

Border Delivery Group

EU Industry Engagement - Roll on/Roll off (RoRo) locations

Pre-notified & plenary questions & answers

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This is a collection of pre-notified and plenary questions raised before and during the Border Delivery Group Roll on/Roll off (RoRo) Industry days in January. The events were focussed on practical issues in a Day One No Deal (D1ND) scenario.

The questions were from a range of EU traders, importers and exporters, trade associations, hauliers, logistics companies and customs agents. The answers are current as of 1 March 2019.

Please note, the primary reference source should always be the relevant pages on the GOV.UK website, this document will always defer to the content of those pages.

The sections are:

Part one – Agri-Food / Sanitary Phytosanitary

Part two – Customs agents

Part three – General transporter

Part four – Imports from the EU

Part five – Exports from the UK

The emerging themes are:

- Just in time / just in sequence goods
- Agri-Food / Sanitary Phytosanitary
- Transit arrangements
- Empty trucks / unit only / pallets / racking
- Temporary admission/imports and exports / tools of trade / ATA carnets
- Groupage versus single consignments
- Fast parcels

	Question	Answer	Section
1.	<p>Regarding the importation of plant based products (specifically feed) via Dover or Eurotunnel into the UK: I have been told feed is in the High Risk category due to its carcinogenic risks to birds? Who enforces this and what do I have to do?</p>	<p>All imported food and feed not of animal origin (FNAO) listed as high-risk that originates from a non-EU third country (including goods transiting through the EU) must enter the UK through a terminal with a Designated Point of Entry (DPE) and will need to be pre-notified.</p> <p>This will be undertaken by completing a Part I of a Common Entry Document (UK) using the new imports notification system IPAFFS (Imports of Products, Animals, Food and Feed System) developed by Defra. To use this system, users (i.e. importers or their agents) will need to be registered. Guidance on how to register and use the IPAFFS system is being produced by Defra.</p> <p>If you import feed that originates in an EU country there will be no changes. There are currently no high-risk food and feed products not of animal origin that originate from the EU.</p> <p>There is currently no DPE at Dover for Roll On/Roll Off (RoRo) traffic or the Channel Tunnel, so listed non-EU third country high-risk FNAO products that may transit through the EU must not enter the UK through these routes.</p> <p>Once at the DPE the consignments will be subject to specific import controls undertaken by a port health officer or trading standards officer. These include a mandatory documentary check and a specified frequency of identity and physical checks, depending upon the commodity, the country of origin and the associated hazard (such as aflatoxins, a known carcinogen, commonly found in many food and feed products).</p> <p>Details on identifying what food and feed commodities not of animal origin are listed as high-risk can be found on the Food Standards Agency's website (https://www.food.gov.uk/business-guidance/importing-high-risk-foods) and a list of UK DPEs can be found at: https://www.food.gov.uk/business-guidance/port-designations.</p> <p>Trading Standards enforce plant feed, and checks must be undertaken by a qualified feed officer at the border.</p>	<p>Agri-Food/ Sanitary Phytosanitary</p>

	Question	Answer	Section
2.	Export phytosanitary certificates for a number of plant products on one consignment – Will the requirement be for individual certificates? If a single UK company are set to receive the goods is that a single declaration /certificate?	One single declaration/certificate is required	Agri-Food/ Sanitary Phytosanitary
3.	Fish – Have the dossiers for the SIVEP (BIP) stations in France been sent to the Commission? Will there be additional facilities?	SIVEP stations (French Border Inspection Posts) will be implemented at different locations e.g. Dunkirk, Calais and Boulogne. A tracking system will be implemented to allow movement of fish between stations which will reduce this deadline in time. Each customs post has sent a separate application and been very descriptive on opening hours. Any delay is due to proper consideration around traffic management and wait times	Agri-Food/ Sanitary Phytosanitary
4.	Food coming into the UK via the EU from the Rest of the World – Does this have to come through a BIP or DPE? If the EU decides to do the checks, would the UK have to do the checks also?	Assuming it is a product of animal origin (POAO), the food would have to enter the EU via an EU BIP, exit the EU via a BIP and enter the UK via a Border Inspection Point (BIP) where checks have to take place, given that the POAO origins from a third country.	Agri-Food/ Sanitary Phytosanitary
5.	How are approved establishments (food) registered?	Defra and FSA websites list the BIP and BEP sites. Inland premises will need to be approved and we anticipate those that already do, will have the facilities. The requirements are for a secure and hygienic well-lit place. Traders can apply to the relevant UK authority and it will be a light touch and quick process.	Agri-Food/ Sanitary Phytosanitary
6.	How do I carry fresh salmon from Scotland to France?	If the UK leaves the EU in March 2019 with No Deal in place, Export Animal Health Certificates (EAHCs) will be required for UK-EU exports of all animal products and live animals, including live fish, filleted fish and other fish products and shellfish. EAHCs will not be required if fish are	Agri-Food/ Sanitary Phytosanitary

	Question	Answer	Section
		<p>landed into an EU port directly. Exporters will also need to provide a Catch Certificate with each consignment of fish or fishery products they export to the EU. It is the responsibility of the exporter to provide these certificates. The fish consignment will have to land in designated ports (Border Inspection Posts) in the EU. A full list of these Border Inspection Posts (BIPs) is available on the EU imports website https://ec.europa.eu/food/animals/vet-border-control/bip-contacts_en</p> <p>Consignments would need to enter the EU through a BIP. A list of EU approved BIPs are available on GOV.UK. For fish, the Fish Health Inspectorate (FHI) checks if the source of the fish meets relevant EU Aquatic Animal Health standards, inspects export establishment and stock before consignment departure and generates an Animal Health Certificate. This certificate needs to be presented by the haulier at the receiving BIP for checking. For farmed fish no other documentation is required.</p> <p>For exports of wild fish caught by a UK fishing vessel, the EU will also require exporters to issue a Catch Certificate with each consignment of fish or fishery products exported to the EU. It will be the responsibility of the exporter to complete a Catch Certificate. If the consignment were sourced from more than one UK vessel, a Multiple Vessel Schedule would need to be completed alongside the catch certificate.</p> <p>Vessel owners or skippers making direct landings of UK vessels into EU ports will also need to issue a Catch Certificate and send logbook data to the EU Competent Authority for all vessels over 10 metre for catches of all species. The content of a Catch Certificate will need to be verified by the UK fisheries authority where the vessel is licensed before being submitted to the competent authority in the EU country of import. The UK fisheries authorities are the Marine Management Organisation in England, Marine Scotland, the Department of Agriculture, the Environment and Rural Affairs in Northern Ireland and the Welsh Government. The UK fisheries authorities are developing an IT system to facilitate the increase in export catch certificates. Aquaculture will not need a Catch Certificate.</p> <p>Economic operators established outside the EU will have to be assigned an Economic Operator, Registration and Identification number (EORI), an Entry or an Exit Summary Declaration (ESD) if</p>	

