherman who catches fish at sea in France and processes them at his premises in Caen. He currently ships his goods to Great Britain by lorry via Calais to Dover. He has asked a freight forwarder to handle the customs procedures.



**Name: Adam**

**Job: British food retailer**

**Process: Importer of goods**

Adam runs a food supplier company in Great Britain. His business is mid-sized and he has the in-house capacity to handle customs processes. He has registered as an authorised consignee so he can end transit movements at his premises.



**Name: Frank**

**Title: Freight Forwarder**

**Process: Transporter of goods & customs intermediary**

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







## Importing fish from the EU

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

This page tells you what you'll need to do from **now** and **October 2021**.

If you import fish to the UK from the EU, you'll need a validated catch certificate from the exporter.

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

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

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

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

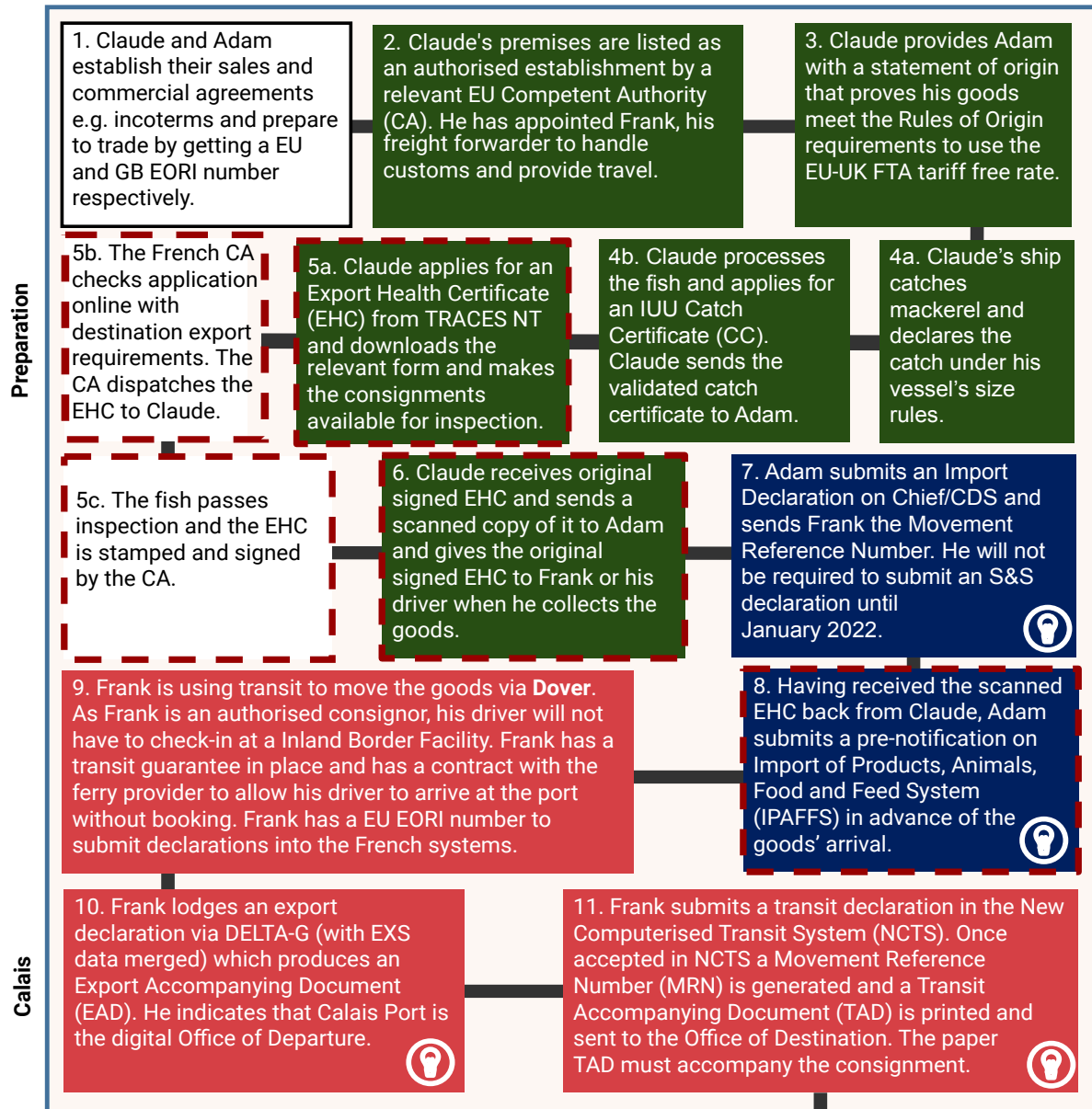
For all imports of fishery products (excluding direct landings), there will be a new requirement for:

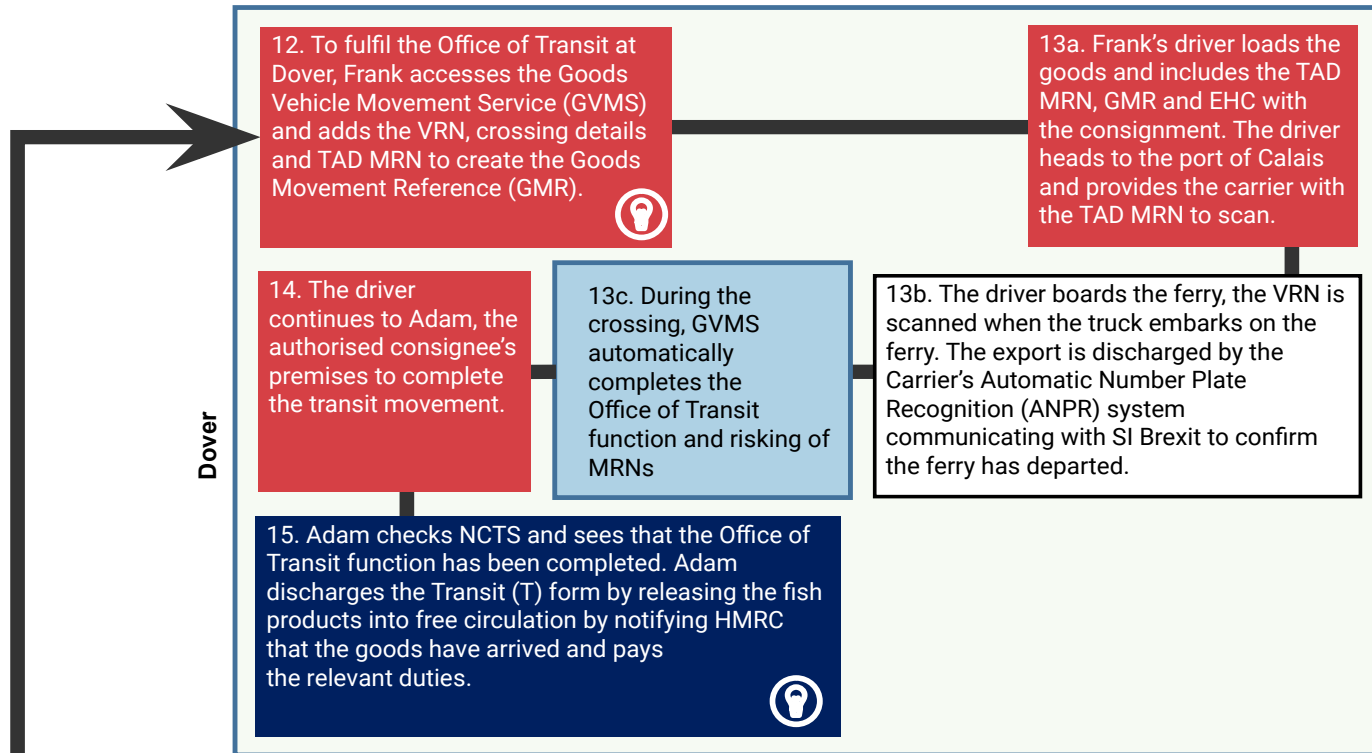
- goods to be accompanied by an Export Health Certificate (EHC), which may or will be subject to documentary checks;
- import pre-notifications submitted by the importer in advance of arrival.

This 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 January 2022.

## 5. User Journey: Moving fish from France to Great Britain, CTC Import, October 2021

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





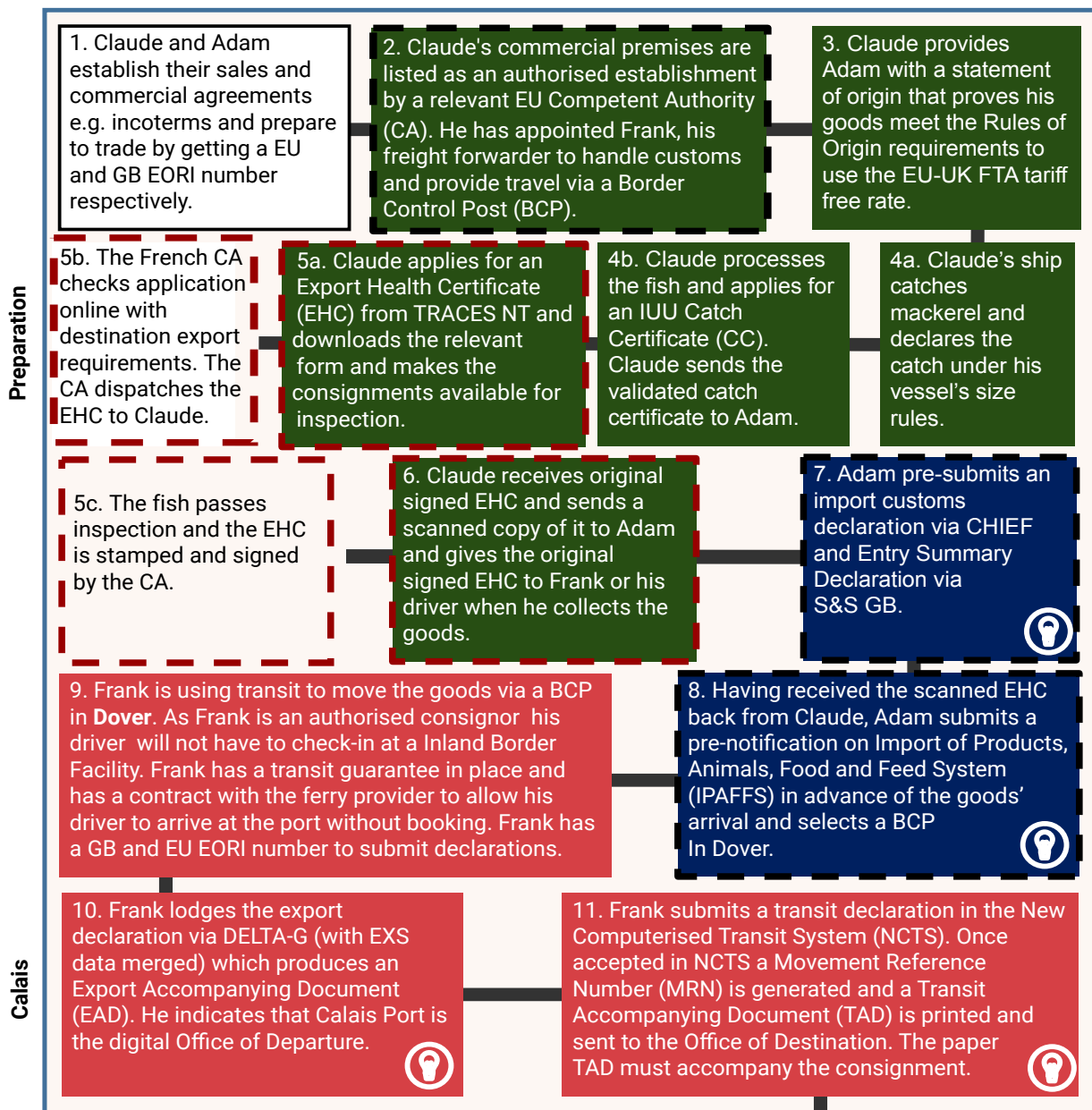
- Exporter
- Importer
- Freight Forwarder
- Process

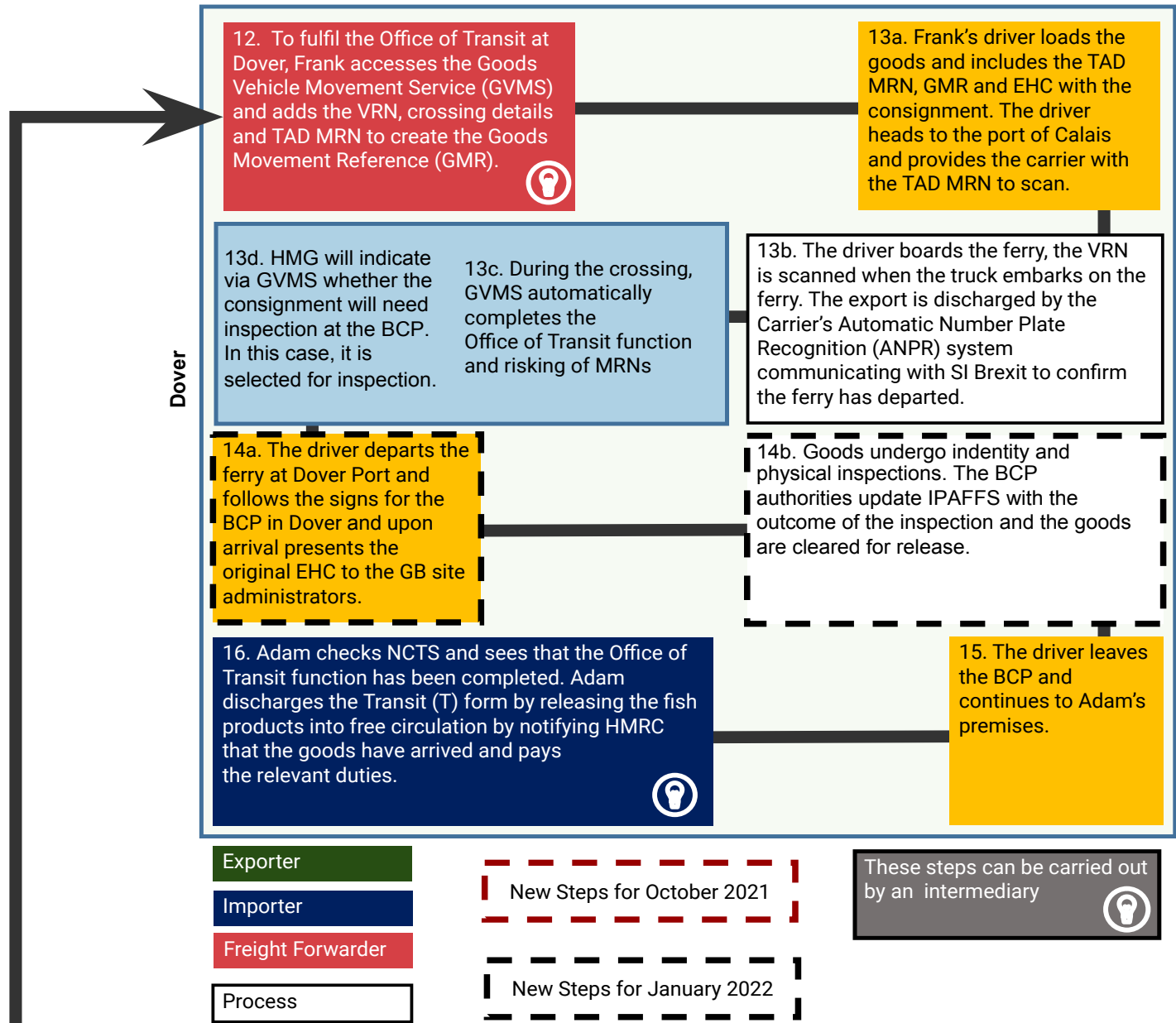
New Steps for October 2021

These steps can be carried out by an intermediary

## 6. User Journey: Moving fish from France to Great Britain, CTC Import, January 2022

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





## 5. Key Steps: Moving fish from France to Great Britain, CTC Import, October 2021

<b>GB EORI Number</b> <b>Importer</b>	In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
<b>EU EORI Number</b> <b>Exporter</b>	Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.
<b>Incoterms</b> <b>Importer</b> <b>Exporter</b>	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
<b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b>	In order to <a href="#">qualify for preferential tariff rates under in the TCA</a> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
<b>Register your vehicle trailers</b> <b>Freight Forwarder</b>	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<b>Standard International Operating Licence</b> <b>Freight Forwarder</b>	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
<b>EU Community Licence</b> <b>Freight Forwarder</b>	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



