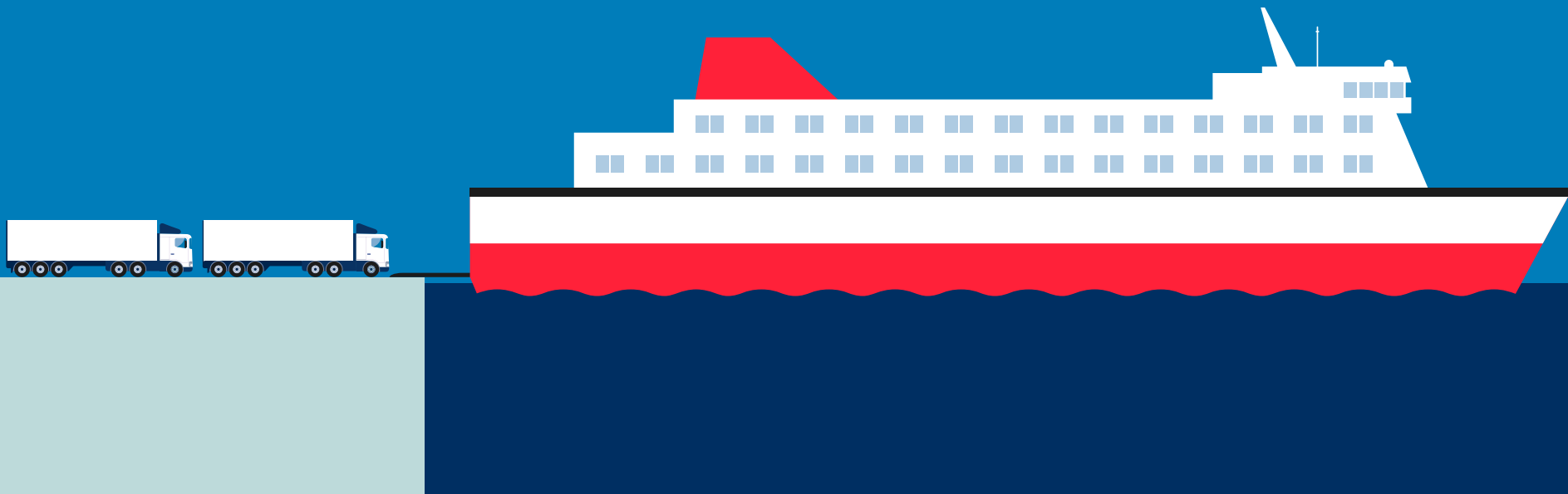




# Information for users of roll-on, roll-off ports and Eurotunnel in a no deal scenario



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# Introduction

Facilitating free-flowing trade on day one for roll-on, roll-off (ro-ro) ports and Eurotunnel movements in the event of a no deal scenario is a priority. The requirements in this pack relate only to movements through specific locations, as listed at [www.gov.uk/guidance/list-of-roll-on-roll-off-ports](https://www.gov.uk/guidance/list-of-roll-on-roll-off-ports). These requirements as well as Common Transit Convention (CTC) requirements will apply to all goods moving through those locations, whether originating inside or outside of the EU. You should consult this list to consider if the following applies to you. If you do not move goods through a listed location, you should consult general guidance for importing and exporting. Ro-ro movements involve either:

- moving goods to a port of departure by lorry, boarding the vessel or train to the destination port and then continuing to move the goods to their final destination – these are referred to as accompanied goods
- a haulier moving goods to a ferry port and leaving them there for the ferry operator to transport them to the destination port, where they are collected by a haulier and transported to their final destination – these are referred to as unaccompanied goods.

We recognise that locations supporting ro-ro freight movements have their own unique challenges including short crossing times, the physical capacity required at these locations and the volume of freight flowing through the port.

If the UK leaves the EU without a deal, businesses using ro-ro locations to transport goods between the UK and the EU will need to be ready to submit declarations, or make an entry in their records for these goods, before they reach the ro-ro location of departure. In a no deal scenario there will be a new procedure for importers, exporters, ferry operators, Eurotunnel, and logistics and haulage companies. Those who move goods temporarily, for example businesses that run trade shows or events, will also need to take action to continue to move goods in this way after the UK leaves the EU.

This pack is intended to help the different users of ro-ro locations understand the steps they will need to take in order to continue to move goods via these routes. This information only applies to you if you move goods through one of the locations listed here. This is in addition to the guidance provided in the Partnership pack: preparing for changes at the UK border after a no deal EU Exit, technical notices and other guidance published on GOV.UK.

This pack contains information about the UK's import and export requirements. Businesses will also need to be aware of EU countries' import rules when exporting goods to the EU, and of EU countries' export rules when importing goods into the UK.



# How to use this information pack

This information pack includes five targeted sections which provide tailored information depending on a business's role in the movement of goods through ro-ro locations. If your business provides multiple services as part of the movement of goods you should take time to understand all of the sections that are relevant to you. Some of these steps may be replicated in different scenarios, for example registering for an Economic Operator Registration and Identification (EORI) number, but you only need to complete them once.

We have provided short examples at the start of each section to help you understand whether a section is relevant to your business.

Please be aware that the information provided in this guide is accurate as of the date of publication, but may be subject to change until legislation is finalised. For general information about EU Exit, including the Article 50 process, negotiations, and announcements about policy changes as a result of EU Exit, please visit [www.gov.uk/government/brexit](http://www.gov.uk/government/brexit).

## **A note on the UK's membership of the Common Transit Convention**

The Common Transit Convention (CTC) facilitates cross-border movements of goods between contracting parties to the Convention, by enabling any charges due on those goods to be paid only in their country of destination.

The UK will remain in the CTC after the UK leaves the EU. As well as retaining its benefits for current users, this will also help trade move freely to and from the UK after leaving the EU. It will provide cash flow benefits to traders and aid trade flow at key points of entry into the UK and EU, as traders will only have to make customs declarations on import and pay any import duties when they arrive at their final destination.

