



HM Revenue
& Customs

Border processes for customs control

June 2020

Introduction

- The Government has been clear that it will not extend the transition period that ends on the 31 December 2020.
- But it does recognise the impact that COVID-19 has had on businesses, so will be introducing border controls at the end of transition period in stages - starting with some controls from 1 January 2021 and moving to full controls for all goods from 1 July 2021.
- This means that:
 - most traders importing most goods from the EU to GB will now have longer to prepare, and can delay submitting information and payment of customs duties to HMRC for up to 6 months after the point of import, with full customs requirements introduced from 1 July 2021
 - the requirement for safety and security declarations on imports Entry summary Declarations (ENS) will also be waived for 6 months
 - traders importing controlled goods will need to prepare for full customs requirements from 1 January 2021.
- The UK will join the Common Transit Convention in its own right from 1 January 2021 and will be subject to the requirements of the Convention. Moving to these in stages will not be applicable.
- We are committed to introducing full customs controls to ensure that we collect the correct duties at the right time, protect UK businesses and consumers and avoid any unhelpful trade distortions between the UK and the EU.
- Stakeholders have highlighted that the model currently used at container ports to control goods coming from the Rest of World would not be suitable for all border locations. Drawing on stakeholder evidence and information, we have designed a new alternative model (the Pre-Lodgement model) to achieve full customs control on EU goods from July 2021 whilst recognising the practical realities of high-volume EU-facing locations with limited space to physically hold goods.

Introduction

This pack sets out:

Requirements from 1 January to end June 2021

- The requirements for border processes on goods moving between GB and the EU through EU-facing non-inventory linked locations in this period
- The key requirements for meeting Safety and Security obligations in this period

Requirements from 1 July 2021

- The requirements that border locations, carriers and hauliers would need to fulfil under the Pre-Lodgement model
- The key requirements that border operators would need to fulfil under a traditional Temporary Storage model
- The key requirements for safety and security.

Common Transit Convention requirements

- The requirements for handling goods moving under the Common Transit Convention from January 2021.
- The requirements for an automated Office of Transit process at locations not using the Pre-Lodgement Model from July 2021.

This pack also:

- Asks port operators to decide whether they would like to use our new **Pre-Lodgement model** or a traditional **Temporary Storage model** to meet these requirements at their location.
- Asks port operators, carriers and hauliers to familiarise themselves with the requirements that will apply to them.



Requirements from January 2021

Declaration requirements from January 2021

Imports



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- Traders bringing goods from the EU to the UK will need to declare their goods to customs. Goods must be declared in advance of crossing if moving through a listed RoRo port or a location without existing systems.
- To facilitate readiness, traders moving non-controlled goods to the UK will be allowed to declare their goods by making an entry into their own records. They will need to submit a supplementary declaration within six months.
- Traders moving controlled goods (e.g. excise goods) will need to make a frontier declaration. This declaration can be full, simplified, or a Transit declaration depending on the trader's authorisation.
- If the controlled goods are coming via a location without systems that would allow the trader to notify HMRC that goods have been imported, the trader must manually arrive the declaration in HMRC systems (including entry to the Excise Movement and Control System for excise duty suspended goods) by the end of the working day following the physical crossing.
- However, we will not be:
 - requiring traders moving non-controlled goods to submit frontier declarations before they are allowed to move their goods away from the frontier
 - requiring border locations without existing systems and infrastructure to facilitate the control of goods on the basis of declarations
 - requiring traders to submit safety and security information for imports
 - requiring carriers to submit entry summary declaration for S&S

Declaration requirements from January 2021

Exports



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- We want to work with stakeholders to understand readiness for export declarations for December, including whether other impacts, such as the COVID-19 pandemic, have affected preparations. Under full export procedures, traders exporting goods from the UK into the EU would need to:
 - Submit export declarations for all goods. If goods are moving via a non-inventory linked location (including RoRo), the declaration will need to be submitted as "arrived" while the goods are at the trader's premises and HMRC will notify the trader automatically of whether the goods have "permission to progress" or need to be taken to a facility for a check.
- For excise goods or goods moving under duty suspense only, if moving the goods through a location that does not have systems to automatically communicate to HMRC that the goods have left the country, the trader must provide proof to HMRC after the goods have left that the goods have exited the UK.
- Traders will be required to submit safety and security information either via a combined export declaration, or a standalone Exit Summary Declaration.
- However, we will not be:
 - requiring border locations without existing systems and infrastructure to facilitate the presentation of most goods to customs for exports purposes or to provide automatic departure messages to HMRC.

