Hauliers & Logistics

EU Business Readiness Webinar
10th October 2019
Agenda

• Introduction.
• Border Delivery Group - Strategic overview.
• HM Revenue & Customs – Customs processes for freight at the border.
• Hauliers & Logistics.
• Questions.
Strategic overview

Border Delivery Group
UK border priorities

UK Government objectives and priorities for the border

Maintaining security
Facilitating the flow of goods (including animals, food and plants) and people
Protection of revenue and compliance with standards

UK will maintain security and prioritise flow, ensuring new controls or processes do not interrupt flow of goods.
These slides were created for the webinar on 10/10/19 and are not for further dissemination. For the most up to date information, please refer to Gov.UK.

HM Government

Brexit position as at October 2019

• The UK will be leaving the EU on 31 October 2019.
• Leaving the EU with a deal remains the Government’s top priority.
• A responsible government must plan for every eventuality, including a no deal scenario.
• No deal remains on the table until both the EU, including the European Parliament, and the UK have ratified any deal.
• Our aim is to avoid as far as possible the adverse consequences arising from no deal.
• There will be no new import controls or checks at the border for live animals and animal products on the day the UK leaves the EU.
• UK border priorities – ensuring new risk-based controls and processes do not interrupt the flow of goods.

Prepare for Brexit at gov.uk/brexit
Customs processes for freight at the border

HM Revenue & Customs
Overview

Currently…

…businesses can move goods freely between the UK and the EU.

In the event of a No Deal…

…business importing and exporting goods within the EU will have to comply with new rules.

Declarations will be required.

HMRC is committed to helping businesses understand these changes and actions they need to take to ensure that they remain compliant and can continue trading in the event of a No Deal EU Exit.
Approach to No Deal

Day 1

- Declarations should be pre-lodged electronically in advance.
- Routine fiscal and other controls and checks undertaken away from the flow of traffic.

Easements

- Transitional Simplified Procedures for imports.
- Intermediaries' liability.
- Guarantee relaxations.
- Entry Summary Declarations for imports.

Long term

UK Government is working on:

- Automated solutions
- Use of technology for smarter borders and sharing more data.
Goods leaving the UK

HM Revenue & Customs
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# Exporting from the UK through RoRo borders on Day 1

## CUSTOMS AND SAFETY/SECURITY

### Pre-departure
- Submit combined Export/ Safety & Security Declaration
- Pre-lodge any supporting documents on relevant system(s)

### Authorised premises/DEP
- Document checks – response provided to exporter
- Exporter tells haulier if Permission to Proceed granted or need to take goods to Designated Export Point (DEP)

### At UK border
- Permission to proceed granted
- Haulier takes goods to DEP; Checks carried out if necessary and Declaration updated
- Haulier checks in for boarding and takes goods to departure point

### Post border
- High risk goods: Obtain full departure message from HMRC or intermediary
- Ferry/train departs

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**Exporter to ensure** that the relevant EU member state import, safety and security declarations and any other necessary documents have been made / pre-lodged – and the MRN for those declarations is provided to the hauler to present at check-in at the UK border.

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**Key:**
- Responsible parties
  - Business
  - UK Government
  - Government

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Supporting document: [Link to the GoV.UK page](gov.uk/brexit)
Entry summary declarations for exports (Safety & Security)

Safety & security / ENS information required on export from the UK will continue to be provided as part of the export customs declaration.

We expect that the EU will require a safety & security declaration for imports to the EU, reflecting current rest of the world process.
Empty trucks

Entering/leaving the UK

• For UK customs purposes there will be no requirement to make a customs declaration for empty trucks.

Packaging

• Where an otherwise empty truck contains some packaging no customs declaration will be required and the truck will be treated as empty.

• This applies to:
  
  - Empty containers and pallets
  - Equipment for controlling the temperature inside the container
  - Internal partition, shelves and similar for stowing goods

• Further details at:

Common Transit Convention (CTC)

HM Revenue & Customs
How does the Common Transit Convention (CTC) work?

The **CTC allows movement of goods - under duty suspense** - between the 28 EU Member States and the European Free Trade Association countries (Iceland, Norway, Switzerland and Liechtenstein) plus Turkey, Republic of North Macedonia and Serbia.

**UK has been invited to accede to CTC** as a separate contracting party when EU laws cease to apply to the UK (letter of invitation was December 2018).

The requirements to use CTC will remain unchanged. However, as the UK will be outside the EU Customs territory, **traders will need to have a Transit Accompanying Document (TAD) scanned** at the point of entry into the UK or other new customs territory.
Transit and the Common Transit Convention (CTC)

1. The transit declaration is completed (including guarantee) using NCTS (the New Customs Transit System)
2. The goods are presented at the Office of Departure (or Authorised Consignor) and the Transit Accompanying Document (TAD) is printed off presented to the haulier and then the goods are released into transit.
3. At every border crossing into a new customs territory, the TAD and goods are presented at the Office of Transit (OoT functions can only be performed by Customs Officials).
4. At the final destination the goods and TAD are presented at the Office of Destination (or Authorised Consignee).
5. The transit movement is closed, the goods must be declared to another customs regime eg free circulation, temporary storage and the guarantee is released.

The goods are tracked and messages are sent from the various offices using NCTS during the journey.
Transit guarantees

- To make transit movements a trader needs to provide a guarantee for the customs duties suspended during the movement. This can be an individual guarantee for a single movement or a Customs Comprehensive Guarantee (CCG) for multiple movements.