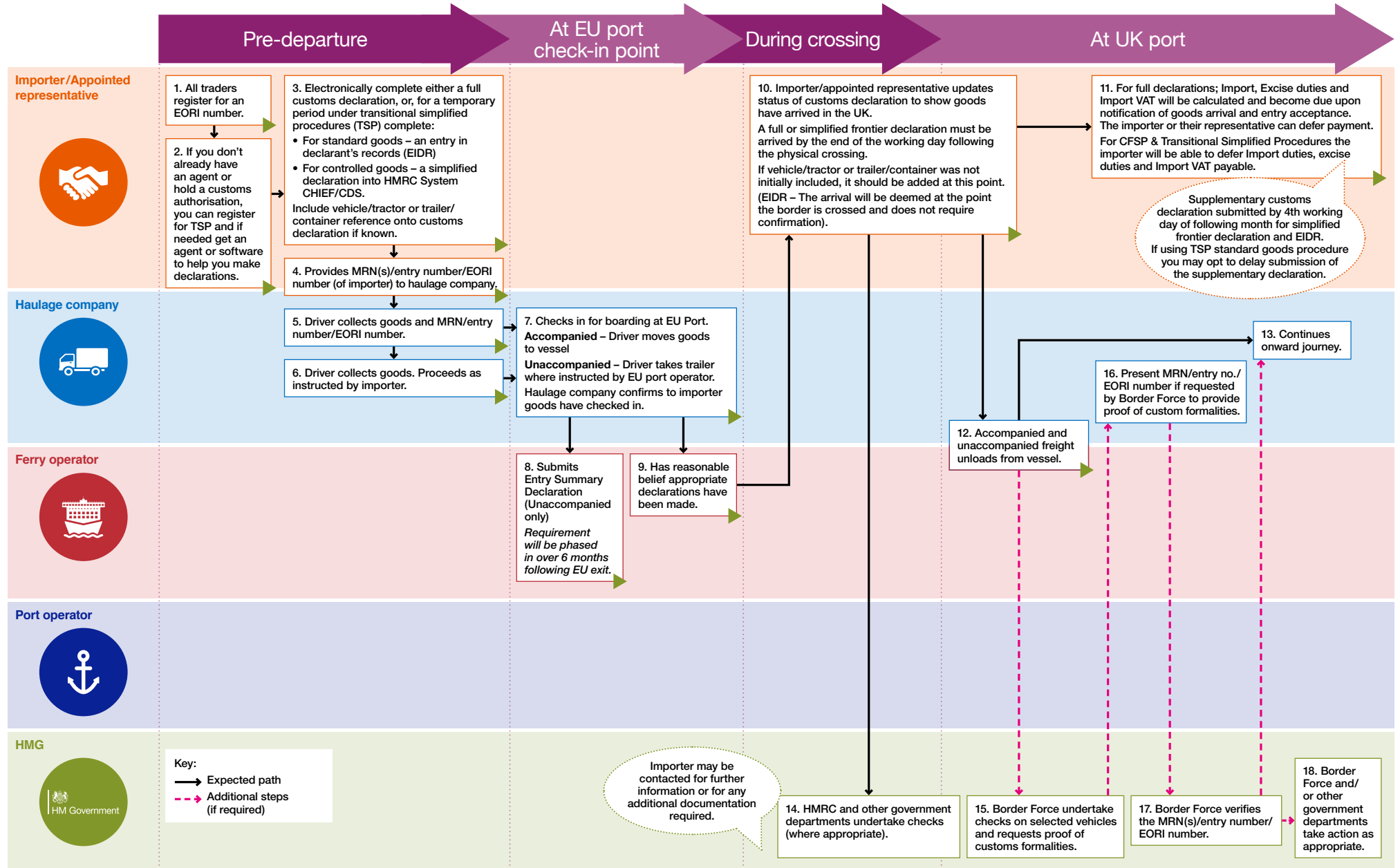
## **User journeys**

The below user journeys illustrate how the no deal import and export processes for ro-ro will work.

# User journey: Process flow for imports

## Day 1 No deal roll-on, roll-off (ro-ro) imports

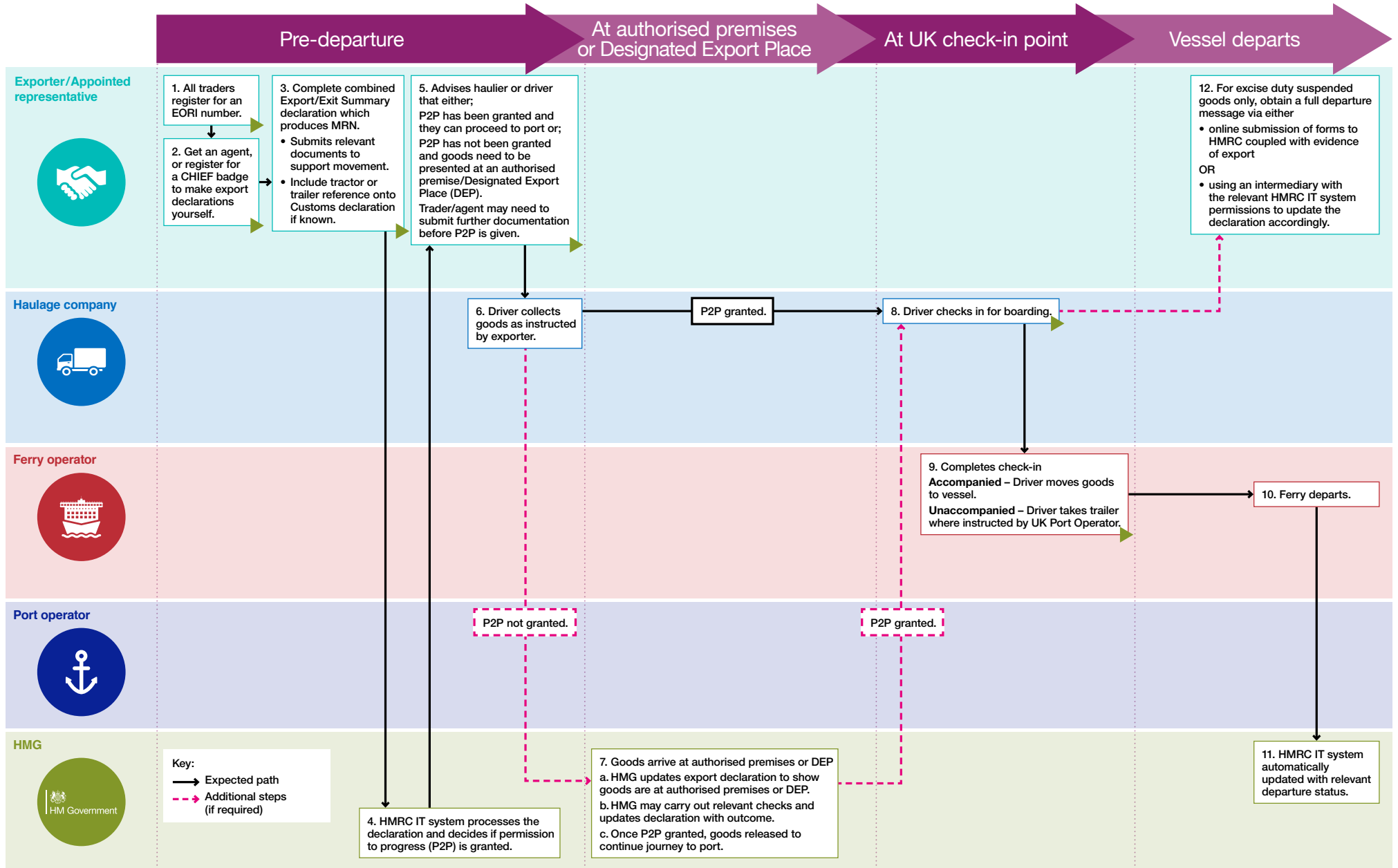
Click on ► to go to section



# User journey: Process flow for exports

Day 1 No deal roll-on, roll-off (ro-ro) exports

Click on ► to go to section



# Sector specific information

## Importers

**The section applies to you if your business imports goods to the UK through roll-on, roll-off (ro-ro) locations, or if your business represents traders who import goods in this way.**

Example: Steve owns an electronics business based in the south east of England and regularly buys components and other supplies directly from suppliers in EU countries (from France and Germany) as well as suppliers in Turkey (which falls outside of the EU). From his work with suppliers in Turkey, Steve has an understanding of customs procedures but will now need to apply these to imports from suppliers within the EU.