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<b>IUU Catch Certificate (CC)</b>	You must register with the relevant <a href="#">competent authority in order to generate Catch Certificates</a> to accompany fishery products. This is due to Illegal, unreported and unregulated fishing (IUU) regulations.
<b>Exporter</b>	
<b>Export Health Certificate</b>	You need to apply for an export health certificate (EHC) from the relevant EU competent authority of the country of origin. You will need to contact your MS authority to determine the national process for organising a certifier and inspection. You will need to contact the official vet or inspector who will certify your EHC before you submit any applications. This can be done via the new <a href="#">Trade Control and Expert System (TRACES NT)</a> EU veterinary network)
<b>Exporter</b>	
<b>Import customs declaration</b>	When you bring goods into the UK and EU you must make a full declaration. You or your representative must present your goods to customs immediately on their arrival into the UK and EU. You can make your full declaration electronically, this can be entered into the Customs Handling of Import and Export Freight (CHIEF) system or the Customs Declaration Service (CDS).
<b>Importer</b>	
<b>IPAFFS pre-notification</b>	IPAFFS is the UK's web-based service for importing animals, animal products, high-risk food and animal feed of non-animal origin. This service is the replacement for TRACES and is located on GOV.UK and can be accessed via a wide range of platforms and devices. You should <a href="#">register and set up your IPAFFS</a> account ahead of October 2021.
<b>Importer</b>	An Import Notification refers to the means of notification for consignment's originating from the EU that are currently not subject to SPS checks at a Border Control Post (BCP) when arriving in GB.
<b>Customs export declaration and exit summary declaration</b>	In order to submit export customs declarations and merged Exit Summary (EXS) information from France, you need to take the necessary actions to access to the French Delta G system.
<b>Freight Forwarder</b>	
<b>NCTS Declaration</b>	In order to submit transit declarations from France into NCTS, you need to take the necessary actions to access to Delta T.
<b>Freight Forwarder</b>	
<b>Goods Documentation</b>	<b>A valid Export Accompanying Document (EAD)</b> which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control . This export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.
<b>Freight Forwarder</b>	<b>GB EORI Number</b> as evidence of the delayed declaration.

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<p><b>Authorised Consignor / Consignee</b></p> <p><b>Freight Forwarder Importer</b></p>	<p><a href="#">Authorised consignor/consignee</a> 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.</p>
<p><b>GVMS</b></p> <p><b>Freight Forwarder</b></p>	<p>GVMS is required from January 2022 for Transit and, from July for use of the Pre-lodgement model (more detail in the Border Operating Model). The driver will be required to present the GMR at the port or terminal of exit and the carrier will be responsible for capturing and validating the GMR at check-in. You will be required to ask 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).</p>
<p><b>Entry requirements for journeys via France</b></p> <p><b>Freight Forwarder</b></p>	<p>The haulier should check for additional entry requirements that may be required for the EU member state <b>e.g. a negative COVID-19 test from the past 72 hours to re-enter France</b>. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.</p>
<p><b>Smart Border</b></p> <p><b>Freight Forwarder</b></p>	<p>French Customs have developed an IT solution known as the “smart border” to keep trade flowing between the UK and France, despite the reestablishment of customs clearance at the border.</p> <p>The “envelope” function of the smart border allows traders and hauliers to consolidate multiple consignments under a single “declaration” and allow the haulier to present one single Movement/Master Reference Number (MRN) at the border. Information about this function is available <a href="#">here</a>.</p> <p>You can use the envelope function with no login required through the following <a href="#">web app</a></p>
<p><b>Supplementary Declaration</b></p> <p><b>Importer</b></p>	<p>You can make your own declarations, but most businesses use someone else to deal with customs for them.</p> <p>In order to make a <a href="#">supplementary declaration</a> after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with access to:</p> <ul style="list-style-type: none"> <li>• CHIEF Badge and software to access to CHIEF</li> <li>• HMRC authorisation (you can apply for authorisation before July 2021)</li> <li>• A Duty Deferment Account (If you import goods regularly, you can apply for a duty deferment account to delay paying most customs charges. Your bank, building society or insurance company will need to guarantee your duty payments)</li> </ul>





## 6. Additional Steps: Moving fish from France to Great Britain, CTC Import, January 2022

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**Safety & Security (S&S) declaration**

Safety and security declarations will not be required for goods moving into Great Britain from the EU up to 31 December 2021, as part of the staging-in of controls. From 1 January 2022, safety and security requirements on these movements apply.

**Importer**

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.

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**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.

**Importer  
Freight Forwarder**

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

This case study sets out the processes for a British exporter using the Common Transit Convention to move a consignment of fish to France.



**Name: Duncan**

**Job: British fisherman**

**Process: Exporter of goods**

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



**Name: Jean**

**Job: French retailer**

**Process: Importer of goods**

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



**Name: Frank**

**Title: Freight Forwarder**

**Process: Transporter of goods & customs intermediary**

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





## Exporting Fish to the EU

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

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

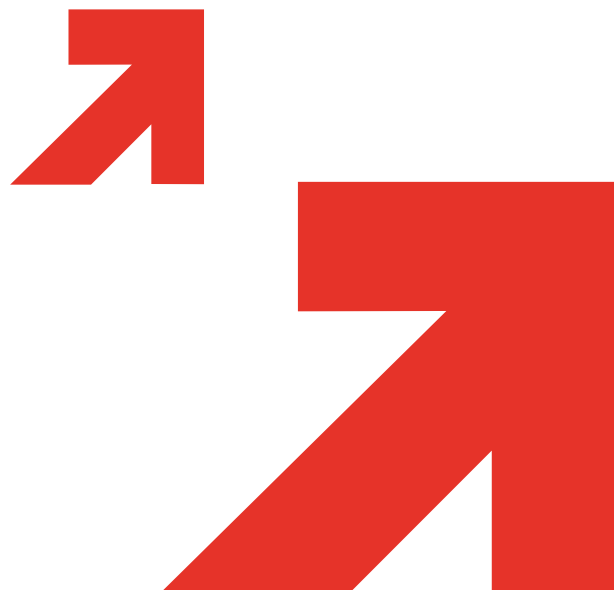
- an export health certificate, except for direct landings of fresh fish in EU ports from UK-flagged fishing vessels
- a catch certificate - you need to validate this and send it to your importer

You may also need:

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

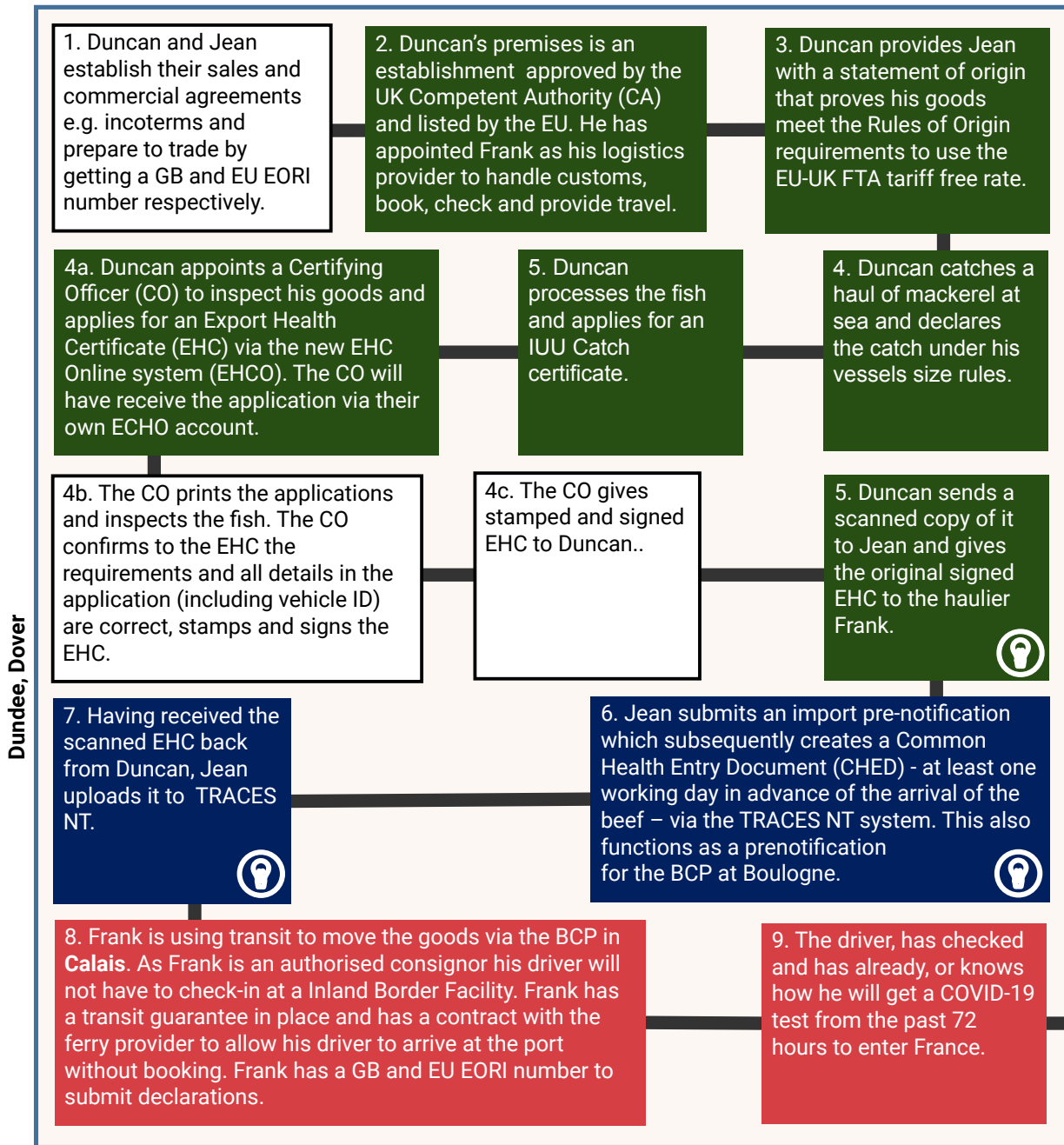
Your EU importer must notify the BCP in advance of your arrival. Notification periods vary. Check with the BCP to find out how much notice you must give.

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



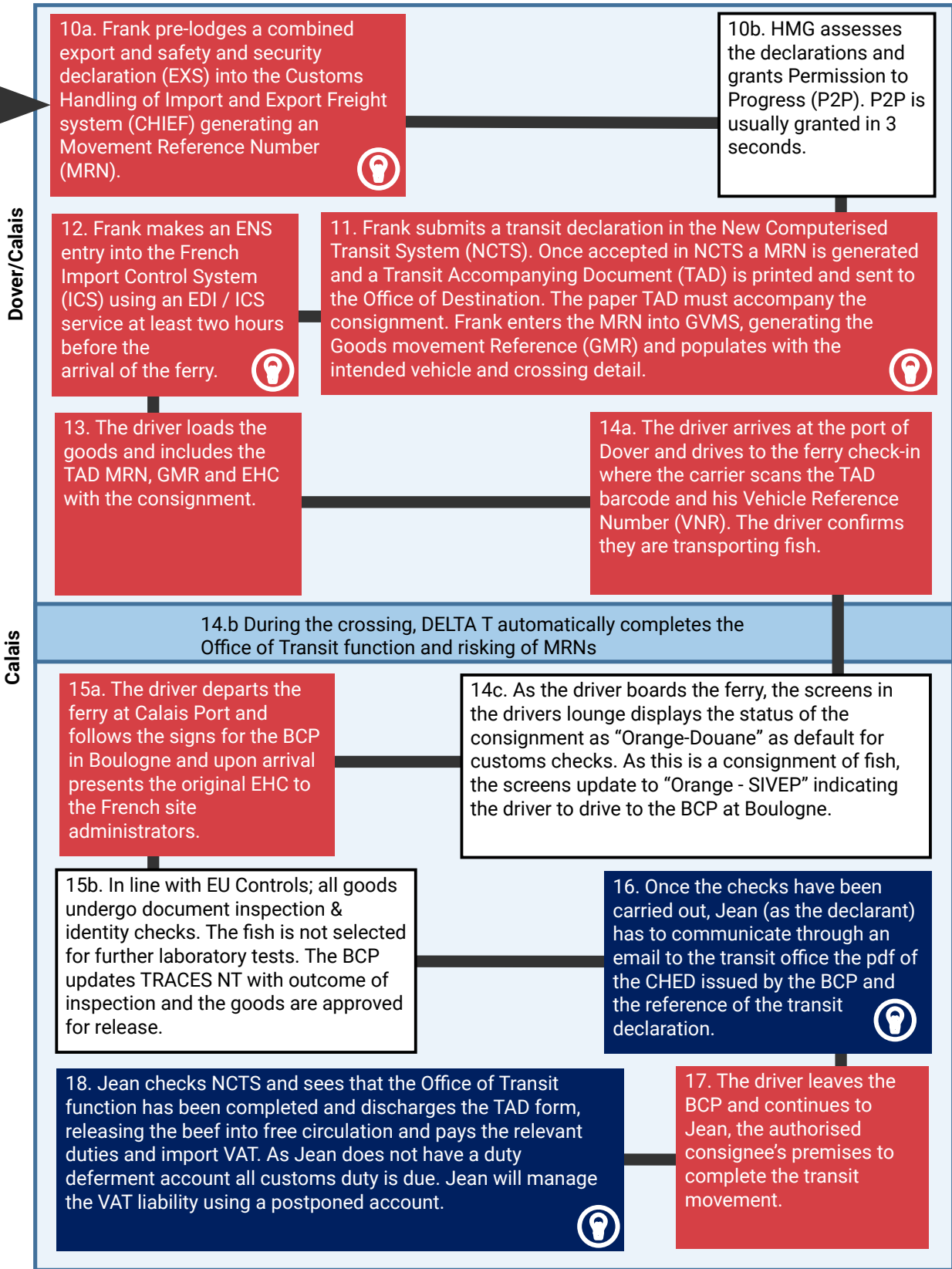
## 7. User Journey: Moving fish from Great Britain to France, CTC Export, January 2021

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



- Exporter
- Importer
- Freight Forwarder
- Process

These steps can be carried out by an intermediary



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

<b>GB EORI Number</b> <b>Exporter</b>	In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
<b>EU EORI Number</b> <b>Importer</b>	Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.
<b>Incoterms</b> <b>Importer</b> <b>Exporter</b>	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
<b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b>	In order to <a href="#">qualify for preferential tariff rates under in the TCA</a> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
<b>Register your vehicle trailers</b> <b>Freight Forwarder</b>	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<b>Standard International Operating Licence</b> <b>Freight Forwarder</b>	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
<b>EU Community Licence</b> <b>Freight Forwarder</b>	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



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<b>UK Catch Certificate (CC)</b>	To create a <a href="#">catch certificate</a> , you'll need to register on the Fish Export Service. You'll need a separate catch certificate for each export.
<b>Exporter</b>	<b>If you have registered your business for another Department for Environment, Food and Rural Affairs (Defra) service, you can register for the Fish Export Service by signing into your service. Go to your 'manage account' screen and register on the Fish Export Service by using the 'register for more services' button.</b>
<b>Export Health Certificate</b>	An <a href="#">Export Health Certificate (EHC)</a> is an official document that confirms your export meets the health requirements of the destination country. You will be required to apply for an EHC if you're exporting or moving live animals or animal products from Great Britain (England, Scotland and Wales) to (or transiting through) countries in the European Union/European Economic Area. Your EHC will need to be completed and signed by an OV (Official Veterinarian) or Food Competent Certifying Officer (FCCO), recognised by the Animal and Plant Health Agency (APHA) as having the correct qualifications to certify the product in question.
<b>Exporter</b>	
<b>Import customs declaration</b>	In order to submit an import customs declaration you need to take the necessary actions to access to the French Delta G system.
<b>Importer</b>	
<b>TRACES NT pre-notification</b>	You must pre-notify arrival of your consignment of SPS goods into the EU Point of Entry by completing Part One of the relevant documentation online, which is usually the Common Health Entry Document (CHED).
<b>Importer</b>	<b><a href="#">The Trade Control and Expert System – New Technologies (TRACES.NT)</a> is the European Commission's online notification system for moving agri-food goods into Northern Ireland from GB. It will cover notification of movement of live animals, animal products, food and feed not of animal origin, and plants and plant products from GB to a Northern Ireland Point of Entry.</b>
<b>National Export System</b>	The <a href="#">National Export System</a> is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.
<b>Freight Forwarder</b>	Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).  NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found <a href="#">here</a> .