- To hold a CCG, a business needs to:
  - An individual guarantee can include a guarantor undertaking from a bank or financial institution and a cash deposit.
  - Guarantees can take several weeks to set up, so traders should contact their bank or insurer about this as soon as possible.
  - The guarantee requirements are set by the Common Transit Convention.
Simplified transit procedures

Under the CTC, traders can apply for authorisation to use simplified transit procedures. The main types of authorisation are:

**Authorised Consignor Status** allows traders to declare goods to transit at their premises rather than an Office of Departure. Traders applying for this need to have a CCG.

**Authorised Consignee Status** allows traders to end transit movements at their premises rather than an Office of Destination. Traders applying for this generally need a temporary storage facility.

HMRC is working to enable traders to be authorised as quickly as possible.
VAT

HM Revenue & Customs
VAT – What’s changing for postponed accounting?

In a no deal scenario, postponed accounting will be introduced for imports from the EU and Rest of World

• Business will not need to register to use postponed accounting. They will make the appropriate entry and provide their VAT registration number on their customs declaration

• An online monthly statement will show the VAT that’s been postponed. This will provide the evidence to declare/ recover import VAT on your VAT return

• Postponed accounting won’t be available for postal goods of £135 or less

• Postponed accounting won’t be available for non-VAT registered businesses
VAT – What’s changing for parcels sent by overseas businesses?

Low Value Consignment Relief will be abolished, and an online service will collect VAT from businesses for parcels up to £135

- We are working with stakeholders to help businesses be compliant and parcel operators adjust to the new processes
- We’ve updated the EU Exit guidance with details on the service and rules around VAT
- The parcels service is now available for non-UK businesses to register online
VAT – What’s changing

We expect EU member states will apply Rest of World rules to the UK for exports and other EU VAT processes

- For exports, businesses no longer need to complete EC sales lists, but will need to review the rules in individual member states that apply for import VAT
- The UK would stop having access to certain EU VAT IT systems – but a new UK VAT registration number checker will be available
- For tour operators that use the EU ‘TOMS’ scheme, our aim is to keep rules as close as possible to now
VAT – For action

- If you currently use Mini One Stop Shop or the EU VAT refund system please prepare your businesses by reading the guidance on IT systems on GOV.UK.

- Review VAT rules in member states where you do business. The European Commission has recently published guidance.

- If you have suppliers based overseas who will be sending goods to you, alert them to the guidance on Low Value goods.

- Familiarise yourselves with the statutory instruments which you can read on GOV.UK or Legislation.gov.uk.

- If you want to understand how postponed accounting will operate, please sign up for alerts to guidance updates on GOV.UK.
Goods leaving the UK: Summary of Key Actions

HM Revenue & Customs
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**Summary of key actions – goods leaving the UK**

1) Make sure your business has an EORI number starting with ‘GB’ and check your importer has an EU EORI number.

- You'll need an Economic Operator Registration and Identification (EORI) number starting with GB to continue exporting goods.
- Your importer will need an EU EORI number.
- You'll need to get an EU EORI number if you're exporting to your own business within the EU. You can get one from the customs authority in any EU country.
- Visit [gov.uk/eori](https://gov.uk/eori) to apply.

2) Decide who will make the export declarations and decide if you want to move your goods using transit.

- You may be able to use the Common Transit Convention (CTC) to simplify how your goods pass through customs and when your importer pays customs duties. [gov.uk/guidance/what-you-need-to-move-goods-between-or-through-common-transit-countries-including-the-eu](https://gov.uk/guidance/what-you-need-to-move-goods-between-or-through-common-transit-countries-including-the-eu)
- You can hire someone to deal with customs for you, or you can do it yourself. **Agree responsibilities** with your customs agent and/or logistics provider for each part of the process and update your contracts to reflect this or identify software to utilise. [gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf](https://gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf)
- **Agree** who will complete the import declarations for standard imports. Ensure these are submitted in the EU country in which goods arrive from the UK. [gov.uk/guidance/customs-declarations-for-goods-taken-out-of-the-eu](https://gov.uk/guidance/customs-declarations-for-goods-taken-out-of-the-eu)
- Register for the customs declaration system in your own country. Ensure you have all of the correct information for the import declaration, including commodity codes and Customs Procedure Code.
- If exporting, the Export Declaration and S&S Declaration are merged. If using transit it is also merged.
- Check with your UK exporter if you need an import licence for the goods you are importing from the UK.
- Check with your UK exporter if you need to import goods through a specific port which has the necessary facilities (e.g. high risk products and animals can only be accepted at a port which has the necessary facilities (BIP/DPE))

Prepare for Brexit at [gov.uk/brexit](https://gov.uk/brexit)
Summary of key actions – goods leaving the UK

2) Decide who will make the export declarations and decide if you want to move your goods using transit (continued)

- Consider applying for authorised consignor/consignee status.
  gov.uk/government/publications/import-and-export-apply-for-comprehensive-guarantee-and-other-simplifications-c1343
- If you are completing transit declarations, you will need a guarantee (individual or customs comprehensive guarantee) and be registered for the New Computerised Transit System.
  gov.uk/guidance/import-and-export-customs-comprehensive-guarantees-ccgs

3) Check the rate of tax and duty for your goods.
- Your importer will need to pay tax and duty on your goods after Brexit. This will depend on the classification of the goods.