Requirements from January 2021 – hauliers (Non-Transit)

All inbound vehicles will continue to pass through locations where Pre-lodgement is mandatory, from the disembarkation ramp to the dock/terminal exit, as freely as they do now, with:

- No need to demonstrate at the arrival terminal that a customs declaration has been made.
- No need to demonstrate at the arrival terminal that a haulier has the necessary permit (if one is needed) to use UK roads or that the driver has a valid licence.
- No need to stop unless pulled out of the flow (or offloaded) by Border Force or the Port Health Authority at its selection points.
- If pulled, evidence may need to be provided to demonstrate that appropriate customs declarations have been made (e.g. a Movement Reference Number for controlled goods or the declarant's EORI for non-controlled goods).

Requirements from January 2021 – carriers (Non-Transit)

At locations where pre-lodgement is mandatory the ferry operator / Eurotunnel must have a reasonable belief that the goods have associated pre-lodged customs declarations prior to allowing the vehicle to board the ferry / train.

The ferry operator / Eurotunnel can obtain reasonable belief that these have been completed through use of terms and conditions of booking.



Requirements from July 2021

Customs control requirements

To achieve customs control, we need to ensure that:

- a) All goods are presented and declared to customs (for imports and exports)
- b) HMG has the opportunity to intervene to carry out checks and risk assessments on any goods that require documentary or physical checks (for imports, exports and transit movements)
- c) HMG is notified when goods have physically left the country (for exports only).

Under the Temporary Storage model, currently used at locations handling RoW traffic, this is achieved as:

- a) All goods coming into the UK arrive at a suitable Temporary Storage location approved by HMRC, a declaration is made within 90 days of presentation, and HMG carries out any checks before goods are released from the facility.
- b) At locations using the Temporary storage model for imports, all goods leaving the UK are also presented and declared to customs so that they can be checked if needed and HMG is notified when goods have physically left the country.

Under the Pre-Lodgement model, to achieve control whilst maintaining flow we must:

- a) Ensure all goods coming into the country have declarations before they board on the EU side
- b) Risk-assess and clear as many import and transit declarations as possible before goods physically arrive in the UK
- c) Communicate to the person in control of the goods (e.g. the driver of a lorry) by the time they arrive in the UK whether goods are cleared to proceed on their journey or need a check
- d) For exports, ensure goods do not proceed to the point of departure until they have permission to progress and that HMG is notified when goods have physically left the country

Goods Vehicle Movement Service

- To ensure we can operationalise each of those steps, the government will introduce a new IT platform called the Goods Vehicle Movement Service (GVMS) to support the Pre-Lodgement model for both imports and exports and to facilitate Transit movements. If you decide to control goods using the Pre-Lodgement model at your location and you would like to make use of the GVMS, we can work with you to define any necessary changes you may need to make to your systems and/or processes to integrate with the GVMS.
- The GVMS will, by July 2021, allow us to:
 - Enable declaration references to be linked together so that the person moving the goods (e.g. a driver) only has to present one single reference (Goods Movement Reference or GMR) at the frontier to prove that their goods have pre-lodged all the necessary declarations.
 - Allow the linking of the movement of the goods to declarations, enabling the automatic arrival / departure (where applicable) of goods in HMRC systems so that goods boarding on the EU side can be processed en route.
 - Automate the Office of Transit function, marking the entry of goods into the UK customs territory.
 - Allow notification of the risking outcome of declarations (i.e. cleared or uncleared) in HMRC systems to be sent to the person in control of the goods by the time they physically arrive in the UK so they know where they need to proceed.

The next set of slides set out more detail on the steps each border actor needs to take to ensure control and flow are achieved through the Pre-Lodgement model using the GVMS – additional requirements specific to transit are indicated.



What do I need to do?

