



UK border changes from 1st January 2021

Impact on flow of UK-EU
goods



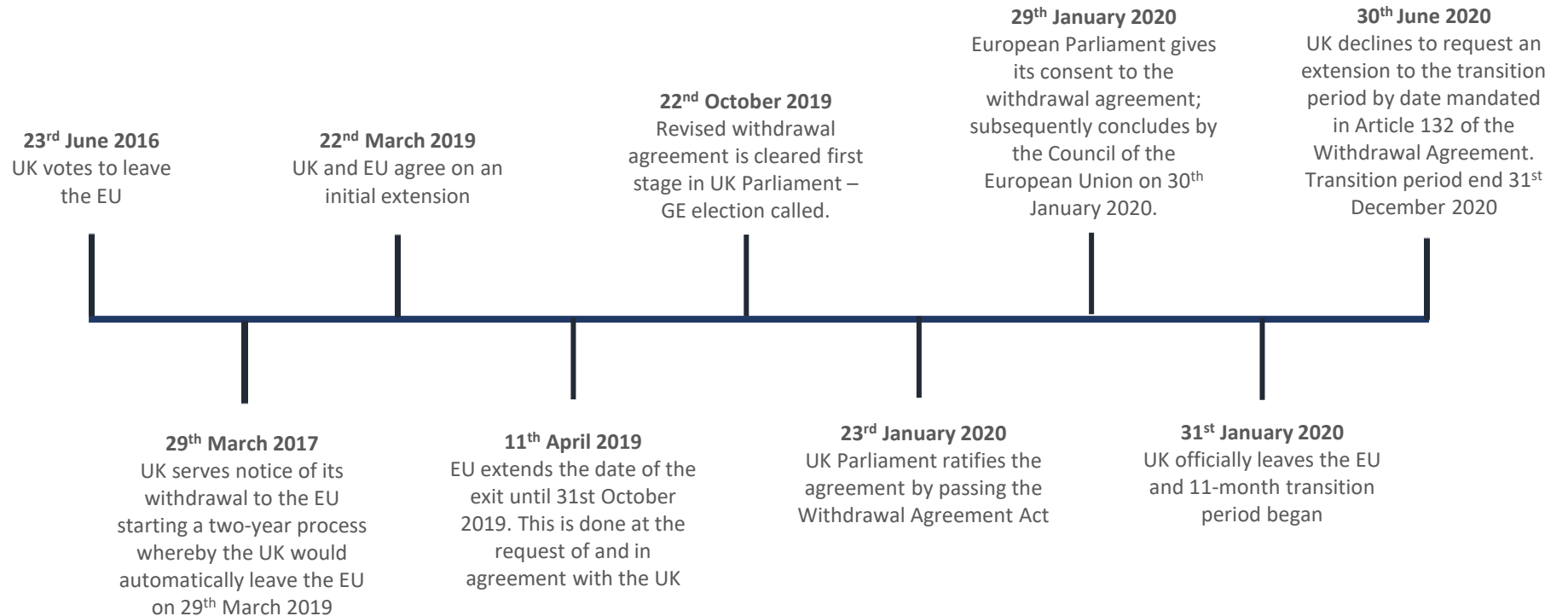
AGENDA

- ❑ How we got here
- ❑ Trade agreement landscape before and after 31st December 2020)
- ❑ UK Government's Border Operating Model – Explained
 - ❑ **Importers:** phased implementation; facilitations and simplifications; actions
 - ❑ **Exporters:** no phased implementation; immediate requirements; facilitations and simplifications; actions
- ❑ Available information and support



**FACTS AND HOW WE
GOT TO WHERE WE ARE
NOW**

HOW WE GOT HERE



IMPACT OF NO AGREEMENT BY 31ST DECEMBER 2020

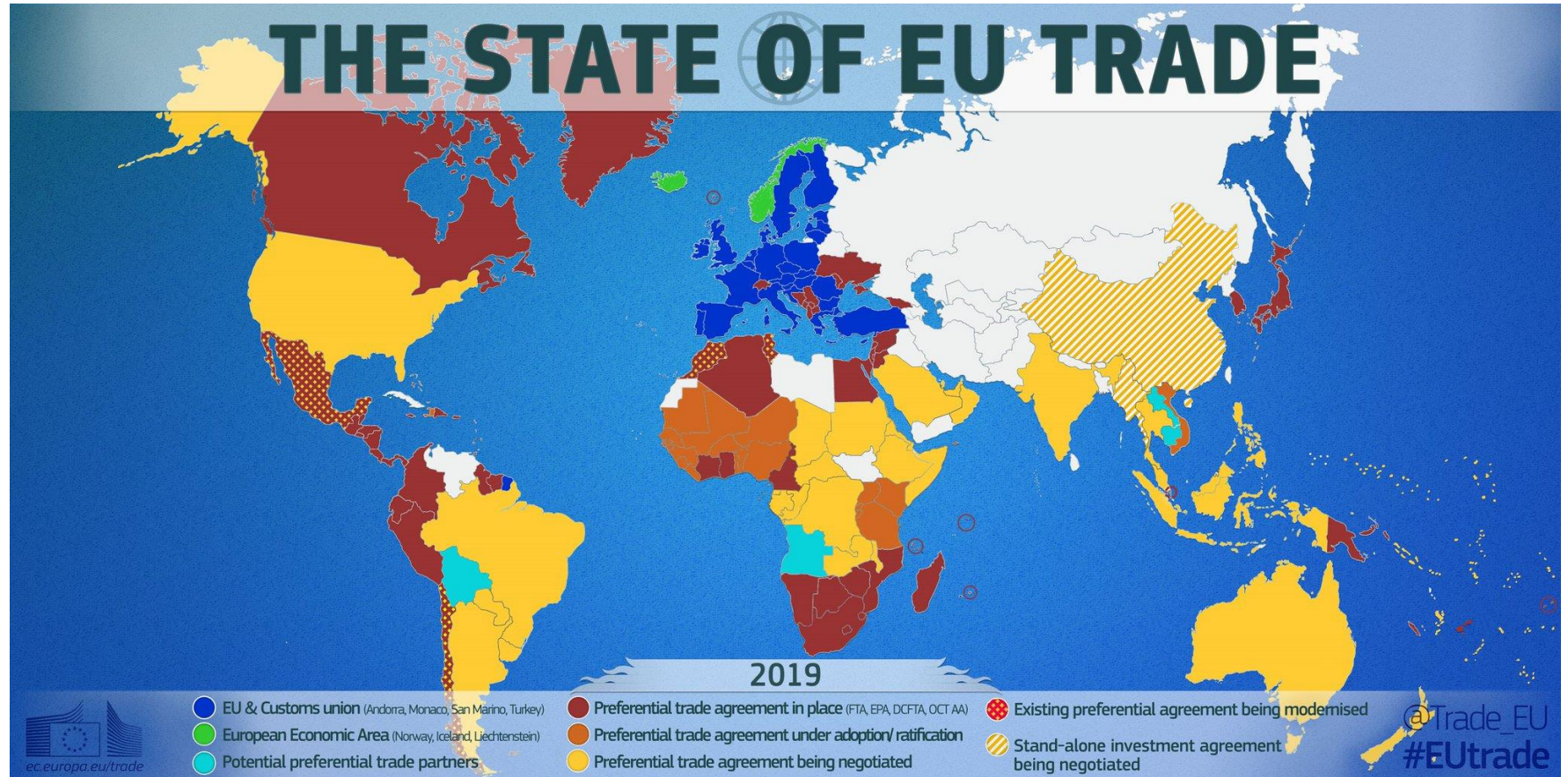
Withdrawal Agreement ratified 23rd Jan 2020 and gained EU consent on 29th Jan 2020