4) Check what you need to do for the type of goods you export

There might be other things you need to do, depending on what you're exporting.
- Apply in advance for ID documents and/or certificates for goods.
- Ensure the UK exporter sends required documentation for the goods imported with consignment, such as Export Health Certificates (EHC).
- Pre-notify systems where required, such as TRACES when importing animals and animal products from the UK and uploading a copy of the UK Export Health Certificate.
- EU importer updates the EU import system during transit to ‘arrive’ the goods in the UK during the crossing.
- In a no-deal Brexit, there’ll be changes to how you move and declare excise goods (alcohol, tobacco and certain oils).
- You may need a licence or to follow special rules to export restricted goods or to sell certain services abroad.
  gov.uk/starting-to-export/licences
Summary of key actions – goods leaving the UK

4) Check what you need to do for the type of goods you export (continued)
   - Check the rules for exporting controlled goods like firearms.
     gov.uk/guidance/exporting-controlled-goods-after-eu-exit

5) Find out how changes to VAT will affect you.
   - Visit gov.uk/guidance/vat-it-system-rules-and-processes-if-the-uk-leaves-the-eu-without-a-deal

6) Decide who will transport your goods outside the UK.
   - You can hire someone to transport your goods, or you can do it yourself.
     gov.uk/transport-goods-from-uk-by-road
Goods entering the UK

HM Revenue & Customs
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Importing to the UK through RoRo borders on Day 1

**CUSTOMS**

**Pre-border**
- Register for EORI
- Pre-lodge import declaration to UK Government

**En route**
- Master Reference Number (MRN) or EORI provided to haulier/freight forwarder
- Update status of customs to show goods arrived in UK

**At UK border**
- Risk-based checks, no change from current approach
- After arrival in UK, update status of declaration by close of business next working day
- Goods free to leave
- Goods/ truck referred inland

- Businesses can defer payment if:
  - Paying customs in **monthly payments**
  - Using special relief schemes

**Key:** Responsible parties
Transitional Simplified Procedures (TSPs)

- Transitional Simplified Procedures (also known as simplified import procedures) is a process designed by HMRC to make importing goods to the UK from the EU easier for the initial period after the UK leaves the EU.

- **EU traders are advised to ensure that their UK importer is registered for TSP and to ensure that they understand the detailed steps required.**

- Traders registered for TSP will not need to make full customs declarations at the border and will be able to defer paying their customs duties.

To be eligible, traders must:

1. Be established in the UK
2. Have the intention to import goods into the UK from the EU
3. Have a UK Economic Operator Registration Identification (EORI) number
Entry summary declarations for imports (Safety & Security)

- The UK will phase in the requirement for entry summary declarations (ENS) on all goods arriving from the EU over 12 months.
- We are taking this approach to give carriers and hauliers more time to prepare for their obligations.
- The legal requirement to submit an ENS for goods arriving from the EU will come into force from 31st October 2020.
- HMRC will work with businesses to get them ready.
Duty deferment

Current rules

- Traders must have a duty deferment account to use TSP or an agent’s Customs Freight Simplified Procedure (CFSP) authorisation:

  - In practice, this is a direct debit mandate
  - It allows HMRC to take a monthly payment of duties 15 days after supplementary declaration is made
  - Guarantees are required in order to defer duty to make monthly payments

Day 1 easements

- Traders will not be required to meet the Customs Comprehensive Guarantee (CCG) criteria when obtaining guarantees.
- Traders can still choose to apply for a CCG, as those with Authorised Economic Operator C status can seek a reduction in the level of guarantee required to defer duty.
Summary of key actions – goods entering the UK

1) Make sure your business has an EORI number starting with ‘GB’

- You’ll need an Economic Operator Registration and Identification (EORI) number starting with GB to continue importing goods. Visit gov.uk/eori.

2) Decide who will make the import declarations

- You can hire someone to deal with customs for you, or you can do it yourself. Agree responsibilities with your customs agent and/or logistics provider for each part of the process and update your contracts to reflect this or identify software to utilise. gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf

- **Agree responsibilities** with your customs agent and/or logistics provider for each part of the process and update your contracts to reflect this or identify software to utilise.

- **Agree** who will complete the import declarations for standard imports. gov.uk/guidance/customs-declarations-for-goods-brought-into-the-eu

- Ensure you have all of the correct information for the import declaration, including commodity codes and Customs Procedure Code.

- Consider applying for **authorised consignor/consignee status**. gov.uk/government/publications/import-and-export-apply-for-comprehensive-guarantee-and-other-simplifications-c1343

- If you are completing transit declarations, you will need a **guarantee** (individual or customs comprehensive guarantee) and be registered for the New Computerised Transit System. gov.uk/guidance/import-and-export-customs-comprehensive-guarantees-ccgs

Prepare for Brexit at gov.uk/brexit
Summary of key actions – goods entering the UK

3) Apply to make importing easier and set up a duty deferment account if you import regularly

- You can apply to use ‘transitional simplified procedures’ to reduce the amount of information you need to give at the border. [gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal]
- You may also be able to use the Common Transit Convention (CTC) to simplify how your goods pass through customs and when you pay customs duties. [gov.uk/guidance/what-you-need-to-move-goods-between-or-through-common-transit-countries-including-the-eu]
- Set up a duty deferment account if you want to be able to make one payment of customs duties a month instead of paying for individual shipments. You must set one up if you plan to use transitional simplified procedures. [gov.uk/guidance/setting-up-an-account-to-defer-duty-payments-when-you-import-goods]

4) Check the rate of tax and duty you’ll need to pay.

