



We manage supply chains for the world's leading brands.

Welcome to the EV Cargo Brexit Broadcast: Preparing for the end of the Transition Period

15th December 2020

By Ian Moran, Group Customs & Trade Solutions Manager

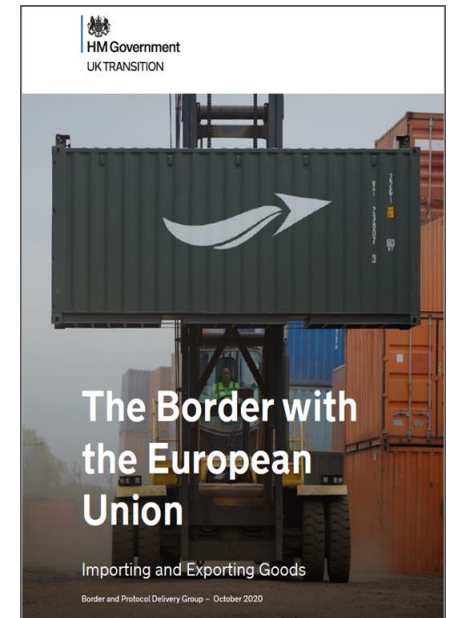
Where are we now?

- ❖ The deal is still not yet done and the options appear to be:
 - ❖ Canadian model – Now seems very doubtful
 - ❖ Australian model (no deal) – Possible, but would cause huge issues
 - ❖ Do deal, but with phasing in period to allow business to adapt
 - ❖ Alternative model

- ❖ Issues:
 - ❖ Fishing arrangements
 - ❖ Level playing field (tariffs, product standards, etc.)
 - ❖ Governance
 - ❖ Northern Ireland Protocol – Some good news to report for clients

The key areas for consideration

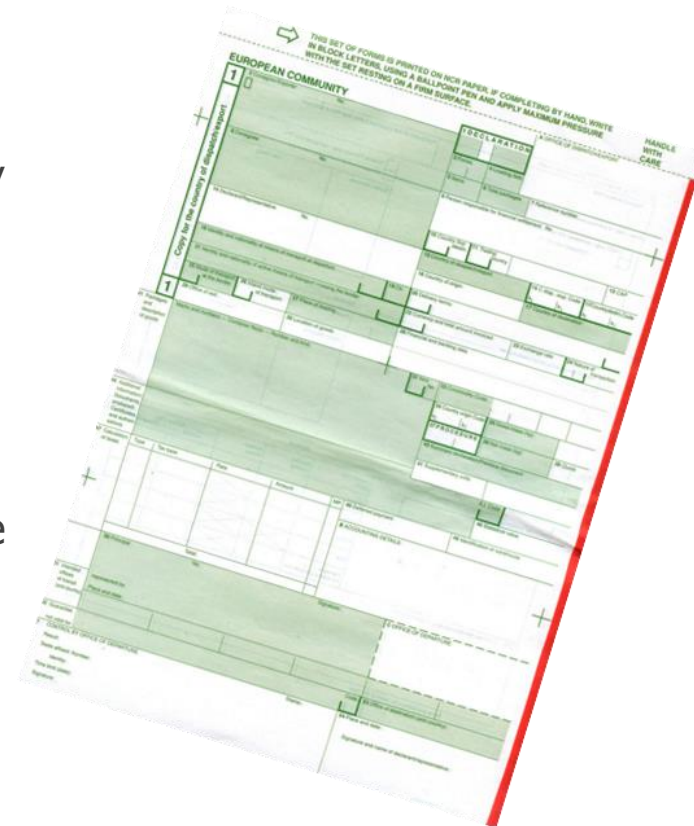
- ✦ Customs Declarations
- ✦ New UK Global Customs Tariff and Duty Rates
- ✦ VAT Changes
- ✦ Duty Deferment
- ✦ Free Trade and Preferential Tariffs
- ✦ Common Transit Requirements
- ✦ Safety and Security Declarations
- ✦ Goods Vehicle Movement Service
- ✦ Check an HGV is Ready to Cross the Border Service (formerly Smart Freight)
- ✦ Food Health Controls
- ✦ Northern Ireland Protocol
- ✦ Incoterms
- ✦ Intrastats
- ✦ Consignments of value below £135
- ✦ Wood Packing Requirements