- ❑ UK officially left the European Union
- ❑ EU law continues to apply
- ❑ UK and EU content continues to count toward the rules of origin requirements in EU trade agreements
- ❑ UK maintains “de facto” membership of the Single Market & Customs Union
- ❑ Transition Period in place until 31st December 2020
- ❑ UK remains bound by obligations stemming from all EU international agreements
- ❑ UK is no longer represented in EU institutions, agencies and bodies
- ❑ Common External Tariff continues to apply
- ❑ Customs Declarations are not required
- ❑ EU Free Trade Agreements continue to apply, until advised otherwise
- ❑ Union Customs Code and relevant laws continue to be applied as before
- ❑ Export Control Law continues to apply
- ❑ Sanctions, Embargoes, Restricted Party Screening continue to apply

Transition period expires on 31st Dec 2020 without a Trade deal being agreed

- ❑ UK becomes a 3rd country in the eyes of the EU
- ❑ Access to Single Market & Customs Union is withdrawn
- ❑ Use of Free Trade Agreements is withdrawn
- ❑ EU law ceases to apply
- ❑ UK legal framework does not currently include all provisions
- ❑ Customs declarations become mandatory for trade with the EU
- ❑ Customs Controls are implemented for EU trade
- ❑ Rules for third countries apply
- ❑ Sanctions, Embargoes, Restricted Party Screening no longer apply
- ❑ Significant impact as all rules collapse overnight

TRADE AGREEMENT LANDSCAPE CURRENTLY AS PART OF EU



TRADE AGREEMENT LANDSCAPE POST 31ST DECEMBER 2020

Country or bloc	Total UK trade with countries, 2019 (£ million)
Andean countries	2,904
CARIFORUM trade bloc	3,243
Central America	1,441
Chile	2,148
Cote d'Ivoire	401
Eastern and Southern Africa (ESA) trade bloc	1,626
The Faroe Islands	295
Georgia	178
Israel	5,125
Jordan	534
Kenya (in principle)	1,439
Kosovo	9
Lebanon	820
Liechtenstein	122
Morocco	2,472
Pacific states	178
Palestinian Authority	11
South Korea	11,659
Southern Africa Customs Union and Mozambique (SACUM) trade bloc	12,121
Switzerland	38,579
Tunisia	611
Ukraine	1,533

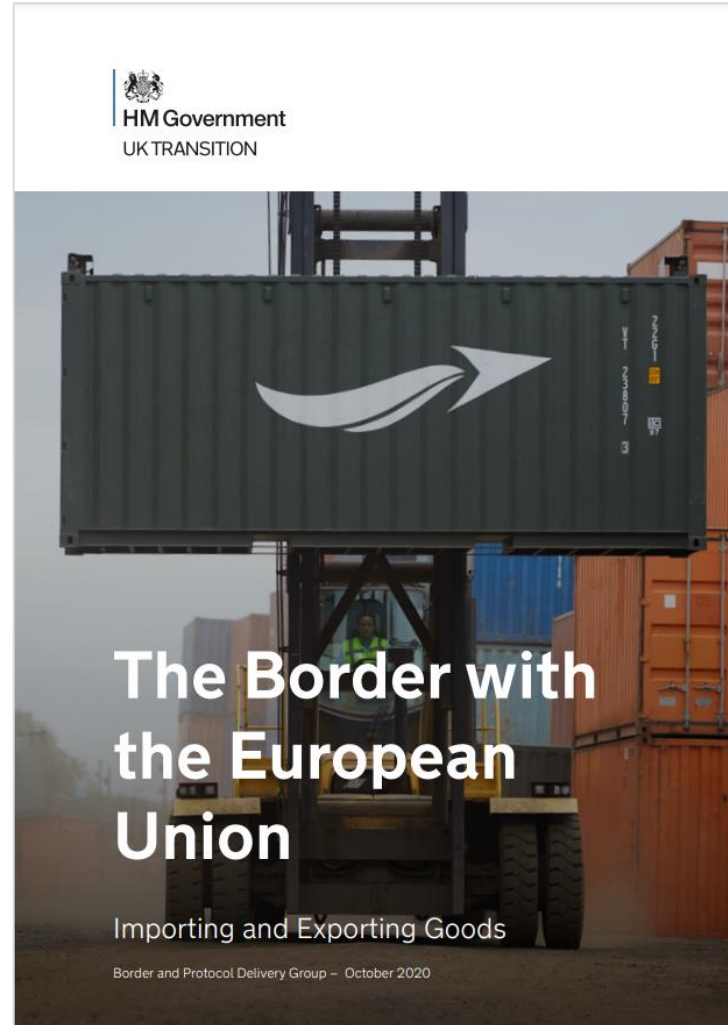
22 “rolled over” trade deals covering 50+ countries represents just around **10% of total UK trade**. In addition to new UK-Japan FTA agreed