- You’ll need to pay customs duties and VAT on all imports. [gov.uk/guidance/accounting-for-import-vat]
- You’ll also need to pay excise duties if you’re importing alcohol, tobacco or biofuels. [gov.uk/government/publications/uk-trade-tariff-excise-duties-reliefs-drawbacks-and-allowances]

5) Check what you need to do for the type of goods you import.

- Depending on what you’re importing, there might be other things you’ll need to do to get your business ready.
- For example, you might need to change the labelling on your goods, apply for licences, or find and approved UK border inspection post where your goods can enter the UK.
- **Check the systems** (e.g. UK Import System, IPAFFS) you need to use and prepare to do so.
- Plan logistics for travel via inland locations, including goods which are required to enter the UK via Border Inspection Posts (BIP) & Designated Points of Entry (DPE). [gov.uk/business-uk-leaving-eu]
  [gov.uk/guidance/vat-it-system-rules-and-processes-if-the-uk-leaves-the-eu-without-a-deal]

Prepare for Brexit at [gov.uk/brexit]
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Agenda – Hauliers and Logistics

- HMRC Decision Trees – Import and Export
- EORI Mythbuster
- Haulier Handbook & Pocket Guide
- Op Brock

Right click on 'Download'. Select ‘Open Hyperlink’.
HMRC Decision Tree - Import

- Standard or Simplified import?
- You will need a UK EORI number and to check if you need an import licence.

Simplified:
- Customs agent?
- Standard or controlled goods?

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### HMRC Decision Tree - Import

- **Apply for a duty deferment account.**
- **Provide all relevant information.**

#### Simplified import (also known as Transitional Simplified Procedures)

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
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<tbody>
<tr>
<td><strong>Prepare to move your goods.</strong></td>
<td></td>
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<tr>
<td>For standard goods.</td>
<td></td>
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<tr>
<td>Record your import in your own records.</td>
<td></td>
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<tr>
<td>Provide your haulier with your UK EORI number (if starts with G25).</td>
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<tr>
<td>Once the haulier notifies you that your goods have arrived in the UK you must update your records.</td>
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<tr>
<td>Submit your supplementary declaration by the fourth working day of the following month. You can delay submitting your supplementary declaration for up to the first six months after the UK leaves the EU.</td>
<td></td>
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<tr>
<td>You can delay paying customs duty for at least the first six months after the UK leaves the EU. If you are VAT registered you must use Postponed VAT Accounting to account for your import VAT. If you are not VAT registered you will pay your import VAT by another means.</td>
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<tr>
<td>For controlled goods.</td>
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<tr>
<td>Complete a simplified frontier declaration.</td>
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<tr>
<td>Provide your haulier with information including:</td>
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<tr>
<td>- Movement Reference Number/Entry Number</td>
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<td>- your UK EORI number (if starts with G25)</td>
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HM Government

HMRC Decision Tree - Import

- You will need a UK EORI number and to check if you need an import licence.

Standard:
- Customs agent or buy specialist software, train staff & apply for CHIEF badge?
- Provide all necessary information.
HM Government

HMRC Decision Tree - Import

- Update full customs declaration.
- Pay relevant duties/VAT.

Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)
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**HM Government**

**HMRC Decision Tree - Export**

- You will need a UK EORI number and to check if you need an export licence.

**Standard:**
- Customs agent or buy specialist software or train staff to use NES?
- Provide all necessary information.
HM Government

HMRC Decision Tree - Export

Standard:

- Customs agent or buy specialist software or train staff to use NES?
- Provide all necessary information.
- Keep records for 6 years.

Transit:

- You will need a UK EORI number and to check if you need an export licence.
- Customs agent or buy specialist software or train staff to use NES?
- Consider authorised consignor application.
HM Government

HMRC Decision Tree - Export

Transit:
- You will need a UK EORI number and to check if you need an export licence.
- Customs agent or buy specialist software or train staff to use NES?
- Consider authorised consignor application.
- Guarantee.
- Register for NCTS and NES.
- Provide relevant documentation.

ATA Carnet:
- Ensure the driver has the ATA Carnet document.

Prepare for Brexit at gov.uk/brexit

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UK businesses exporting goods from, or importing goods into, the UK will need an EORI number from the UK to submit a customs declaration to UK customs.

In some cases, they will need both UK and EU EORI numbers:

1. UK-based business exports to EU-based branch.
2. Sale contracts – Incoterms.
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**HM Government**

**EORI Mythbuster**

- Numbers of businesses with UK EORI numbers continues to grow.
- UK EORI numbers are easy and fast to apply for online through HMRC.

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**Myth: Most businesses do not have an EORI number issued by the UK to enable them to continue to trade after 31 October**

**False**

Since December 2018, over 74,000 businesses have applied for and received EORI numbers from HMRC. From August 2019, a further 86,000 VAT-registered businesses who have previously traded with the EU have been sent one automatically. Businesses that:
- are not VAT-registered
- have a subsidiary company that also trades goods with the EU
- are new, or have commenced trading with the EU since the start of 2018
- already have an EORI number from the EU
will still need to apply online if they have not done so already.