Customs Declarations

- ❖ No change to current procedures for non EU traffic
- ❖ Declarations to be submitted for all goods moving to and from the EU **irrespective of whether or not a trade deal is agreed with the EU**
- ❖ **Export declarations** will be required prior to goods leaving the UK from 1st January 2021

Up to 30th June 2021, for goods moving via the short sea roll on roll off ports such as Dover, goods must be entered and customs cleared prior to leaving the traders premises. After 1st July 2021, the customs declaration number will need to be associated with the Goods Vehicle Movement System (GVMS) which will determine the customs routing when the shipment is 'arrived' at the port/terminal of departure from the UK. For exports leaving inventory linked ports such as Felixstowe from 1st January 2021, the export declaration will be 'arrived' on arrival, similar to current practice for exports to non EU countries.



New Export Arrangements

Incoterm	Export Customs	Check an HGV is Ready to Cross the Border Service	Transit Document	UK Goods Vehicle Movement System /EU Equivalent	Carriage cost	Safety & Security Declarations UK and EU	Destination Customs Declaration
EXW	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FCA	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
DAP	Seller	Seller	Seller	Seller	Seller	Seller	Buyer
DDP	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Date from which required	01/01/2021	01/01/2021	01/01/2021	01/01/21 or 01/07/2021	Ongoing	UK - Included in export declaration	01/01/2021
Responsible	Incoterms dependent, see above	Carrier	Normally arranged by carrier	Carrier	See above	Carrier	See above
Additional Information	Any export licence will be the responsibility of the seller	Needed for an HGV to enter Kent only. Policed by number plate recognition systems	Required when goods are moving over EU frontiers from countries which are signatories of the Common Transit Convention. These include Switzerland and Turkey. See link below. https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en#heading_0	Will provide evidence to the authorities that imported goods have been declared to some sort of customs procedure. For goods moving under common transit, GVMS will be required from 01/01/21, for all other movements via the short sea RoRo ports/Channel Tunnel, implementation will be from 01/07/21		See further explanation below; a useful link from the Revenue in Ireland. https://www.revenue.ie/en/customs-traders-and-agents/documents/electronic/ics-trade-guide.pdf	Duty may be applicable

Customs Declarations

- ✦ **Import declarations** at RoRo ports will be required to be submitted by the end of the working day following import. Goods arriving at inventory linked ports need to be cleared prior to release
- ✦ For clients authorised to use **Customs Freight Simplified Procedures (CFSP)**; clearance at the frontier can be arranged either by a process called Entry In Declarants Records (EIDR), which requires the importer to hold certain information in their own records at the time of import, or by the submission of a Simplified Frontier Declaration (SFD) submitted by the end of the working day following import. A supplementary declaration providing full import entry details must be submitted by the end of the fourth working day of the month following import
- ✦ The application process for CFSP is currently quite complex
- ✦ For those using CFSP, importers of non controlled goods can defer the date of entry for up to six months for the period 1st January to 30th June 2021. For example, goods arriving in June 2021 must be declared by December 2021. The down side of this easement is that importer must estimate the import VAT due on their VAT return, relevant to the month of import and make any corrections on their VAT return after the actual entry is transmitted

New Import Arrangements

Incoterm	Export Licence	Export Customs	Transit Document or Entry Accompanying Document	Carriage cost	UK Goods Vehicle Movement System /EU Equivalent	Safety & Security Declaration	UK Customs Declaration
EXW	Supplier	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FCA	Supplier	Supplier	Buyer	Buyer	Buyer	Buyer	Buyer
DAP	Supplier	Supplier	Supplier	Supplier	Supplier	Supplier	Buyer
DDP	Supplier	Supplier	Supplier	Supplier	Supplier	Supplier	Supplier
Date from which required	Ongoing	01/01/21	01/01/21	Ongoing	01/01/21 or 01/07/2021	01/07/2021	01/01/21
Responsible	Supplier	Incoterms dependent, see above	Normally arranged by carrier	See above	Carrier	Carrier	See above
Additional Information			Required when goods are moving over EU frontiers from countries which are signatories of the Common Transit Convention. These include Switzerland and Turkey. See link below. https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en#heading_0		Will provide evidence to the authorities that imported goods have been declared to some sort of customs procedure. For goods moving under common transit, GVMS will be required from 01/01/21, for all other movements via the short sea RoRo ports/Channel Tunnel, implementation will be from 01/07/21. Similar systems will operate in EU member states	For goods imported into the UK from all countries and in due course EU Member States, the ENS will be submitted into the Safety & Security GB service. Useful link to the Irish Revenue site provides useful general guidance of what can be expected. See further explanation below table. https://www.revenue.ie/en/customs-traders-and-agents/documents/electronic/ics-trade-guide.pdf	VAT moves to postponed accounting. Review duty deferment limits. See link for further information on trade agreements: https://www.gov.uk/guidance/uk-trade-agreements-with-non-eu-countries