	Question	Answer	Section
		<p>they lodge a custom’s declaration. The customs exports declaration will be lodged via the Customer Handling of Import and Export Freight (CHIEF) system / Customs Declaration Service (CDS) – the new system.</p> <p>UK operators will have to lodge a customs declaration for all of the UK’s EU movements which require an EORI number. The exporter would have to pay an import agent for an EU customs declaration or ESD which requires an EORI number.</p> <p>All foodstuffs exported from the UK will need to comply with current EU legislation, which will become UK law as of day one. The relevant food safety and hygiene requirements are found in Regulation (EC) No 178/2002 and Regulation (EC) No 852/2004.</p> <p>The EU has previously stated that the UK will be viewed as a third country and therefore, in a No Deal scenario, we would expect relevant EU import requirements and controls to apply to exports of foodstuffs from the UK to the EU.</p> <p>SIVEP stations (French Border Inspection Posts) will be implemented at different locations e.g. Dunkirk, Calais and Boulogne. A tracking system will be implemented to allow movement of fish between stations which will reduce this deadline in time.</p>	
7.	<p>How do I import to the UK fresh fruit from Spain, plants from Holland or fruit from Morocco via Spain?</p>	<p>Imports into the UK of fruit and vegetables from Spain or any other EU country will not be subject to any additional import controls from day one once we leave the EU. This is because they will not be considered as high-risk products. As such, they can continue to enter the UK through any point of entry and will not require any pre-notification.</p> <p>However, imports of plants and plant products that originate in an EU member state and are currently managed under the EU plant passport regime will require a phytosanitary certificate (PC) issued in the country of export. This will need to be obtained by the exporter in advance of export. Importers will be required to pre-notify the relevant UK plant health authority three days in advance of arrival in the UK, and provide a scanned copy of the phytosanitary certificate to the</p>	<p>Agri-Food/ Sanitary Phytosanitary</p>

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		<p>relevant UK plant health authority. Pre-notifications are sent via the PEACH IT system for imports entering into England and Wales.</p> <p>The requirements for fruit and vegetables (including animal feed) from third countries, such as Morocco, that travel to the UK via the EU (e.g. Spain) depends on whether those products are currently listed in EU legislation as high-risk (the EU import controls will remain the same from day one once they are adopted in UK law). Details of which food and feed products are subject to import controls can be found on the imported food pages of the FSA’s website: www.food.gov.uk/business-guidance/imports-exports.</p> <p>Imports of food and feed products that are listed as high-risk will be required to enter the UK via a Designated Point of Entry (DPE) and will need to be pre-notified. This will be undertaken by completing Part I of a Common Entry Document (UK) using the new imports notification system IPAFFS (Imports of Products, Animals, Food and Feed System) developed by Defra. To use this system, users (i.e. importers or their agents) will need to be registered. Guidance on how to register and use the IPAFFS system is being produced by Defra. Importers must check the DPE status of the port prior to arranging the import into the UK.</p> <p>All third country controlled plant material will have to enter the UK through a Place of First Arrival (PoFA) at Roll on/Roll off (RoRo) terminals or an authorised ‘alternative inspection post’ for non-RoRo terminals for inspections. More information can be found here: (https://www.gov.uk/guidance/importing-plants-fruit-vegetables-or-plant-material-to-the-uk).</p> <p>Many plants and plant products entering the UK via the EU arrive at fast-moving RoRo ports where checks at the border would create significant disruptions to traffic. Plant and plant products originating in the EU will not be stopped at the border. The relevant <u>UK plant health authority</u> will [normally] carry out their documentary and identity checks remotely. For England and Wales on behalf of the Welsh Government this is the Animal and Plant Health Agency (APHA), in Northern Ireland it is the Department of Agriculture, Environment and Rural Affairs (DAERA), and in Scotland it is the Scottish Government’s Plant Health Service. For forestry material, the relevant authority is the Forestry Commission (FC) or DAERA in Northern Ireland.</p>	

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		<p>All third country plant health controlled material arriving in the UK via RoRo terminals requiring plant health checks will have to be presented for inspection. It is the responsibility of the importer or agent to instruct their haulier of which plant health approved facility they should go to.</p> <p>These facilities include:</p> <ul style="list-style-type: none"> • Place of First Arrival (PoFA) - trade premises that have been authorised to host plant health controls on third country material entering the UK via the EU at RoRo ports • other facilities that have been authorised for Plant Health control (alternative inspection posts) <p>You must ensure that plant health checks are carried out on third country material entering the UK via the EU by doing one of the following:</p> <ul style="list-style-type: none"> • <u>using premises that have been registered as a place of first arrival (PoFA)</u> • using a <u>non-RoRo point of entry</u> where checks can take place at the border • using an <u>'alternative inspection post'</u> 	
8.	<p>What are the processes in place to streamline Irish trucks when they get to Dover? Will they be subject to phytosanitary checks at Holyhead on route to Ireland?</p>	<p>We are currently unaware of any planned streamlining of Irish trucks. For products of animal origin (POAO) coming from the EU via the UK to Ireland, there will be no requirement for additional phytosanitary checks at Holyhead on route to Ireland.</p>	<p>Agri-Food/ Sanitary Phytosanitary</p>
9.	<p>How do I transit fish through the EU to UK? Fish has a shelf life of 3-5 days</p>	<p>The fish would have to enter the EU via a Border Inspection Post (BIP), exit the EU via a BIP and enter the UK via a BIP where checks have to take place, given that the POAO origins from a third country.</p>	<p>Agri-Food/ Sanitary Phytosanitary</p>

	Question	Answer	Section
10.	What exactly needs to come through a Designated Point of Entry (DPE)?	Any products of animal origin or high-risk food and feed not of animal origin from a third country that is transiting through the EU and is not inspected by an EU BIP or DPE will need to enter the UK via a UK BIP or DPE. For more information, see the advice issued by the Food Standards Agency: https://www.gov.uk/government/publications/importing-high-risk-food-and-animal-feed-if-theres-no-brexite-deal--2/importing-high-risk-food-and-animal-feed-if-theres-no-brexite-deal	Agri-Food/ Sanitary Phytosanitary
11.	What happens for food not of animal origin from a third country transiting the EU on arrival into the UK? Is there a list of these types of product?	<p>Third country high-risk food and feed not of animal origin (HR FNAO) that transits the EU destined for the UK will be treated the same as if those products had come directly to the UK. This is because in the event of a no-deal scenario, we will no longer be able to rely on the EU undertaking the import controls on our behalf.</p> <p>Such consignments will need to be pre-notified using the new UK notification system, IPAFFS (Imports of Products, Animals, Food and Feed System) and will need to enter the UK through a Designated Point of Entry (DPE), where they will be subject to the relevant controls. This includes 100% documentary checks and a specified level of identity and physical checks depending upon the legislation they are subject to. Typically this will be 10 or 20% of consignments.</p> <p>Following import controls, consignments that are satisfactory, are free to leave the port and be placed on the market. The majority of food and feed not of animal origin is not listed as high-risk and is not subject to specific import controls. This means that those products can enter the UK via any entry point and do not require pre-notification. Details of the legislation for import controls on high-risk food and feed not of animal origin and the products that are listed as high-risk and subject to import controls as well as the list of UK DPEs can be found on the imported food pages of the FSA's website: www.food.gov.uk/business-guidance/imports-exports</p> <p>Importers may want to bear in mind that the status of port's DPE is the important factor – and checks have to apply to HR FNAO goods from the Rest of the World (ROW) which come to UK via EU, and they will have to be done at a port with the appropriate DPE and facilities. Those goods can therefore only come into the UK through a port with a DPE and not a port without a DPE. Importers must therefore check the DPE status of the port prior to arranging the import into the</p>	Agri-Food/ Sanitary Phytosanitary