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<b>GB NCTS Declaration</b>	<p>The NCTS is an online system that traders must use to manage your transit departure declarations and arrival notifications. You'll need to set up an account to use the <a href="#">GB NCTS service</a>.</p>
<b>Freight Forwarder</b>	<p>You'll need a Government Gateway user ID and password to sign in to the service. If you do not have a user ID, you can create one when you submit a declaration. You can access NCTS through the HMRC portal or by using the Government Gateway. Enrolling will require you to follow the on-screen instructions on the service you're using, linking your account to the address held for your EORI number.</p>
<b>Goods Documentation</b>	<p><b>A valid Export Accompanying Document (EAD)</b> which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control . This export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.</p>
<b>Freight Forwarder</b>	<p><b>GB EORI Number</b> as evidence of the delayed declaration.</p>
<b>Entry requirements for journeys via France</b>	<p>The haulier should check for additional entry requirements that may be required for the EU member state <b>e.g. a negative COVID-19 test from the past 72 hours to re-enter France</b>. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.</p>
<b>Freight Forwarder</b>	
<b>Import Control System (ICS)</b>	<p>A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.</p> <p>The information required is as follows:</p>
<b>Freight Forwarder</b>	<ul style="list-style-type: none"> <li>• the identity of the person liable for the ENS or its representative (EORI number)</li> <li>• the commercial description of the goods</li> <li>• the mode of transport and border crossing</li> </ul>
<b>Authorised Consignor / Consignee</b>	<p><a href="#">Authorised consignor/consignee</a> 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.</p>
<b>Freight Forwarder Importer</b>	





## 8. Case Study: Moving high-priority plants from the Netherlands to Great Britain, Import, January 2021

This case study sets out the processes for a Dutch exporter moving a consignment of ‘high-priority’ and regulated plants to Great Britain.



**Name: Roel**

**Job: Netherlands farmer**

**Process: Exporter of goods**

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



**Name: Heather**

**Job: French manufacturer**

**Process: Importer of goods**

Heather runs a store in Great Britain that buys plants from Roel. Heather has agreed with Roel that using CTC will meet their business requirements and has registered her premises as an authorised consignee to end CTC movements.



**Name: Chris**

**Job: HGV Driver**

**Process: Transporter of goods**

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris’s company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on [bringing goods into the UK for personal use](#).





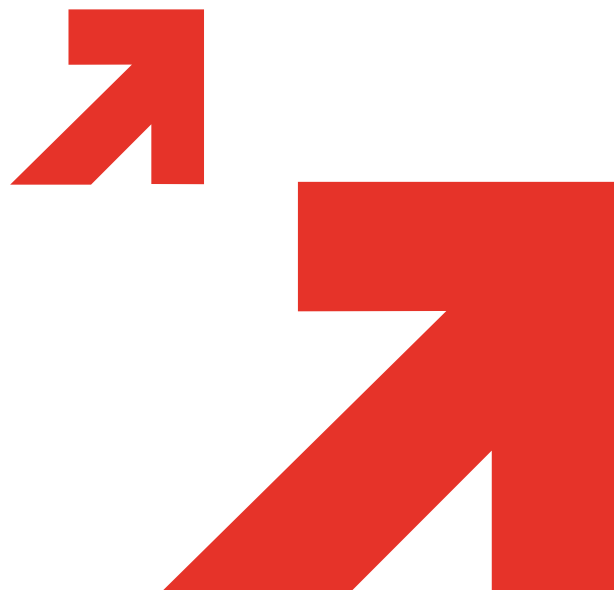
## Importing plants from the EU

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

Then, from January 2022, all regulated plants and plant products will be subject to new import requirements – see SECTION 3.2.3 of the Border Operating Model. Further guidance on plants and plant products that fall within this category is available on GOV.UK.

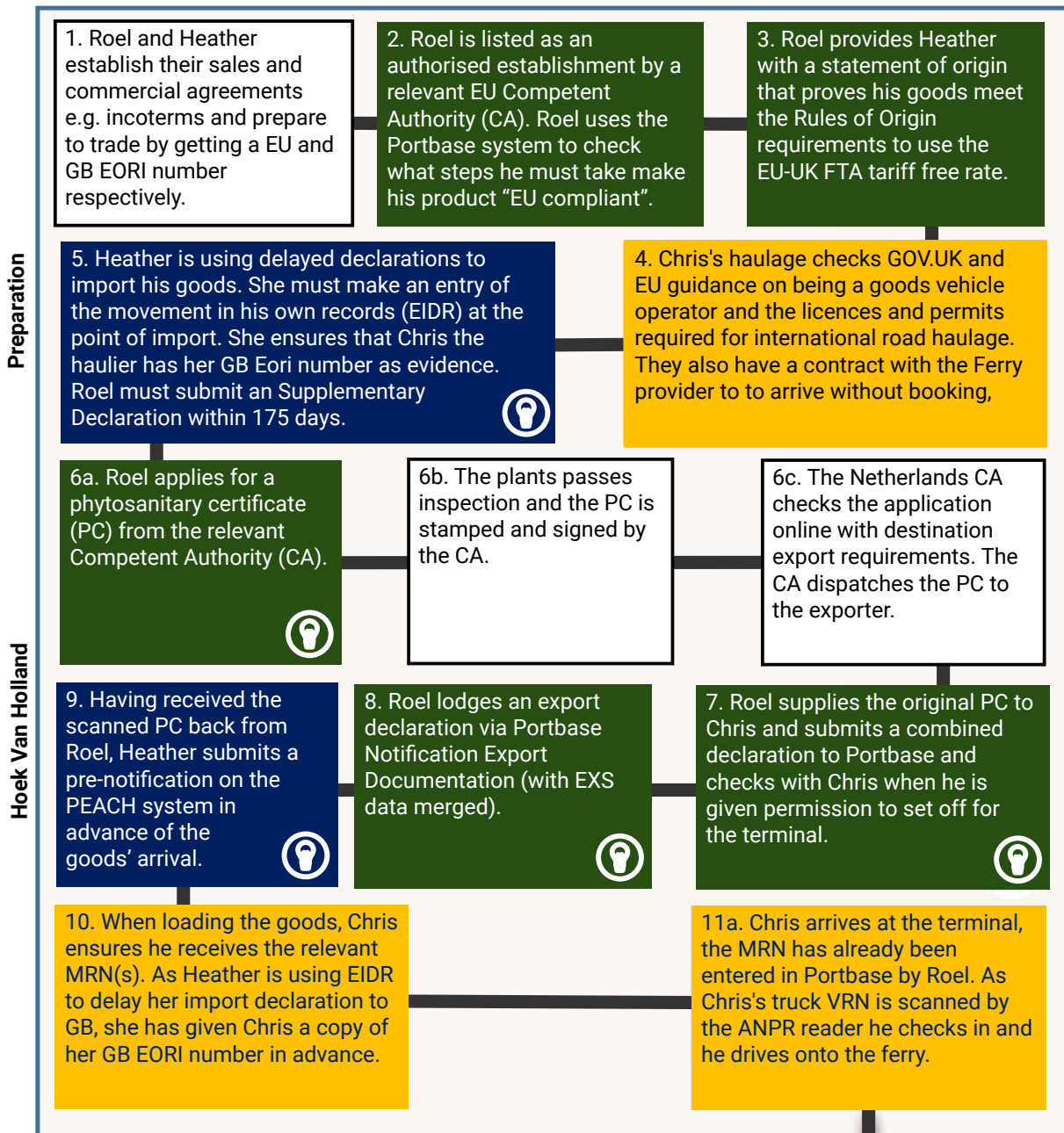
Since 1 June 2021, charges for plant health controls have applied to imports of EU high-priority plants and plant products in England, Wales and Scotland.

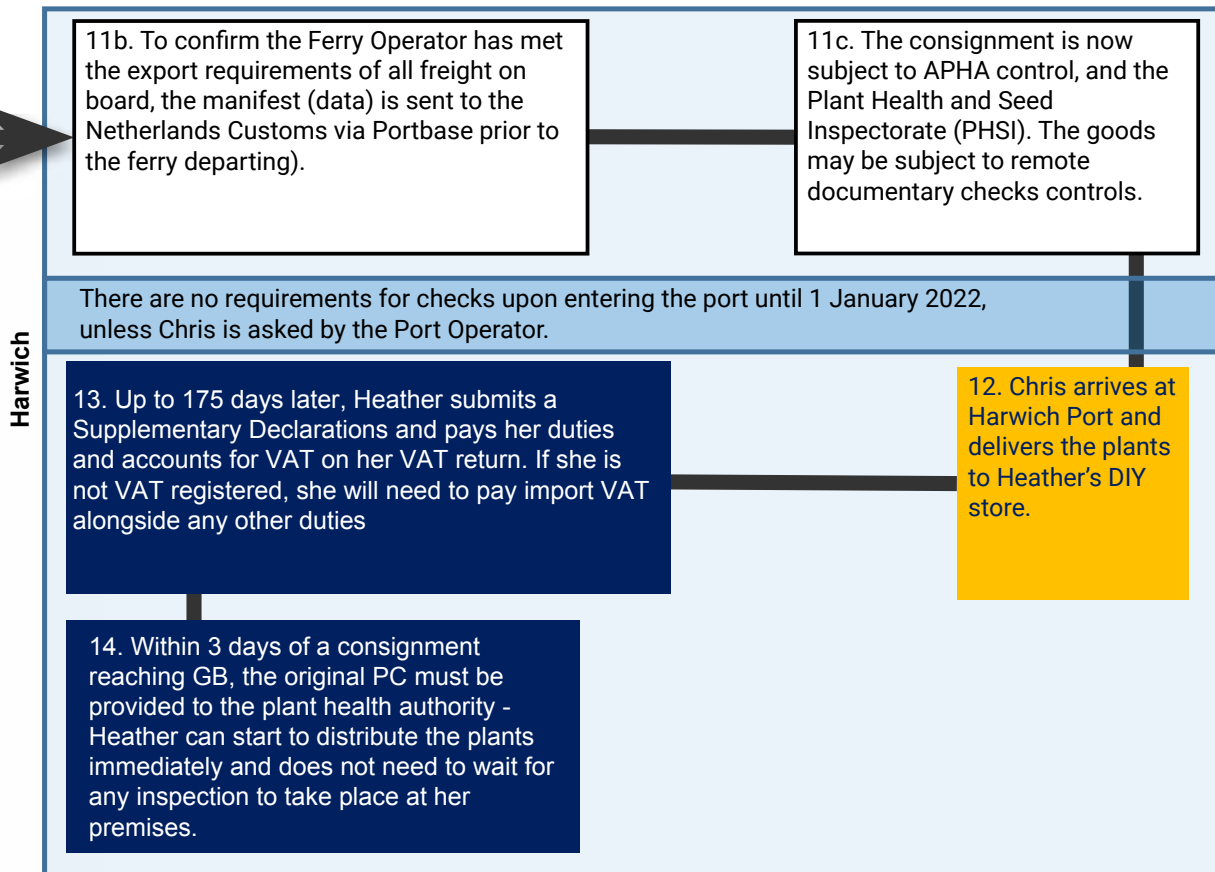
A selection of plants and plant products (pineapple, coconut, durian, bananas and dates) are already exempt from the specific phytosanitary controls outlined for most imports. These consignments will continue to be exempt from any border requirements. Guidance on the commodities exempt from import controls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



## 8. User Journey: Moving high-priority plants from the Netherlands to Great Britain, Import, January 2021

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





## 8. Key Steps: Moving high-priority plants from the Netherlands to Great Britain, Import, January 2021

<p><b>GB EORI Number</b> <b>Importer</b></p>	<p>In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.</p>
<p><b>EU EORI Number</b> <b>Exporter</b></p>	<p>Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.</p>
<p><b>Incoterms</b> <b>Importer</b> <b>Exporter</b></p>	<p>When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.</p>
<p><b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b></p>	<p>In order to <a href="#">qualify for preferential tariff rates under in the TCA</a>, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.</p>
<p><b>Register your vehicle trailers</b> <b>Haulier</b></p>	<p>You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:</p> <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<p><b>Standard International Operating Licence</b> <b>Haulier</b></p>	<p>You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p>
<p><b>EU Community Licence</b> <b>Haulier</b></p>	<p>This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:</p> <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



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<b>Phytosanitary certificate (PC)</b>	A <a href="#">phytosanitary certificate</a> 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.
<b>Exporter</b>	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
<b>PEACH pre-notification</b>	PEACH stands for the Procedure for Electronic Application for Certificates from the Horticultural Marketing Inspectorate. In order to access <a href="#">PEACH</a> , you must have registered with the Government Gateway and then enrolled with the PEACH service.
<b>Importer</b>	<b>Defra and APHA have been working to develop and deliver plant and plant products import capability on IPAFFS to replace the current national system - PEACH. Plant import functionality will be available on IPAFFS, on a phased basis throughout summer 2021.</b>
<b>Delayed Declarations</b>	If you are importing non-controlled goods, you can decide whether to <a href="#">delay the customs declaration</a> for up to 175 days instead of completing a full customs declarations on import. To do this you must record the import in your own commercial records and later provide a supplementary declaration or get someone else to do this for you. To submit supplementary declarations and pay your duties you must be registered with HMRC and account for or pay your VAT, depending on if you're VAT registered.
<b>Importer</b>	
<b>Portbase</b>	Pre-notification via <a href="#">Notification Export Documentation</a> is possible for almost all Dutch deepsea, shortsea and ferry terminals. It is even mandatory at a large number of terminals, where you will not be granted access without pre-notification. Make clear agreements in your logistics chain as to who will be responsible for pre-notifications. Generally speaking, this is the forwarder, exporter or carrier.
<b>Haulier</b>	
<b>Supplementary Declaration</b>	You can make your own declarations, but most businesses use someone else to deal with customs for them.
<b>Importer</b>	In order to make a <a href="#">supplementary declaration</a> after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with access to: <ul style="list-style-type: none"><li>• CHIEF Badge and software to access to CHIEF</li><li>• HMRC authorisation (you can apply for authorisation before July 2021)</li><li>• A Duty Deferment Account (If you import goods regularly, you can apply for a duty deferment account to delay paying most customs charges. Your bank, building society or insurance company will need to guarantee your duty payments)</li></ul>
<b>Export declaration</b>	The <a href="#">Aangiftesysteem (AGS)</a> declaration system is a single system for declarations. It will replace all declaration systems presently used by Customs.
<b>Exporter</b>	

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

This case study sets out the processes for a British exporter moving a consignment of plants to the Netherlands.