New UK Global Customs Tariff and Duty Rates

The UK has published a new Customs Tariff due to take effect from 1st January 2021 which can be found by following this [link](#). The UK will adopt the same commodity codes as the EU

- ❖ 47% of products will have a zero duty rate, compared to 27% in the current Tariff
- ❖ Removes low tariff rates which are under 2.5%
- ❖ Rounding down rates
- ❖ Tariffs under 20% have been rounded down to the nearest multiple of 2%
- ❖ Tariffs between 20% and 50% have been rounded down to the nearest multiple of 5%
- ❖ Tariffs above 50% have been rounded down to the nearest multiple of 10%
- ❖ Meursing Codes covering sugars, starch, milk protein and milk fat, and the Entry Price System have been abolished
- ❖ Replication of the EU's Generalised Scheme of Preference (GSP) scheme which, as a minimum, replicates the EU's GSP scheme
- ❖ Anti-dumping duty rates will be temporarily retained on a range of goods where there is currently ADD applied under the existing system. The Government is currently conducting a number of reviews on all measures being transitioned over to the UK's future independent trading system
- ❖ Tariff rates have been retained on goods such as vehicles, ceramics, chemicals, clothing and pesticides
- ❖ It is understood that further changes may be made to the Global Tariff closer to the end of the year

VAT Changes – Postponed VAT Accounting (PVA)

- ✦ For customs declarations made after 1st January 2021, VAT can be accounted for on a traders VAT return, irrespective of whether or not goods are imported from EU or non EU countries
- ✦ Non VAT registered traders must pay VAT at the time of the customs declaration
- ✦ If clients chose to defer the submission of import declarations using simplified procedures (CFSP), beyond the end of the month following import, they must use PVA and will need to estimate the amount of VAT due on each import transaction when completing their periodic VAT return for the period and make a correction on their VAT return after completion of the physical customs entry
- ✦ This arrangement does not apply to goods covered by the Northern Ireland Protocol

VAT Changes – Postponed VAT Accounting (PVA)

- ✦ Importers opting to use PVA will also need to subscribe to Customs Declaration Service (CDS) in order to receive their online VAT statement using this [link](#)
- ✦ We will also require written confirmation that you require us to use PVA for your imports. Please email your local EVCGF contact confirming your intention
- ✦ VAT Statements will only be available for six months, so should be downloaded
- ✦ Further information can be found [here](#)

VAT Changes – Northern Ireland

- ❖ VAT will continue to be accounted for as now for goods sold between Great Britain and Northern Ireland, although technically, this will be import VAT in line with the NI Protocol. The VAT charged will be accounted for as output VAT on ones VAT return in the same box as it is now
- ❖ Where the NI customer receives a VAT invoice from the seller, it may use this as evidence in order to reclaim the VAT as input VAT, subject to the normal rules
- ❖ Where the goods in question are moved under special procedures such as inward or outward processing, the NI trader will account for the VAT on their UK VAT return
- ❖ Where goods are supplied by members of a VAT group and those goods move from Great Britain to Northern Ireland, VAT will be due in the same way as when a business moves its own goods
- ❖ From 1 January 2021 you'll need an EORI number with a XI prefix to:
 - ❖ Move goods between Northern Ireland and non-EU countries
 - ❖ Make a declaration in Northern Ireland
 - ❖ Get a customs decision in Northern Ireland
- ❖ If you are registered with the Trader Support service, you will automatically be provided with an 'XI' EORI number.
- ❖ Further information about the VAT arrangements for Northern Ireland can be found [here](#)