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**Myth: Applying for an EORI number is difficult and time consuming**

**False**

Businesses that still need to get an EORI number issued by the UK can do so online on GOV.UK. It only takes five to ten minutes to complete the form and is totally free. They will receive their EORI number straight away, or within five working days if HMRC needs to make more checks.

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**Myth: Businesses in Northern Ireland will need an EORI number issued by the UK to trade with Ireland**

**False**

In line with the approach that the Government has announced will apply in Northern Ireland for a temporary period following Brexit, most Northern Irish businesses will not require an EORI number issued by the UK for their trade with Ireland. However:
- Northern Irish businesses that trade goods with Ireland which require an import or export declaration, such as goods liable to Excise duty (alcohol, tobacco and certain oils) and a small number of controlled and licensed goods will require an EORI number issued by the UK. More information on movements concerning these types of goods is on GOV.UK.
- If Northern Irish businesses trade goods with EU member states other than Ireland then they will need an EORI number issued by the UK.
- Businesses trading with Ireland will also want to ensure they understand any requirements that Irish authorities introduce for trade between Ireland and Northern Ireland.
Most EU businesses will not need to submit a declaration to UK customs and so will not need an EORI number from the UK. The UK business they are trading with will submit the declaration to UK customs.

In some cases, they will need both UK and EU EORI numbers:

1. EU-based business exports to UK-based branch.
2. Sale contracts – Incoterms.
Hauliers and commercial drivers will need the correct documentation to travel to, from or through the EU if the UK leaves without a deal.

Study the handbook in detail, along with the other products we have talked through and the summary on page 23, to understand what you must do.

Key messages throughout are marked as follows:

UK photocard driving licences will be recognised, without the need for an international driving permit (IDP), in 24 of the 27 EU countries.
UK hauliers must have the correct licences and permits

Community Licence and Licence for the Community
The EU has agreed that for a transitional period (UK hauliers will be able to continue using their current licence to do journeys to and from the EU. This currently applies until 31 December 2019 and is likely to be extended to 31 July 2021.

Hauliers holding a Community Licence will be able to continue using these after a no-deal Brexit for the transitional period. Hauliers applying for or renewing a Community Licence after a no-deal Brexit will instead receive a ‘UK Licence for the Community’, which will give the same rights.

A copy of the Community Licence (or the new ‘UK Licence for the Community’) has to be carried on board all vehicles when working in the EU.

The Community Licence (or the new ‘UK Licence for the Community’) will not be valid for non-Community and cross-border journeys made by UK hauliers through the EU to countries outside the EU and EEA – these will require ECMT permits (see below).

Some ‘cross-trade’ movements between two EU countries and ‘sub-edge’ movements within an EU country will be permitted in the transitional period. Until 31 December 2019 at least up to two loaded大纲s or cross-trade journeys will be possible per week.

ECMT permits
Some journeys made during the transition period will require an ECMT permit. In particular, hauliers will need an ECMT permit if they:

- wish to transport the EU to non-EU countries such as Switzerland
- intend to do three cross-trade journeys (loading goods from one EU country to another) during a single trip to the EU

ECMT permits are only valid when accompanied by:

- an ECMT logbook (issued with the permit)
- certificates of compliance and roadworthiness relevant to the vehicle being used

Check Gov.UK to see if you need an ECMT permit for your planned journey and for details on how to obtain certificates of compliance and roadworthiness.2

Community licence/Licence for the Community must be carried.

‘Own account’ or vehicle under 3.5T – check the link.

ECMT permits – ensure correct documentation is carried to validate them.

Note the links at the bottom of both pages for further guidance.

1 Coast of September 2019. Visit.gov.uk/those-hauliers
2 Gov.UK/government/international-road-haulage-permits

Guidance for hauliers: UK hauliers must have the correct licences and permits

Trailers registration plates and papers
All commercial trailers weighing over 750kg and non-commercial trailers weighing over 3,500kg need to be registered with the Driver and Vehicle Licensing Agency (DVLA) before travelling abroad.

The keeper of the trailer will need to ensure that:
- trailer displays registration plates
- above carries DVLA trailer registration papers

Hauliers do not need to register trailers that are only used for journeys between the UK and Ireland.

Vehicle documents
Drivers will need to carry the following documents in the vehicle when driving abroad:
- a vehicle log book (V5C7 or V5C102) to use a hired or leased vehicle
- a GV sticker fixed to the rear of the vehicle and trailer, even if the number plates includes the (S) identifier
- a motor insurance Green Card

Goods moved on own account and goods vehicles under 3.5 tonnes
UK operators who carry their own goods (in an own-account), or have vehicles weighing under 3.5 tonnes including vans do not need to hold a Community Licence (or the new ‘UK Licence for the Community’). However, to work in some parts of the EU with a vehicle under 3.5 tonnes a permit may be required. Visit www.gov.uk/brexit-haulage for further details.

Some ‘cross-trade’ movements between two EU countries and ‘sub-edge’ movements within an EU country will be permitted in the transitional period. Until 31 December 2019 at least up to two loaded大纲s or cross-trade journeys will be possible per week.

Green Cards
A Green Card is an international certificate of motor insurance accepted in 48 countries which are part of the Green Card scheme.6

Until otherwise advised, drivers will need to carry Green Cards when driving in the EU if the UK leaves without a deal.

Hauliers should ensure Green Cards are provided by their Insurance company for all vehicles doing business to, from or through the EU.