NEW BORDER OPERATING MODEL

**PREPARATIONS AND
CHANGES**

BORDER OPERATING MODEL – EFFECTIVE 1ST JANUARY 2021



Principle: *“In light of COVID, a phased approach to the implementation of full border controls on imports coming into GB from the EU”*

In practice:

- Updated October 2020
- Phased approach for imports (1st January, April, July 2021)
- Export requirements effective from 1st January 2021
- Customs declarations (Imports and exports)
- Customs duties (Imports)
- VAT (Imports)
- Safety and Security Declarations (Imports and Exports)
- Additional requirements

UK BORDER INFRASTRUCTURE CHANGES

Changing infrastructure requirements from January 2021:

- ❑ **Common Transit Convention (CTC) processes:** Offices of Departure and Destination to start and end CTC movements, including the issue of Transit Accompanying Documents (TADs), and facilities for Office of Transit compliance checks
- ❑ **ATA Carnet processes:** Offices to wet stamp ATA Carnets for temporary imports and exports
- ❑ **CITES processes:** Ability to wet stamp CITES permits accompanying relevant goods
- ❑ **Traffic management processes:** Lorry holding capacity for use in the event of disruption

1. Intended site location – Ashford Waterbook**

2. Intended site location – Sevington Ashford* **

3. Intended site location – Ebbsfleet Int. Station**

4. Potential site location – Thames Gateway

5. Intended site location – North Weald Airfield**

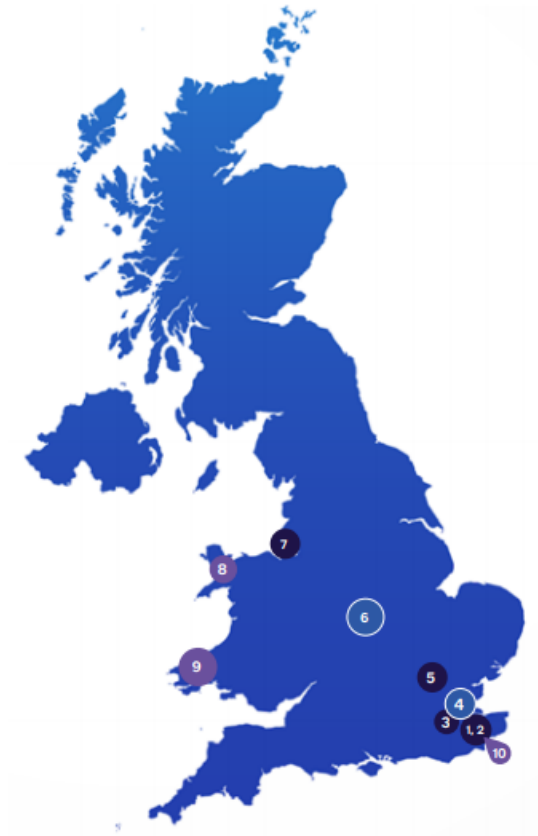
6. Potential site location – Birmingham

7. Intended site location – Warrington**

8. Potential site location July 2021 – Holyhead

9. Potential site location July 2021 – South Wales

10. Potential site location July 2021 – Dover



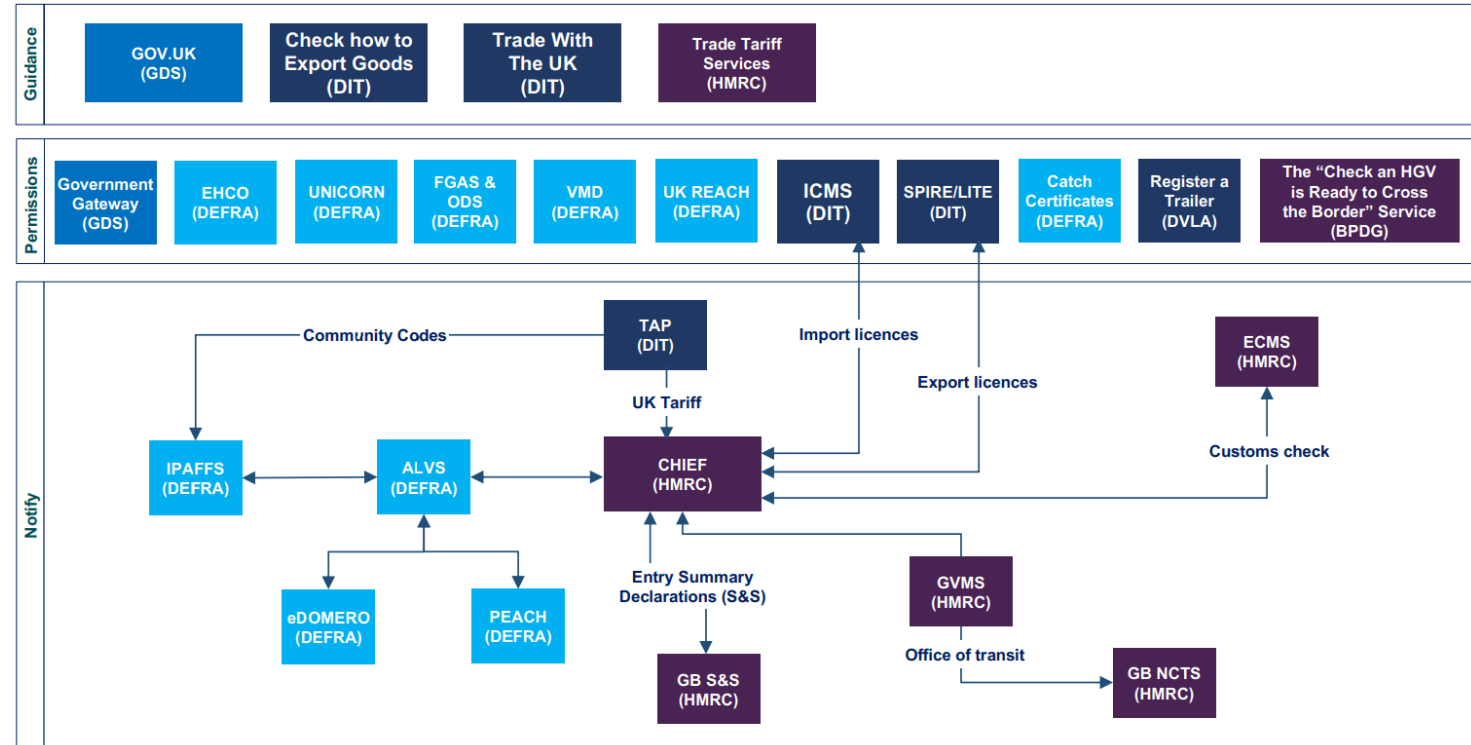
● Intended / potential site for Jan 2021