Duty Deferment

- ❏ VAT will no longer be deferred against a duty deferment account for any import traffic unless a trader indicates its preference for this option
- ❏ A bank or insurance guarantee will not be required for import VAT and any import duty up to a value of £10,000 per month
- ❏ If there is no free trade deal with the EU, duty will be payable for many goods imported from EU member states. Clients may need to extend their duty deferment facilities in the event of this scenario. The new duty rates applicable from 1st January 2021 can be found [here](#)
- ❏ **Even with a free trade agreement, duty may be payable on some goods depending on origin criteria** and the nature of any agreement made between the UK and EU. For example, a product imported from China into free circulation in the UK in 2021 and subsequently exported to France, may be subject to EU duty, even if there is a free trade deal between the EU and UK. Likewise, a good with a China origin imported from France is likely to be subject to duty in the UK

Free Trade and Preferential Tariffs

Free Trade Agreements

The UK is seeking to reproduce the existing EU agreements when they no longer apply to the UK from 1st January 2021. The current state of play with negotiations can be found by following this [link](#).

Generalised System of Preference (GSP) Arrangements

The UK Government has stated that current arrangements will continue with the same countries as the EU's GSP system. Further information can be found [here](#). A valid proof of origin will be:

- ✦ A GSP Form A which does not need to be stamped and signed by a designated authority: you can submit a copy
- ✦ An origin declaration to include information to enable the identification of an originating good
- ✦ A REX statement dated no later than 31st December 2020

Turkey

The UK's future trading relationship with Turkey will depend on any trade deal negotiated with the EU. If no deal is agreed, it is likely that normal duty rates will be applicable for trade with Turkey.

Free Trade and Preferential Tariffs

Key Trade Agreements Signed		Engagement Ongoing
Canada	Norway New	Ghana (Western Africa)
Mexico	Egypt New	European Union
Japan	Switzerland	Moldova
Colombia	Peru	Serbia (Western Balkans)
Ecuador	South Korea	Turkey
Israel	Southern Africa Customs Union	Montenegro
Eastern and Southern Africa	Singapore New	
Jordan	Tunisia	
Morocco	Vietnam (Agreement in principle) New	
North Macedonia New		

Common Transit Requirements

This requirement will impact carriers more than importers and exporters but, could have cost implications for clients.

Exports to the EU

When UK goods are moving over frontiers, for example, between the UK and Germany via France, they will be liable to EU customs duty and VAT. Carriers will be responsible for guaranteeing customs dues and this in many instances will be controlled by the **Common Transit System**. Companies issuing transit documents will require a bank or insurance company guarantee covering the potential exposure of the customs debt.

Exports to Northern Ireland via the Republic of Ireland

Will need to move under transit arrangements

Imports from the EU

When UK goods are moving over frontiers en route to the UK, shipments can be accompanied by either a transit document or an Entry Accompanying Document (EAD) both of which will evidence the goods exit from the EU. For groupage shipments EU Customs authorities are expecting Transit to be used.

Please ensure your carriers are prepared for this requirement from 1st January 2021.

Safety and Security Declarations

- ❖ These are included in the export customs declaration for shipments from the UK, but will be a separate declaration for imports
- ❖ Safety and Security declarations will be required from 1st January for shipments to Northern Ireland, and from 1st July 2021 for shipments arriving from EU member states.
- ❖ EU member states will also require Safety and Security declarations to be made from 1st January 2021 for UK exports
- ❖ The responsible party for these declarations is the carrier, which is the road haulier for accompanied loads and the shipping line or rail operator for unaccompanied loads. It should be noted that the declaring party will need access to the relevant data
- ❖ For road and rail transport, these must be submitted one hour prior to exiting the country of departure

Goods Vehicle Movement Service (GVMS)

The purpose of this system is to provide an inventory of goods which are moving via the short sea ferry ports such as Dover, Holyhead and Channel Tunnel to enable the authorities to check that goods are being properly imported or exported against a customs procedure.