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		UK. Dover's DPE was approved for managing high-risk FNAO arriving at the deep water Eastern dock. That approval does not extend to receiving high-risk FNAO at the RoRo terminal at the Western dock and did not take into account important factors such as storage and other facilities to deal with RoRo traffic. Therefore, high-risk food and feed products requiring UK import controls cannot enter Dover via the RoRo terminal. There is also no DPE at the Channel Tunnel.	
12.	What is the situation regarding fish?	Assuming the fish is dead, it would be treated the same as any products of animal origin (POAO) and is subject to the same changes as outlined elsewhere in this document, see question 4 and 9.	Agri-Food/ Sanitary Phytosanitary
13.	What will be the requirements for EU boats landing fish in the UK and then importing into the EU?	We are working on determining the requirements for EU fish landing in the UK. For fish being exported to the EU, a Catch Certificate and an Export Health Certificate will be required, see questions 6. SIVEP stations (French Border Inspection Posts) will be implemented at different locations e.g. Dunkirk, Calais and Boulogne. A tracking system will be implemented to allow movement of fish between stations.	Agri-Food/ Sanitary Phytosanitary
14.	Will Dover have a Border Inspection Post (BIP)?	At present the Port of Dover does not have a BIP, but it is a Designated Point of Entry for high-risk food and feed arriving by Lift on/Lift off (LoLo) traffic. Building a BIP is a commercial decision that needs to be considered by the Port of Dover. The list of EU BIPs can be found on the EU Commission's website (https://ec.europa.eu/food/animals/vet-border-control/bip-contacts_en) and the list of DPEs in the UK can be found on the FSA website: (https://www.food.gov.uk/business-guidance/port-designations)	Agri-Food/ Sanitary Phytosanitary
15.	Why is there an imbalance between the £107m earmarked to move traffic away from Dover and Eurotunnel compared to only £8m for the customs intermediary sector? Could more money be spent in the latter sector and so	The total cost of the three contracts is £103m and it secures additional Roll on/Roll off ferry capacity between ports in the UK and the European Continent.	Customs agents

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	keep the traffic moving through Dover and Eurotunnel?		
16.	Can you confirm a tariff schedule has been given to WTO?	The draft schedules have been sent to the WTO: https://www.wto.org/english/news_e/news18_e/mark_24jul18_e.htm and here for services: https://www.wto.org/english/news_e/news18_e/mark_03dec18_e.htm .	Customs agents
17.	Is there a need to pre-notify for Declaration for Temporary Storage, locations?	Under the Roll on/Roll off (RoRo) pre-lodgement model for goods entering the UK there is no requirement for goods to be placed into temporary storage. A pre-lodged customs declaration allows the goods to move through the RoRo location without stopping. Where temporary storage facilities exist at a RoRo location a declaration into temporary storage can be made. This would need to be pre-lodged to the same timescales as a customs declaration.	Customs agents
18.	Regarding customs agents, where will new customs clerks come from, what preparations are in place?	We are aware that there will be an increase in demand for customs agents, which will exceed the current capacity of existing customs intermediaries. To assist in creating additional capacity the government has made available £8m in grant funding to support staff training for customs intermediaries. Belgium is ready now and we are hiring staff to support the increase. Agents can recruit new agents without losing their accreditation but it is a hard sector to recruit to. 141 Belgian Customs officers have been recruited and a further 186 are requested – they will not be in and trained by the end of March.	Customs agents
19.	What is the position on TIR (the international customs transit system)?	TIR is a transit procedure that is wider than CTC, allowing a movement under transit from a greater range of countries. The UK will remain part of the TIR network in a No Deal outcome, and movements under TIR transit will be possible.	Customs agents
20.	What are the anticipated requirements for proof of origin? Will this be reciprocal?	The Government is seeking continuity for our existing EU free trade agreements as we leave the European Union. We have been in constant dialogue with our trading partners to achieve continuity for our existing EU free trade agreements. Many of these partners have spoken out about their desire to	Customs agents

	Question	Answer	Section
	EU to UK on T2 - Will this be acceptable in reverse? (Will a T1 be considered?)	<p>continue these arrangements. The Government is preparing for a range of possible scenarios to maintain existing trading relationships. That is why we have agreed with the EU that the UK is to be treated as a Member State for the purposes of its international agreements with third countries during this period. The EU will notify other parties of this approach.</p> <p>Many countries have welcomed this approach, with some, including Canada, Egypt and South Korea, publicly voicing their support for this approach and the certainty it provides to businesses and individuals.</p> <p>In parallel to this, we continue to work towards bilateral agreements that will ensure continuity beyond the Implementation Period. We have had positive discussions with our trading partners on these agreements, and we are working to achieve a smooth transition for businesses and consumers.</p> <p>Ministers and officials are engaging regularly with partner countries to complete this work. Whether, and by when, we reach a final agreement with each partner country will depend on our ongoing discussions with them.</p>	
21.	Can national ID cards still be used to enter UK post Brexit?	Yes - but requirements may change over time.	General transporter
22.	Will an HGV driver have to declare his personal belongings upon arrival to the UK? If so, how and to whom?	<p>As freight drivers are usually only travelling to the UK as visitors the rules for declarations are the same as all other passengers. These are the guidelines from GOV.UK:</p> <p><u>What you can bring with you</u> depends on where you're travelling from. You must declare to customs:</p> <ul style="list-style-type: none"> • Anything over your <u>duty-free allowance</u> (NB there are no current plans to introduce duty free sales on routes between the UK and the EU) • <u>banned or restricted goods</u> in the UK, for example meat and dairy products from most non-EU countries • goods that you plan to sell 	General transporter

	Question	Answer	Section
		<ul style="list-style-type: none"> • <u>more than €10,000</u> (or its equivalent) in cash, if you're coming from outside the EU <p>You and <u>your baggage may be checked</u> for anything you must declare.</p> <p>If a vehicle is stopped by a Border Force Officer for a security check all occupants will be asked if they have anything to declare. If the driver does not have any of the items listed above they are not required to make any declaration to Border Force on arrival.</p>	
23.	How easy will it be for UK creators (photographers) to travel for work to any EU member state? What will be the requirements for travel and what will be the associated costs, both financial and time? (Photographers are often only given a very short period of notice (as little as 24 hours sometimes) to travel for work. The current visa system for travel outside of the EU is painfully slow and expensive.	It is recommended that any traveller wishing to enter the EU / Schengen area should verify the necessary formalities with the country of first entry or stay. The rules governing what activities visitors can undertake remain a matter for the member states therefore Border Force is unable to provide information on another country's immigration policies, however the European Commission has indicated that they do not intend to introduce a visa requirement on UK nationals.	General transporter
24.	Will Cabotage still be acceptable in the UK by EU hauliers? Are EU hauliers who drop a trailer in UK able to pick up another trailer?	In the EU unilateral proposal, as currently drafted, Cabotage by UK hauliers is not permitted. After December 2019, access rights for UK hauliers in the EU will need to be negotiated, the UK's aim is for UK hauliers to maintain access to the EU as it now.	General transporter
25.	Is there any update on the UK/EU bilateral agreement regarding freight licenses and UK certificated professional competency for	For nine months following Brexit there will be licence acceptability on both sides (UK/EU hauliers) as a contingency measure. There will be an update in December 2019. After that the UK's aim is to remain the same, hauliers should be able to operate in EU/UK.	General transporter