Multiple Green Cards are required if you:
- are a commercial operator and have fleet insurance - hauliers will need a Green Card for each vehicle
- have a trailor attached to the vehicle - hauliers will require a Green Card for the towing vehicle and a Green Card for the trailer (some countries also require separate trailer insurance)
- have two insurance policies covering the duration of the trip (eg ITW Insurance policy review during the journey)

6 www.gov.uk/government/trailer-registration
7 www.gov.uk/value-log-book
5 www.gov.uk/driver-vehicles-out-of-uk-for-less-than-12-months
6 www.cobt.org.uk/cobt/green-card-system
EU Operators must be licenced in their country of establishment and carry a copy of a Community Licence at all times.

EU operators with a Community Licence continue to be able to carry goods to, from and through the UK in a no-deal scenario until advised otherwise.

EU Operators doing business to, from or through the UK will be need to carry proof of insurance. A Green Card or other proof of motor insurance will be recognised in the UK.

EU operators can carry out cabotage in the UK under current EU limits until advised otherwise.\(^1\)

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\(^1\) Current as of September 2019. Visit gov.uk/brand-guidance for further guidance.
UK drivers must have the correct documents

**Driver Certificate of Professional Competence (CPC)**
- Drivers with current UK Driver CPC working for EU hauliers do not need to take any additional action to prepare for a no-deal Brexit. UK CPC will continue to be valid for drivers of all journeys that UK operators are entitled to undertake, whether under the transitional arrangements agreed with the EU or on the basis of ESMT permits.
- Drivers need to carry their CPC driver qualification card while driving in the EU.
- UK drivers who are working for UK operators carrying their own goods, or who have vehicles under 3.5 tonnes (including vans), do not need to hold a Driver CPC in order to work.
- UK drivers who work for, or plan to work for an EU company (i.e. a UK driver working for French or Irish hauliers) should take action.
- This is because in a no-deal Brexit UK-issued CPC will no longer be recognised as a valid qualification by EU employers.
- UK drivers working or wanting to work for EU businesses should therefore exchange their UK Driver CPC for an EU Driver CPC before the UK leaves the EU. Apply to the relevant body in the EU or EEA country to exchange a UK Driver CPC. Visit gov.uk/brexit-hauliers.

**UK driving licence**
- Drivers must have the correct category of licence for the vehicle they are driving. Drivers can check online whether they have the correct driving categories on their licence.¹

**International driving permits**
- UK photocard driving licences will be recognised, without the need for an international driving permit (IDP), in 24 of the 27 EU countries.
- **Driver CPC – Certificate of Professional Competence.**
- **UK driving licence.**
- **IDP (use the link to check what IDP you need).**
- **Green cards.**
- **Tachograph charts or drivers digital smart card.**
- **Visas.**
- **Passport (with at least 6 months left before expiry from the day of travel).**
Cross-border responsibilities when moving goods

It’s the responsibility of the trader to make customs declarations and to get the relevant documentation to the haulier and driver. This can be done directly or via a logistics company. It will be the case for most traders that they will employ the services of a customs agent, and/or a logistics company.

Further information on the data required to be provided by traders for customs processes, and the import11 and export12 processes themselves can be found on GOV.UK.

While responsibility for customs border formalities rests with the trader, the haulier must ensure the driver is given all necessary customs documentation and other paperwork as they can be carried in the vehicle for the duration of the journey.

A driver should not attempt to cross the UK EU border in either direction without all required customs paperwork for all shipments carried.

Before leaving the UK

When collecting goods to cross into the EU, the driver must be provided with all customs documentation necessary to cross into the EU.

The UK exporter must complete the UK export customs procedures. This will be at the point of exit from the jurisdiction. The exporter must then inform the UK Customs Office. The exporter must then apply for a Seasonal Exporter’s Declaration. The driver will need to be told if the goods need to be presented to a UK Customs Office. Once this has been done, the exporter will be given permission to proceed and the driver can be told to take the goods to the UK port or terminal of departure. The driver is not required to carry evidence of UK export documentation; although, they will be required to carry other documents as detailed elsewhere in the handbook.

Documents for the EU border authorities

The driver must be provided with all necessary reference numbers or documentation from the trader to meet the import requirements of the country they are entering in the EU. It is the responsibility of the UK exporter with their customs agent (and their logistics provider) to ensure this is done. It may be the case that pre-declaration and clearance processes will be required before a shipment can be exported from the UK.

The trader exporting the goods from the UK must confirm with the trader importing the goods into the EU what processes and documentation will be needed, to export goods from the UK into the EU. The traders must ensure all requirements and formalities are met. The trader importing the goods into the EU must provide instructions to the haulier and driver so that they know what to do.

Moving goods into the EU under Contacted Transit Convention (CTC)

If the trader confirms that the goods are moving under CTC, the driver must ensure:
1. Be given a Transit Accompanying Document (TAD) from the trader and be informed that the movement has been released to the Transit procedure and that they can proceed to this point of exit from the UK.
2. Be given a Local Reference Number (LRN) or a TAD that hasn’t been released to the transit procedure and held to present the goods and the LRN or TAD to the UK Border Force at a nominated UK Office of Departure. The goods will then be released to the procedure and a TAD will be provided to the driver.

The exporter/importer will be responsible for updating the haulier and driver on the status of the TAD.