Aside from carrying the relevant licenses, permits and documentation as for any other crossings, if you are moving goods through a location that has chosen to implement the Pre-Lodgement model and to use the GVMS, you will be required to:

- Ask your traders to give you, for each consignment you are carrying, a unique reference number that proves that a declaration has either been pre-lodged or is not needed. This can be a Transit Accompanying Document MRN (for goods moving via Transit), an ERN (for goods declared into CHIEF for import), a DUCR (for goods declared into CHIEF for export), or an EORI (for goods where the trader is authorised to make declarations in their own records).
- For Transit movements – the paper Transit Accompanying Document (TAD) must travel with the goods.
- Link all these references together, alongside any Safety and Security declaration references, into one Goods Movement Reference (GMR) for each trailer movement. You can do this in two ways:
 - ❖ A direct link from your own system into the Goods Vehicle Movement Service (we will work with you to develop this functionality) or
 - ❖ An online portal available in your Government Gateway account.
- For each trailer movement, update the GMR with the correct vehicle registration number (VRN) for accompanied movements or trailer registration number (TRN) for unaccompanied movements. The VRN/ TRN can be updated to cater for any changes but must be correct when the GMR is presented to the carrier at the point of departure.
- For RoRo exports – to avoid congestion, you should check with your traders that their goods have Permission to Progress (P2P) before adding the DUCR to the GMR.
- Instruct your drivers not to proceed to the border before all the necessary references are added into a GMR to make it complete, or if any declaration reference has not been accepted onto the GMR, as they will not be allowed to board.
- Instruct your drivers to present the GMR to the carrier on arrival at the point of departure to demonstrate they have the necessary evidence to legally move goods.
- Instruct your drivers to comply with instructions issued by HMG to proceed to a specific location for checks if necessary.
- Work with us to identify ways to get HMG messages to the person in control of the goods and instruct them to comply with instructions issued by HMG for any checks that may be required.

What do I need to do?

If the location you operate at chooses to implement the Pre-Lodgement model and to use the GVMS, you will be required to:

- Capture and check the Goods Movement Reference (GMR). This is the reference code that will prove goods in that vehicle have any necessary declarations.
- Refuse boarding to any vehicles that have an invalid GMR. To avoid congestion, we will ensure any hauliers that enter incorrect declaration references into their GMR envelope receive a message not to proceed to the port until the valid reference is entered into the GMR. We will also support hauliers to prepare to submit the right information at the right time.
- Verify at check-in that the vehicle registration number (VRN) for accompanied movements, or trailer registration number (TRN) for unaccompanied trailer movements matches to the reference entered into the GMR and request that the haulier amends the GMR to include the valid VRN/ TRN before they are allowed to board.
- For imports and Transit movements - send all valid GMRs collected to HMG via the GVMS at the point of no return so that declarations can be arrived in the system and risk-assessed en route, and so that Office of Transit (OoT) functions can be completed if applicable.
- For exports only – send relevant GMRs to HMG when goods have boarded so that we can record that goods have left the country.
- For Transit movements only - the Office of Transit (OoT) process is automated through collecting the GMR in GVMS. However, the paper Transit Accompanying Document (TAD) must still travel with the goods.

We will also ask you to please work with us and your border location to help facilitate a process to ensure the person in control of the goods (e.g. the driver) has received a cleared/uncleared message from HMG by the time they arrive in the UK, so that they know whether their goods need to be checked for any purposes (including Transit).

Border location operator

What do I need to do?

As an approved border location, we expect you to work with HMG to ensure goods moving through your location are subject to appropriate customs controls.

The first thing you should do is decide whether you want to become a Temporary Storage location or choose to use the Pre-Lodgement model for imports and Transit movements.

If you choose to make use of the Pre-Lodgement model you will need to:

1. Ensure goods are not allowed to arrive at your location without pre-lodged declarations. To do this, you can:
 - a) Work with us to ensure you are listed as a Ro-Ro location where pre-lodgement is legally mandated (if you have space constraints and your traffic is predominantly Roll-on Roll-off); or
 - b) Demonstrate that you can ensure through commercial arrangements with your users that goods without declarations will not be allowed into your location.
2. Work with us to define which reasonable steps you will take to ensure goods that are identified as needing a check are controlled upon arrival (e.g. by helping HMG to indicate to drivers whether they need to proceed to a specific location for a check).