	Question	Answer	Section
	<p>freight operators and managers/drivers, (CPD)? The DfT has taken this point out of the updated Technical Notices. Is this still applicable to the UK's position?</p>	<p>Drivers licence: the UK has said we will continue to recognise and exchange EU driver's licences after exit day. The EU has not covered driver's licences in the unilateral proposal. We are working with individual member states to try and secure recognition and exchange of licences bilaterally. If this is not done in time for exit day drivers will have to carry an international driving permit when driving in the EU.</p> <p>Tractor / trailer number plate: Nothing will change as far as the existing plates are concerned, but trailers used internationally will display an additional plate for their own registration.</p> <p>Driving time: The UK has committed to stay members of The European Agreement Concerning the Work of Crews of Vehicles Engaged in International Road Transport (AETR). This agreement governs driver hours rules and is currently in line with EU regulations. Therefore, there will be no changes in driver hours rules after we leave the EU, unless AETR diverges from EU law.</p> <p>Cabotage: In the EU unilateral proposal, as currently drafted, Cabotage by UK hauliers is not permitted. After December 2019, access rights for UK hauliers in the EU will need to be negotiated, the UK's aim is for UK hauliers to maintain access to the EU as it now.</p> <p>ID cards: ID cards for drivers entering the UK can still be used but this may change over time.</p>	
26.	<p>What percentage of customs checks will take place?</p>	<p>In line with HMRC's current approach to checks on imports and exports, HMRC will continue to take a risk based approach.</p>	<p>General transporter</p>
27.	<p>Will a haulier have to carry evidence of export?</p>	<p>There is no expectation for hauliers to have the evidence of an export declaration.</p>	<p>General transporter</p>
28.	<p>Will an Office of Exit be required?</p>	<p>The UK legislation has been designed to mirror UCC except where different rules have been put in place to allow different processes to take place in RoRo locations, supporting the flow of traffic. In exports through RoRo locations the office of exit function is deemed to have taken place, this means that goods will not have to stop at the point of exit for processes to be carried</p>	<p>General transporter</p>

	Question	Answer	Section
		out, unless directed to by customs officials. Where excise duty suspended goods are exported a departure message will be required.	
29.	Regarding the ‘flow over compliance’ position - if there are no additional checks on goods received into the EU elsewhere treated as (former) intra EU trade, then this is concerning as it will ‘open the floodgates’ to problems.	The legislation and processes that HMRC has put in place for a No Deal exit are designed to ensure a functioning customs system is in place on 29 March, if necessary. HMG will continue to carry out checks on goods arriving into the UK on a risk basis, using the information available. Over time we will be putting in place more systems and requirements to strengthen our approach to compliance.	General transporter
30.	Regarding hauliers that drive to UK specifically; licenses (UK CPD and other transport documents), is there any information on the UK bilateral cross license provision in the UK?	For nine months following Brexit there will be license acceptance on both sides (UK/EU hauliers) as a contingency measure. There will be an update in December 2019. After that the UK’s aim is remain the same, hauliers should be able to operate in EU/UK.	General transporter
31.	Currently HMRC tend to hold haulier and consignee/consignor liable for non-payment of duties. Where will HMRC aim its efforts to reclaim unpaid customs dues? What legal liability will hauliers have?	The liability for unpaid duties depends on the type of movement or customs process and whether a customs agent is used. Hauliers may be liable for penalties where they do not meet their own obligations. In addition they can be held jointly liable for unpaid duties where their actions have led to the underpayment of duties.	General transporter
32.	It’s not the traffic volume that is the issue it is how much intervention there is. How do EU/UK Customs intend to facilitate frictionless movement?	Traffic flow will be maintained in UK RoRo locations through the requirements for pre-lodgement of customs declarations. Compliance checks will take place away from the RoRo location, except where Border Force stop traffic for checks, as they do now. This means that in UK RoRo locations traffic will not routinely be stopped for customs controls, and traffic flow will not be impacted.	General transporter

	Question	Answer	Section
33.	What are the procedures for empty trucks, including racks and pallets and cab only movements?	These movements are not subject to customs controls and will be free to continue their journey. No Safety and Security declarations are required for empty trucks.	General transporter
34.	How easy will it be to bring equipment in and out of the UK, to an EU member state? What processes will be required and how much will this cost, both financially and in time? (i.e. carnet? Duplicate lists?)	<p>In a Day One No Deal scenario the temporary movement of goods into and out of the EU will be dealt with using existing 'Rest of World' temporary admission procedures. The use of Temporary Admission\Returned Goods Relief procedure will be available through CHIEF\CDS and will therefore not cost any more than existing declaration processes. These procedures will be closely modelled on existing UCC procedures and should therefore be relatively easy to follow. Use of these procedures will minimise the time that such movements of goods will be under customs control and will be subject only to risk based checks.</p> <p>ATA Carnets will continue to be an acceptable procedure for temporary movement of goods. Further details on costs should be sought from the issuing body of the relevant country. Freight travelling through an inventory linked point of entry/exit will see the carnet checked at that point of entry in order to clear the inventory and carnet holders should not notice any increase in 'dwell time' for those goods. Carnets entering or leaving through RoRo locations of entry (particularly in South East England) will be checked and stamped as soon as practicable after their arrival. More details on this will be released as soon as they are available.</p>	General transporter
35.	Before the exporter gives the transporter / haulier the goods / load : <ul style="list-style-type: none"> • Can they (do they have to) pre-lodge a declaration for the goods • In which Customs system? Do they need to know the country of origin? Of destination? 	<p><i>Can they (do they have to) pre-lodge a declaration for the goods?</i> The Exporter will need to submit an Export Declaration. The Declaration must be submitted as an 'Arrived' Declaration.</p> <p><i>In which Customs system? Do they need to know the country of origin? Of destination?</i> The Arrived Export Declaration will be submitted in CHIEF / CDS. The Country of origin and destination is required for the declaration to be successfully submitted.</p> <p><i>Do they need anything else e.g. a licence? If so, where do they get it from? Is it required before a customs entry is made?</i> This will depend on the type of goods being exported. The type of good also determines where the licence is obtained/purchased from e.g. DCMS/ DIT etc. The destination of good can also determine whether licences are required.</p>	General transporter

	Question	Answer	Section
	<ul style="list-style-type: none"> • Do they need anything else e.g. a licence? If so, where do they get it from? Is it required before a customs entry is made? • How do they access the IT system used? • Can they do it themselves or through a third party? • What is a safety & security declaration? What do they need to do? Where do they get this information from? 	<p>The information on this will be available online and through the various government departments.</p> <p>The licence will need to be obtained / purchased before the Export declaration is made.</p> <p><i>How do they access the IT system used (CHIEF / CDS)?</i></p> <p>For Exports in CHIEF the trader can submit an export declaration via Government Gateway. A specific badge (WebEx) may be required.</p> <p><i>Can they do it themselves or through a third party?</i></p> <p>An export declaration can be made by yourself or using a customs Agent / Intermediary / Freight Forwarder who will have access to the relevant systems and submit the declaration on behalf of the trader.</p> <p><i>What is a safety & security declaration? What do they need to do? Where do they get this information from?</i></p> <p>All goods leaving or entering the customs territory of the EU are subject to pre-notification of certain safety and security information by carriers to allow a risk assessment by the customs authorities in member states before loading is permitted.</p> <p>If you make a full arrived export declaration to customs before sending goods to third countries, you'll be providing that data in the harmonised c declaration.</p>	
36.	<p>Re Ferry/Tunnel operators; what obligations/liabilities will they assume; what systems and training are being offered? What will be the fall back procedure?</p>	<p>HMRC are engaging with border locations on an individual basis to ensure they understand the obligations associated with operating the CTC.</p>	General transporter
37.	<p>If all checks are together at Calais or Coquelles will it create a traffic jam? How will the authorities in France and UK avoid this?</p>	<p>The UK does not plan to carry out any extra checks at the border, any additional checks will be carried out of the way of borders or on route.</p> <p>On traffic management Department for Transport and Highways England are working on measures that are intended to provide the resilience and flexibility required to deal with any disruption to cross-Channel travel from Kent ports from March 2019 and beyond. Operation Brock consists of three phases, involving a contraflow queuing system on the M20, and holding</p>	Imports from the EU