If you are an importer, you will need to follow these steps:

Importing into the UK

New Procedure

When the UK leaves the EU, if you start a movement of goods from an EU country and intend to use roll-on, roll-off (ro-ro) locations you will need to be ready to make customs declarations for these movements. (This will not be required for EU goods that have been moved to the UK before exit day.)

You may already be familiar with some of these requirements if you import goods from the rest of the world (RoW). To be ready you will need to complete the following steps:

1. Register for a UK Economic Operator Registration Identification (EORI) number if you don't already have one.
2. Decide whether you want to use a customs agent to process customs declarations on your behalf or obtain a software application to do this yourself.
3. Choose which customs procedures you will use. If you are going to make declarations yourself instead of using an agent decide if want to use a customs simplification, such as Transitional Simplified Procedures (TSP).

4. Whether making declarations yourself or using an agent the declarations must be made before the goods leave the EU. The declaration must be pre-lodged on HMRC's system or there is the TSP simplification available that allows the declaration for certain types of goods to be made by making an entry in your commercial records instead.
5. Provide your haulier with the unique identifier that proves goods being moved have the associated customs declarations – this is called the movement reference number or entry number – or your EORI if you're making an entry in your records using the TSP standard goods procedure.
6. Take any actions required after goods arrive in the UK.

Steps 4-6 will vary depending on if you are using a customs simplification, or if you are making full import customs declarations. These steps are set out in detail below.

Go to user journey: [▶ Process flow for imports](#) [▶ Process flow for exports](#)

1. Apply for an EORI Number (all importers)

**What you need to do:** You will need an EORI number to facilitate movement of goods into and out of the UK. To apply for an EORI, visit [www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu](https://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu).

You'll get your EORI number by email, usually within three working days. It can occasionally take longer than three days to process if there are high volumes so you should do this soon.

If you decide to use an agent or freight forwarder to make customs declarations on your behalf you will need to provide your EORI to them. You should check whether you already have a UK EORI number before applying for a new one.

2. Choose an agent or decide to declare your own goods (all importers)

**What you need to do:** Decide if you want to use the services of an agent to make import declarations for you. Most businesses use a customs broker, agent, or freight forwarder to make customs declarations for them. This can make importing and exporting simpler and faster. Alternatively, you can make declarations yourself using a software application.

**How:** If you want to declare through an agent, you'll need to contact one to find out what information they'll need from you.

If you want to use software to make declarations yourself, talk to a software provider to make sure that their product meets your needs, depending on whether you import, export or both.

HMRC is unable to recommend an individual agent or software application.

Go to user journey: [▶ Process flow for imports](#) [▶ Process flow for exports](#)



There are a number of **customs procedures** and simplifications that you can use to make the process easier and give you a cash flow advantage.

### Transitional Simplified Procedures

Following the UK's exit from the EU, you can take advantage of HMRC's new **Transitional Simplified Procedures (TSP)**. HMRC has put in place TSP to make it easier for you to import goods from the EU using roll-on, roll-off locations.

TSP will allow you to make a simplified frontier declaration, either pre-lodged to HMRC or within your commercial records when the goods cross the border. If you are registered for TSP you are not required to submit a full customs declaration in advance of the goods crossing the border.

To take advantage of TSP you will first need to register by visiting [www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal](http://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal). You will need to register for this customs simplification yourself, however you can still choose to ask an agent to help you with declarations.

You will need to make declarations in one of two ways:

- TSP standard goods procedure – an entry in your commercial records giving details of the goods you are importing, followed by a supplementary declaration. You can't use this procedure for controlled goods. You may opt to delay submission of the supplementary declaration until 4 October 2019.

- TSP **controlled goods** procedure – a simplified frontier declaration to HMRC, followed by a supplementary declaration. Find more information at [www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-pr](http://www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-pr).

If you have duties or taxes to pay, you will need to set up a Duty Deferment Account to pay any duty and taxes by direct debit. We're streamlining the application process for duty deferment and we'll tell you when you need to apply.

You will need to have secured a financial guarantee from an approved financial institution to cover the amount of duty you defer by 30 September 2019. Please note that it can take several weeks to get a guarantee.

### Customs Freight Simplified Procedures (CFSP)

**CFSP** is another way to access simplified procedures, but HMRC must authorise you to use these. If you have not already applied for this it's unlikely you'll get authorisation before the UK leaves the EU. Most businesses will find that the registration for transitional simplified procedures is their best option for preparing to trade if the UK leaves the EU without a deal.

If you have existing Customs Freight Simplified Procedures (CFSP) authorisation, you can use this to import goods from the EU and you should continue to follow the existing guidance published at [www.gov.uk/government/publications/vat-notice-760-customs-freight-simplified-procedures](http://www.gov.uk/government/publications/vat-notice-760-customs-freight-simplified-procedures).

Go to user journey: [▶ Process flow for imports](#) [▶ Process flow for exports](#)

## Transit

The **Common Transit Convention (CTC)** allows you to move goods across certain borders without paying import duties, until the goods arrive at their final destination.

It gives you cash flow benefits and can help you get your goods across the border more quickly at points of entry into the UK and when exporting to CTC countries (EU member states, Iceland, Norway, Liechtenstein, Switzerland, Turkey, FYR Macedonia and Serbia).

More information on CTC processes is in the **Other Goods Movements** section of this document. See also: [www.gov.uk/government/publications/uk-trade-tariff-community-and-common-transit-outwards/uk-trade-tariff-community-and-common-transit-out](http://www.gov.uk/government/publications/uk-trade-tariff-community-and-common-transit-outwards/uk-trade-tariff-community-and-common-transit-out).

## Full Import Customs Declarations

Full import customs declarations will require more data fields to be completed upfront than a simplified frontier declaration. Declarations will need to be pre-lodged with HMRC. You can make a customs declaration yourself if you have access to a software application which can communicate with HMRC's Customs Handling of Import or Export Freight (CHIEF) or its replacement the Customs Declaration Service (CDS). Alternatively, your agent or another representative can submit a customs declaration on your behalf.

Go to user journey: [▶ Process flow for imports](#) [▶ Process flow for exports](#)

TSP Standard Goods Procedure

4. Make an entry in your commercial records

If you are importing goods and making customs declarations yourself you may find it easiest to use the TSP Standard Goods Procedure where the goods are not TSP controlled goods.

Before your goods can be imported into the UK you will need to gather information about them and how they will be transported.

This information is needed for you to make an entry in your commercial records before the goods arrive at the EU port or Eurotunnel EU terminal.

Collect the following information about the goods you are importing:



- A description of the goods and the **commodity code** and quantity imported. Find more information at [www.gov.uk/trade-tariff](http://www.gov.uk/trade-tariff).

- purchase and (if available) sales invoice numbers
- the **customs value**. Find more information at [www.gov.uk/guidance/how-to-value-your-imports-for-customs-duty-and-trade-statistics](http://www.gov.uk/guidance/how-to-value-your-imports-for-customs-duty-and-trade-statistics).
- delivery details
- supplier emails
- serial numbers of any certificates or licenses.

If the goods you are importing are ‘**transitional simplified procedures controlled**’ goods you can’t use the TSP Standard Goods Procedure so consider the TSP Controlled goods procedure instead. Find more information here: [www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-procedures](http://www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-procedures).

5. Share EORI number

If your simplified frontier declaration is made by making an entry in your records you will need to provide your EORI number to the haulier moving your goods. They may be asked to produce this by Border Force.