Points to consider

If you choose the Pre-Lodgement model, you will not be able to offer your customers the opportunity to place their goods into Temporary Storage at the frontier for up to 90 days before having to make a customs declaration.

You may also want to consider whether to operate as an Office of Departure or Office of Destination under the Common Transit Convention.

Goods Vehicle Movement Service Imports Overview



Haulier/Intermediary

Generate a Goods Movement Reference (GMR) for each vehicle from within the Goods Vehicle Movement Service and populate this with unique reference details for all customs declarations:

- Import
- Safety and Security
- CTC Transit

Carrier / Location

Validate GMR

Trigger automatic arrival / complete Office of Transit function (if applicable) by sending the GMR to HMG

Independently capture the vehicle registration number / trailer registration number

HMG

Risking carried out by HMG on declarations

Status update notification sent to person in control of the goods before they arrive

Goods Vehicle Movement Service Exports Overview



Haulier/Intermediary

Generate a Goods Movement Reference (GMR) for each vehicle from within the Goods Vehicle Movement Service and populate this with unique reference details for all customs declarations:

- Export (containing S&S information)
- CTC Transit

For RoRo, await Permission to Progress to proceed to the port of departure.

Carrier / Location

Validate GMR

Trigger re-arrival process and automated departure

Independently capture the vehicle registration number/ trailer registration number

HMG

Receive notification that goods have departed



Safety and Security

Safety and Security from July 2021 - Importing



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- Goods imported to the UK will need an Entry Summary Declaration submitted via the S&S GB system.
- This information will need to be provided by the “carrier” which is defined as:
 - For Unaccompanied goods – shipping or Air Freight operator
 - For Accompanied goods – haulier
- This can be done either via:
 - Trader Front End, you need a Government Gateway user ID and password, if you do not have a user ID, you can create one. The purchase of relevant software to interact with HMRC system from a Software Developer will be required.
 - Community System Providers (CSPs)
- To submit this information you will need to register for a GB EORI number for moving goods which can be applied for via <https://www.gov.uk/eori>
- Those who currently implement Anti Smuggling Nets (ASNs) to conduct risking procedures, will not need to submit an Entry Summary Declarations.
- Special permits/licenses are required for restricted and controlled goods. Further information can be found on: <https://www.gov.uk/starting-to-import/import-licences-and-certificates>

Safety and Security from July 2021 - Importing

The information must be provided pre-arrival to agreed timeframes depending on the mode of transport

Mode of Transport	Timescales
Maritime Containerised Cargo	at least 24hrs before loading at departure port
Maritime bulk or break bulk	at least 4hrs before arrival in GB
Sea voyages less than 24hrs (Including Roll off and Roll on Ferries)	at least 2hrs before arrival in GB
Short haul flights (less than 4 hours)	time of actual take off
Long haul flights	at least 4hrs before arrival in GB
Rail	at least 2hrs before arrival at first GB Office of Entry
Inland water ways	at least 2hrs before arrival in GB
Road Traffic	at least 1hrs before arrival at the EU Eurotunnel terminal

- After the declaration information is entered into S&S GB, a movement Reference number is generated. The "carrier" will manually input the MRN into the Goods Vehicle Movement Service (GVMS).
- This will enable your declaration reference to be linked together so that the person moving the goods (e.g. a driver) only has to present on single reference (Goods Movement Reference or GMR) at the frontier to prove that their goods have a pre-lodged declaration.

Safety and Security from January 2021 – Exporting

- From 1st January 2021, a customs declaration, which contains safety and security information will need to be submitted into CHIEF to export goods.
- Full customs declarations and Special permits/licenses are required for restricted and controlled goods. Further information can be found on: <https://www.gov.uk/starting-to-import/import-licences-and-certificates>

Mode of Transport	Timescales
For 'deep sea' containerised cargo	at least 24hrs before goods are loaded onto the vessel
For 'short sea' containerised cargo,	at least 2 hours before leaving the port
For air traffic	at least 30 mins before departure from the airport
For road and inland water way	at the latest 1 hour before the goods are to leave
For rail Traffic	at latest 2hrs before the goods are to leave