	Question	Answer	Section
		areas at Manston Airport and, if necessary, on the M26. The contraflow system on the M20 will allow lorries to queue between junctions 8 and 9 of the coast-bound M20. At the same time, other traffic will be able to proceed in both directions on one side of the motorway, with access to junctions.	
38.	Return of goods – How will this work?	We don't have confirmation on this at present. This information will be included when the process is confirmed.	Imports from the EU
39.	T1 procedure, can goods be moved to designated storage and not be stamped at the border?	Yes, the only requirement is a scan of the barcode on the TAD at entry	Imports from the EU
40.	How are you encouraging the trade to obtain EORI numbers and what happens if it's not done in time?	We have written to all UK VAT registered businesses currently only trading with the EU to tell them about the need to get an EORI number, and we are focussed on trying to ensure people apply.	Imports from the EU
41.	Where does the EORI application take place, for example does a Portuguese company apply to the Portuguese government?	A business importing into the UK or exporting from the UK will need to apply for a UK based EORI number. A Portuguese business only importing into Portugal or exporting from Portugal will need an EU based EORI, as they would not need to make declarations in the UK. If the Portuguese company is acting as the importer into the UK, or exporter moving goods from the UK they will need a UK based EORI in order to make declarations in the UK.	Imports from the EU
42.	If the UK importer applies for a Simplified Customs Declaration (SCD) on behalf of a Belgian exporter is an EORI required by the Belgian company?	In this circumstance the UK company applies for EORI.	Imports from the EU

	Question	Answer	Section
43.	From UPS; can mass submission of SSD take place for exports to the UK?	In a No Deal scenario, the UK will phase in the requirement for entry summary declarations on all goods arriving from the EU over six months. The legal requirement to submit entry summary declarations for goods arriving from the EU will come into force in Autumn 2019. In the transitional period, HMRC will work with carriers and traders to get them ready.	Imports from the EU
44.	CTC - The commission has not accepted this yet – will it be in place for March?	The UK has been invited to accede to the CTC as a contracting party, this will be in place from 29 March in either a Deal or No Deal exit from the EU.	Imports from the EU
45.	Is it useful to obtain a UK VAT Registration Number (VRN) to speed up customs processes?	The UK VRN is not part of the customs process, so having one would make no difference.	Imports from the EU
46.	Will there be postponed VAT accounting for UK import VAT post Brexit?	Yes it is the intention in a No Deal exit.	Imports from the EU
47.	Regarding fruit juice from Switzerland to Belgium then to the UK; should a Swiss company apply for outward processing relief?	The UK importer/exporter can apply for inward/outward processing relief, where the criteria for the relief are met. The UK importer/exporter would need a UK EORI and to be authorised for the relief.	Imports from the EU
48.	What will be the Inward processing relief situation in the UK?	Inward processing relief will be available in a No Deal outcome, an importer wishing to use inward processing relief will need to be authorised to use the relief, and meet the requirements for the relief.	Imports from the EU
49.	Will an EORI be required for a Belgian company exporting new cars from Zeebrugge to Grimsby?	The Belgian company would need to hold an EU EORI and complete export declarations in Belgium. The business importing the goods into the UK will need to complete the UK import declarations, and will need a UK EORI.	Imports from the EU

	Question	Answer	Section
50.	Will AEO (Authorised Economic Operator – EU) be taken into account for risk assessments for goods entering UK?	<p>Risk assessment for goods being imported and exported takes into account a number of factors, including the type of goods and the importer's compliance history.</p> <p>AEO does not affect and will not affect much as processes are the same as the bodies know each other, however It's important to have an AEO certificate and have it authorised on both sides.</p>	Imports from the EU
51.	Re Simplified customs procedures – can a Belgian company apply for this in UK?	If the Belgian company is acting as a UK importer they can apply to use simplified procedures in the UK.	Imports from the EU
52.	Regarding the start of CDS – is there an overview of target deadlines and when will information be produced?	CDS is being rolled out and will be in place in April for imports but for exports it will take longer and will be introduced using a staged rollout process, CHIEF will be used in the interim. Many importers will also not be ready to use CDS and will continue to be able to make declarations on CHIEF.	Imports from the EU
53.	What's the small parcel situation?	For parcels with a value of £135 or less the import VAT will be paid by the overseas sender, HMRC is launching a service for them to register and pay the VAT. Customs duties will continue to be collected from the recipient by the parcel operator. The parcel operator will also continue to collect VAT and customs duties from recipients for parcels valued over £135, as they do now for parcels from outside the EU.	Imports from the EU
54.	If a Belgian company brings goods via a UK company, does the UK accept a pro forma invoice for the customs declaration?	The documentation would need to include all of the information contained within a customs declaration.	Imports from the EU
55.	Where will HMRC place the liability for non-paid duty?	Both haulier and importer can be held liable as current rules. It also depends upon circumstances, agent and exporter could be jointly and separately liable. Initially the UK would not seek to impose penalties where businesses are becoming familiar with new requirements, however, over time we will expect businesses to become familiar with the new requirements, and will seek to impose penalties where customs requirements are not met.	Imports from the EU

	Question	Answer	Section
56.	Does a haulier need an EORI number to complete an SSD	<p>In a No Deal scenario, the UK will phase in the requirement for entry summary declarations on all goods arriving from the EU over six months.</p> <p>The legal requirement to submit entry summary declarations for goods arriving from the EU will come into force in Autumn 2019. In the transitional period, HMRC will work with carriers and traders to get them ready.</p>	Imports from the EU
57.	What parties need to obtain an EORI? The seller? The haulier? The customer?	A UK EORI will be required by those persons who are required to make customs declarations in the UK, either as exporters or importers. Additionally a haulier or carrier who is required to make S&S declarations for imports into the UK will also need a UK EORI number.	Imports from the EU
58.	We export empty tin capsules from Belgium to the UK to the pharmaceutical companies (no customer will be responsible for customs clearance). Are the consignees aware of the fact that they have to do customer clearance and how? Can you provide us a statement on how they have to prepare?	<p>The importer of the goods will need to carry out customs formalities, this will either follow the processes for RoRo locations, or follow existing import requirements as currently carried out for goods imported into the EU from third countries.</p> <p>Details of the requirements have been published on GOV.UK: https://www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal</p> <p>HMRC has also written to 145,000 UK businesses that currently only trade with the EU, to make them aware that they will need to carry out customs processes in the event of a No Deal exit from the EU.</p>	Imports from the EU
59.	Regarding Integrated Group Flows: for example a Belgian company exports to the UK via a UK sales company. When preparing separate groupage shipments within the vehicle, all documents are created into one integrated flow, Belgium accepts this single document pro forma	Provided the document provides all of the details necessary on importation, then this approach should be acceptable. However, HMRC would need to understand the data included to be able to give more certainty on this point.	Imports from the EU