● Potential site for July 2021

*Will also be required for July 2021

** Subject to securing planning permission

GOVERNMENT SYSTEMS MAP



- ❑ **Guidance:** Resources to help provide relevant border information
- ❑ **Permission:** Granting of licenses and permits as required
- ❑ **Notify:** Handling of transactional information relating to border movements

ADDITIONAL

- ❑ GB-wide Port Infrastructure Fund (PIF)
- ❑ Haulier readiness – information and advice sites
- ❑ Register a Trailer (DVLA)
- ❑ Check an HGV is Ready to cross the Border (prev. Smart Freight)
- ❑ Sanctions: Sanctions and Anti-Money Laundering Act 2018 (the Sanctions Act) and existing EU sanctions regimes

NOTE:

- ❑ Border operating model does not include infrastructure changes for Wales and Scotland
- ❑ Flow of GB and NI goods under the Northern Ireland protocol is not covered in the Border Operating model:
 - See separate guidelines - <https://www.gov.uk/government/publications/moving-goods-under-the-northern-ireland-protocol>
 - Sign up to Trader Support Service - <https://www.tradersupportservice.co.uk/tss>



NEW BORDER OPERATING MODEL

IMPORTED GOODS

STAGE 1: NON-CONTROLLED AND CONTROLLED GOODS

NON-CONTROLLED (STANDARD) GOODS

Declarations:

- ❑ Full (or simplified if authorised) declaration on entry to GB
- ❑ Delayed declaration
 - Entry In Declarant's Records – Simplified Customs Declaration authorisation required (trader or agent)
 - Duty Deferment Account (DDA) required and Customs Comprehensive Guarantee (CCG) if liability over £10K/month
 - Not available when making a Simplified Frontier Declaration
 - Not applicable for non-Union status goods or goods not intended for free circulation in GB
 - Not available to company's at risk of insolvency or with poor HMRC compliance

Groupage loads

Import VAT:

- ❑ Full (or simplified if authorised) declaration on entry to GB - VAT registered can use Postponed VAT Accounting; Non-VAT registered can use DDA
- ❑ Delayed Declaration – VAT registered must use Postponed VAT accounting; Non-VAT registered can use DDA

Consignments below £135:

- ❑ Import VAT no longer due at border
- ❑ Low Value Consignment Relied (LVCR) withdrawn
- ❑ VAT added at point of sale (accounted for in quarterly VAT return)

CONTROLLED GOODS

Declarations:

- ❑ Full declaration on entry to GB
- ❑ Simplified Customs Declaration (if authorised): Entry in Declarant's Records (EIDR) or Simplified Declarations Procedure (SDP)

Import VAT:

- ❑ Full (or simplified if authorised) declaration on entry to GB - VAT registered can use Postponed VAT Accounting; Non-VAT registered can use DDA

ENTRY IN DECLARANT'S RECORDS DATA:

- ❑ Customs procedure code
- ❑ Declaration unique consignment reference (audit trail through commercial records)
- ❑ Purchase and sales invoice numbers
- ❑ Date and time of entry in records – creating the tax point, which is used for working out VAT payments later
- ❑ Any temporary admission, warehousing or temporary storage stock account references
- ❑ Warehouse approval number
- ❑ Written description of the goods
- ❑ Customs value
- ❑ Quantity of goods i.e. number of packages and items, net mass
- ❑ Details of licensing requirements and license numbers
- ❑ Details of any supporting documents, including the serial numbers, where appropriate
- ❑ NB: If an agent making a declaration on behalf of someone else, details of the person being represented

STAGE 1: GOODS WITH ADDITIONAL REQUIREMENTS

Goods with “Additional requirements”

Goods covered by International Conventions / Commitments

- Endangered Species of Wild Fauna and Flora (CITES)
- Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)
- Rough Diamonds (Kimberley Process)
- Temporary import of non-perishables (ATA Carnets)

Measures

- CITES permit (APHA), routed through designated point of entry (PoE)
- F-Gas goods: Must be registered on GB HFC registry, implications on quota, any point of entry
- ODS goods: Must be registered on GB ODS Licensing System, valid import license, any point of entry
- Rough diamonds: Original Kimberley Process (KP) certificate for rough diamond imports should be presented to HMRC or Border Force before entry clearance can be granted
- ATA carnets: Need to be physically wet stamped; endorsed each time the goods enter or leave a customs territory; goods on person need to be presented via red channel