Common Transit Convention Requirements from January 2021

Transit requirements from January 2021

- The Common Transit Convention (CTC) is an international convention that allows goods to move between or through EU Member States and Contracting Parties, under duty suspense.
- The CTC is an international convention and there is no scope to phase in these requirements, so port operators, carriers, hauliers and traders will need to comply with these requirements, from January 2021.
- From January 2021 EU goods arriving in the UK under transit will need to complete Office of Transit formalities. We intend to use a digital model to automate this process, making early use of the Goods Movement Vehicle System (GVMS) which will support the Pre-Lodgement model for both imports and exports from July 2021.
- Under this system:
 - Hauliers will submit their transit declarations and vehicle/trailer registrations via the GVMS
 - Transit declarations are assessed before physically arriving in the UK
 - The person in control of the goods understands by the time they arrive whether goods are cleared to proceed on their journey or need a check.
- The paper Transit Accompanying Document (TAD) must still travel with the Transit movement.
- Under the CTC, movements must also start/end at either government Offices of Departure and Destination, or at an authorised consignee or consignor premises.

Office of Transit – Border Location Operator

The Goods Movement Vehicle Service (GVMS) will allow hauliers and traders to complete the Office of Transit digitally.

Under this system:

- Hauliers submit their Transit declarations and vehicle/trailer registrations via the GVMS
- Transit declarations are assessed before physically arriving in the UK
- The person in control of the goods understands by the time they arrive whether goods are cleared to proceed on their journey or need a check.

The paper Transit Accompanying Document (TAD) must still travel with the Transit movement.

We require pre-lodgement of transit declarations to ensure the digital Transit process can operate. If port operators want to operate a digital Office of Transit, they will need to:

1. Ensure transit movements are not allowed to arrive at your location without pre-lodging their transit declarations.
2. Ensure that goods identified for checking are controlled upon arrival and do not leave your location until they have been cleared for customs.

Office of Transit - Hauliers

What do I need to do for Transit for January 2021?

- Aside from carrying the relevant licenses, permits and documentation as for any other crossings, if you are moving goods under transit and, you will be required to:
- Ask your traders to give you relevant Transit Accompanying Document MRN, for each Transit consignment you are carrying.
- Even though the Office of Transit will be completed digitally, the paper Transit Accompanying Document (TAD) must travel with the goods.
- Link all **Transit** references together into one Goods Movement Reference (GMR) for each trailer movement. You can do this in two ways:
 - ❖ A direct link from your own system into the Goods Vehicle Movement Service (we will work with you to develop this functionality) or
 - ❖ An online portal available in your Government Gateway account.
- For each trailer movement, update the GMR with the correct vehicle registration number (VRN) for accompanied movements or trailer registration number (TRN) for unaccompanied movements. The VRN/ TRN can be updated to cater for any changes but must be correct when the GMR is presented to the carrier at the point of departure.
- When moving goods under transit, instruct your drivers not to proceed to the border before all the necessary references are added into a GMR to make it complete, or if any declaration reference has not been accepted onto the GMR.
- Instruct your drivers to present the GMR to the carrier on arrival at the point of departure to demonstrate they have the necessary evidence to legally move goods under Transit.
- Work with us to identify ways to get HMG messages to the person in control of the goods and instruct them to comply with instructions issued by HMG for any checks that may be required.

Office of Transit - Carriers

What do I need to do for Transit for January 2021?

- Capture and check the Goods Movement Reference (the reference code that will prove goods in that vehicle have any necessary Transit declarations).
- Where goods are moving under transit, refuse boarding to any vehicles that present an invalid GMR. However, to avoid congestion, we will ensure any hauliers that enter incorrect Transit references into their GMR envelope are advised not to proceed to the port until the valid reference is entered into the GMR. We will also support hauliers to prepare to submit the right information at the right time.
- Verify at check-in that the vehicle registration number (VRN) for accompanied movements, or trailer registration number (TRN) for unaccompanied trailer movements matches to the reference entered into the GMR, request that the haulier amends the GMR to include the valid VRN/ TRN before they are allowed to board.
- Send all valid GMRs collected to HMG via the GVMS at the point of no return so that Transit declarations can be arrived in the system and risk-assessed en route and Office of Transit (OoT) functions can be completed.
- The Office of Transit (OoT) process is automated through collecting the GMR in GVMS. However, the paper Transit Accompanying Document (TAD) must still travel with the goods.
- We will also ask you to please work with us and your border location to help facilitate a process to ensure the person in control of the goods (e.g. the driver) has received a cleared/uncleared message from HMG by the time they arrive, so that they know whether their goods need to be checked.