**Name: Mitch**

**Title: British farmer**

**Process: Exporter of goods**

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



**Name: Floris**

**Title: Dutch business owner**

**Process: Importer of goods**

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



**Name: Chris**

**Job: HGV Driver**

**Process: Transporter of goods**

Chris is a driver for a haulage firm based in Great Britain that transports goods across Europe and GB. Chris's company will have to ensure it is prepared to meet the new EU and GB requirements for drivers transporting goods across the border. If Chris brings back goods from abroad that he bought for himself or as a gift, he should check the new rules on [bringing goods into the UK for personal use](#).

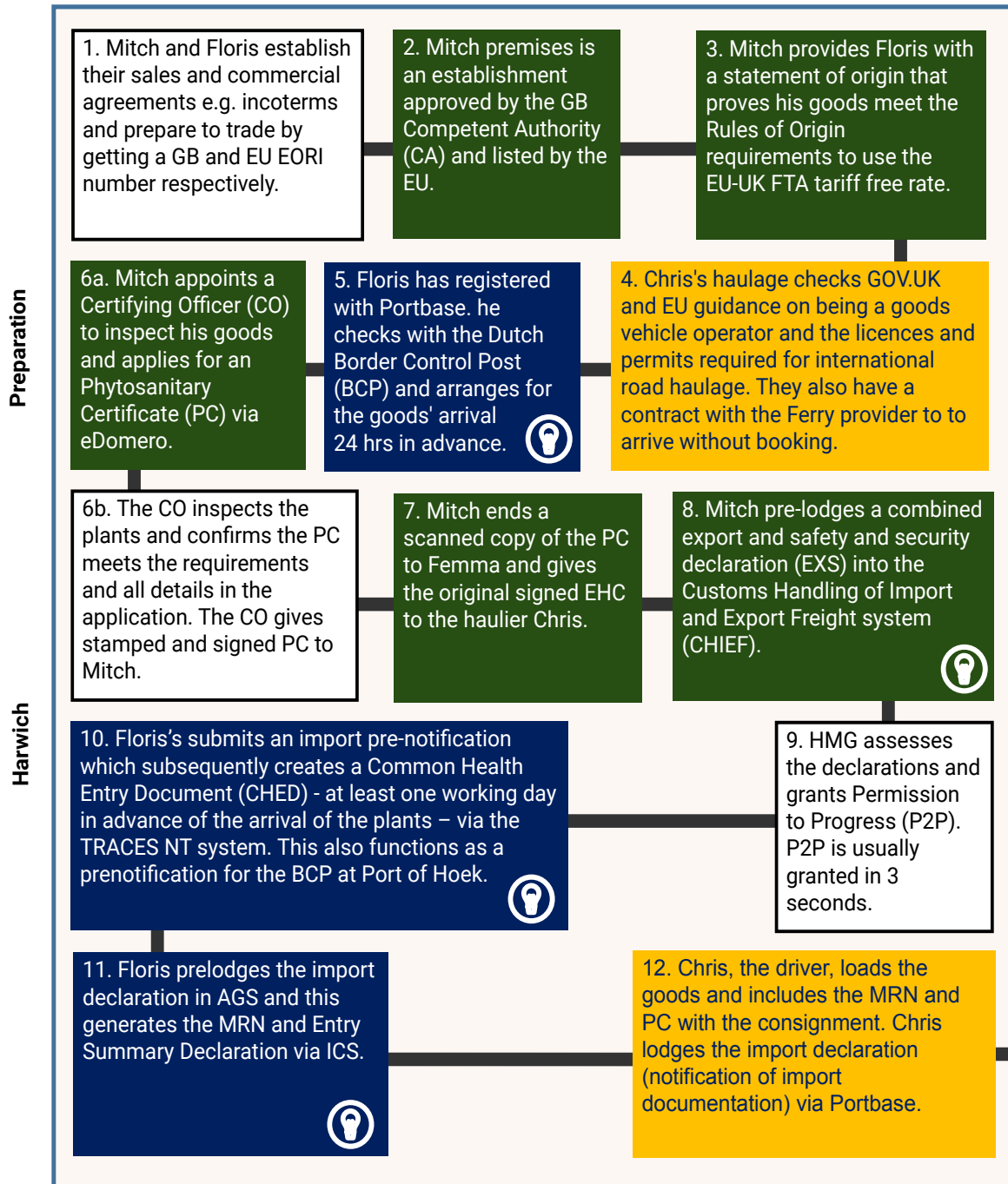


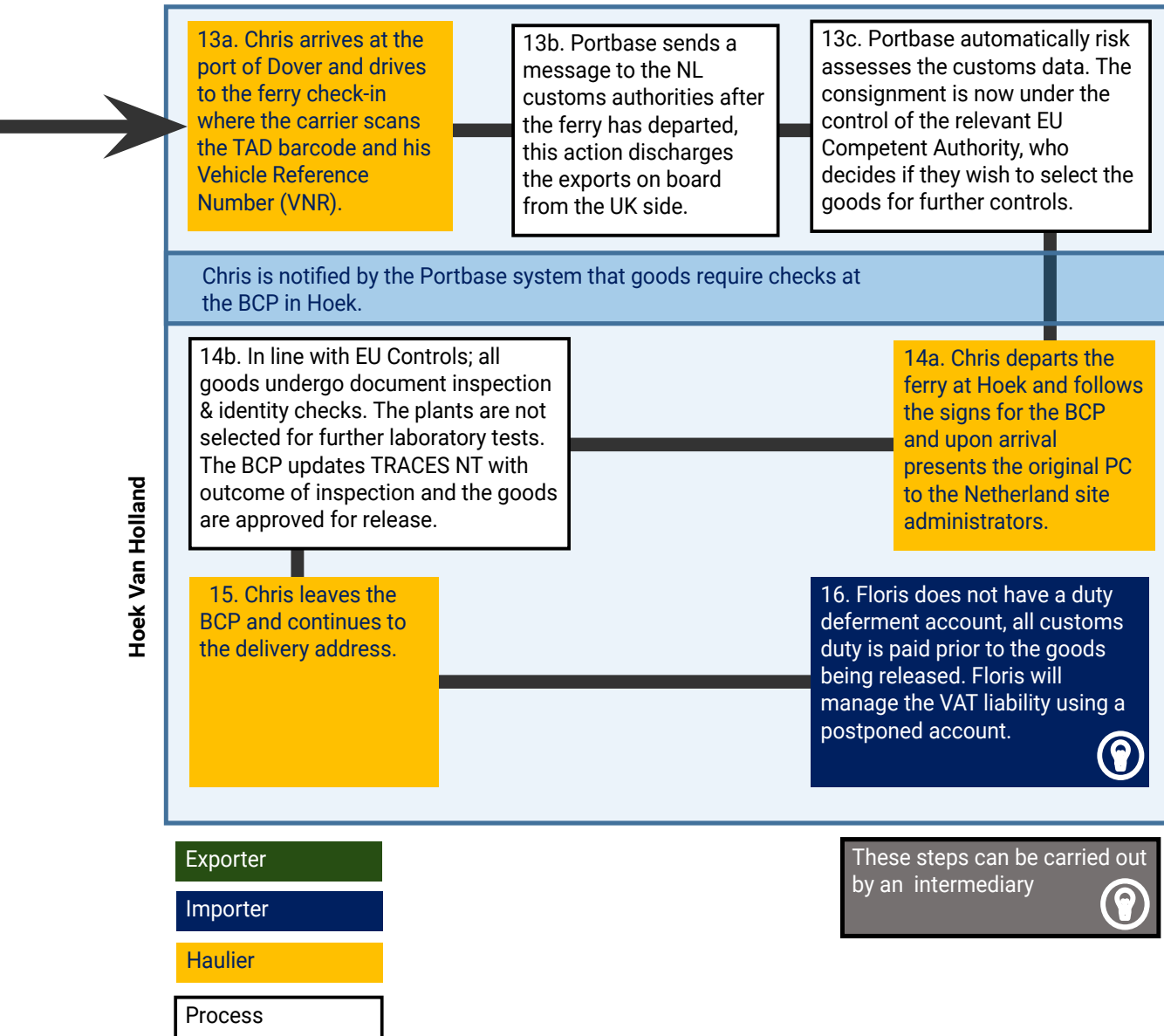




## 9. User Journey: Moving plants from Great Britain to the Netherlands, Export, January 2021

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





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

<b>GB EORI Number</b> <b>Exporter</b>	In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
<b>EU EORI Number</b> <b>Importer</b>	Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.
<b>Incoterms</b> <b>Importer</b> <b>Exporter</b>	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
<b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b>	In order to <a href="#">qualify for preferential tariff rates under in the TCA</a> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
<b>Register your vehicle trailers</b> <b>Haulier</b>	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<b>Standard International Operating Licence</b> <b>Haulier</b>	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
<b>EU Community Licence</b> <b>Haulier</b>	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



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<b>Phytosanitary certificate (PC)</b> <b>Exporter</b>	For regulated plants and plant products, GB exporters need to have registered with the appropriate plant health authority in GB to obtain a <a href="#">phytosanitary certificate</a> . In the summer the IT systems used to apply for an export phytosanitary certificate for plants and plant products are changing, moving from the current eDomero system to a new service.
<b>TRACES NT pre-notification</b> <b>Importer</b>	You must pre-notify arrival of your consignment of SPS goods into the EU Point of Entry by completing Part One of the relevant documentation online, which is usually the Common Health Entry Document (CHED).  <b><a href="#">The Trade Control and Expert System – New Technologies (TRACES.NT)</a> is the European Commission’s online notification system for moving agri-food goods into Northern Ireland from GB. It will cover notification of movement of live animals, animal products, food and feed not of animal origin, and plants and plant products from GB to a Northern Ireland Point of Entry.</b>
<b>National Export System</b> <b>Exporter</b>	The <a href="#">National Export System</a> is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.  Exporters submitting declarations must ensure that their goods are cleared on NES before they’re loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).  NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found <a href="#">here</a> .
<b>Import declaration</b> <b>Importer</b>	The <a href="#">Aangiftesysteem (AGS)</a> declaration system is a single system for declarations. It will replace all declaration systems presently used by Customs.
<b>Portbase</b> <b>Haulier</b>	Pre-notification via <a href="#">Notification Export Documentation</a> is possible for almost all Dutch deepsea, shortsea and ferry terminals. It is even mandatory at a large number of terminals, where you will not be granted access without pre-notification. Make clear agreements in your logistics chain as to who will be responsible for pre-notifications. Generally speaking, this is the forwarder, exporter or carrier.
<b>Import Control System (ICS)</b> <b>Haulier OR someone on their behalf</b>	A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.

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## 10. Case Study: Moving auto-parts to Great Britain from Belgium, temporary storage, Import, January 2021

This case study sets out the processes for a Belgium exporter moving a consignment of non-controlled goods to Great Britain.



**Name: Antoine**

**Title: Belgium manufacturer**

**Process: Exporter of goods**

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



**Name: Jess**

**Title: British manufacturer**

**Process: Importer of goods**

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



**Name: Frank**

**Title: Freight Forwarder**

**Process: Transporter of goods & customs intermediary**

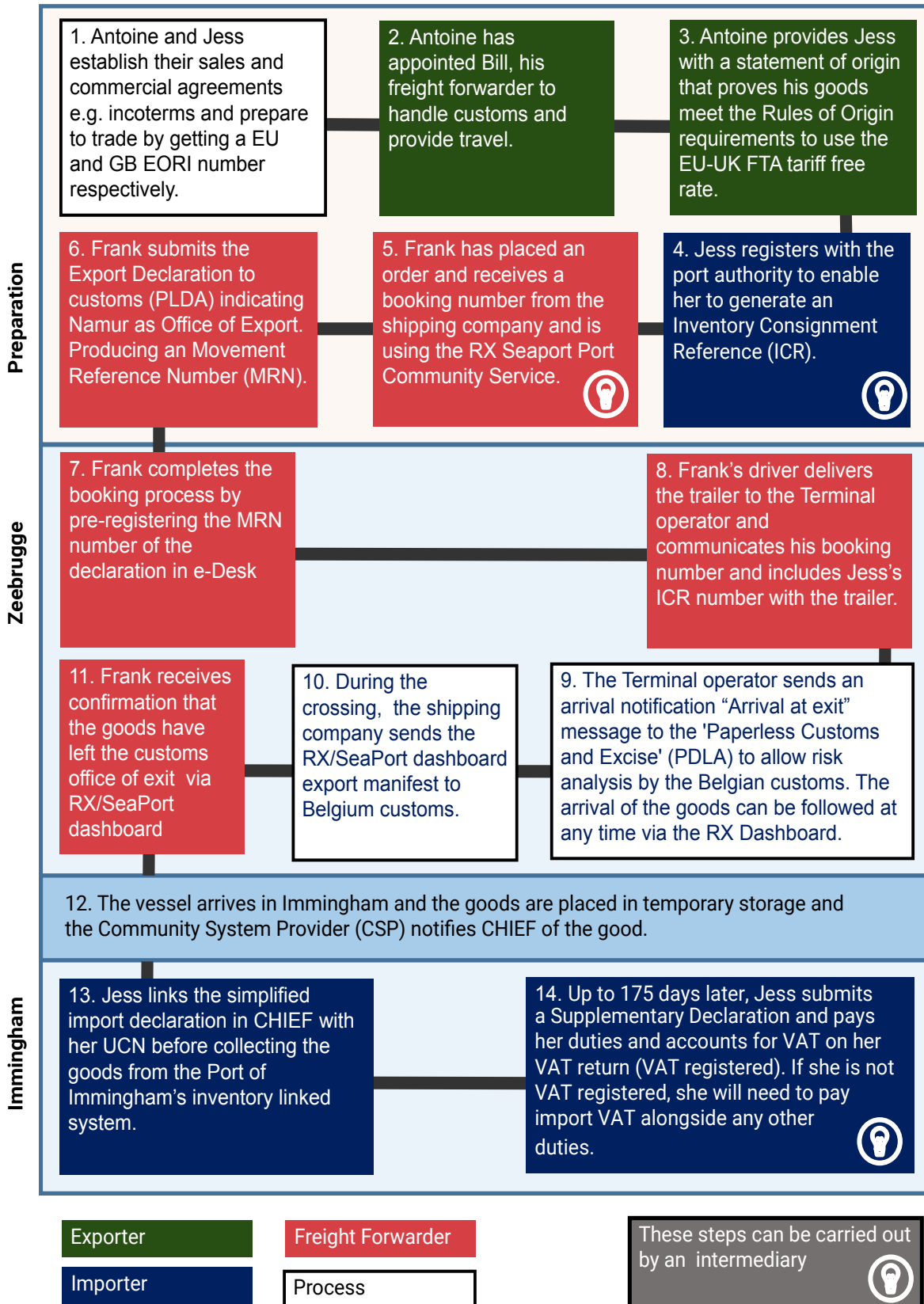
Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.