Goods subject to Sanitary and Phytosanitary Controls

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

Measures

- High-risk Animal By-Products (ABP): Import pre-notifications; Pre-authorisation by Defra/APHA; accompanied by official ABP documentation - <https://www.gov.uk/guidance/animal-by-product-categories-site-approval-hygiene-and-disposal>
- Most imports of marine-caught fish and some shellfish will need to be accompanied by a Catch Certificate (and other relevant IUU fishing documents as required)
- Direct landings of marine-caught fish, which are subject to the NEAFC convention, will need to be landed at a designated GB port as listed by the NEAFC
- Any non-EU-originating HRFNAO that transits the EU for import into GB will need to enter GB via an established point of entry with an appropriate BCP
- Live Animals and Germinal Products: goods to be accompanied by an Export Health Certificate (EHC); import pre-notifications submitted by the importer via IPAFFS at least one working day before the expected time of arrival at the point of entry; can enter via any port; Documentary checks will occur remotely, and identity and physical checks on live animals will be undertaken at the point of destination
- Live aquatic animals for aquaculture and ornamental purposes: as per live animals
- Equines: goods to be accompanied by an EHC; import pre-notifications submitted by the importer in advance of arrival; can enter via any port
- High-priority plants and plant products: goods to be accompanied by a phytosanitary certificate; import pre-notification to be submitted by the GB importer; documentary, identity and physical checks

STAGE 1: GOODS WITH ADDITIONAL REQUIREMENTS (cont.)

Goods with “Additional requirements”		
Goods with Specific Customs Requirements	Other Goods	
<ul style="list-style-type: none"> Excise goods 	<ul style="list-style-type: none"> Bottled Water Chemicals Plant Protection Products (Pesticides) Drug Precursor Chemicals Explosives Precursors Firearms Market Surveillance 	<ul style="list-style-type: none"> Veterinary Medicines (containing controlled drugs) Waste Timber Medicines, Medical Radioisotopes, Clinical Trial Supplies, Controlled Drugs; Substances of Human Origin
Measures	Measures	
<ul style="list-style-type: none"> Importers wishing to import to “excise duty suspension” will need to be approved as a Registered Consignor to declare the goods onto EMCS (Excise Movement and Control System) Intelligence-led checks at the frontier will continue to be carried out by Border Force Importing alcohol - https://www.gov.uk/guidance/import-alcohol-into-the-uk Importing tobacco - https://www.gov.uk/guidance/import-tobacco-products-into-the-uk 	<ul style="list-style-type: none"> Chemicals: Importers inform HSE of chemicals imported in line with Prior Informed Consent (PIC) Regulation; EU REACH authorization replaced by UK REACH; Can enter GB via any point of entry, not subject to routine checks at the border but may be subject to checks inland Pesticides: Obtain authorization from HSE; can enter GB via any point of entry Drug precursor chemicals: Must register for a National Drugs Control System (NDS) account to apply for import or export licenses; import license required for every shipment; import licenses are normally valid for 3 months Firearms – commercial imports require an import license; importer of permanent non-commercial firearms must ensure that there is space on their domestic possession authority; temporary imports of non-commercial firearms require a British Visitors Passport (BVP) issued by the UK police Veterinary Medicines: A Controlled Drug import license is required to import veterinary medicines that contain drug precursor chemicals; must be authorized for use in the UK unless imported under the Special Import Scheme https://www.vmd.defra.gov.uk/sis/default.aspx?AspxAutoDetectCookieSupport=1 Waste: Green waste process stays the same; EU countries will not be allowed to export waste for disposal or export mixed municipal waste for recovery, to GB under EU law; waste requires submission of waste notification and waste movement form ahead of the shipment; appointment of suitable carrier Timber: Imports of timber and timber products from the EU will be subject to new due diligence checks to ensure the goods have not been illegally harvested as set out in the UK Timber Regulation; can enter via any point Importing licensed and unlicensed medicines: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/369574/flowchart_on_the_registration_requirements.pdf Substances of Human Origin (SoHO) - no additional border requirements specified in the SoHO legislation. 	

STAGE 2: CHANGES TO GOODS WITH ADDITIONAL REQUIREMENTS

April 2021 - Goods subject to Sanitary and Phytosanitary controls will have additional requirements placed on them

Goods subject to Sanitary and Phytosanitary Controls

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

Measures

- Animal products (Products of Animal Origin only): 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; importer will need to register for IPAFFS; still subject to remote documentary checks; no identity checks and physical checks until July 2021. The importer will need to register for IPAFFS
- Fishery products and live bivalve mollusks: goods to be accompanied by an Export Health Certificate (EHC), which may be subject to documentary checks; import pre-notifications submitted by the importer in advance of arrival; no requirement for entry via an established point of entry with an appropriate Border Control Post or identity or physical checks at the border until July 2021. The importer will need to register for IPAFFS; All Catch Certificates will need to be checked and authorized prior to landing. These checks are carried out away from the border
- Additional requirements for endangered species listed under CITES: imports of food products or live animals listed in the CITES annex (e.g. caviar from the Sturgeon family), will also need to meet CITES related requirements
- High-Risk Food and Feed Not of Animal Origin: Importers will need to submit pre-notifications via IPAFFS; with the exception of non-EU-originating HRFNAO transiting the EU, HRFNAO will not be subject to import controls at the border until July 2021
- Plants and plant products: goods to be accompanied by a phytosanitary certificate; import pre-notification to be submitted by the GB importer; documentary, identity and physical checks (frequency dependent on risk) away from the border; plants in passenger baggage will need a phytosanitary certificate; Wood packaging material (WPM), including pallets and crates, must meet the ISPM15 international standards for treatment and compliant marking – see <https://www.gov.uk/guidance/import-or-export-wood-packaging-material>

STAGE 3: ALL GOODS

- ❑ Importers of all goods to submit full declarations (or simplified if authorised) on goods entry to GB
- ❑ Variation by Location of Entry:
 - ❑ Traditional “Temporary Storage” model, where goods coming into GB can be stored at the frontier for up to 90 days before being declared to customs
 - ❑ The pre-lodgement model, where goods arriving will be required to have submitted a customs declaration in advance of boarding on the EU side – supported by Goods Vehicle Movement Service (GVMS)
- ❑ Import VAT levied on all goods over £135
- ❑ Import duty levied on all goods in line with UK Global Tariff (exceptions: preferential agreements in place)
- ❑ Safety and Security (S&S) import declarations required for imports from the EU (pre-arrival information via Entry Summary Declaration – submission time depends on mode of transport)
- ❑ Full import controls on goods with additional requirements (Import pre-notifications; certification; licenses; documentary checks carried out at BCPs; entry via established points of entry with appropriate BCPs; Identity and physical checks at BCPs)