Moving goods into the EU under Admission Temporary/Temporary Admission (ATA) Carnet

ATA carnets are international customs documents that are used for the temporary export or import of goods. If the trader confirms the goods are moving under the ATA Carnet® convention the driver must:
• obtain the ATA Carnet document from the trader
• take the goods and the ATA Carnet to the UK Border Force at a UK Office of Departure as instructed by the trader, their agent, or the logistics company controlling the movement

Moving goods into the EU under Transport International Routiers (TIR)

If the trader confirms for the goods to move under the TIR convention®, the vehicle moving the goods must hold an Approval Certificate of a road vehicle for the transport of Goods under Customs Seal. The haulier must:
• give the driver the TIR Carnet document
• ensure that arrangements have been made to declare the movement to the EU Transit system (MCT) and hold the reference numbers needed to present the goods to the EU Customs authorities
• instruct the driver to take and present the goods and the TIR Carnet to the UK Border Force at an UK Office of Departure®

Transporting excise goods out of the UK

Excise goods are alcoholic beverages, tobacco or energy products.

If the goods are subject to excise duty, in addition to other commercial documents, the driver must receive from the trader the following:
• a copy of the electronic administrative document (ERAD)
• commercial documentation clearly showing the administrative reference code (ARC) for the excise goods
• a proper VAT return for energy products
• a copy of the customs declaration

At the border with the EU

If no additional procedures have been used the driver must follow the EU’s import and border requirements.

If the movement is being made under the CTC, the TAD must be presented by the driver to the European Communities Authorities in the with the EU’s procedures.

If the movement is being made under the ATA or TIR convention, the driver must present the ATA or TIR Carnet and ensure it is stamped by the EU Customs Authorities in line with the TAD procedures.

Drivers moving goods between Ireland and Northern Ireland will face different custom procedures compared to other UK-EU trade. Further information can be found on GOV.UK.

After the EU border
If the movement is being made under the CTQ the driver must present the TAD at an Office of Destination or an authorised consignee, where the transit procedure will be closed.

The goods will then be subject to EU import procedures.

If the movement is being made under the ATA Convention, the driver should give the ATA Carnet to the recipient of the goods when they are delivered.

If the movement is being made under the TIR Convention, with the TIR Carnet procedure, the driver must present the TIR Carnet and ensure it is stamped by the EU Customs Authorities either when the goods leave the customs territory of the EU or at an EU Office of Destination.

Transporting goods into France
France has designed a ‘smart border’ system\(^{17}\) for processing trucks using the ferry and Eurotunnel crossings, pairing the customs declaration data with the vehicle registration number transporting the consignment(s).

On departure from the UK, at check-in on the ferries and at the ‘pilotage’ at Eurotunnel, the driver will hand in the movement/consignment reference number (MNR). The MNR will be scanned and matched with the vehicle registration number.

For consignments from multiple traders, either the exporter or the driver can scan all of the barcodes from the separate documents, using the Producantes app, which creates an MNR envelope. The driver will then only need to present one single MNR from the load they are carrying.

This data is then analysed by the French customs system whilst the driver and consignment are on the ferry or train crossing the channel so that vehicles can be pre-selected for further controls – customs and/or sanitary and phytosanitary (SPS).

The driver will be informed on route:

- they can proceed
- they need to declare for customs and/or SPS
- there are any problems which need to be addressed before they can continue on their journey

Transporting goods through the Netherlands
The Netherlands have developed their own advice on how to pass through Dutch ports, and there is also a paid-for service, Portbase\(^{18}\), which aims to assist freight and logistics operators with the various formalities involved in UK-Dutch transportation of goods.

All Dutch ferry terminals have agreed that all customs declaration numbers for UK export and import that travel through the Netherlands must be pre-registered via Portbase. Otherwise, road freight transport vehicles will be denied access to the terminals. The driver must present MNRs at UK check-in.

Transporting goods between Ireland and Northern Ireland
Drivers moving goods between Ireland and Northern Ireland will face different custom procedures compared to other UK-EU trade. Further information can be found on GOV.UK.\(^{19}\)

- France – ‘smart border’ system.
- Netherlands - pre-paid service called Portbase. Pre-register or access to terminals refused.
- Ireland and NI trade – visit the link.

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\(^{17}\) English-language video demonstrating ‘smart border’ [www.douane.gouv.fr/tic/docs/1071 Volunteers\(\
^{17}\) the smart border

\(^{18}\) www.portbase.com

\(^{19}\) [www.gov.uk/guidance/moving and trading from Northern Ireland to Ireland in a no-deal Brexit](https://www.gov.uk/guidance/moving-and-trading-from-northern-ireland-to-ireland-in-a-no-deal-brexit)
These slides were created for the webinar on 10/10/19 and are not for further dissemination. For the most up to date information, please refer to Gov.UK.

Moving goods from the EU to the UK

Before leaving the EU

When collecting the goods, the driver must be given all the relevant customs documents and should confirm that the trader has completed the EU export procedures.

The driver must also confirm with the exporter that the UK import requirements have been met.

If no other movement procedures are being used the exporter needs to ensure that the driver must have:

- a reliable description from the trader (IN the EU and the UK).

This will take the form of:

- an own or MRN, which may be referred to as an UK entry number;
- the UK trader’s Economic Operator Registration and Identification (EORI) number;
- the EU export declaration MRN.