# 10. User Journey: Moving auto-parts to Great Britain from Belgium, temporary storage, Import, January 2021

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



## 10. Key Steps: Moving auto-parts to Great Britain from Belgium, temporary storage, Import, January 2021

<b>GB EORI Number</b> <b>Importer</b>	In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
<b>EU EORI Number</b> <b>Exporter</b>	Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.
<b>Incoterms</b> <b>Importer</b> <b>Exporter</b>	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
<b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b>	In order to <a href="#">qualify for preferential tariff rates under in the TCA</a> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
<b>Register your vehicle trailers</b> <b>Haulier</b>	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<b>Standard International Operating Licence</b> <b>Haulier</b>	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
<b>EU Community Licence</b> <b>Haulier</b>	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>





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**Customs Export Declaration and Exit Summary Declaration**

PLDA software communicates directly with the Belgian PLDA e-customs system, helping you manage exports and re-exports in both the normal and simplified procedure.

**Freight Forwarder**

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**Delayed Declarations**

If you are importing non-controlled goods, you can decide whether to [delay the customs declaration](#) for up to 175 days instead of completing a full customs declarations on import. To do this you must record the import in your own commercial records and later provide a supplementary declaration or get someone else to do this for you. To submit supplementary declarations and pay your duties you must be registered with HMRC and account for or pay your VAT, depending on if you're VAT registered.

**Importer**

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**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.

**Freight Forwarder**

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.

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**Supplementary Declaration**

You can make your own declarations, but most businesses use someone else to deal with customs for them.

**Importer**

In order to make a [supplementary declaration](#) after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with access to:

- CHIEF Badge and software to access to CHIEF
  - HMRC authorisation (you can apply for authorisation before July 2021)
  - A Duty Deferment Account (If you import goods regularly, you can apply for a duty deferment account to delay paying most customs charges. Your bank, building society or insurance company will need to guarantee your duty payments)
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## 11. Case Study: Moving auto-Parts to Belgium from Great Britain, temporary storage, Export, January 2021

This case study sets out the processes for a British exporter moving a consignment of non-controlled goods to Belgium.



**Name: Pete**

**Title: British manufacturer**

**Process: Exporter of goods**

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



**Name: Chloé**

**Title: Belgium manufacturer**

**Process: Importer of goods**

Chloé runs a car business in Belgium. Her business is mid-sized and she has the in-house capacity to handle customs processes.



**Name: Frank**

**Title: Freight Forwarder**

**Process: Transporter of goods & customs intermediary**

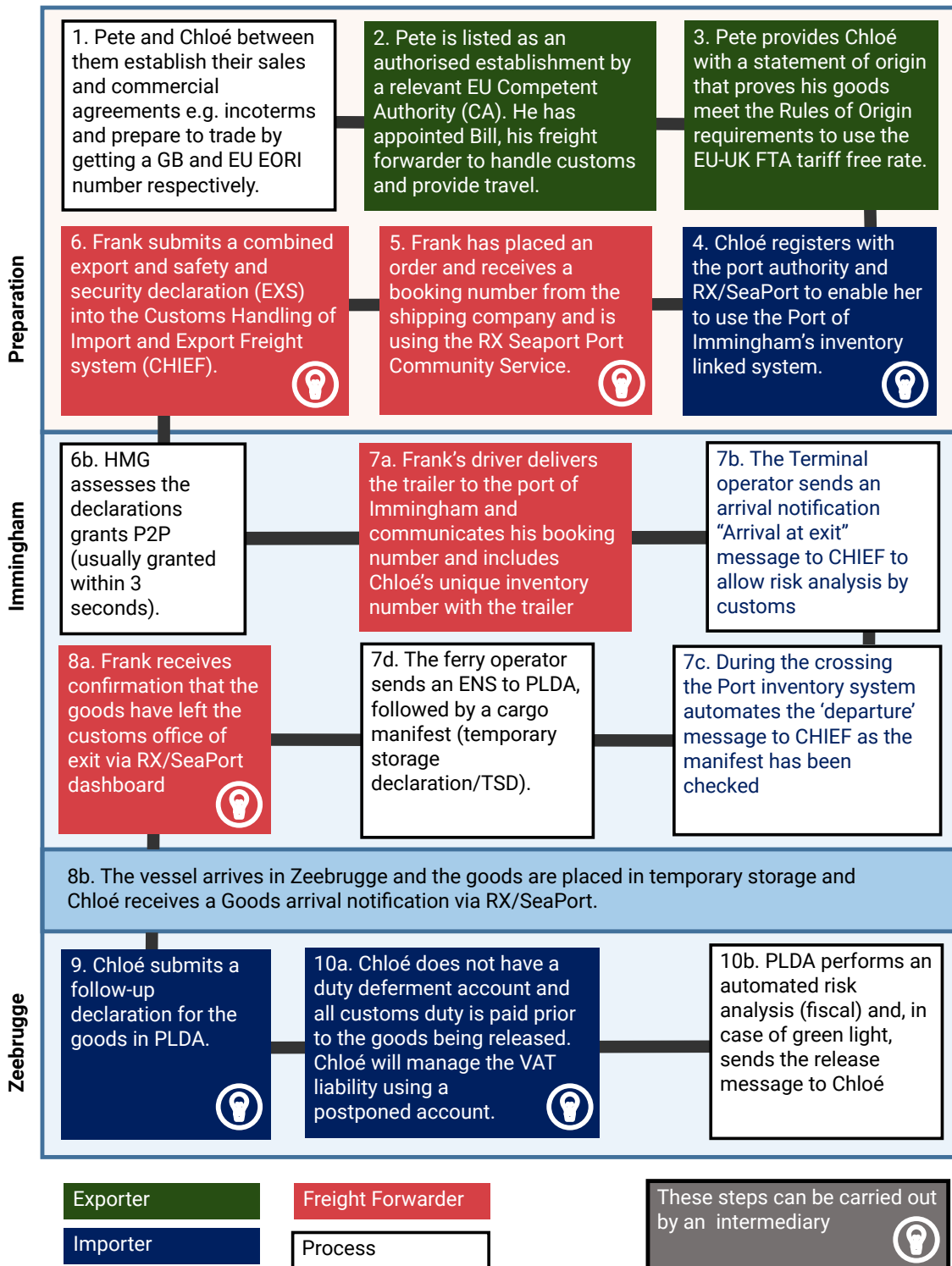
Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.





# 11. User Journey: Moving auto-Parts to Belgium from Great Britain, temporary storage, Export, January 2021

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



## 11. Key Steps: Moving auto-Parts to Belgium from Great Britain, temporary storage, Export, January 2021

<b>GB EORI Number</b> <b>Exporter</b>	<p>In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.</p>
<b>EU EORI Number</b> <b>Importer</b>	<p>Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.</p>
<b>Incoterms</b> <b>Importer</b> <b>Exporter</b>	<p>When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.</p>
<b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b>	<p>In order to <a href="#">qualify for preferential tariff rates under in the TCA</a>, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.</p>
<b>Register your vehicle trailers</b> <b>Haulier</b>	<p>You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:</p> <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<b>Standard International Operating Licence</b> <b>Haulier</b>	<p>You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p>
<b>EU Community Licence</b> <b>Haulier</b>	<p>This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:</p> <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



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<b>Customs import declaration</b>	PLDA software communicates directly with the Belgian PLDA e-customs system, helping you manage imports in both the normal and simplified procedure.
<b>Importer</b>	
<b>National Export System</b>	The <a href="#">National Export System</a> is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.
<b>Freight Forwarder</b>	<p>Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).</p> <p>NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found <a href="#">here</a>.</p>
<b>RX Seaport (for Zeebrugge)</b>	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.
<b>Freight Forwarder</b>	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.
<b>Import Control System (ICS)</b>	A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.
<b>Freight Forwarder</b>	

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

This case study sets out the processes for a Belgium exporter moving a consignment of gin to Great Britain.



**Name: Thomas**

**Title: Gin producer**

**Process: Exporter of goods**

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



**Name: Claire**

**Title: Business owner**

**Process: Importer of goods**

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

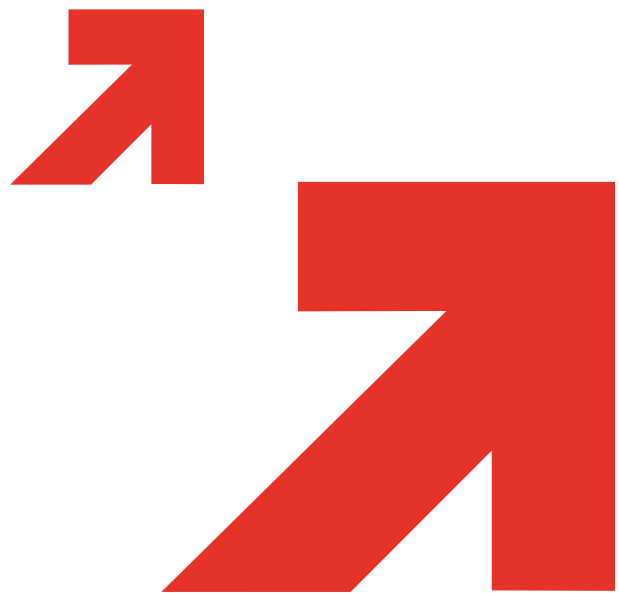


**Name: Frank**

**Title: Freight Forwarder**

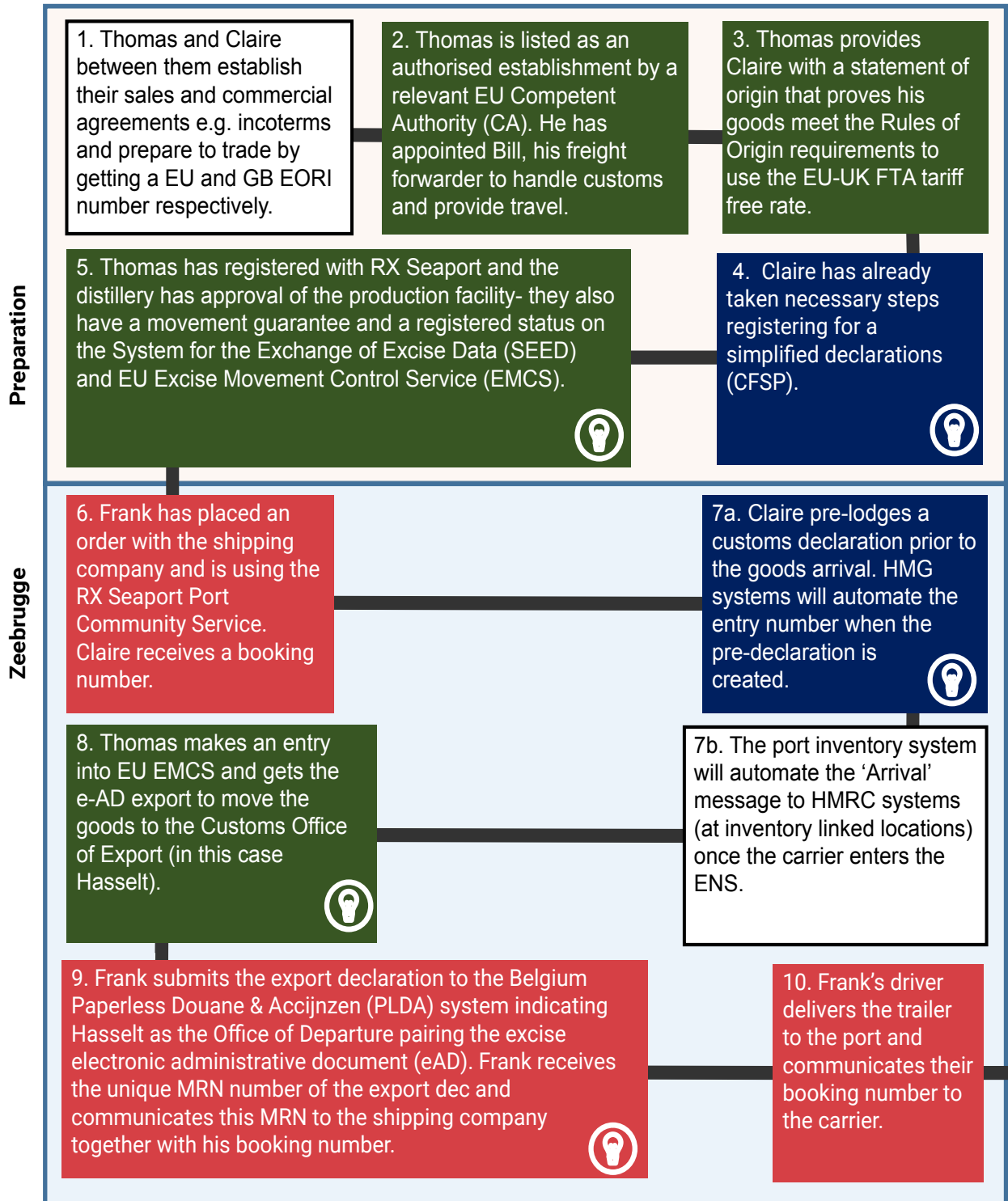
**Process: Transporter of goods & customs intermediary**

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

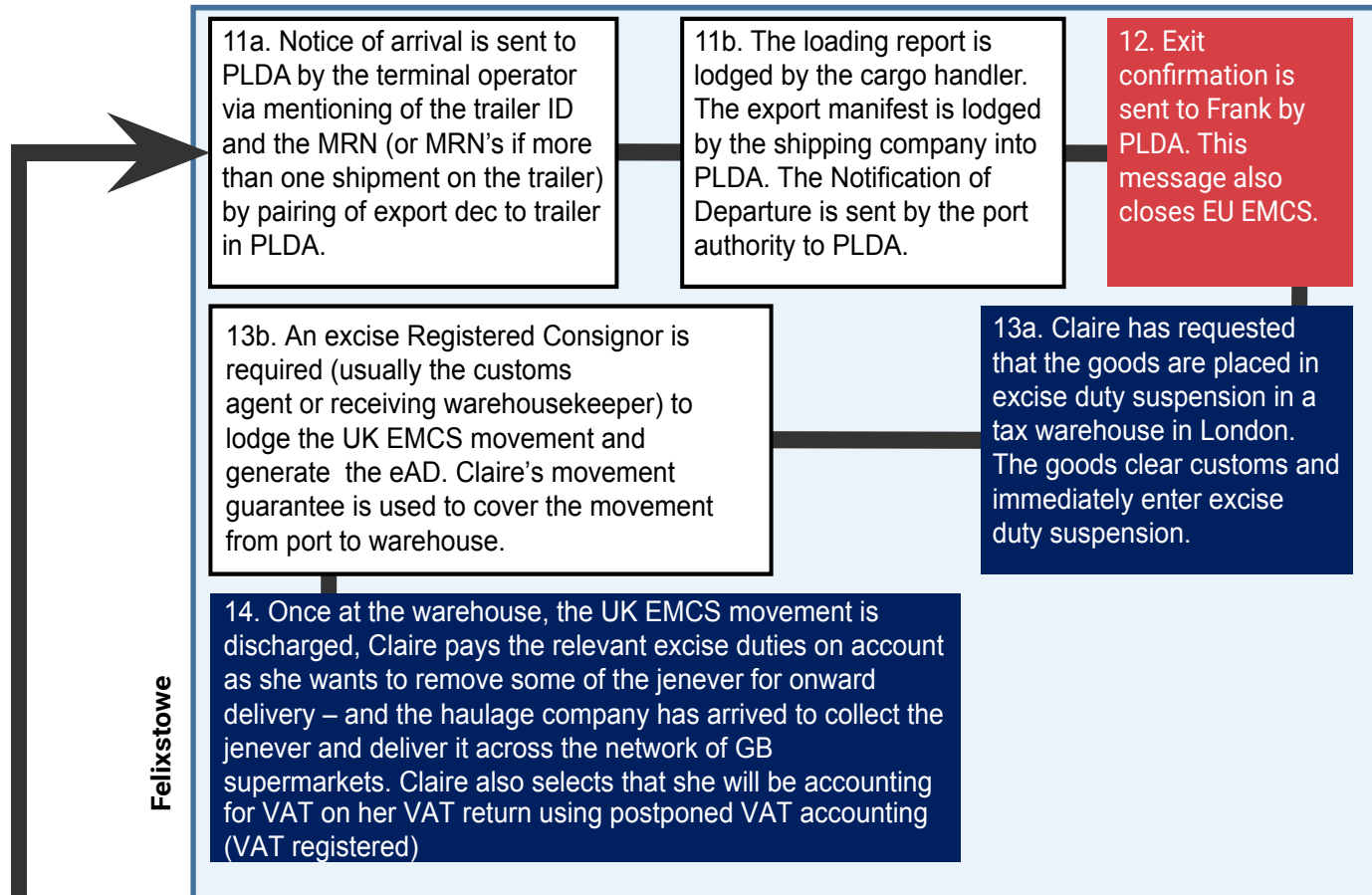


## 12. User Journey: Moving Jenever (gin) from Belgium to Great Britain, Import, January 2021

The below diagram is a representation of actions actors must take to interact with the border to transport an unaccompanied lorry of Gin from Belgium to Great Britain using temporary storage and EMCS, under duty suspension.