Go to user journey:  Process flow for imports  Process flow for exports

6. After you arrive in the UK

You must update your records to show the date and approximate time the goods arrived in the UK. But you do not need to tell us about the arrival of the goods at roll-on, roll-off locations.

The haulier must tell you that the goods have arrived, so make sure you have a process in place for sharing this information.

After you've imported the goods, you'll need to send a supplementary declaration (a more detailed declaration)

by the fourth working day of the month following the arrival of the goods into the UK. You may opt to delay submission of the supplementary declaration until 4 October 2019.

HMRC will take your direct debit on the 15th day of the month when the supplementary declaration has been submitted if you have duties to pay.

4. Submit a customs declaration

For transitional simplified procedures, 'transitional procedures **controlled goods**' are some goods that must have a licence to import, or they're excise goods like alcohol or tobacco. If you're importing controlled goods using transitional simplified procedures from the EU, you'll need to use the controlled goods procedure.

See: [www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-procedures](https://www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-procedures).

If you're importing controlled goods and standard goods, you may choose to use the same (controlled goods) procedure for both.



To make a simplified declaration for transitional simplified procedures controlled goods, you may want to contact an agent to help you do this, or contact a **software provider** to get software to do this yourself.

See: [www.gov.uk/government/publications/chief-customs-freight-simplified-procedures-cfsp-contact-list/customs-freight-simplified-procedures-traders-software-providers](https://www.gov.uk/government/publications/chief-customs-freight-simplified-procedures-cfsp-contact-list/customs-freight-simplified-procedures-traders-software-providers).

You'll need to:

- send a simplified frontier declaration before you import the goods into the UK
- make sure that the transitional simplified procedures controlled goods are accompanied by full supporting documentation, for example the appropriate licence.

When the UK leaves the EU, importers or their representatives must make their customs declaration before checking the goods onto the ferry or train on the EU side. This can be done up to 21 days prior to the goods arriving at the EU departure port (or Eurotunnel).

Go to user journey:  Process flow for imports  Process flow for exports

5. Share MRN

Pre-lodging a simplified frontier declaration will generate a movement reference number (MRN) or entry number, which you should provide to your haulier.

This is required by the haulier to confirm that a valid customs declaration has been pre-lodged. They may be asked to produce this by Border Force as proof that a customs declaration has been submitted.

6. After you arrive in the UK



If you are submitting a simplified frontier declaration for controlled goods, it will be a legal requirement for you or your agent to update the status of your customs declaration to show that your goods have arrived in the UK.

The haulier must tell you that the goods have arrived, so make sure you have a process in place for sharing this information.

You can do this using your software application, or your agent can do this for you. You must do this no later than the end of the working day after the goods' arrival in the UK.

After you've imported the goods, you'll need to send a supplementary declaration (a more detailed declaration) by the fourth working day of the month following the arrival of the goods into the UK. Find more guidance on submitting a supplementary declaration at [www.gov.uk/guidance/using-and-submitting-supplementary-declarations](https://www.gov.uk/guidance/using-and-submitting-supplementary-declarations).

HMRC will take your direct debit on the 15th day of the month when the supplementary declaration has been submitted if you have duties to pay.

Go to user journey:  Process flow for imports  Process flow for exports

Full Import Customs Declarations

4. Submit a customs declaration

Before your goods can be imported into the UK you will need to gather information about them and how they will be transported.

You should identify the right commodity codes for your goods as these will help you complete your import declaration and calculate the right amount of customs duty, excise duty and/or VAT.

You will need to collect transport information from the haulier, including either:

- the vehicle registration number (for accompanied ro-ro)
- the trailer/container number (for unaccompanied ro-ro).

When the UK leaves the EU, importers or their representatives must make their customs declaration

before checking the goods onto the ferry or train on the EU side. This can be done up to 21 days prior to the goods arriving at the EU departure port (or Eurotunnel).

Your agent or another representative can submit a customs declaration on your behalf. Alternatively, you can make a customs declaration yourself if you have access to a software application which can communicate with HMRC's Customs Handling of Import or Export Freight (CHIEF) or its replacement the Customs Declaration Service (CDS).

When making a declaration, you will be asked for the customs code of the port or Eurotunnel that you intend to bring the goods into. There will be a joint code for Dover and Eurotunnel.

5. Share MRN

Once you have submitted a customs declaration the CHIEF systems or CDS will generate a movement reference number (MRN) or entry number, which you should provide to your haulier.


This is required by the haulier to confirm that a valid customs declaration has been pre-lodged. They may be asked to produce this by Border Force as proof that a customs declaration has been submitted.

6. After you arrive in the UK

When your goods arrive in the UK, you or your agent will be required to update the status of the customs declaration. You must do this no later than the end of the working day after the goods' arrival in the UK if you're submitting a full customs declaration.

For a very small number of goods, the update will need to be done at the time of importation. A list of these goods will be published on GOV.UK shortly.

It will be a legal requirement for you or your agent to provide an arrival notification showing that goods are available for customs presentation on arrival in the UK. Duty on the goods will be calculated and become due upon notification of goods' arrival and the entry acceptance.

Go to user journey:  Process flow for imports  Process flow for exports

Please visit the following GOV.UK pages for more information on:

Economic Operator Registration and Identification (EORI) number:

[www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu](https://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu)

UK Customs Procedures:

[www.gov.uk/guidance/customs-procedures-if-the-uk-leaves-the-eu-with-no-deal#cust-procs](https://www.gov.uk/guidance/customs-procedures-if-the-uk-leaves-the-eu-with-no-deal#cust-procs)

Trading with the EU if the UK leaves without a deal:

[www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal?](https://www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal?)

HMRC Customs Declaration Service:

[www.gov.uk/customsdeclarationservice](https://www.gov.uk/customsdeclarationservice)

Go to user journey: [▶ Process flow for imports](#) [▶ Process flow for exports](#)



## Exporters

**This section applies to you if your business exports goods through ro-ro locations, or your business represents traders who are exporting goods in this way.**

Example: Rashida is the Head of Exports for a major automotive parts manufacturer near Swindon. Rashida's company ships parts to assembly lines in Germany and the Netherlands and depends on 'just in time' deliveries, sending 20-30 trucks to these locations per day. The business also exports to Russia and Japan using the services of an agent representative to complete customs declarations for these goods on their behalf.

If you are an exporter, you will need to follow these steps:

Exporting from the UK	New requirements	<p>When the UK leaves the EU, if you export goods to EU Countries via roll-on, roll-off (ro-ro) locations you will need to be ready to submit combined Export and Exit Summary Declarations for these movements. To be ready you will need to complete the following steps:</p> <ol style="list-style-type: none"> <li>1. Register for a UK Economic Operator Registration and Identification (EORI) number if you don't already have one.</li> <li>2. Decide whether you want to use a customs agent to process export declarations on your behalf, or use a software application to make declarations yourself.</li> </ol>	<ol style="list-style-type: none"> <li>3. Gather together all the information you need to submit a combined Export and Exit Summary Declaration.</li> <li>4. Submit a combined Export and Exit Summary Declaration.</li> <li>5. Inform your haulier or road and commercial haulage driver of the outcome of the declaration, and any required actions.</li> <li>6. Obtain a full departure message for excise duty suspended goods (only applicable if your haulier is transporting excise duty suspended goods) which can be presented to customs if requested.</li> </ol>
	1. Apply for an EORI number	<p>What you need to do: You will need an EORI number to facilitate movement of goods into and out of the UK. To apply for an EORI, visit <a href="http://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu">www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu</a>.</p> <p>You'll get your EORI number by email, usually within three working days. It can occasionally take longer than three days to process if there are high volumes so you should do this soon.</p>	<p>If you decide to use an agent or freight forwarder to make customs declarations on your behalf you will need to provide your EORI number to them. You should check whether you already have a UK EORI number before applying for a new one.</p>

Go to user journey:  Process flow for imports  Process flow for exports



## 2. Agent or software

**What you need to do:** Decide if you want to use the services of an agent to make export declarations for you, or if you want to make these declarations yourself by using the National Export System (NES).