Initially this will apply from 1st January 2021 for:

- 🚚 Movements between Great Britain and Northern Ireland
- 🚚 Movements between Northern Ireland and Great Britain when an export declaration is required
- 🚚 Transit movements between the EU and UK

From 1st July 2021 to also include:

- 🚚 All imports from the EU
- 🚚 All exports to the EU

For transit documents GVMS can be used for all ports, otherwise GVMS will be used for just non inventory ports such as Dover and the Channel Tunnel

Hauliers will be required to create a record for a vehicle and enter customs information per consignment such as movement reference numbers (MRN), EORI numbers, customs declaration numbers, vehicle/trailer numbers, etc., depending on the nature of the customs procedure

Further details can be found [here](#).

Check an HGV is Ready to Cross the Border Service (formerly Smart Freight)

The purpose of this service is to ensure that vehicles arriving at the short sea RoRo ports and terminals in Kent have the correct customs documentation in place to minimise delays, for example, transit documents, health certificates, customs declarations, etc. This system will be brought into use regardless of any free trade deal which might be agreed. The aim is to avoid queues while drivers wait for documentation to be processed and to discourage vehicles making the crossing without the required documentation. Once the declaration has been made, a Kent Access Permit will be issued which must be held by the driver.

Hauliers are expected to make the necessary declarations, but it is expected that other parties will be able to access the web based system.

It is anticipated that drivers without the required paperwork will be subject to a penalty.

The proposed implementation date is 1st January 2021.

Food Health Controls

- ✦ Exports to the EU will be subject to EU controls from 1st January 2021
- ✦ The nature of the imported food will determine when controls will be introduced for imports into the UK
- ✦ High risk food will be subject to import controls from 1st January 2021 while others will be subject to checks from 1st April 2021 with all food being controlled from 1st July 2021
- ✦ Health certificates will be required and port health declarations will need to be submitted via a new system called **IPAFFS** as opposed to the EU's TRACES system
- ✦ Some products will also be required to be pre advised using the **PEACH system**, however it seems likely that PEACH will be replaced by IPAFFS
- ✦ Health certificates will also be required for food products being shipped to Northern Ireland from the UK mainland

Further information can be found on the [**Food Standards Agency website**](#).

Northern Ireland Protocol

Northern Ireland to mainland UK Traffic

There were differences of opinion as to whether Northern Ireland to Great Britain movements will require customs declarations and agreement has now been made, with only goods covered by special procedures requiring an export declaration.

Mainland UK to Northern Ireland Traffic

Declarations will be channelled through the new Customs Declaration Service (CDS), but there are doubts as to whether this will be available in time for the 1st January 2021.

There are ongoing discussions between the EU and UK Government as to arrangements which will satisfy the Northern Ireland Protocol, particularly, processes for agricultural products and goods which may be diverted to the Republic of Ireland

Northern Ireland to and from the Republic of Ireland

Trade in goods between Northern Ireland and Ireland, and between Northern Ireland and EU Member States, will continue unaffected, with no change at the border, no new paperwork, and no tariffs or regulatory checks, however we do expect there will be a requirement for a transit document for goods moving via the UK mainland to and from EU member states.

Trade Between Northern Ireland and the Rest of the World

Will continue as is the case now. Northern Ireland will benefit from any Free Trade Agreements negotiated by the UK.

Northern Ireland Protocol

Internal Market Bill

This was introduced to enable the Government to override some aspects of the Northern Ireland Protocol in the event that it was not possible to negotiate an agreement with the European Union. There now has been an agreement in principle, so the contentious aspects of the Bill are likely to be withdrawn. The progress of the Bill can be found [here](#).

Trader Support Service

Great Britain to Northern Ireland goods will need to be declared to UK Customs. The Government has launched the Trader Support Service to facilitate declarations at no initial cost to traders. Declarations will be channelled through the new Customs Declaration Service (CDS), but there are doubts as to whether this will be available in time for the 1st January 2021.

Further details of the Trader Support service can be found [here](#).

Current Government guidance relating to Northern Ireland can be found [here](#).