	Question	Answer	Section
	invoice for export - Will this single document satisfy UK import requirements?		
70.	UK have no inventory systems at RoRo ports for pre-lodgement. Will a manual process have to take place.	<p>As UK RoRo locations are, in the main, not inventory linked, the pre-lodgement process requires a manual update by the importer or their agent to arrive the declaration once the goods are in the UK. For most goods they will have until close of business on the working day after the goods have arrived to make this notification. The haulier will have to put arrangements in place to inform the importer or their agent that the goods have arrived in the UK so this update can take place.</p> <p>Where a business is using Entry in Declarants records for imports through RoRo locations no arrival notification is required. The business will still need to provide the supplementary declaration within the usual timeframe. More details about how customs simplifications can be used when the UK leaves the EU can be found here: https://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal</p>	Imports from the EU
71.	Goods moving freely currently with no declarations, what happens if they get sent back post Brexit? Will charges apply?	Yes, they will be subject to the regulations imposed on the EU side.	Imports from the EU

	Question	Answer	Section
72.	EORI number and registration number – what proportion of the 145,000 traders have registered?	<p>HMRC have not published the number of registrations that have taken place to date, we have seen an increase following the letters that have gone to VAT registered businesses that currently only trade with the EU. We are continuing to encourage businesses to register for an EORI now.</p> <p>Please do pass on this message to businesses that you trade with who may need to make customs declarations to HMRC that they should register for an EORI number as soon as possible. It is a simple online process that takes around 10 minutes. Further information is available here: https://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu</p>	Imports from the EU
73.	Will there be separate lanes on import to the UK for Existing third country traffic including Swiss and Turkish? Irish through (transit) traffic? Empty vehicles?	No, there will be no separate lanes for different types of traffic in UK ports.	Imports from the EU
74.	<p>For CTC accession – who is going to accept responsibility of placing goods into transit on either side of the channel? Does UK PLC really understand the liabilities of the Transit guarantee holder?</p> <p>Will HMRC underwrite the liabilities to facilitate trade with the EU?</p>	For CTC when applying to use the “Transit procedure” each movement is covered by a guarantee for the duties liable on the goods being moved before the movement can begin – so this would be the “principle to the movement”. Under CTC should the goods not arrive at the office of destination then a claim can be made by the customs authority in the last territory those goods were known to be. This claim is made against the “principle of the movement” whoever applied for the transit and guaranteed the movement. The process for applying for a guarantee, and HMRC guidance, clearly explains these risks.	Imports from the EU
75.	When there are multiple consignments on a vehicle input by numerous customs agents, to whom will the MRN be issued?	There will be an MRN for each customs declaration that will be issued to that importer/agent, they will need to ensure that the haulier has all relevant MRNs for the goods they are carrying.	Imports from the EU

	Question	Answer	Section
76.	UPS move unaccompanied trailers from Dublin to Holyhead and as a D1ND contingency Zeebrugge to Tilbury, therefore will there be any different rules and processes for NCTS TADs?	CTC processes will be the same wherever the movement is taking place. The only difference will be where TAD scanning takes place, at Holyhead scanning will take place before or during the ferry crossing for goods arriving in the UK through that port. For goods arriving at Tilbury the scan will take place on arrival at the port, at the Office of Transit.	Imports from the EU
77.	Are there specific requirements for e-commerce parcels?	<p>For parcels valued up to and including £135, a technology-based solution will allow VAT to be collected from the overseas business selling the goods into the UK. This will apply to parcels which don't contain any excise goods and that aren't declared to a special procedure. Customs Procedure Codes will reflect that for these parcels import VAT will not be charged when they are declared to the UK's free circulation procedure. If the UK leaves the EU without an agreement, UK VAT will be payable on goods entering the UK as parcels, sent by overseas businesses.</p> <p>Low Value Consignment Relief (LVCR) – a tax relief from UK VAT on goods valued £15 or less – will no longer apply to any parcels arriving in the UK, aligning the UK with the global direction of travel on LVCR. This means that all goods entering the UK as parcels, sent by overseas businesses, will be liable for VAT unless they are already relieved from VAT under domestic rules (for example zero-rated children's clothing).</p> <p>Overseas businesses will need to charge VAT at the point of purchase and will be expected to register with an HMRC digital service to account for VAT due. The digital service is an online registration, accounting, and payments service for overseas businesses. On registration, businesses will be provided with a Unique Identifier which will accompany the parcels they send to the UK. To give overseas businesses sufficient time to familiarise themselves with their new obligations, the online service will be available for businesses to register in early 2019, prior to 29 March. On goods worth more than £135 sent as parcels, customs and VAT duty will continue to be collected from UK recipients in line with current procedures for parcels from non-EU countries. More information is here www.gov.uk/goods-sent-from-abroad.</p>	Imports from the EU

	Question	Answer	Section
78.	I carry car parts from Germany. How will just in time products move quickly across the border?	Just in time products will continue to be able to flow through UK RoRo ports. The requirement to pre-lodge a customs declaration will ensure that delays are mitigated as they will not be stopping to make customs declarations. UK government will further ensure the flow of goods by carrying out checks on goods imported to the UK on a risk basis, with the option of carrying out physical examinations inland, away from a port, minimising disruption. To help ensure that goods are not delayed the importer should ensure that the customs declaration is pre-lodged and the haulier has been given the correct information to provide if the truck is stopped for checks.	Imports from the EU
79.	How can I carry my goods under transit (CTC) from EU to the UK (and special cases for Ireland & non-EU countries)	The transit movement is started in the country of departure using an Office of Departure. When it enters the UK it will go through Office of Transit to record entry into a new customs territory and then move on to Office of Destination in the UK to end the movement. Previously the Office of Transit was only required for movements from non- EU contracting parties (Norway). On day 1 the Office of Transit will be required for all transit movements entering the UK from EU or Contracting Party countries.	Imports from the EU
80.	How do I carry goods from the EU to Heathrow to put on a flight to the USA?	In a Day One No Deal scenario, goods travelling through the UK border will require some form of declaration. Where goods with final destination of the USA are, for example, being 'trucked' from Frankfurt to Heathrow for an onward flight to the USA on a single airway bill or similar it is anticipated that these goods will need to make a transit declaration to cross the UK border.	Imports from the EU
81.	What is the difference between an Export Accompanying Document (EAD) and a Transit Accompanying Document (TAD)?	An EAD is for indirect exports and it was not required to be carried after 1 May 2016. From this date indirect exports have only required the MRN to be carried with the goods to the office of exit. A TAD is confirmation that the goods are travelling under the transit procedure.	Imports from the EU

	Question	Answer	Section
82.	<p>During the crossing : How will they be informed about what they have to do on arrival?</p> <p>How will the driver/the haulier/ the carrier be informed of the customs status of the goods?</p> <p>How to claim VAT?</p> <p>What happens then if a customs and/or a sanitary document is missing or wrong?</p> <p>How can it be sorted out? Where? How? By whom?</p> <p>Will my truck/goods be stopped during this process? Where? For how long?</p>	<p>The Exporter takes steps to attain an authenticated arrival and departure message for “high risk” goods by:</p> <ul style="list-style-type: none"> - submitting online forms to HMRC along with evidence of export OR - arranging for an appropriate third party intermediary (with the correct permissions) to update HMRC IT systems. <p><i>How will the driver/the haulier/ the carrier be informed of the customs status of the goods?</i></p> <p>The trader / their representative must inform the driver of the outcome post submission of the declaration.</p> <p><i>How to claim VAT?</i></p> <p>VAT Retail Exports Scheme does not apply to the commercial movement of goods. Commercial goods can be zero rated on export on the trader’s VAT return, they must retain evidence of export. No claim is required for zero rating of goods by a VAT registered trader.</p> <p><i>What happens then if a customs and/or a sanitary document is missing or wrong?</i></p> <p><i>How can it be sorted out? Where? How? By whom? Will my truck / goods be stopped during this process? Where? For how long?</i></p> <p>An Arrived Customs Export Declaration is automatically processed once submitted, this will result in a number of possible outcomes which can impact the truck / goods being stopped:</p> <p>Prompt for documents to be provided if for example a sanitary/customs document is missing, these should be submitted as soon as possible by the Exporter or their appointed Representative.</p> <p>Permission to Progress is not granted after the Export Customs Declaration has been submitted. The Exporter will need to ensure that the driver takes the goods to a DEP, or submits the correct documentation to enable appropriate checks to be made and P2P granted.</p> <p>Permission to Progress will be granted, once granted the driver can progress to the Port. The driver should not go to the port until P2P is granted, and no further checks will be carried out at RoRo exit locations.</p>	Imports from the EU