**How:** If you want to declare through an agent, you'll need to contact one to find out what information they'll need from you if you don't have an agent already.

Combined Export and Exit Summary Declaration will initially be made electronically via HMRC's Customs Handling of

Import and Export Freight (CHIEF) system, and then via the replacement Customs Declaration Service (CDS) once the functionality is available.

HMRC cannot recommend individual agent representatives or software providers.

If you do this yourself using NES, you will need to enter the correct customs duty tariff codes (there isn't any UK customs duty due on exports, as now, but there may be import duty payable in the EU).

## 3. Obtain information

**What you need to do:** To submit a combined Export and Exit Summary Declaration you will need information about the goods you are exporting and how they are being transported.

**Why:** This information is required to make an export declaration.

**How:** Obtain information about the goods you are exporting: This is dependent on the goods being transported. Refer to GOV.UK for further guidance on exporting goods.

Obtain transport information, including:

- the vehicle registration number (for accompanied goods) or the trailer/container number (for unaccompanied goods)
- the code of the port or Eurotunnel that you will be exporting from. For Dover and Eurotunnel, there will be a combined code.

## 4. Submit a customs declaration

**What you need to do:** Exporters or their representatives will need to submit a combined Export and Exit Summary Declaration to begin the export process.

**Why:** Where movements of goods start after exit day it will be a legal requirement that a combined Export and Exit Summary Declaration be submitted, as without this, permission to progress (P2P) will not be granted by HMRC and you will not be able to export your goods.

**How:** If you choose to use NES you can make a combined Export and Exit Summary Declaration yourself. If you have an agent or community system provider they can submit a combined declaration on your behalf.

Go to user journey:  Process flow for imports  Process flow for exports

## 5. Share information with haulier

Once the declaration has been submitted, it will be automatically processed by HMRC's systems which will create both an MRN and the outcome of your declaration. You will need to advise your haulier of the declaration outcome only. Outcome options include:

- permission to progress (P2P) will be granted
- There will be a prompt for you to provide further documents, which should be submitted as soon as possible

- There will be a prompt for you to make sure that the haulier informs their road and commercial haulage driver to take the goods to a Designated Export Place (DEP) as advised by HMRC, to enable appropriate checks to be made and P2P granted. Please find further information at: [www.gov.uk/government/publications/goods-location-codes-for-data-element-523-of-cds](http://www.gov.uk/government/publications/goods-location-codes-for-data-element-523-of-cds).

The goods should not be moved to the port until permission to proceed has been received.

The declaration outcome must be provided to the haulier.

## 6. Excise duty suspended goods

**What you need to do:** If you're exporting excise duty suspended goods, you must give HMRC a full departure message so that we can complete the export and discharge any liability.

**How:** You can do this by either:

- [submitting online forms](http://www.gov.uk/government/publications/import-and-export-notification-of-exit-of-goods-c1602-d) to HMRC along with evidence of export at [www.gov.uk/government/publications/import-and-export-notification-of-exit-of-goods-c1602-d](http://www.gov.uk/government/publications/import-and-export-notification-of-exit-of-goods-c1602-d)

- arranging for an appropriate third party intermediary to update HMRC's IT systems.

If you are exporting UK excise duty paid goods, then to be eligible for a refund of that UK duty you must satisfy the conditions of drawback published in HMRC Notice 207, which includes the requirement of a departure message.

## More Information

Please visit the following GOV.UK pages for more information on: [www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu](http://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu)

Economic Operator Registration and Identification (EORI) number:

[www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu](http://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu)

HMRC exporting and doing business abroad: [www.gov.uk/starting-to-export](http://www.gov.uk/starting-to-export)

HMRC Customs Declaration Service: [www.gov.uk/customsdeclarationservice](http://www.gov.uk/customsdeclarationservice)

Go to user journey: [▶ Process flow for imports](#) [▶ Process flow for exports](#)

## **Entry Summary Declarations**

**The UK will phase in the requirement for Entry Summary Declarations (also known as safety and security declarations) on goods being imported from the EU over six months. After the six month transitional period, carriers will be legally responsible for ensuring Entry Summary Declarations are submitted pre-arrival to HMRC.**

This means that after the six month transitional period:

- haulage companies will be responsible for submitting Entry Summary Declarations for accompanied goods
- ferry operators will be responsible for submitting Entry Summary Declarations for unaccompanied goods.

**The processes set out in this toolkit show all of the steps that you will need to follow, after the six-month transitional period. We have included them so that you can start to prepare for future requirements.**

## Haulier

**This section applies to hauliers (and to traders who move their own goods) importing accompanied goods into the UK. It also applies to the road and commercial drivers moving these goods.**

Example: Mihai is the owner of a Romanian haulier that transports agricultural supplies to the UK and other European destinations by road. His commercial haulage drivers spend very little time at the company's headquarters.

Hauliers (accompanied) – importing	New procedures	<p>Accompanied goods haulage:</p> <ol style="list-style-type: none"> <li>The driver collects the goods and makes a note of the movement reference number (MRN) or entry number and/or Economic Operator Registration and Identification (EORI) number from the importer. These should be supplied to the haulier by the UK importer or their agent and passed to the driver moving the goods. Note that the driver may need to present the MRN/Entry and/or EORI number if stopped by Border Force at the EU Eurotunnel terminal.</li> <li><b>After the six-month transitional period</b>, the haulier will also be responsible for submitting an Entry Summary Declaration (sometimes referred to as a safety and security declaration) or arranging for someone to do that on their behalf.</li> <li>The road and commercial haulage driver checks in the vehicle at the EU Port or Eurotunnel.</li> <li>On arrival at the UK port, the road and commercial haulage driver may continue to their destination to deliver the goods.</li> </ol>
	1. Collect MRN and EORI	<p><b>What you need to do:</b> The importer will need to share both the MRN and/or EORI number with you, and you should make sure this is provided to the road and commercial haulage driver before, or at the time, they collect the goods. If making a full or simplified customs declaration the MRN will be used, if via an entry in their commercial records, the EORI number would be used. If you are carrying multiple consignments, you will need to have these details for each consignment.</p> <p><b>Why:</b> It is the responsibility of the haulier to be able to demonstrate, if requested, that a customs declaration has been made by the importer. They may be asked to show this to a Border Force Officer if stopped. There is a legal requirement on the ferry operator or Eurotunnel to have reasonable belief that a customs declaration has been pre-lodged. This could be satisfied by including the condition as part of the booking terms.</p> <p><b>How:</b> The importer or their agent and the hauliers should work together to share information. It is the responsibility of the haulier to make sure they (and their road and commercial haulage drivers) have all relevant information before arriving to check-in at the EU port of departure, or Eurotunnel.</p>

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## 2. Submit an Entry Summary Declaration

**This step will be phased in and not required until the end of the six-month transitional period:**

**What you need to do:** If goods are accompanied, the haulier will be responsible for lodging an Entry Summary Declaration before arriving at an EU port. For ro-ro ports you must submit the declaration at least two hours before the goods are due to arrive in the UK.