FACILITATIONS AND SIMPLIFICATIONS

- ❑ **Transit** (allows some customs processes to be done away from the border NB: requires CCG and access to New Computerised Transit System (NCTS))
- ❑ **Customs Special Procedures:**
 - ❑ **Customs Warehousing** (allows for goods not in free circulation to be stored without payment of customs duty, and where appropriate excise duty or import VAT, in a customs warehouse)
 - ❑ **Inward Processing** (allows for the payment of customs duties, import VAT and excise duties to be suspended on imported goods whilst processing is taking place)
 - ❑ **Outward Processing** (allows for the temporary export of goods for processing or repair, and to re-import the processed products whilst retaining domestic status or with partial relief from import duties)
 - ❑ **Temporary Admission** (allows for businesses and individuals who are established outside of the UK to be authorised to import goods with total or partial relief from customs duties and other charges because of the specific use to which the goods will be put)
 - ❑ **Authorised Use** (allows for reduced or nil rates of Customs duty on certain imported goods, provided they are put to a prescribed end use)
- ❑ **Simplified Declaration procedure** (allows goods to be released directly at the frontier to a specified customs procedure. The goods may be entered directly to free circulation, an economic relief, a Special Procedure or other customs procedure. The goods are released from the frontier using a simplified frontier declaration or an entry in the declarant's records (EIDR) which is followed at a later date by a Supplementary Declaration Imports. This is required by the fourth working day of the following month)

FACILITATIONS AND SIMPLIFICATIONS (cont)

- ❑ **Authorized Economic Operator accreditation** (status that provides traders a range of benefits such as a reduction in the level of guarantee needed and fewer physical and document-based controls)
- ❑ **Simplified Transit Procedures Authorized consignor/consignee status** (allows traders to start or end transit movements at their own premises)
- ❑ **Duty Deferment Accounts** (allows traders to defer payments to HMRC which benefits cash flow – new rules regarding CCGs)
- ❑ **Temporary Storage** (allows traders to store goods for up to 90 days in an approved location before declaring them to a customs procedure and paying duties due)
- ❑ **Bulk Customs Declarations** (allows authorised parcel operators to submit bulked customs declaration for non-controlled goods with a value not exceeding £135)

Apply for simplified procedures for import and export - <https://www.gov.uk/government/publications/import-and-export-simplified-procedures-application-ce48>

ACTIONS FOR UK IMPORTERS



ACTIONS:

- Obtain EORI number
- Determine whether EU EORI number is required
- Check commodity codes
- Understand customs documentation and processes that pertain to your goods (“Trade with the UK” tool)
- Obtain import duty and VAT rates
- Understand customs value of goods
- Apply for facilitations and simplified procedures
- Decide on paying / accounting for VAT on imported goods
- Consider Duty Deferment Account (DDA)
- Consider commercial arrangements
- Obtain customs intermediary support



NEW BORDER OPERATING MODEL

EXPORTED GOODS

STAGE 1: ALL GOODS

ALL GOODS

Declarations:

- ❑ From 1st January 2021 a full (or simplified if authorised) declaration is required prior to export

Groupage loads

UK Safety & Security Declarations:

- ❑ Full export declaration, or
- ❑ Exit summary declaration (export declaration is not submitted pre-departure) NB: submission time depends on mode of transport

Facilitations and simplifications:

- ❑ Transit (allows some customs processes to be done away from the border NB: requires CCG and access to New Computerized Transit System - NCTS)
- ❑ Simplified Transit Procedures Authorized consignor/consignee status (allows traders to start or end transit movements at their own premises)
- ❑ Access to HMRC's National Export System (allows exporters to make export declarations themselves without the need for an agent or commercial software)
- ❑ Customs Supervised Exports (CSE) and Designated Export Places (DEP) (authorization for business premises to act in this capacity so as to consolidate and clear goods inland prior to the removal of goods to the point of departure. Under normal export procedures they would be required to re-present the goods at the UK Border)
- ❑ Simplified Export Declaration process (allow exporter to make a simplified export declaration or an entry in the declarant's records (EIDR) followed by a supplementary export declaration)

ENTRY IN DECLARANT'S RECORDS DATA:

- ❑ Customs procedure code
- ❑ Declaration unique consignment reference (audit trail through commercial records)
- ❑ Purchase and sales invoice numbers
- ❑ Date and time of entry in records
- ❑ Written description of the goods
- ❑ Customs value
- ❑ Quantity of goods i.e. number of packages and items, net mass
- ❑ Details of licensing requirements and license numbers
- ❑ Details of any supporting documents, including the serial numbers, where appropriate
- ❑ NB: If an agent making a declaration on behalf of someone else, details of the person being represented

Apply for simplified procedures for import and export - <https://www.gov.uk/government/publications/import-and-export-simplified-procedures-application-ce48>

STAGE 1: GOODS WITH ADDITIONAL REQUIREMENTS

Goods with “Additional requirements”

Goods covered by International Conventions / Commitments

- Endangered Species of Wild Fauna and Flora (CITES)
- Fluorinated Greenhouse Gas (F-Gas) and Ozone-Depleting Substances (ODS)
- Rough Diamonds (Kimberley Process)
- Temporary import of non-perishables (ATA Carnets)

Measures

- CITES goods: must be accompanied by valid CITES documentation, such as an export permit from GB and an import permit from the importing country; must leave GB via a CITES-designated point of entry
- Export of hydrofluorocarbons (HFCs) - the main type of fluorinated greenhouse gas (F-Gas) - and ozone depleting substances (ODS) or products/equipment containing such gases will be subject to GB export controls
- Rough diamonds: Traders who plan to export rough diamonds from GB to the EU will need to apply to the GDO for a UK KP certificate
- ATA carnets: Traders (both existing and new users) need to apply for a Carnet online using the London Chamber of Commerce & Industry eATA Carnet system - <https://new.ecarnet.co.uk/Lccicarnet/Index>