	Question	Answer	Section
	Now that the UK are to be a member of CTC, How will Transit be keyed, and by whom, for Exports and Imports at Channel sites?	A trader wanting to move goods under CTC will need to attend an office of departure/destination through using a customs office or an authorised consignee/consignor location as they do now. The office of Transit function is processed by a designated customs official.	Imports from the EU
83.	Has there been any take up of the suggestion that Transit really only need be keyed one side of the border on Export Departure?	The CTC convention lays down the functions that need to be performed for Transit movements, these include at Office of Departure, Transit and Destination. Office of Transit functions are carried out when goods enter a new customs territory.	Imports from the EU
84.	If most traffic shipping between EU and UK will be handled swiftly inland and away from coast arrival via Transit - the increase in number of Transit Guarantees and security required will be enormous. What plans are there to encourage EU Hauliers to obtain Transit Guarantees and for EU and UK to relax calculation of reference amounts or introduce further reductions/waivers of security (in time for No Deal)?	In the event of No Deal, HMG is designing customs arrangements in a way which ensures goods can continue to flow. This includes ensuring that traders have access to the right authorisations ahead of 29 March. HMRC has published further guidance on new and temporary easements to support trade fluidity, and make it easier for UK importers to make customs declarations. Details can be found here: https://www.gov.uk/government/collections/trading-with-the-eu-if-the-uk-leaves-without-a-deal	Imports from the EU
85.	Are Excise Goods, Controlled Goods to be cleared on arrival?	It is unlikely EU suppliers will consign (their free circulation) excise goods to UK on Transit – assumption being it will be too much for guarantees. Their EMCS will be discharged at Export EU along with Export Accompanying Declaration (EAD). On arrival in the UK import declaration will be required either clearing goods to free circulation at the port, entering to customs regimes or entering to excise warehousing. For goods entered to excise warehousing a declaration is	Imports from the EU

	Question	Answer	Section
		required on EMCS for the internal UK journey to the excise warehouse including having in place an excise guarantee (where required).	
86.	<p>Even if we have Transit – won't a significant proportion of freight still require declaration on arrival? If such traffic must be declared under control on arrival - where will that control really be, and what security will be required to get there?</p>	<p>The UK will require pre-lodgement of both import and export declarations where goods are travelling through a RoRo location, this will mean declarations cannot be made on arrival, minimising delays. There will be a requirement on the haulier to tell the importer/agent when goods have arrived in the UK, and they will update HMRC systems to show the goods have been imported. There will be no requirement for the driver to wait in the port for clearance to be given.</p> <p>To recognise the specific requirements of RoRo traffic we will allow the arrival notification to be made by the end of the working day following the day goods arrive. However, we would recommend that goods arrive as soon as possible after importation. Where checks are required these will either take place in the port, where facilities exist, or the haulier will be directed to take the goods to an inland location for clearance.</p>	Imports from the EU
87.	<p>When are potential importers (of EU goods) going to be informed they need Deferment accounts for Duty – and will they be eligible for reductions of security/waivers (in time)?</p>	<p>Businesses will only need to apply to HMRC for a deferment account where they are required to pay duty on imported goods but wish to suspend payment until the following month. Duty deferment accounts will also be required where traders register for HMRC's TSP service to access simplified declarations. To help traders who are new to customs processes guarantees will not be required immediately, and traders will have until 30 June 2019 to put guarantees in place.</p> <p>Businesses with AEO C status will still be able to apply for waivers of financial guarantees to reduce guarantee requirements for duty deferment accounts. Businesses will only need to apply to HMRC for a deferment account where they are required to pay duty on imported goods but wish to suspend payment until the following month. Duty deferment accounts will also be required where traders register for HMRC's TSP service to access simplified declarations. To help traders who are new to customs processes guarantees will not be required immediately, and traders will have until 30 June 2019 to put guarantees in place. Businesses with AEO C status will still be able to apply for waivers of financial guarantees to reduce guarantee requirements for duty deferment accounts.</p>	Imports from the EU

	Question	Answer	Section
88.	Imports into France would only be possible with correct formalities, drivers will need to know if they have to go through checks. How do French customs know when customs declarations are checked or evaded?	It should be identified because the vehicle registration system will recognise if a customs declaration hasn't been made. In theory, a lorry shouldn't be able to get on at Dover or Folkestone without a declaration.	Imports from the EU
89.	Do customs clearances have to be completed on arrival in France?	Import clearance immediately. Extra 90 days to go ahead with clearance of additional customs information.	Exports from the UK
90.	Much reference has been made to heavy lorries? Do the same provisions apply to small vans? Merchandise in baggage can apply to vans and cars for customs. Are there red channels or phones at RoRo ports to inform customs?	We are putting in place a process for declarations from vans and cars importing commercial goods through RoRo locations, this will be based on the same principles of pre-lodgement and formalities taking place away from the RoRo location that exist for freight traffic. Full details on Merchandise in Baggage requirements and processes for No Deal will be published shortly.	Exports from the UK
91.	We have been told that the French authorities have informed cross-channel operators to refuse shipments that are not accompanied by a transit T form. Is this true?	Please refer to guidance from French officials as it relates to their requirements.	Exports from the UK

	Question	Answer	Section
92.	The export slide is misleading to hauliers. It suggests once your export is cleared you can proceed to board a train/ ferry. If you were to do this you will be landing in France with no onward customs declaration i.e. a T form. A French customs agent would then have to be employed to raise a T form to move goods to the final destination.	<p>The HMRC exports process sets out the requirements for UK exports only, it does not set out the French import requirements.</p> <p>T forms are part of the CTC transit process, and only required where goods are being exported under transit. HMRC has set out transit requirements out separately, as not all exports will be under transit.</p>	Exports from the UK
93.	Has CHIEF been updated to produce the Master Reference Number (MRN) or is there still an assumption that CDS will be ready in March 2019?	<p>The Master Reference Number is the Legal Term used to refer to the reference number associated with the Declaration. The systems may refer to this number as “Movement Reference Number”. In CHIEF this is referred to as a “Unique Consignment Number” or “Entry Number”.</p>	Exports from the UK
94.	Will the UKBF at Dover, Folkestone/Channel Tunnel & Holyhead be scanning the TADs of all our trucks as per CTC requirements both outbound and inbound? Or as Holyhead will this be taking place at the Kent ports?	<p>Under CTC requirements for TAD scanning, the TAD is scanned each time it enters a new customs territory, this means the scan is only required on entry to the UK. As part of the UK’s accession to the CTC we have agreed a temporary process for high volume locations where an Office of Transit is not in place. At these locations scanning will take place at check in or during the crossing. For other locations the driver will need to present the TAD at an Office of Transit for scanning on arrival in the UK.</p>	Exports from the UK
95.	What are the haulier requirements for groupage loads from the EU?	<p>In a No Deal scenario, the UK will phase in the requirement for entry summary declarations on all goods arriving from the EU over 6 months.</p>	Exports from the UK