Northern Ireland Protocol

No export formalities for goods moving from Northern Ireland to Great Britain unless moving under special customs procedures such as:-

- ✦ Inward Processing
- ✦ Outward Processing
- ✦ Customs Warehousing
- ✦ Transit
- ✦ Placed under the export procedure within the Union

Northern Ireland Protocol

- ✦ This recent agreement between the parties is in principle and the parties need to work out the practicalities
- ✦ There is still some ambiguity as to goods at risk, for example, retailers operating stores in border areas such as Strabane, where many consumers will be from the Irish Republic
- ✦ If it is found that the arrangements are not working as they should, there is an 'emergency brake' mechanism in 2024 in the event of significant diversion of trade, or fraud or other illegal activities
- ✦ Authorised traders, such as supermarkets and their trusted suppliers, will benefit from a grace period, through to 1 April 2021, from official certification for products of animal origin, composite products, food and feed of non-animal origin and plants and plant products. These will need to be identified prior to 31st December UK. EU rules will be aligned during this period
- ✦ Chilled meats can still be delivered to NI for first half of the year
- ✦ UK Government will support the reasonable costs of vets who oversee much of the health documentation process for food of animal origin – includes products containing milk, eggs, honey, etc.
- ✦ Medicines can continue to be imported during 2021
- ✦ Parcels – This sector has proven difficult to deal with so how to deal with the new requirements is being re evaluated

Further information can be found [here](#).

Incoterms

EU traffic traditionally works on the basis that the shipper arranges all the transport arrangements under delivered duty paid terms (DDP), or the buyer makes all the arrangements under ex works terms (EXW). Business which continue with such terms need to be aware of the implications of keeping the status quo and the associated costs and responsibilities.

If you are the seller:

DDP suppliers will be responsible for customs clearance at destination including any duty costs. Some buyers might insist that the supplier takes on the local supply of goods, paying local VAT and invoicing out using a local VAT registration. Changing terms to the less onerous Delivered at Place (DAP), may be beneficial, but clients need to be mindful of the terms their competitors may be selling at, which could be less burdensome to the buyer.

An EXW buyer will be responsible for export customs clearance in the UK and may have to assume other pre shipment arrangements which can be avoided by amending terms to Free Carrier (FCA). This will be helpful for your client.

If you are the buyer:

DDP suppliers will have the responsibility to arrange the UK customs clearance, however, you might offer to be the importer of record and account for the VAT, saving the need for the supplier to apply for a UK VAT registration.

EXW purchases will require you to arrange and pay for the export declaration at origin, you may prefer to change terms to FCA.

Do consult with all parties in the supply chain to ensure they are aware of any new obligations EU Exit will bring.

Intrastats

Businesses currently registered for Intrastat will need to continue to provide HMRC with Intrastat declarations for the movement of goods as follows:

- 🚚 Goods imported into Great Britain from the European Union (EU)
- 🚚 Goods imported into Northern Ireland from the EU
- 🚚 Goods exported from Northern Ireland to the EU

This is mainly due to the fact that some traders may chose to defer their import declarations for up to six months and the Government is keen to record inbound movements for statistical purposes.

Further details can e found [here](#).

Consignments of value below £135

UK VAT registered businesses importing goods in a consignment not exceeding £135.00 in value that have not been charged VAT at the time of purchase will be required to account for VAT on their VAT return under the reverse charge method. Low value consignment relief is to be withdrawn.

Full details of the new arrangements can be found [here](#).