Exporter

Freight Forwarder

Importer

Process

These steps can be carried out by an intermediary



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

<b>GB EORI Number</b> <b>Exporter</b>	In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
<b>EU EORI Number</b> <b>Importer</b>	Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.
<b>Incoterms</b> <b>Importer</b> <b>Exporter</b>	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
<b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b>	In order to <a href="#">qualify for preferential tariff rates under in the TCA</a> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
<b>Register your vehicle trailers</b> <b>Haulier</b>	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<b>Standard International Operating Licence</b> <b>Haulier</b>	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
<b>EU Community Licence</b> <b>Haulier</b>	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



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<b>Customs export declaration</b>	PLDA software communicates directly with the Belgian PLDA e-customs system, helping you manage exports and re-exports in both the normal and simplified procedure.
<b>Freight Forwarder</b>	
<b>Import customs declarations</b>	When you bring goods into the UK and EU you must make a full declaration. You or your representative must present your goods to customs immediately on their arrival into the UK and EU. Your full declaration must be made within 90 days of your goods being presented to customs. You can make your full declaration electronically, this can be entered into the Customs Handling of Import and Export Freight (CHIEF) system or the Customs Declaration Service (CDS).
<b>Importer</b>	
<b>Rx Seaport (for Zeebrugge)</b>	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.
<b>Freight Forwarder</b>	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.
<b>EU EMCS &amp; SEED</b>	The <a href="#">Excise Movement and Control System (EMCS)</a> is a computerised system for monitoring the movement of excise goods under duty suspension in the EU.
<b>Freight Forwarder</b>	It records, in real-time, the movement of alcohol, tobacco and energy products for which excise duties have still to be paid.  <a href="#">SEED</a> is a register of economic operators, part of which traders can consult online, to see whether a given excise number is valid and what categories of goods the operator in question is authorised to trade.

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

This case study sets out the processes for a British exporter moving a consignment of Scotch whisky to Belgium.



**Name: Daniel**

**Title: Scotch Whisky producer**

**Process: Exporter of goods**

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



**Name: Isabella**

**Title: Business owner**

**Process: Importer of goods**

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



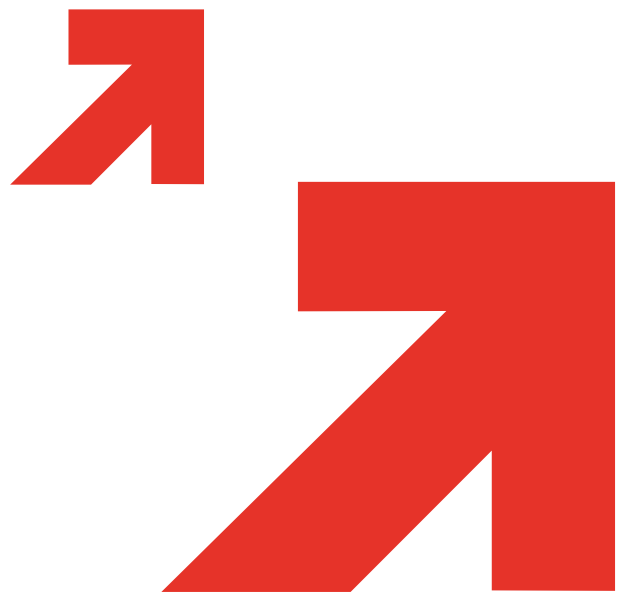
**Name: Frank**

**Title: Freight Forwarder**

**Process: Transporter of goods & customs intermediary**

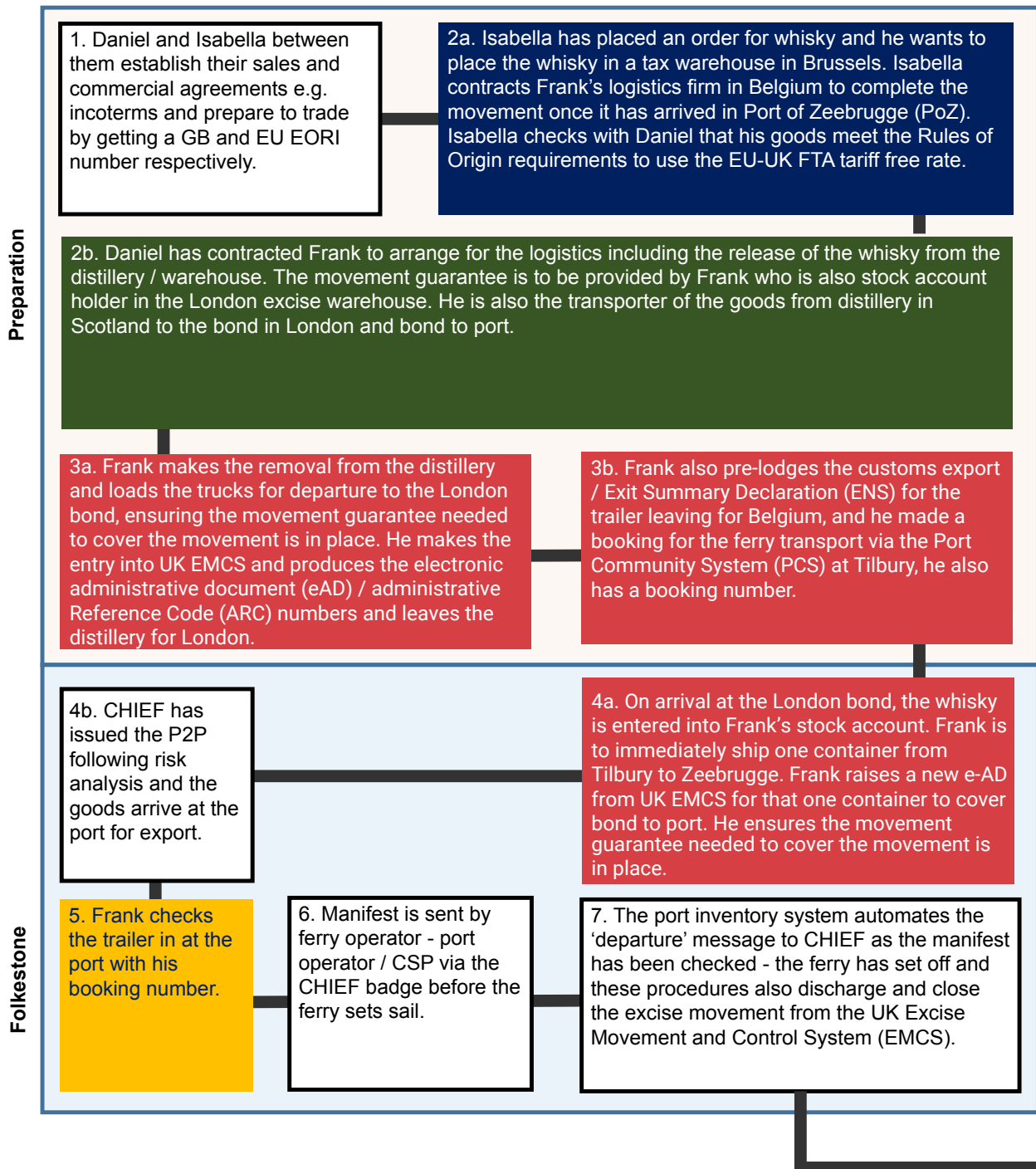
Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.

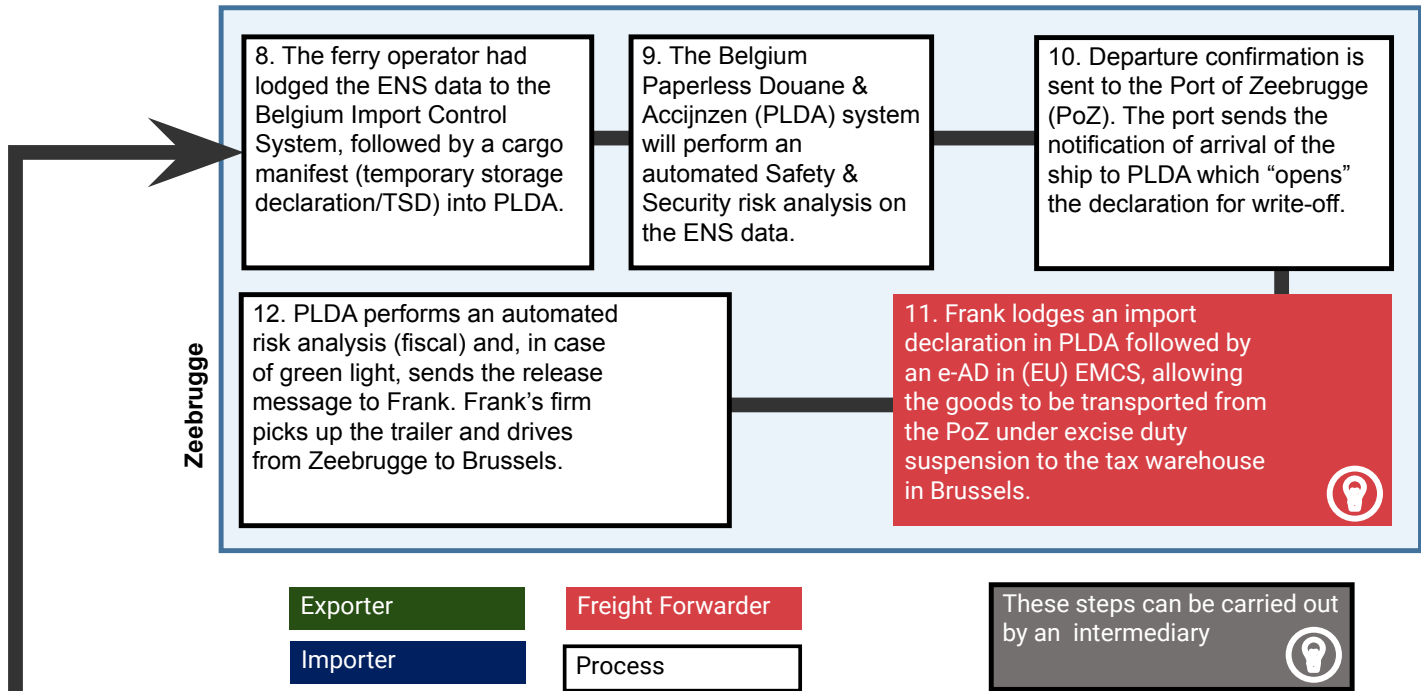




### 13. User Journey: Moving Scotch whisky from Great Britain to Belgium, Export, January 2021

The below diagram is a representation of actions actors must take to interact with the border to transport an unaccompanied lorry of win from Great Britain to Belgium using temporary storage and EMCS, under duty suspension.





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

<p><b>GB EORI Number</b> <b>Importer</b></p>	<p>In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.</p>
<p><b>EU EORI Number</b> <b>Exporter</b></p>	<p>Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.</p>
<p><b>Incoterms</b> <b>Importer</b> <b>Exporter</b></p>	<p>When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.</p>
<p><b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b></p>	<p>In order to <a href="#">qualify for preferential tariff rates under in the TCA</a>, businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.</p>
<p><b>Register your vehicle trailers</b> <b>Haulier</b></p>	<p>You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:</p> <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<p><b>Standard International Operating Licence</b> <b>Haulier</b></p>	<p>You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.</p>
<p><b>EU Community Licence</b> <b>Haulier</b></p>	<p>This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:</p> <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>





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<b>Customs import declaration</b>	PLDA software communicates directly with the Belgian PLDA e-customs system, helping you manage imports in both the normal and simplified procedure.
<b>Importer</b>	
<b>National Export System</b>	The <a href="#">National Export System</a> is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.
<b>Freight Forwarder</b>	<p>Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).</p> <p>NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found <a href="#">here</a>.</p>
<b>Rx Seaport (for Zeebrugge)</b>	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.
<b>Freight Forwarder</b>	<p>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.</p>
<b>UK EMCS</b>	<a href="#">Excise Movement and Control System (EMCS)</a> is a UK and EU-wide computer system that's used to record duty suspended movements of excise goods taking place within the UK and the EU.
<b>Freight Forwarder</b>	EMCS captures and processes information about the movements online, validates the data entered and allows real time notification of the dispatch and receipt of duty suspended excise goods.
<b>Import Control System (ICS)</b>	A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.
<b>Freight Forwarder</b>	

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## 14. Case Study: Moving beef from France to Great Britain, CTC Import, October 2021

This case study sets out the processes for a French exporter using the Common Transit Convention to move a consignment of beef to Great Britain.



**Name: Gabriel**

**Job: French Farmer**

**Process: Exporter of goods**

Gabriel is a commercial farmer in France. He currently ships his goods to Great Britain by lorry via Calais to Dover. He has asked a freight forwarder to handle the customs procedures.



**Name: Steve**

**Job: British food retailer**

**Process: Importer of goods**

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



**Name: Frank**

**Title: Freight Forwarder**

**Process: Transporter of goods & customs intermediary**

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





## Importing POAO from the EU

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

New import requirements for Animal By-Products (ABP) will not apply until October 2021 – see SECTION 3.2.3 in the **Border Operating Model**.