For Eurotunnel you must submit the declaration at least one hour before check-in at Coquelles – this is because the UK border is actually crossed in France.

To complete an Entry Summary Declaration the haulier will need their own UK EORI number. For more information on how to register visit [www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu](http://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu).

## 3. Check-in at EU port

**What you need to do:** In order to book onto a crossing, the ferry operator or Eurotunnel will need to have a reasonable belief that a declaration has been made for all goods. The haulier can meet this requirement by confirming this in terms and conditions of booking.

At the time of check-in the road and commercial haulage driver transporting accompanied goods should be satisfied that they can confirm the importer has submitted a customs declaration for each of the consignments they are carrying.

If requested by Border Force, the road and commercial haulage driver should be able to give assurance that the

importer has submitted a customs declaration by providing Border Force with:

- the importer's EORI number
- MRN generated by CHIEF or Customs Declaration Service (CDS).

**Why:** It is the responsibility of the road and commercial haulage driver to provide proof that the required declarations have been made if requested by Border Force.

## 4. Continue journey

On arrival at the UK port, the road and commercial haulage driver may continue to their destination to deliver the goods and there is nothing more they need to do for HMRC.

The haulier will need to notify the importer or their agent that the goods are in the UK, so that the pre-lodged declaration can be arrived on HMRC's systems and/or on the importer's records.

Go to user journey: [▶ Process flow for imports](#) [▶ Process flow for exports](#)

**This section applies to hauliers (and to traders who move their own goods) importing unaccompanied goods into the UK.**

Unaccompanied goods are moved by the haulier to a ferry port for the ferry operator to transport them to the destination port. Once at the destination port, they are collected by a haulier and transported to their final destination.

The following steps apply to the haulier moving goods from collection to the destination port:

New procedure	<p>Unaccompanied haulage:</p> <ol style="list-style-type: none"> <li>1. The road and commercial haulage driver of the vehicle collects goods and makes a note of the MRN and UK EORI number from importer.</li> </ol>	<ol style="list-style-type: none"> <li>2. Road and commercial haulage driver to check-in goods at EU port and inform the importer.</li> </ol>
1. Collect MRN and EORI	<p><b>What you need to do:</b> The importer needs to share the MRN and EORI number with you, and you should make sure this is provided to the driver before, or at the time, they collect the goods.</p> <p><b>Why:</b> It is the responsibility of the haulier to be able to demonstrate, if requested, that a customs declaration has been made by the importer. There is a legal requirement on the ferry operator to have reasonable belief that a customs</p>	<p>declaration has been pre-lodged. This could be satisfied by including the condition as part of the booking terms.</p> <p><b>How:</b> The importer and haulier should work together to share information. It is the responsibility of the haulier to ensure they (and their road and commercial haulage drivers) have all the relevant information before arriving to check-in at the EU port of departure.</p>
2. Check-in at EU port and inform importer	<p><b>What you need to do:</b> At the time of check-in the road and commercial haulage driver transporting accompanied goods should be satisfied that they can confirm the importer has submitted a customs declaration for each of the consignments they are carrying.</p> <p><b>Why:</b> HMRC expects customers to have made their declaration by the time of arriving at the port and being able</p>	<p>to travel, and will support customers in understanding and complying with the requirements.</p> <p><b>How:</b> Once the road and commercial haulage driver has checked in at the EU port, they will be required to move the trailer as instructed by the EU port operator.</p>

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**This section applies to hauliers (and to traders who move their own goods) exporting unaccompanied and accompanied goods from the UK.**

**New procedure**

1. Haulier’s road and commercial haulage driver collects goods and proceeds as instructed by exporter (includes process if P2P is not granted).

2. Road and commercial haulage driver checks in for boarding.  
If you are a haulier, you will need to follow these steps:

**1. Collect goods and proceed as instructed**

**What you need to do:** Once an exporter processes a combined Export and Exit Summary Declaration, HMRC will advise the exporter if permission to progress (P2P) has been granted and if not, what the next steps are.

Exporters are responsible for informing you on where to collect goods from and where to proceed to.

**Why:** It is a legal requirement that an Export and Exit Summary Declaration is submitted. Without this P2P cannot be given by HMRC. Goods that are not covered by a customs export declaration against which P2P has been granted should not move to the departure port to leave the UK.

**How:** For hauliers there are three possible outcomes:

- P2P granted: Road and commercial haulage driver should collect goods and continue to UK port specified by the exporter.
- P2P not granted, physical check required: Road and commercial haulage driver should collect goods and proceed to a Designated Export Place (DEP) or approved inland location as specified by the exporter to enable appropriate checks to be completed and P2P granted.
- P2P not granted, documentary checks required: the exporter should provide documentary checks to the National Clearance Hub and await further instruction.

**2. Check-in**

**What you need to do:** Once P2P has been granted, the road and commercial haulage driver is responsible for checking in at the designated UK port.

**How:** If the road and commercial haulage driver is accompanying the goods during travel, they should move the goods onto

the vessel. If the road and commercial haulage driver is not accompanying the goods during travel, they will be required to move the trailer as instructed by the UK port operator.

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## Ferry operators and Eurotunnel

**This section applies to ferry operators and Eurotunnel\* carrying imports to the UK.**

Example: Sandra is a check-in clerk at Holyhead port and works with hundreds of HGV road and commercial haulage drivers every day, preparing them for crossings to Dublin, Ireland. Sandra has heard that she will have to check road and commercial haulage drivers have additional information about the goods they're transporting but hasn't yet received guidance from her company.

Ferry operators and Eurotunnel – importing

New procedures

1. You need to have reasonable belief that a customs declaration is in place for the goods the road and commercial haulage driver is carrying at the time of check-in. You can satisfy this by putting it in your terms and conditions of booking or ticket sale.

2. **After the six month transitional period**, the ferry operator will be responsible for submitting an Entry Summary Declaration (for unaccompanied goods only – not applicable to Eurotunnel).

1. Check declarations

**What you need to do:** Before allowing the vehicle to board the ferry or Eurotunnel train, you should have reasonable belief that a customs declaration has been pre-lodged.

**Why:** The legal liability lies with the Ferry Operator or Eurotunnel to make sure they have reasonable belief that the appropriate customs declarations have been made. If they don't have this belief, the vehicle should be turned away and not allowed to check-in.

**How:** The ferry operator or Eurotunnel should confirm with the haulier or road and commercial haulage driver that a customs declaration is in place, for example by:

including as a requirement in the conditions of carriage

- asking the road and commercial haulage driver to confirm this at check-in.

There is no requirement on the ferry operator to validate the existence or status of a customs declaration.

Go to user journey: ► Process flow for imports ► Process flow for exports



**This step will be phased in and not required until the end of the six-month transitional period:**

**What you need to do:** If goods are unaccompanied, you will now be responsible for lodging an Entry Summary Declaration before the goods are allowed to depart the EU port of departure.