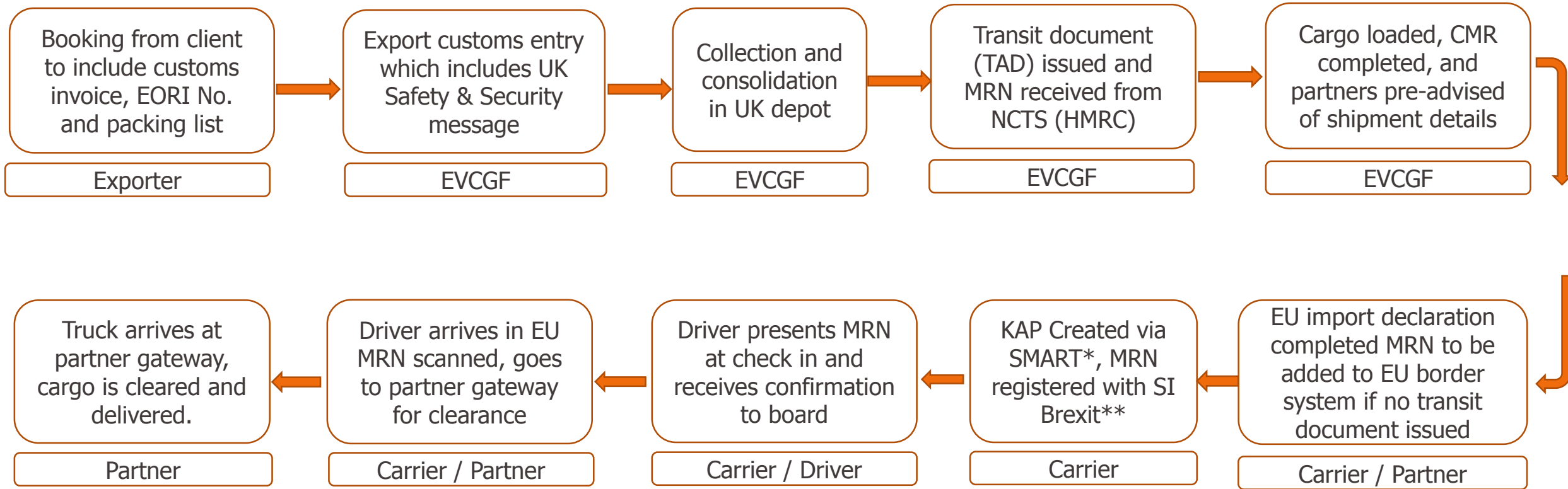


Wood Packing Requirements

- ❖ From 1st January 2021, shipments which contain wood packing will be subject to the International Wood Packing Regulations which require timber, such as pallets to be treated. Further details on ISPM15 requirements can be found online [here](#)
- ❖ Do consider pallets, crates and dunnage which are subject to the regulations
- ❖ EV Cargo is not sure how the authorities will police this new requirement for trade to and from the EU



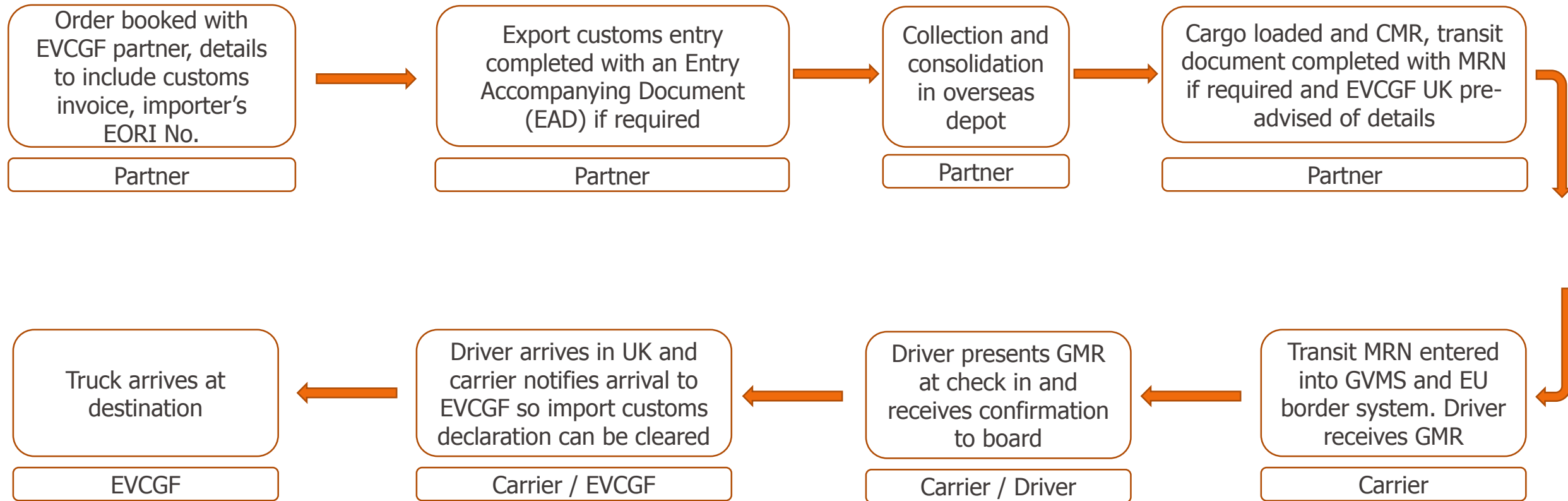
Export Process Flow



* Now called - Check and HGV is Ready to Cross the Border

** SI Brexit for France / RX Seaport for Belgium / Portbase in Netherlands

Import Process Flow



* Goods Vehicle Movement Service only used up to 1st July 2021 if a transit document is issued