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

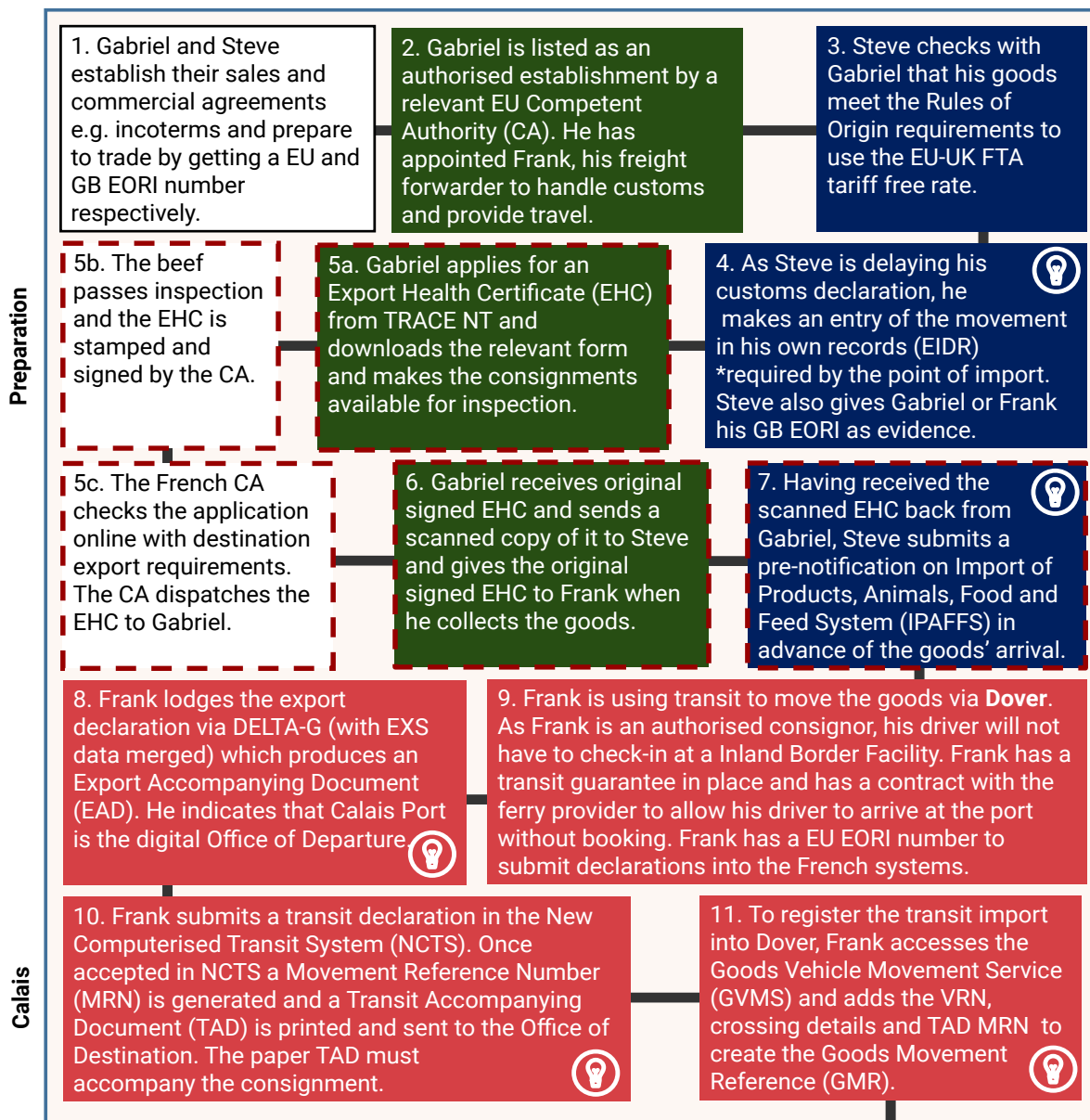
From October 2021, new import requirements will apply to EU Products of Animal Origin (POAO) for human consumption and Animal By-Products (ABP) not for human consumption. Guidance on products that are classed as POAO can be found [online](#). The scope of POAO for human consumption includes Composite Products. Therefore, the staged import requirements for POAO will also apply to Composite Products. Further information on composite products can be found [here](#).

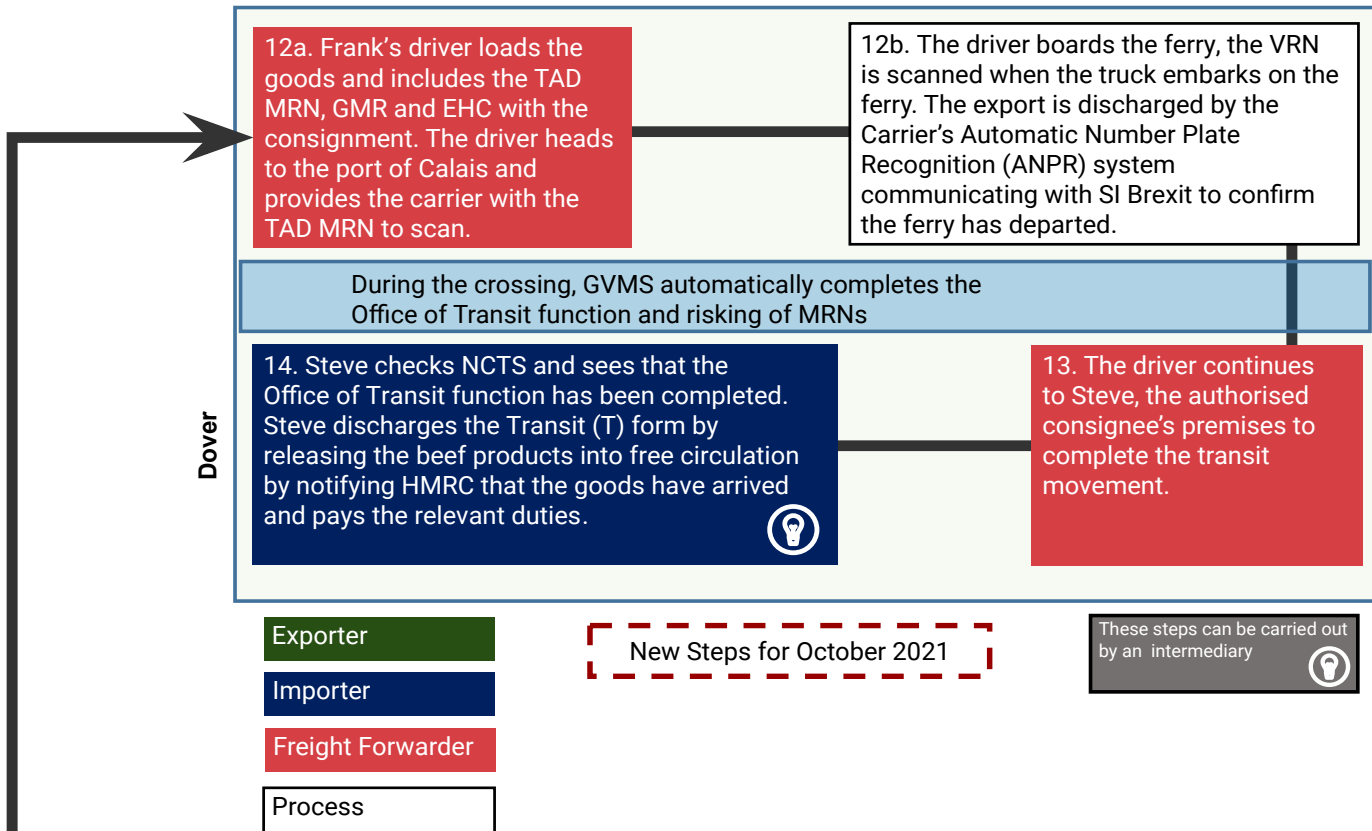
For imports of EU POAO, there will be a requirement for:

- 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

# 14. User Journey: Moving beef from France to Great Britain, CTC Import, October 2021

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





## 14. Key Steps: Moving beef from France to Great Britain, CTC Import, October 2021

<b>GB EORI Number</b> <b>Importer</b>	In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
<b>EU EORI Number</b> <b>Exporter</b>	Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.
<b>Incoterms</b> <b>Importer</b> <b>Exporter</b>	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
<b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b>	In order to <a href="#">qualify for preferential tariff rates under in the TCA</a> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
<b>Register your vehicle trailers</b> <b>Freight Forwarder</b>	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<b>Standard International Operating Licence</b> <b>Freight Forwarder</b>	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
<b>EU Community Licence</b> <b>Freight Forwarder</b>	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



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<b>Export Health Certificate</b>	You need to apply for an export health certificate (EHC) from the relevant EU competent authority of the country of origin. You will need to contact the official vet or inspector who will certify your EHC before you submit any applications. This can be done via the new <a href="#">Trade Control and Expert System (TRACES NT)</a> EU veterinary network)
<b>Exporter</b>	

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<b>Import customs declaration</b>	When you bring goods into the UK and EU you must make a full declaration. You or your representative must present your goods to customs immediately on their arrival into the UK and EU. Your full declaration must be made within 90 days of your goods being presented to customs. You can make your full declaration electronically, this can be entered into the Customs Handling of Import and Export Freight (CHIEF) system or the Customs Declaration Service (CDS).
<b>Importer</b>	

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<b>IPAFFS pre-notification</b>	IPAFFS is the UK's web-based service for importing animals, animal products, high-risk food and animal feed of non-animal origin. This service is the replacement for TRACES and is located on GOV.UK and can be accessed via a wide range of platforms and devices.  An Import Notification refers to the means of notification for consignment's originating from the EU that are currently not subject to SPS checks at a Border Control Post (BCP) when arriving in GB.
<b>Importer</b>	

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<b>Customs Export Declaration and Exit Summary Declaration</b>	In order to submit export customs declarations and merged Exit Summary (EXS) information from France, you need to take the necessary actions to access to the French Delta G system.
<b>Freight Forwarder</b>	

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<b>NCTS Declaration</b>	In order to submit transit declarations from France into NCTS, you need to take the necessary actions to access to Delta T.
<b>Freight Forwarder</b>	

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<b>Goods Documentation</b>	<b>A valid Export Accompanying Document (EAD)</b> which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control. This export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.  <b>GB EORI Number</b> as evidence of the delayed declaration
<b>Freight Forwarder</b>	

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<b>Authorised Consignor / Consignee</b>	<a href="#">Authorised consignor/consignee</a> 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.
<b>Freight Forwarder Importer</b>	

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<p><b>GVMS</b></p> <p><b>Freight Forwarder</b></p>	<p>GVMS is required from January 2022 for Transit and, from July for use of the Pre-lodgement model (more detail in the Border Operating Model). The driver will be required to present the GMR at the port or terminal of exit and the carrier will be responsible for capturing and validating the GMR at check-in. You will be required to ask 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).</p>
<p><b>Entry requirements for journeys via France</b></p> <p><b>Freight Forwarder</b></p>	<p>The haulier should check for additional entry requirements that may be required for the EU member state <b>e.g. a negative COVID-19 test from the past 72 hours to re-enter France</b>. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.</p>
<p><b>Smart Border</b></p> <p><b>Freight Forwarder</b></p>	<p>French Customs have developed an IT solution known as the “smart border” to keep trade flowing between the UK and France, despite the reestablishment of customs clearance at the border.</p> <p>The “envelope” function of the smart border allows traders and hauliers to consolidate multiple consignments under a single “declaration” and allow the haulier to present one single Movement/Master Reference Number (MRN) at the border. Information about this function is available <a href="#">here</a>.</p> <p>You can use the envelope function with no login required through the following <a href="#">web app</a></p>
<p><b>Supplementary Declaration</b></p> <p><b>Importer</b></p>	<p>You can make your own declarations, but most businesses use someone else to deal with customs for them.</p> <p>In order to make a <a href="#">supplementary declaration</a> after delaying by entering the details of the goods in declarants own records you will need the following, or an agent with access to:</p> <ul style="list-style-type: none"> <li>• CHIEF Badge and software to access to CHIEF</li> <li>• HMRC authorisation (you can apply for authorisation before July 2021)</li> <li>• A Duty Deferment Account (If you import goods regularly, you can apply for a duty deferment account to delay paying most customs charges. Your bank, building society or insurance company will need to guarantee your duty payments)</li> </ul>





## 15. Case Study: Moving beef from Great Britain to France, CTC Export, January 2021

This case study sets out the processes for a British exporter using the Common Transit Convention to move a consignment of beef to France.



**Name: Karim**

**Job: British farmer**

**Process: Exporter of goods**

Karim is a commercial beef farmer in Britain. He currently ships his goods to France by lorry via Dover to Calais. His business is mid-sized and he doesn't have the in-house capacity to handle customs processes.



**Name: Hugo**

**Job: French retailer**

**Process: Importer of goods**

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



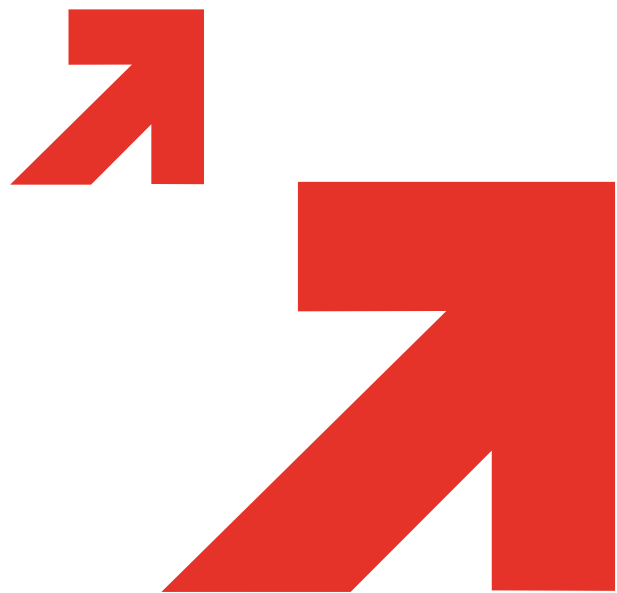
**Name: Frank**

**Title: Freight Forwarder**

**Process: Transporter of goods & customs intermediary**

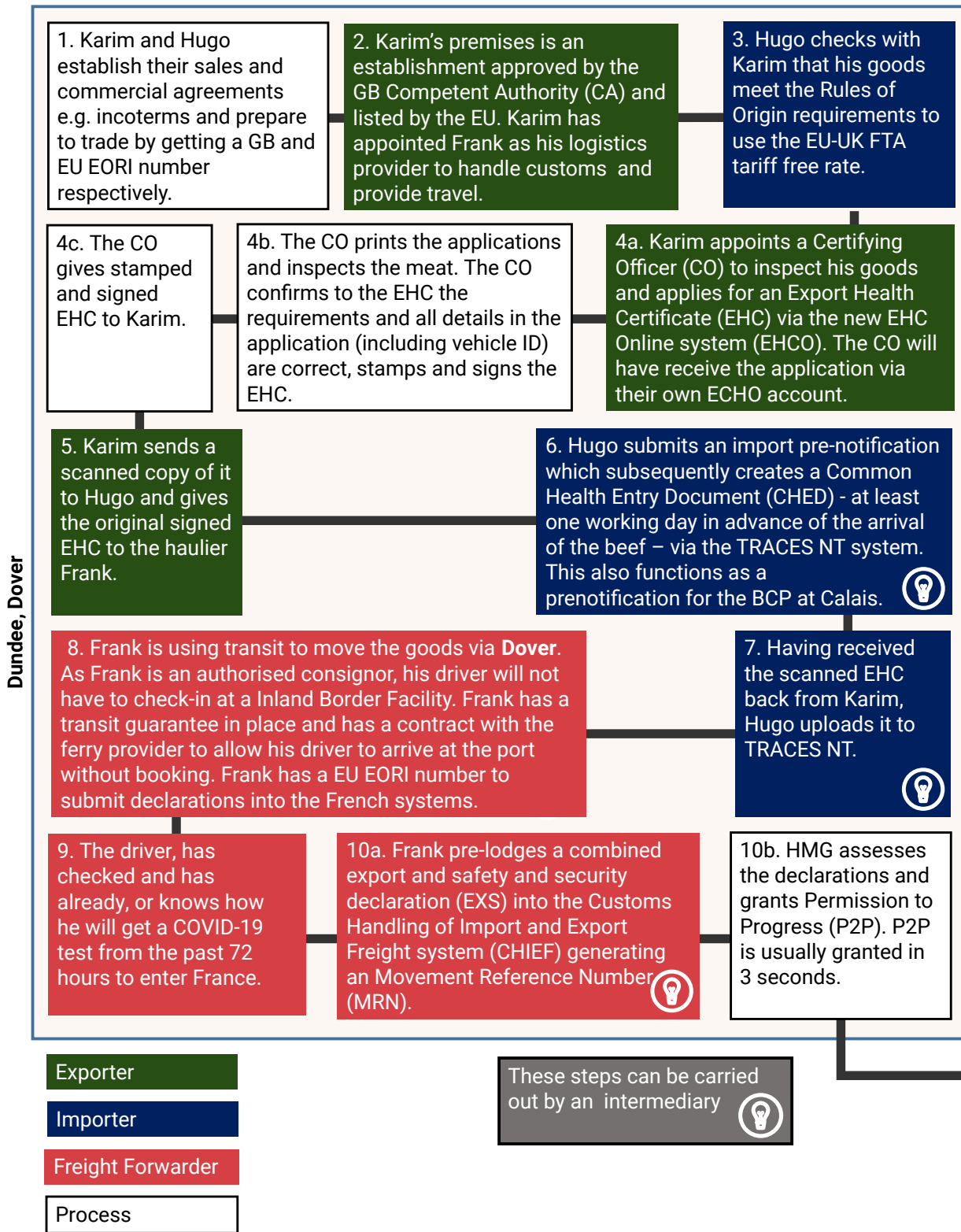
Frank has a logistics company and has the responsibility of moving the goods and completing the export formalities.