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CTC Office of Transit at Non-Pre-Lodgement ports

July 2021

Port Operators (GVMS for Office of Transit only)

It is still possible to use an automated Office of Transit process at locations not using the Pre-Lodgement Model, by using the GVMS for Transit only.

Under this system:

- Hauliers submit their Transit declarations and vehicle/trailer registrations via the GVMS
- Hauliers will still need to follow existing port processes to complete non-Transit customs obligations, (e.g. submit S&S declarations by the time limit and comply with any instructions issued by the port operator)
- Transit declarations are assessed before physically arriving in the UK
- The person in control of the goods understands by the time they arrive whether goods are cleared to proceed on their journey or need a check.

The paper Transit Accompanying Document (TAD) must still travel with the Transit movement.

The requirements of the Pre-Lodgement model continue to apply for Transit movements to ensure the digital Transit process can operate:

1. Ensure transit movements are not allowed to arrive at your location without pre-lodging their transit declarations.
2. Ensuring that goods identified for checking are controlled upon arrival and do not leave your location until they have been cleared for customs.

Hauliers (GVMS for Office of Transit only)

What else do I need to do for Transit at locations not using the Pre-Lodgement model?

- Aside from carrying the relevant licenses, permits and documentation as for any other crossings, if you are moving goods through a location that is not using the Pre-Lodgement model and use an automated process for Office of Transit, you will be required to:
- You will still need to follow existing port processes to complete non-Transit customs obligations, (e.g. submit S&S declarations by the time limit and comply with any instructions issued by the port operator)
- Ask your traders to give you relevant Transit Accompanying Document MRN, for each Transit consignment you are carrying.
- Even though the Office of Transit will be completed digitally, the paper Transit Accompanying Document (TAD) must travel with the goods.
- Link all **Transit** references together into one Goods Movement Reference (GMR) for each trailer movement. You can do this in two ways:
 - ❖ A direct link from your own system into the Goods Vehicle Movement Service (we will work with you to develop this functionality) or
 - ❖ An online portal available in your Government Gateway account.
- For each trailer movement, update the GMR with the correct vehicle registration number (VRN) for accompanied movements or trailer registration number (TRN) for unaccompanied movements. The VRN/ TRN can be updated to cater for any changes but must be correct when the GMR is presented to the carrier at the point of departure.
- Instruct your drivers not to proceed to the border if unable to close their GMR envelope as they will not be allowed to board.
- Instruct your drivers to present the GMR to the carrier on arrival at the point of departure to demonstrate they have the necessary evidence to legally move goods under Transit.
- Work with us to identify ways to get HMG messages to the person in control of the goods and instruct them to comply with instructions issued by HMG for any checks that may be required.

Carriers (GVMS for Office of Transit only)

What else do I need to do for Transit at locations not using the Pre-Lodgement model?

- Capture and check the Goods Movement Reference (the reference code that will prove goods in that vehicle have any necessary Transit declarations).
- Where goods are moving under transit, refuse boarding to any vehicles that present an invalid GMR. However, to avoid congestion, we will ensure any hauliers that enter incorrect Transit references into their GMR envelope are advised not to proceed to the port until the valid reference is entered into the GMR. We will also support hauliers to prepare to submit the right information at the right time.
- Verify at check-in that the vehicle registration number (VRN) for accompanied movements, or trailer registration number (TRN) for unaccompanied trailer movements matches to the reference entered into the GMR, request that the haulier amends the GMR to include the valid VRN/ TRN before they are allowed to board.
- Send all valid GMRs collected to HMG via the GVMS at the point of no return so that Transit declarations can be arrived in the system and risk-assessed en route and Office of Transit (OoT) functions can be completed.
- The Office of Transit (OoT) process is automated through collecting the GMR in GVMS. However, the paper Transit Accompanying Document (TAD) must still travel with the goods.
- We will also ask you to please work with us and your border location to help facilitate a process to ensure the person in control of the goods (e.g. the driver) has received a cleared/uncleared message from HMG by the time they arrive, so that they know whether their goods need to be checked.