**How:** The declaration must be lodged at least two hours before the goods arrive in the UK by ferry. This requirement is being communicated to importers and hauliers and may be met by:

- ensuring there is sufficient time before permitting travel to allow the declaration to be made (for example, by providing a two hour gap before arrival in the UK)
- delegating this activity to the importer or their agent, or the haulier (with their explicit knowledge and consent). The ferry operator remains liable if the declaration has not been completed.

\*Ferry Operators will be responsible for submitting an Entry Summary Declaration for unaccompanied goods at the EU port of departure. Eurotunnel does not transport unaccompanied goods.

Entry Summary Declarations are submitted into the Import Control system (ICS). This can be done using software or a community service provider.

HMRC will publish extensive advice and guidance to assist in the completion of the declaration. This will explain the meaning of each data item to help and support the submission of actual data against mandatory, and conditional fields only. Where actual data is not able to be submitted, because it is not collected or not known at the time of submission, we will provide clear guidance about what to insert into the fields. This is to help the declaration to be successfully submitted to HMRC.

\*Ferry Operators will be responsible for submitting an Entry Summary Declaration for unaccompanied goods at the EU port of departure. Eurotunnel does not transport unaccompanied goods.

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**This section applies to Ferry Operators and Eurotunnel that facilitate the movement of exports from the UK.**

Example: Paul is an export manager within a large ferry operator which regularly ships goods from the UK to Europe. He has heard about some new requirements for hauliers and importers when using ro-ro ports in Europe in the future but is unsure if there is anything additional he or his team need to be aware of.

## Steps

There are no new HMRC requirements for ferry operators or Eurotunnel for goods being exported from the UK. The process is as follows:

Once the road and commercial haulage driver or haulier completes check-in at a UK port:

- if the road and commercial haulage driver is accompanying the goods during travel, they should move goods onto the vessel
- if the road and commercial haulage driver is not accompanying the goods during travel, they will be required to move the trailer as instructed by the port operator.

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**Other goods movements:**

**ATA Carnet, the Common Transit Convention and Merchandise in Baggage**

**ATA Carnet**  
 Example: Sammy is an event manager for a Sunderland based company that organises pop concerts around the world. Part of her role is managing the movement of sound, lighting and stage equipment for large shows. She often needs to move goods temporarily in and out of different countries when on tour.

ATA Carnet – UK arrivals	What is ATA Carnet?	<p>ATA Carnet is an international customs document that allows you to temporarily import commercial samples, professional equipment or goods going to either a trade fair or exhibition.</p> <p>It is paper based and requires a ‘wet-stamp’ and processing every time it enters and exits a new customs territory.</p> <p>If you do not have an ATA Carnet you must go through each country’s customs procedures for the temporary admission of goods. The ATA Carnet simplifies those formalities because you use a single document for clearing goods through</p>	<p>customs in countries that are part of the ATA Carnet system. You can find the list of countries at <a href="http://www.gov.uk/government/publications/notice-104-ata-and-cpd-carnets">www.gov.uk/government/publications/notice-104-ata-and-cpd-carnets</a>.</p> <p>ATA Carnet is already in use for rest of the world (RoW) movements of these types of goods. When the UK leaves the European Union (EU) ATA Carnet will be extended to cover movement of these goods between the UK and EU countries.</p>
	Key Steps	<ol style="list-style-type: none"> <li>1. Apply for ATA Carnet.</li> <li>2. Report to customs official at approved departure location.</li> </ol>	<ol style="list-style-type: none"> <li>3. Depart for destination and refer to procedures provided by your Chamber of Commerce.</li> <li>4. Report to customs official at approved destination location.</li> </ol>

Go to user journey: ▶ Process flow for imports ▶ Process flow for exports

## 1. Apply for ATA Carnet

**What you need to do:** If importers and exporters wish to use an ATA Carnet they should apply through their local Chamber of Commerce.

**Why:** An ATA Carnet will allow importers and exporters to temporarily import commercial samples, professional equipment or goods going to either a trade fair or exhibition.

**How:** An ATA Carnet is valid for one year and allows for movement of the goods shown on the Carnet as many times as required during the 12 months to any of the destinations applied for. You can apply for an ATA Carnet online via the website of the relevant Chamber of Commerce.

Once accepted, before departure you will be supplied with UK port customs procedures so you know where to go to

ensure your ATA Carnet is stamped and the contact details for HMRC's helpline in case you have questions.

If you work with a freight forwarder, they will usually complete the registration process for you.

In all cases ATA Carnet holders will be required to provide a security which covers the value of the goods being temporarily imported or exported. This security is determined by the ATA Carnet security rate chart and must be provided in one of the following ways:

- banker's draft or cash
- bank guarantee
- Carnet Security Scheme (CSS) guarantee.

## 2. Report when departing

**What you need to do:** As an ATA Carnet holder, you or your appointed representative must ensure the ATA Carnet is presented to Customs for endorsement upon exiting the UK or your approved destination.

**Why:** As the ATA Carnet holder you will be responsible for any customs charges that may become due should the goods be incorrectly used or not re-exported from the country visited.

You will be responsible for these charges irrespective of ownership of goods.

**How:** You will be notified in advance of exiting the UK or the approved location by the UK Chamber of Commerce where goods should be presented to get the ATA Carnet endorsed by Customs.

The ATA Carnet holder must make sure that:

- The ATA Carnet is presented to Customs for endorsement each time the goods enter or leave a country or customs territory
- They advise Customs if the goods are no longer eligible for use under the carnet purchased (for example, diverting goods to home use)
- They can present the ATA Carnet and the goods when requested by Customs.

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## 3. Additional procedures

**Applicable to ATA Carnet UK Departures only**

**What you need to do:** When you are notified by the relevant Chamber of Commerce of where you need to present your goods, you will also be given procedures and/or contact numbers to ensure a UK Customs official is available on your return to the UK.

**Why:** The ATA Carnet should be presented to a UK Customs official on your return to prevent charges becoming due in the country you have exported from.

As the ATA Carnet holder you will be responsible for any customs charges that may become due should the goods be incorrectly used or not re-exported from the country visited.

You will be responsible for these charges irrespective of ownership of goods.

**How:** You should follow the procedures given to you by your Chambers of Commerce. This may include calling the HMRC helpline.

## 4. Report when arriving

**What you need to do:** As an ATA Carnet holder, you or your appointed representative must ensure the ATA Carnet is presented to Customs for endorsement upon entering the UK or your approved destination.

**Why:** As the ATA Carnet holder you will be responsible for any customs charges that may become due should the goods be incorrectly used or not re-exported from the country visited.



You will be responsible for these charges irrespective of ownership of goods.

**How:** You will be notified in advance of entering the UK or the approved location by UK Chamber of Commerce where they need to present their goods to get the ATA Carnet endorsed by customs.

The ATA Carnet holder must make sure that they:

- present the ATA Carnet to Customs for endorsement each time the goods enter or leave a country or customs territory
- advise Customs if the goods are no longer eligible for use under the ATA Carnet purchased (for example, diverting goods to home use)
- present the Carnet and the goods when requested by Customs.

We will publish a list of locations for presentation of the ATA Carnet on GOV.UK soon.