Goods subject to Sanitary and Phytosanitary Controls

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

Measures

- EU Import pre-notifications and health certification (such as an Export Health Certificate or Phytosanitary Certificate); Documentary, identity and physical checks at the EU border or inland
- All fish and shellfish: goods to be accompanied by an Export Health Certificate; EU import pre-notifications must be submitted by the EU importer at least one working day in advance of arrival; entry to the EU via a BCP in order for goods to undergo documentary, identity and physical checks. NB: exports of most UK marine-caught fish and some shellfish (crustaceans) will need to be accompanied by a Catch Certificate and other relevant IUU documentation (e.g. processing statements and/or storage documents); EU importer will need to register for TRACES NT.
- Live animals and germinal products: subject to new export controls i.e. requirement for health certification, import pre-notifications and entry via a Border Control Post
- Live aquatic animals for aquaculture and ornamental purposes: subject to same general export process that will apply to other live animals
- Equines: must be accompanied by an Export Health Certificate (EHC); undergo blood testing ahead of any movement as a prerequisite of the EHC; EU import pre-notifications submitted by the EU importer at least one working day in advance of arrival; entry via an EU BCP, where goods will undergo documentary, identity and physical checks
- Plant and plant products: must be accompanied by a phytosanitary certificate; EU import pre-notification submitted by the EU importer; documentary, physical and identity checks

STAGE 1: GOODS WITH ADDITIONAL REQUIREMENTS (cont.)

Goods with “Additional requirements”		
<i>Goods with Specific Customs Requirements</i>	<i>Other Goods</i>	
<ul style="list-style-type: none"> Excise goods 	<ul style="list-style-type: none"> Bottled Water Chemicals Plant Protection Products (Pesticides) Drug Precursor Chemicals Explosives Precursors Firearms Market Surveillance 	<ul style="list-style-type: none"> Veterinary Medicines (containing controlled drugs) Waste Timber Medicines, Medical Radioisotopes, Clinical Trial Supplies, Controlled Drugs; Substances of Human Origin
<i>Measures</i>	<i>Measures</i>	
<ul style="list-style-type: none"> All excise exports will be declared through the CHIEF/Customs Declaration Service system; Domestic duty suspended movements will also need to be declared on the EMCS system 	<ul style="list-style-type: none"> Chemicals: If the EU importer is importing one tonne or more of a substance, the substance must comply with the registration requirements REACH regulation; where GB exporter is the manufacturer of that substance, they may choose to appoint an EU-based Only Representative (OR) to take on the responsibilities of the EU REACH registration on behalf of the EU importer; if the chemical being exported is subject to an EU REACH authorization, the EU importer will need to be covered by an authorization for that substance; chemicals listed in PIC Regulation must be notified via HSE prior to export, and in some cases the consent of the EU will be required before export can proceed. PIC currently only applies to exports Pesticides: The EU importer will need to check whether the imported PPPs are authorized prior to marketing and use in the country of destination Drug precursor chemicals: Export licenses (1-year) can be issued to holders of a valid domestic license/registration; Exporters must register for a National Drugs Control System (NDS) account to apply for export licenses; Individual export licenses are required every time a shipment takes place, to be endorsed by Border force officers at export; All export licenses will be valid for 2 months or in line with the importing country’s permit, whichever expires first Firearms – those wishing to export firearms will need to apply for a license in the same way they currently do using the SPIRE system; those wishing to temporarily take personal firearms to the EU will no longer be able to do so using a European Firearms Pass; exporters will need to ensure the destination country will also permit the import and re-export of the firearm. Veterinary Medicines: subject to EU import controls; may require goods to be accompanied by an export certificate. Waste: rules for shipping non-notified waste (or ‘Green List’) waste for recycling will remain unchanged; some additional requirements on exports of notified waste (‘Amber List’) Timber: Imports of timber and timber products will be subject to new due diligence checks to ensure the goods have not been illegally harvested as set out in the UK Timber Regulation; can enter via any point Importing licenses and unlicensed medicines: an NDS account (National Drugs control System) is required to apply for an export license More information Substances of Human Origin - no additional border requirements specified in the SoHO legislation 	

STAGE 1: GOODS WITH ADDITIONAL REQUIREMENTS (cont.)

Goods with “Additional requirements”	
<i>Goods with Specific Customs Requirements</i>	<i>Other Goods</i>
<ul style="list-style-type: none"> ▪ Cultural Goods 	<ul style="list-style-type: none"> ▪ Strategic Export Controls - refer to the export of military and dual-use goods i.e. those usable for both civilian and military purposes, including in connection with weapons of mass destruction (WMD); firearms; radioactive sources; and goods controlled because of potential use in capital punishment and torture
<i>Measures</i>	<i>Measures</i>
<ul style="list-style-type: none"> ▪ Certain cultural goods that reach or exceed specific age and monetary value thresholds require an individual license for export out of the UK – whether on a permanent or temporary basis. UK exporters will only need a UK license ▪ ATA carnets, CITES certification and strategic export controls may apply to some cultural objects. ▪ Export control system is currently under review - refer to Arts Council England website for the most up to date guidance 	<ul style="list-style-type: none"> ▪ Military goods will continue to require a licenses to all destinations ▪ Dual-use and other controlled goods that have generally moved license-free within the EU customs territory (with some exceptions) will require a license to export to the EU ▪ Any licenses issued by the UK will still be valid for export from the UK. However, licenses issued by the UK will no longer be valid for exports from the EU, and licenses issued by EU Member States will no longer be valid for export from the UK ▪ Exporters may apply for a Standard Individual Export License (SIEL) or Open Individual Export License (OIEL) or, where applicable, register for an Open General Export License (OGEL); Exporters should apply for individual licenses and register for general licenses using DIT’s export licensing web-portal known as SPIRE; The license reference number and type must be included in the appropriate place in the customs declaration prior to the goods being shipped





ACTIONS:

- Obtain EORI number
- Determine whether EU EORI number is required
- Check commodity codes
- Determine documentation required for your goods ('Check How to Export Goods' tool)
- Access National Exporter System if looking to complete declarations in-house
- Apply for facilitations and simplified procedures
- Consider commercial arrangements
- Obtain customs intermediary support



SOURCES OF INFORMATION AND SUPPORT

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- ❑ New Border Operating Model - <https://www.gov.uk/government/publications/the-border-operating-model>
- ❑ IPAFFS (DEFRA) Import of Products, Animals, Food and Feed System - <http://apha.defra.gov.uk/official-vets/Guidance/bip/IPAFFS.htm>
- ❑ eDOMERO (DEFRA) Plant health legislation controls - <http://edomero.defra.gov.uk/Default.aspx?Menu=Menu&Module=Home>
- ❑ PEACH (DEFRA) Procedure for Electronic Application for Certificates of Horticulture - <http://ehmipeach.defra.gov.uk/>
- ❑ EHCO (DEFRA) Export Health Certificates Online - <https://www.gov.uk/export-health-certificates>
- ❑ CITES permits - <https://www.gov.uk/guidance/apply-for-cites-permits-and-certificates-to-trade-endangered-species>
- ❑ ICMS (DEFRA) Import Case Management System - https://www.ilb.trade.gov.uk/icms/fox/live/IMP_LOGIN/login
- ❑ SPIRE licensing system - <https://www.spire.trade.gov.uk/spire/fox/espire/LOGIN/login>
- ❑ “Trade with the UK” tool - <https://www.get-rules-tariffs-trade-with-uk.service.gov.uk/choose-country/>
- ❑ Duties and rates applicable to UK goods in export markets: “How to export goods” tool - <https://www.check-duties-customs-exporting-goods.service.gov.uk/selectdest> and <https://madb.europa.eu/madb/euTariffs.htm> (view as a third country i.e. China)

SOURCES OF INFORMATION AND SUPPORT

- ❑ Register as a trader to make Entry Summary Declarations - <https://www.gov.uk/guidance/register-to-make-an-entry-summary-declaration>
- ❑ Classifying goods – UK Trade Tariff / EU Common External Tariff - <https://www.gov.uk/guidance/classification-of-goods>
- ❑ Subscribe to updates on commodity codes by emailing tariff.management@hmrc.gsi.gov.uk
- ❑ HMRC's Tariff Classification Service (classification.enquiries@hmrc.gov.uk) for non-legally binding advice on classifying goods
- ❑ Obtain a Binding Tariff Information - <https://www.gov.uk/guidance/apply-for-a-binding-tariff-information-decision-notice-600>
- ❑ New UK trade tariff - <https://www.gov.uk/guidance/uk-tariffs-from-1-january-2021>
- ❑ Customs valuation of goods – Notice 252 - <https://www.gov.uk/government/publications/notice-252-valuation-of-imported-goods-for-customs-purposes-vat-and-trade-statistics>
- ❑ Simplified procedures for import and export - <https://www.gov.uk/government/publications/import-and-export-simplified-procedures-application-ce48>
- ❑ Duty Deferment Accounts (DDA) - <https://www.gov.uk/guidance/setting-up-an-account-to-defer-duty-payments-when-you-import-goods>
- ❑ WTO Rules of Origin - https://www.wto.org/english/tratop_e/roi_e/roi_info_e.htm
- ❑ Incoterms - <https://iccwbo.org/>

SOURCES OF INFORMATION AND SUPPORT

- ❑ Register for National Exporter System (NES) - <https://www.gov.uk/guidance/export-declarations-and-the-national-export-system-export-procedures>
- ❑ Obtain CHIEF badge - <https://www.gov.uk/government/publications/import-and-export-request-for-chief-access-c1800>
- ❑ Export control organisation - <https://www.gov.uk/guidance/beginners-guide-to-export-controls>
- ❑ OGEL and Goods Checker Tools - https://www.ecochecker.trade.gov.uk/spirefox5live/fox/spire/OGEL_GOODS_CHECKER_LANDING_PAGE/new
- ❑ Information Commissioner Office (ICO) - <https://ico.org.uk/for-organisations/data-protection-at-the-end-of-the-transition-period/>
- ❑ List of current EU FTAs - http://ec.europa.eu/trade/policy/countries-and-regions/negotiations-and-agreements/#_partly-in-place
- ❑ Protecting intellectual property - <https://www.gov.uk/intellectual-property-an-overview>
- ❑ UK overseas intellectual property attaché network - <https://www.gov.uk/government/news/uk-overseas-intellectual-property-attache-network>
- ❑ Export market information - <https://opentoexport.com/>
- ❑ Customs Intermediary Grant Scheme - <https://www.customsintermediarygrant.co.uk/>
- ❑ Training and qualifications - <http://www.export.org.uk/default.asp?>
- ❑ UK Export Finance - <https://www.gov.uk/government/organisations/uk-export-finance>

SOURCES OF INFORMATION AND SUPPORT

- ❑ Trade missions - <https://www.events.trade.gov.uk/>
- ❑ Trade associations - <http://www.taforum.org/Members>
- ❑ Translation services - <http://www.atc.org.uk/>
- ❑ Freight forwarders - <https://www.bifa.org/members>
- ❑ Overseas embassies - <https://www.gov.uk/world>
- ❑ Bilateral Business Councils
 - China-Britain Business Council - <http://www.cbcc.org/>
 - UK India Business Council - <https://www.ukibc.com/>
 - UK-ASIAN Business Council - <http://www.ukabc.org.uk/>
- ❑ The Export Department <https://www.exportdept.co.uk>
- ❑ Local Growth Hubs and LEPs
- ❑ Department for International Trade
<https://www.gov.uk/government/organisations/department-for-international-trade>
- ❑ British Chambers of Commerce <https://www.britishchambers.org.uk/page/post-transition-brexite-checklist>
- ❑ UK Government <https://www.gov.uk/transition>
- ❑ Banks and currency specialists

THANK YOU



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