

DTI Webinar

8th December 2020

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Agenda

- BFFF Introduction
- Process
- Staged Approach
- Northern Ireland/Republic of Ireland
- Operations
- Appendix

Totally New Process



UK Phased Approach for Checking

- **January 2021:**
 - Basic customs requirements
 - 6 months to complete customs declaration
 - Tariff will apply but potential to defer payments
 - Checks on some goods e.g. alcohol
 - Checks on high risk animals and plants
- **From April 2021:**
 - Pre-notification and relevant health documents required for all products of animal origin, and plant or plant based products
- **From July 2021:**
 - Traders to make declarations at the point of importation and pay relevant tariffs
 - Full Safety and Security declarations will be required
 - SPS commodities - increase in physical checks and taking of samples at GB Border Control

Northern Ireland a Critical Point



Republic of Ireland



Border Control Points

10-12 Border control points are being built, however most are away from the ports

Kent Access Pass



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Appendix

Route 6 - DE to UK

1. DE exporter zero rates VAT as the goods are leaving the EU customs territory
2. DE exporter creates commercial invoice and packing list
3. DE exporter organises export health certification (EHC, Phyto, catch certificate as required) if goods are subject to UK SPS controls (not required until April 2021)
4. DE exporter arranges EAD export declaration which generates an MRN (movement reference number)
5. EAD auto generates an EXS exit safety and security declaration
6. TAD (transit) should not be required unless intending to clear inland in GB (ETSF or bond for example)

Route 6 - DE to UK

7. Log the MRN with the country of port embarkation
8. GB import entry required: either EORI number only for CFSP EIDR standard goods or frontier declaration for all others
9. GB import information loaded to GVMS (Goods Vehicle Movement Service). Best option is CFSP EIDR as only needs EORI in GVMS (in most cases)
10. ENS entry safety & security declaration required in GB (not until July 2021). ENS generates MRN which also needs to be loaded to GVMS
11. GVMS generates GMR (Goods Movement Reference)
12. GMR is given to driver (he/she will need this to board the ferry/shuttle destined for GB)

Route 6 - DE to UK

13. GB importer creates IPAFFS pre-notification (if SPS goods) – not required until April 2021
14. GB importer (or agent) books the GB BCP at port of arrival. BCP is the Border Control Post for arrival of SPS goods. Not required until July 2021
15. Goods are delivered and importer records updated
16. GB importer arranges final import entry (have up to 6 months for initial entry if using CFSP EIDR deferred entry scheme)
17. GB importer accounts for import VAT on quarterly VAT return (note, this may be an estimate if import entry not yet done!)
18. GB importer (or agent on their behalf) pays GB duty using DDA (duty deferment account)

ALL of the above applicable from 1st January 2021 unless shown otherwise

UK will use phased approach for checking

- **January 2021:** Traders importing standard goods, covering everything from clothes to electronics, will need to prepare for basic customs requirements, such as keeping sufficient records of imported goods, and will have up to six months to complete customs declarations. While tariffs will need to be paid on all imports, payments can be deferred until the customs declaration has been made. There will be checks on controlled goods like alcohol and tobacco. Businesses will also need to consider how they account for VAT on imported goods. There will also be physical checks at the point of destination or other approved premises on all high risk live animals and plants.
- **From April 2021:** All products of animal origin (POAO) – for example meat, pet food, honey, milk or egg products – and all regulated plants and plant products will also require pre-notification and the relevant health documentation.
- **From July 2021:** Traders moving all goods will have to make declarations at the point of importation and pay relevant tariffs. Full Safety and Security declarations will be required, while for SPS commodities there will be an increase in physical checks and the taking of samples: checks for animals, plants and their products will now take place at GB Border Control Posts.