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## Common Transit Convention (CTC)

Example: James works for a haulier transporting clothing for a European manufacturer between Germany and Dublin via the UK. There will be Customs controls between the EU and the UK so the goods will now be crossing two borders, not one. So James is considering transporting goods under the Common Transit Convention (CTC). He has previously only transported goods within the EU, and so will need to be aware of how to use CTC and any changes once the UK leaves the EU.

The Common Transit Convention (CTC) facilitates cross-border movements of goods between contracting parties to the Convention, by enabling any charges due on those goods to be paid only in their country of destination.

The UK will remain in the CTC after the UK leaves the EU. As well as retaining its benefits for current users, this will also help trade move freely to and from the UK after leaving the EU.

It will provide cash flow benefits to traders and aid trade flow at key points of entry into the UK and EU, as traders will only have to make customs declarations and pay import duties when they arrive at their final destination.

You can find out more about the CTC at [www.gov.uk/guidance/customs-procedures-if-the-uk-leaves-the-eu-without-a-deal](http://www.gov.uk/guidance/customs-procedures-if-the-uk-leaves-the-eu-without-a-deal).

If you transport goods from, to or through the UK under the CTC or are planning to do this in the future, there will be some changes to the requirements for how this is done.

### Starting and ending movements

Goods moved under CTC must start their movement from an Office of Departure or from an authorised consignor. Goods must end their movement at an Office of Destination or at an authorised consignee. Existing Offices of Departure could be very busy in some locations if the UK leaves the EU without a deal as we expect CTC to be popular. Traders, hauliers, freight forwarders and agents should consider registering to become an authorised consignor or consignee so that CTC movements can start and end at their own premises away from the border. Or you could approach a commercial operator who offers authorised consignor or consignee services. Information on how to apply to be a consignee or consignor is available at [www.gov.uk/guidance/customs-procedures-if-the-uk-leaves-the-eu-without-a-deal](http://www.gov.uk/guidance/customs-procedures-if-the-uk-leaves-the-eu-without-a-deal).

### Crossing a border into a new customs territory (eg: France to Dover)

When transporting the goods, the driver will be required to carry a Transit Accompanying Document (TAD) to accompany these. The trader (or agent) should supply this to the haulage company so that the driver can carry it with them.

You'll need to present the goods and this document for scanning at an Office of Transit when you first enter the UK or at the first port of entry into another CTC territory, including the EU. More details will be provided on how to do this as the arrangements may differ depending on the port being used.



*Where required, there will be signage in place to direct you to the nearest office of transit for CTC goods movements. When you depart the ferry upon arrival at the UK border, take note of any signage so that you can proceed to the office of transit and minimise disruption to your journey.*

## Merchandise in Baggage (MiB)

This section applies to other procedures involving the movement of commercial goods, including Merchandise in Baggage (MiB).

Example: Sarah is attending a Trade Show in Brussels where she will buy various items to bring back to the UK to sell for her business. She is going to travel from Brussels to the UK by Eurostar train and will carry the goods in her luggage.

Merchandise in Baggage	What is Merchandise in Baggage?	<p>Should the UK leave the EU without a deal, there will be changes to the way MiB goods are carried.</p> <p>MiB refers to commercial goods for trade or business use where:</p> <ul style="list-style-type: none"> <li>• a commercial transport operator does not carry the goods</li> <li>• the traveller has been to or from the UK carrying goods in accompanied baggage</li> </ul>	<ul style="list-style-type: none"> <li>• the traveller has been to or from the UK carrying goods in a small motor vehicle (which can carry up to 9 people including the driver and weighs 3.5 tonnes or less)</li> <li>• the goods are not recorded on the commercial freight manifest of a ship, train or airplane</li> <li>• the goods are not for the personal use of the qualifying traveller or their family, or intended as gifts.</li> </ul>
	New Steps	<p>If you're a trader travelling with MiB you will need to apply for an Economic Operator Registration and Identification (EORI) number if your business does not have one already. You then need to complete the following steps:</p> <ul style="list-style-type: none"> <li>• apply for an <b>EORI number</b> now if your business does not have one already</li> <li>• look up the <b>correct tariff</b> to pay the right duty for your goods</li> <li>• check whether your goods are <b>controlled</b> or excise goods</li> <li>• check the weight of your goods</li> </ul>	<ul style="list-style-type: none"> <li>• work out the value of your goods in pounds sterling to pay the right amount of duty and VAT</li> <li>• check whether you are entering the UK through a port with a red channel, phone or point</li> <li>• decide how you want to declare your goods to HMRC</li> <li>• travel with an entry reference number, download or screenshot of your declaration and payment notification as proof of your customs declaration.</li> </ul>
	1. Apply for an EORI number	<p>Traders will need an EORI number to facilitate movement of MiB goods into and out of the UK. Traders should check whether their business already has an EORI number before applying for one.</p>	<p>To apply for an EORI, visit <a href="https://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu">www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu</a>.</p> <p>If traders decide to use an agent to make customs declarations on their behalf they will need to provide their EORI number.</p>

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**What:**

- If traders are importing non-controlled and non-excise goods worth less than £900 and below 1000 kilograms through a ro-ro location or Eurostar terminal they will need to make an online declaration via the online payment and declaration service (soon to be available on GOV.UK) and make a payment of duty and tax up to five working days before arrival into the UK.
- Traders importing controlled goods, excise goods or goods worth more than £900 or weighing more than 1000 kilograms will need to complete a C88, also known as the Single Administrative Document (SAD).
  - traders will need to submit a full customs declaration up to five working days before arrival into the UK.  
If you are a trader:
    - you may find it simpler to appoint a customs agent or intermediary to make a customs declaration on your behalf
    - you may declare your commercial goods using alternative [customs declarations procedures](#) and easements such as [transitional simplified procedures](#).

Please note that duty and tax is only payable on bringing things into the UK. Taking goods out of the UK will only require a declaration.

**How:** A declaration and payment of duty is made on GOV.UK. This will create a unique reference number/confirmation of the declaration. The declaration must have:

- UK EORI number
- name and address
- the date the goods are scheduled to arrive.

The existing process for completing C88 forms will continue. However, the volume of requests to complete the form is likely to increase now that it must be submitted for all trade, not just trade outside the EU. Therefore if you are an intermediary who completes C88 forms on behalf of traders, you are likely to experience an increase in volume.

Intermediaries must ensure that traders have an EORI number to complete the application on their client's behalf.

Existing guidance for completing a C88 form can be found at [www.gov.uk/government/publications/import-and-export-single-administrative-document-full-8-part-set-c88-1-8](http://www.gov.uk/government/publications/import-and-export-single-administrative-document-full-8-part-set-c88-1-8).

Further information on MiB may be found here: [www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal](http://www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal).

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Merchandise in Baggage	3. Declaration and payment notification	<p>The trader will be given a reference number or receipt when they submit their declaration. They will need to keep a copy of the declaration and payment notification as confirmation (Border Force may request this, and this is also evidence in case a refund or appeal is later requested).</p> <p>Traders will then be able to move freely across the UK border when they arrive.</p>
	Digitally excluded travellers	<p>Customers who are unable to complete the online form should call HMRC on 0300 200 3700 so that the online declaration can be made on a customer's behalf.</p>
	Non-EU Trade	<p>If arriving from a non-EU country there's no change to current process and procedures if bringing goods below £900 and weighing less than 1000kg.</p>

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