	Question	Answer	Section
		<p>The legal requirement to submit entry summary declarations for goods arriving from the EU will come into force in Autumn 2019. In the transitional period, HMRC will work with carriers and traders to get them ready.</p>	
96.	<p>How do I carry goods under transit (CTC) from UK to EU</p>	<p>The principal to the movement must make the declaration by entering the details onto the relevant IT system. The transit movement is started when the goods are presented at the Office of Departure, and the Transit Accompanying Document (TAD) is produced. When the goods enter the EU they will go through an Office of Transit where the TAD will be scanned to record entry into a new customs territory and then the goods will move on to the Office of Destination, the final location to end the movement.</p> <p>In most cases an export declaration will be required in addition to the transit documentation. This is where the transit movement is of domestic goods, or goods that are leaving another customs procedure. The export declaration should be submitted before the goods leave the other customs procedure, and at least two hours before they are due to leave the UK through a RoRo location.</p>	Exports from the UK

	Question	Answer	Section
97.	<p>When the exporter gives the transporter/haulier the goods/load:</p> <p>What information does the exporter have to give me?</p> <p>What do I have to do with it? Do I have to send it to someone?</p> <p>What information/documents do I need to give to the driver? For French authorities? For British authorities? For both?</p> <p>How can the VAT be claimed?</p>	<p><i>What information does the exporter have to give me?</i> The driver is not required to carry evidence of the customs declaration.</p> <p><i>What do I have to do with it? What documents do I need to give to the driver?</i> Goods being exported under excise duty suspension must be accompanied by a document that includes the Administrative Reference Code (ARC). This requirement is waived if the goods are exported from an LCP/CSE premises, in which case the excise movement guarantee should be recorded on the export declaration.</p> <p><i>How can the VAT be claimed?</i> Evidence of the export must be kept and provided for the VAT return to support zero rating of the goods. For customs purposes goods moving under excise duty suspension require a full departure message to be provided to confirm the goods have been exported.</p> <p>This must be done within the HMRC System by submitting online forms to HMRC along with evidence of export OR - arranging for an appropriate third party intermediary (with the correct permissions) to update HMRC IT systems.</p>	Exports from the UK
98.	<p>When arriving at the terminal or port, what does the driver need to have with them when intending to cross the Channel?</p> <p>What document(s) do they need to have/show to the operator at check-in? to border controls?</p> <p>Customs declaration export / import?</p>	<p>Once the declaration has been submitted it will be automatically processed with a number of possible outcomes:</p> <p>Permission to Progress (P2P) will be granted.</p> <p>Prompt for documents to be provided; these should be submitted as soon as possible by the exporter or their appointed representative. P2P is not granted after the Export Customs Declaration has been submitted. The Exporter will need to ensure that the driver takes the goods to a Designated Export Place, to enable appropriate checks to be made and P2P granted.</p> <p>The driver must not proceed to the Port / Check-in without having confirmed "Permission to Progress"; The trader/their representative must inform the driver of the outcome post submission of the declaration. This could be to proceed to a DEP, or to the Port if / when P2P is granted.</p>	Exports from the UK

	Question	Answer	Section
	<p>Sanitary document export / import? - How will they know what to do before the crossing?</p> <p>If they have no document(s) when arriving at check-in, what will happen to them?</p> <p>Will they have (or will it be possible to) do customs formalities at the border itself?</p> <p>Do they have to declare personal belongings? How? To whom?</p> <p>If they want to switch to another Cross-Channel operator at the last minute, how can they do this?</p>	<p><i>What document(s) do they need to have/show to the operator at check-in? To border controls?</i> The driver is not required to carry evidence that customs declarations have been made for exports.</p> <p><i>How will they know what to do before the crossing?</i> The driver must not proceed to the Port / Check-in without having confirmed "Permission to Progress". The trader / their representative must inform the driver of the outcome post submission of the declaration.</p> <p><i>If they have no document(s) when arriving at check-in, what will happen to them?</i> As above.</p> <p><i>Will they have (or will it be possible to) do customs formalities at the border itself?</i> The driver must not proceed to the Port / Check-in without having confirmed "Permission to Progress". The trader / their representative must inform the driver of the outcome post submission of the declaration.</p> <p><i>If they want to switch to another Cross-Channel operator at the last minute, how can they do this? Does the documentation need to be changed, and if so, by whom?</i> The export declaration can be amended up to the time of arrival at the UK port of exit, if the driver changes route they should let the exporter or their agent know so the declaration can be updated. There will be a single location code covering both Dover and Eurotunnel that can be entered onto the export declaration. If a driver makes a choice between these locations then the export declaration will not need to be updated.</p>	

	Question	Answer	Section
	<p>If UK Export Declarations are 'exited' in favour of Transit before arrival to the coast, delays at UK Export will be reduced dramatically. Can we all be Authorised Consignors without requirement for specific premises?</p>	<p>For traders who regularly export goods using transit procedures, authorised consignor status is advantageous because it enables goods to be declared for transit at traders' approved premises rather than an HMRC Office of Departure. The conditions for authorised consignor status and other transit authorisations are governed by the Common Transit Convention (CTC). To be authorised by HMRC, traders need to:</p> <p>Be established in the UK and declare that they will regularly use transit procedures. Not have committed any serious or repeated infringement in respect of their customs and tax obligations. Demonstrate a high level of control of their operations and the flow of goods therein. Have the practical standards of competence or professional qualifications to operate transit procedures.</p> <p>These checks help to manage the fiscal and other risks that transit creates for the UK and other CTC contracting parties. Goods that have been entered for transit by an authorised consignor may be inspected prior to the movement commencing to verify the accuracy of the transit declaration. Hence, goods need to be declared for transit at an approved premises at which customs checks can be made. We are working to streamline the process for authorising consignors to enable more traders to obtain this authorisation sooner. Traders who already hold this authorisation are encouraged to consider increasing their capacity to enter goods for transit in preparedness for a No Deal EU Exit.</p>	<p>Exports from the UK</p>

	Question	Answer	Section
99.	Who will 'depart' Export Declarations not moved to Transit?	<p>Inventory linked locations - the port operator will send the departure message through their inventory system.</p> <p>Non-Inventory linked locations – the departure message will be sent by either the “loader” at the port or HMRC will issue the departure message on request from the exporter by submitting a C1601 to “arrive the goods” and a C1602 to “depart the goods” at the location.</p> <p>RoRo Ports - there will be no requirement to depart the goods for Day One No Deal, the exception being goods moving under excise duty suspension, which will require a departure message, this will follow the non-inventory linked procedure.</p>	Exports from the UK
100.	Why can't Export Security Declarations - probably submitted as part of Export Declaration - be used for Import Security Declarations/ENS?	<p>In a No Deal scenario, the UK will phase in the requirement for entry summary declarations on all goods arriving from the EU over six months.</p> <p>The legal requirement to submit entry summary declarations for goods arriving from the EU will come into force in Autumn 2019. In the transitional period, HMRC will work with carriers and traders to get them ready.</p>	Exports from the UK