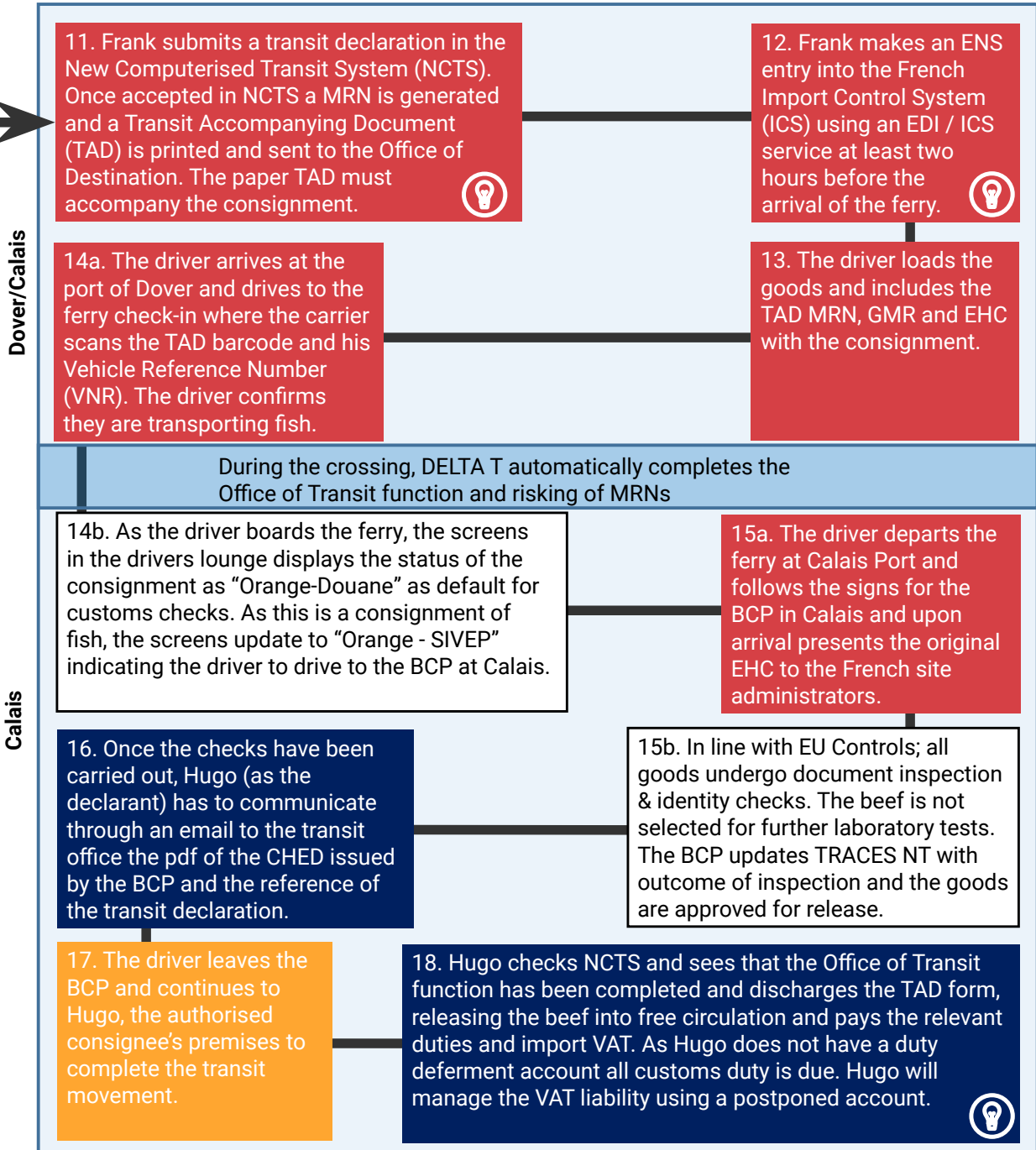




# 15. User Journey: Moving beef from Great Britain to France, CTC Export, January 2021

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





## 15. Case Study: Moving beef from Great Britain to France, CTC Export, January 2021

<b>GB EORI Number</b> <b>Exporter</b>	In order to apply for a <a href="#">GB EORI number</a> you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.
<b>EU EORI Number</b> <b>Importer</b>	Every business exporting goods from 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 exporters will need to have an EU EORI number even if they use a forwarder or customs agent for export declarations. In France, the <a href="#">EORI number</a> given to your entity will start with FR, followed by your SIRET number.
<b>Incoterms</b> <b>Importer</b> <b>Exporter</b>	When you are negotiating a contract with a buyer, you'll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. <a href="#">Incoterms</a> are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.
<b>Rules of Origin</b> <b>Importer</b> <b>Exporter</b>	In order to <a href="#">qualify for preferential tariff rates under in the TCA</a> , businesses must meet certain domestic content or processing requirements, known as Rules of Origin. The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin. If you cannot fulfil the Rules of Origin you must pay the UK Global Tariff, using the UK Global Tariff tool.
<b>Register your vehicle trailers</b> <b>Freight Forwarder</b>	You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway: <ul style="list-style-type: none"> <li>• commercial trailers weighing over 750kg</li> <li>• non-commercial trailers weighing over 3,500kg</li> </ul>
<b>Standard International Operating Licence</b> <b>Freight Forwarder</b>	You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.
<b>EU Community Licence</b> <b>Freight Forwarder</b>	This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow: <ul style="list-style-type: none"> <li>• trips between all EU member countries</li> <li>• transit traffic through EU member countries</li> <li>• cabotage (journeys entirely within one EU country)</li> </ul>



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<b>Export Health Certificate</b>	An <a href="#">Export Health Certificate (EHC)</a> is an official document that confirms your export meets the health requirements of the destination country. You will be required to apply for an EHC if you're exporting or moving live animals or animal products from Great Britain (England, Scotland and Wales) to (or transiting through) countries in the European Union/European Economic Area. Your EHC will need to be completed and signed by an OV (Official Veterinarian) or Food Competent Certifying Officer (FCCO), recognised by the Animal and Plant Health Agency (APHA) as having the correct qualifications to certify the product in question.
<b>Exporter</b>	
<b>Import customs declaration</b>	In order to submit an import customs declaration you need to take the necessary actions to access to the French Delta G system.
<b>Importer</b>	
<b>TRACES NT pre-notification</b>	You must pre-notify arrival of your consignment of SPS goods into the EU Point of Entry by completing Part One of the relevant documentation online, which is usually the Common Health Entry Document (CHED).
<b>Importer</b>	<b><a href="#">The Trade Control and Expert System – New Technologies (TRACES.NT)</a> is the European Commission's online notification system for moving agri-food goods into Northern Ireland from GB. It will cover notification of movement of live animals, animal products, food and feed not of animal origin, and plants and plant products from GB to a Northern Ireland Point of Entry.</b>
<b>National Export System</b>	The <a href="#">National Export System</a> is an electronic based system which allows exporters to lodge an export entry with Customs before their goods leave the UK, and fulfil safety and security (S&S) requirements. It is connected to the Custom Handling of Import and Export (CHIEF) system, which records the movement of goods, automatically checks for entry errors.
<b>Freight Forwarder</b>	Exporters submitting declarations must ensure that their goods are cleared on NES before they're loaded for transport. Clearance can only be obtained through the provision of a goods arrival message in NES that formally enters the goods into customs control (legal acceptance).  NES is currently used for goods movements from the UK to the EU and does not cover exports to NI, which will use the Customs Declaration Service. Further guidance on this can be found <a href="#">here</a> .

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<b>GB NCTS Declaration</b>	<p>The NCTS is an online system that traders must use to manage your transit departure declarations and arrival notifications. You'll need to set up an account to use the <a href="#">GB NCTS service</a>.</p>
<b>Freight Forwarder</b>	<p>You'll need a Government Gateway user ID and password to sign in to the service. If you do not have a user ID, you can create one when you submit a declaration. You can access NCTS through the HMRC portal or by using the Government Gateway. Enrolling will require you to follow the on-screen instructions on the service you're using, linking your account to the address held for your EORI number.</p>
<b>Goods Documentation</b>	<p><b>A valid Export Accompanying Document (EAD)</b> which has a Movement Reference Number (MRN) on it – this declaration may also include the data for the Exit Summary Declaration (EXS) for safety and security control . This export declaration has to be discharged at the border to evidence the export from the EU and allow the economic operator to zero rate their supply for VAT purposes.</p>
<b>Freight Forwarder</b>	<p><b>GB EORI Number</b> as evidence of the delayed declaration.</p>
<b>Entry requirements for journeys via France</b>	<p>The haulier should check for additional entry requirements that may be required for the EU member state <b>e.g. a negative COVID-19 test from the past 72 hours to re-enter France</b>. DfT are providing regular updates on the requirements for HGV drivers using the Port of Dover or Eurotunnel and arranging a COVID-19 test.</p>
<b>Freight Forwarder</b>	
<b>Import Control System (ICS)</b>	<p>A haulier or the person acting on their behalf with their knowledge and consent must plan how they will provide the data required for the entry summary declaration for the purposes of safety/security control. The haulier or representative must enter the entry summary declaration (ENS) via ICS in order for the administrations to analyse the level of security risk. The transmission must be done into the ICS system for a safety /security control, before crossing the EU border.</p>
<b>Freight Forwarder</b>	<p>The information required is as follows:</p> <ul style="list-style-type: none"> <li>• the identity of the person liable for the ENS or its representative (EORI number);</li> <li>• the commercial description of the goods;</li> <li>• the mode of transport and border crossing</li> </ul>
<b>Authorised Consignor / Consignee</b>	<p><a href="#">Authorised consignor/consignee</a> 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.</p>
<b>Freight Forwarder Importer</b>	







**HM Government**

UK TRANSITION

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

Importer	
<p><b>→ EU EORI</b> 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.</p>	<a href="#">Click here</a>
<p><b>→ Incoterms</b> When you are negotiating a contract with a buyer, you’ll need to discuss and agree; where the goods will be delivered, who arranges transport, handles and pays for insurance, handles customs procedures, and pays any duties and taxes. They are produced by the International Chamber of Commerce (ICC) and updated periodically to reflect changing trade practices.</p>	<a href="#">Click here</a>
<p><b>→ Delayed Declarations</b> If you are importing non-controlled goods, decide whether to delay the customs declaration for up to six months or complete full customs declarations on import. For traders making a record in their own commercial records and later providing a supplementary declaration, the records must contain the following details:</p> <ul style="list-style-type: none"> <li>• Customs procedure code</li> <li>• Declaration unique consignment reference (a reference number that allows you to identify the consignment in your records)</li> <li>• Purchase and, if available, the sales invoice numbers</li> <li>• Date and time of entry in records – creating the tax point, which is used for working out VAT payments later</li> <li>• Any temporary admission, warehousing or temporary storage stock account references</li> <li>• Warehouse approval number</li> <li>• Written description of the goods – so they are easy to identify and to decide the correct commodity code to use</li> <li>• Customs value</li> <li>• Quantity of goods – for example, number of packages and items, net mass</li> <li>• Details of licensing requirements and licence numbers</li> <li>• Details of any supporting documents, including the serial numbers, where appropriate</li> <li>• (If an agent making a declaration on behalf of someone else) details of the person being represented</li> </ul>	<a href="#">Click here</a>
<p><b>→ CCT/CET Tariff</b> The ‘Common Customs Tariff’ (CCT) or ‘Common External Tariff’ (CET) applies to the import of goods across the external borders of the EU. The tariff is common to all EU members, but the rates of duty differ from one kind of import to another depending on what they are and where they come from.</p>	<a href="#">Click here</a>



## Haulier

### → Office of Destination

In order to end a transit movement you must go to an EU Office of Destination (a customs office). Choose which EU Office of Destination you want to end moving your goods – this is where you present your goods with all documentation.

[Click here](#)

### → Standard International Operating Licence

You must have a standard international operator licence for journeys to, through or from the EU, Iceland, Liechtenstein and Norway.

[Click here](#)

### → EU Community Licence

This licence means you can carry your own goods, and other people's goods, both in the UK and on international journeys. When you get a standard international licence, you can also request the issue of Community Licences. These allow:

[Click here](#)

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

### → Register your vehicle trailers

You must now register these types of trailers before you drive to or through most EU countries, Iceland, Liechtenstein and Norway:

[Click here](#)

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

## Exporter

### → GB EORI

In order to apply for a GB EORI number you will need your VAT number, National Insurance number, Unique Taxpayer Reference (UTR), Business start date, Standard Industrial Classification (SIC) code and Government Gateway user ID and password. It will take 5 to 10 minutes to apply and you'll get it either straight away or within 5 working days.

[Click here](#)

### → Incoterms

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

[Click here](#)

### → Excise Movement and Control System

Excise Movement and Control System (EMCS) is a UK and EU-wide computer system that's used to record duty suspended movements of excise goods taking place within the UK and the EU. EMCS captures and processes information about the movements online, validates the data entered and allows real time notification of the dispatch and receipt of duty suspended excise goods. It allows the exchange of secure online messages containing specific consignment and movement information between UK and EU trading partners.

[Click here](#)

### → Export Declarations

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. You'll need to submit an EXS declaration if your export consignments are not covered by a full export declaration which includes safety and security data, or is not covered by an inbound entry summary declaration. In this case goods are moving between 2 member states but the goods are routed to travel through a third country.

[Click here](#)

### → The New Computerised Transit System (NCTS)

Is a system of electronic declaration and processing that traders must use to submit Union Transit (UT) and Transports Internationaux Routiers (TIR) declarations electronically. Paper declarations are only allowed when transit declarations cannot be made on the NCTS system or for travellers with goods in excess of their duty-free allowance.

[Click here](#)