Customs Invoice

Valuation – Ensure the customs value is provide to your customs brokers. This is the value of the goods and the time of import, which may be different to the actual invoice value

- ✦ Normally the sales invoice
- ✦ Required at the time the goods are shipped and when they are imported.
- ✦ Covers the value of the goods being shipped irrespective of when or if payment is made
- ✦ Goods supplied FOC still need to be declared at their realistic value
- ✦ Goods to be invoiced over a period of time must be declared at their full value at the time of export and import
- ✦ Customs may ask to see the audit trail between a customs declaration of the flow of monies
- ✦ Invoices should state
 - ✦ Payment terms
 - ✦ Incoterms
 - ✦ Customs tariff headings
 - ✦ Clearly state the nature of the goods in clear language
 - ✦ Origin

Important Considerations

- ✦ **Unauthorised use of deferment facilities** - Check to see whether or not your buying terms are DDP; if so, refrain from providing authorisation
- ✦ **Review Incoterms** - Make sure your company, your suppliers, clients and your carriers can comply with the requirements
- ✦ **Processing Goods –**
 - ✦ Traders exporting goods to the EU for processing for re-import into the UK after 1st January 2021, which are subject to UK import duty may want to consider an application for outward processing to save the payment of duty on the UK element of the re import
 - ✦ Traders importing goods from the EU for processing prior to re export after 1st January 2021 which are subject to UK import duty may want to consider an application for inward processing to save the payment of duty on the element of the goods to be re-exported
 - ✦ Companies processing goods in the EU will need to make similar arrangements where the UK is involved
- ✦ **Classification** – It is the traders responsibility to ensure your goods are correctly classified and the customs broker is provided with the correct commodity code

Checklist

- ✓ **Incoterms** – Check suppliers and clients accept their responsibilities
- ✓ **CFSP traders** – Consider extending your authorisation to include EIDR
- ✓ **Customs Declarations** – Have systems in place to ensure that your goods are declared to HMRC
- ✓ **Transit** – Check your that your carriers can comply with any transit requirements such as having a sufficient guarantee to cover customs dues
- ✓ **Duty deferment** – Is this sufficient for your EU Exit requirements? Your EU suppliers will not have access to their own UK duty deferment account, they will be reliant on UK entities deferment facilities
- ✓ **Lead times** – Do you need to allow more time for customs arrangements to take place?
- ✓ **Shipping procedures** – You may need to adapt certain procedures, for example, preparing commercial invoices 1-2 days prior to despatch
- ✓ **Confirm responsibilities** with suppliers and clients; do not take things for granted
- ✓ When buying non UK goods from UK suppliers, **check your supplier is prepared**
- ✓ **Be prepared to pay duty** of goods supplied by EU suppliers which are of not of EU origin

Customs Declaration System (CDS)

- ❖ Currently only capable of handling about 50M declarations per annum, the post Transition forecast is 250-300M. Some say this figure will be much higher when considering the fast parcels industry. An interim increase in capacity is expected, to cope with the requirements of the Northern Ireland Protocol, as CDS is to be used for customs declaration for goods moving from the UK mainland to Northern Ireland
- ❖ HMRC planning to use CDS for UK mainland to Northern Ireland declarations
- ❖ A very limited number traders are trialling CDS for their supplementary declarations, it is unlikely frontier declarations will be available through CDS until later in 2021
- ❖ CDS should have the capability to provide an automated border, which will assist cross channel traffic, but CHIEF does not
- ❖ HMRC is being encouraged to make some of the new data fields optional which will provide more time for traders to prepare
- ❖ There are a number of issues still outstanding, particularly relating to which actors should be declared when a number of different parties are involved in the supply chain and the revised licencing statement, which involves additional work on the part of the importer and freight forwarder

Further information can be found [here](#).

Footnote

This presentation represents EV Cargo's understanding of the general current requirements of the new border arrangements with the European Union.

The Government has published full guidance which can be found by following the link below:

<https://www.gov.uk/government/publications/the-border-operating-model>

This guidance is subject to change and we understand that this version is to be updated from time to time.



We manage supply chains for the world's leading brands.

Thank you

www.evcargoglobalforwarding.com