The driver must pick up and carry additional MRNs for transitional simplified procedures (TSP) controlled goods.

Documentation for additional procedures to move goods from the EU to the UK

Additional procedures, such as TCT, ATA Carnet and TIR, will assist with UK arrival processes but will require the driver to take additional actions.

Moving goods under CTC

If the trader confirms that the goods are moving under CTC the driver must:

- obtain a TAD from the trader and ensure the goods have been released to the transit procedure.

Moving goods under ATA Carnet

If the trader confirms the goods are moving under ATA Carnet Convention, the driver must:

- obtain the ATA Carnet document from the trader.

Moving goods under TIR

If the driver confirms the goods are moving under the TIR Convention, the vehicle moving the goods must hold an Approval Certificate of a Road Vehicle for the Transport of Goods under Customs Seal.

The driver must:

- obtain the TIR Carnet document from the Trader.

Transporting excise goods into the UK

If goods are going to an excise warehouse in the UK, the driver will need to ensure they hold either a copy of the ADR or the TIR Carnet and the TIR Carnet clearly states the ADR before they leave the port.

However, where the importer has used a simplified customs procedures that allows for the entry of the goods to be delayed such as TSP, the creation of the ADR will also be delayed until the goods have arrived. In these cases, the driver must instead ensure they hold a copy of the pre-loaded customs declaration, which must include details of an excise movement guarantee, before leaving the port. If goods are still travelling to their delivery address by the end of the next working day following import, the importer or their agent should supply the driver at the point with a copy of the ADR or the TIR to formalise the excise movement requirements.

At the EU border

The driver must follow EU Exit procedures.

If the movement is being made under the ADR or TIR conventions, the driver must present the ADR or TIR Carnet and ensure it is stamped by the EU Customs Authorities in line with the EU procedures.

UK arrival procedures

UK authorities will not routinely stop vehicles on their way into the UK in order to check that they have the correct customs documentation. However, UK Border Force officers will, as they do now, use risk based intelligence to select trucks for targeted customs offences, security and smuggling checks. When they do, they will take the truck off the line and ask the driver to present the MRN and EORI they have for each consignment.

• On collection of goods, driver must be given all relevant customs documentation.

• The driver must pick up and carry additional MRNs for transitional simplified procedures (TSP) controlled goods.

21. UK arrival procedures, when determined to be a good risk, are not currently tested at all Offices of Destination.


Guidance for hauliers: Moving goods from the EU to the UK

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Border Delivery Group
EU webinar
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- Do not start the movement until you know that the route is appropriate and that the proposed border location is authorised to move those goods.
- Export Health Certificate (EHC) – driver must have physical copies.
- 24 hours notice (minimum) to BIP.
- UK Catch Certificate.
- Documents required include:
  - a transporter authorisation
  - a certificate of competence
  - a vehicle approval certificate
  - a journey log (where necessary)
Goods moved under CITES must pass through designated ports – check the links.

EU to UK:

- Some animal and plant products originating from non-EU countries must enter UK through specific points of entry (BIP, DPE & PoFA) – check the links.
Securing a vehicle when travelling to and from the UK

UK and EU hauliers and their drivers must secure vehicles coming into the UK to reduce the risk of becoming a victim of crime.

Hauliers and drivers crossing UK/EU border should be aware of the potential threats to vehicles and how they can stop clandestine entries. A clandestine entrant is a person who hides in or on a vehicle to avoid going through UK border control.

If a driver does not secure a vehicle, and is found carrying clandestine entrants into the UK, the vehicle’s driver, owner or hirer can be fined up to £2,000 for each person found (also known as a “civil penalty”).

The law applies to all arrivals into the UK, including from European sea ports and on the Eurotunnel Shuttle.

Keeping vehicles secure
For hauliers, an effective system includes:

- written instructions for drivers on how to use the system
- robust security devices to effectively secure the vehicle, load and load space
- training for drivers on how to use the system and security devices
- giving vehicle security checklist20 to drivers
- checking that drivers are following the instructions
- For drivers, an effective system includes:
  - security devices (e.g. padlock, seals and tilt cord) to secure vehicles after loading
  - checking the security devices and vehicle thoroughly after each stop and before entering the UK
  - recording checks on a vehicle security checklist

Drivers should follow the 10 step guidance on preventing clandestine entries.4

If someone hides in a vehicle
If a driver suspects someone is attempting to enter their vehicle, they should contact local police as soon as it is safe to do so. In the UK call 999 or in Europe call 112.

If a driver does not secure a vehicle, and is found carrying clandestine entrants into the UK, the vehicle’s driver, owner or hirer can be fined up to £2,000 for each person found

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21. www.gov.uk/government/publications/guidance-for-hauliers-on-preventing-clandestine-entri...
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Hauliers should ensure they are compliant with the customs and SPS changes including the following:

- Hauliers should update their guidance to drivers on what the truck must provide before hauliers take goods to the border.
- Hauliers will need new customs and other SPS documents from the exporter for goods to cross the border into the EU after 31 October 2019—removal customs declarations for the goods will need to be completed and their drivers provided with the right licences and paperwork.
- If the goods are being picked up from an authorised consignor, drivers can proceed directly to the port or Eurotunnel with a TAD, which contains an MHN in the form of a barcode on the TAD.
- If the goods are not being picked up from an authorised consignor, drivers will need to go to the Office of Departure with a LTN. The LTN will be processed there into a TAD/MHN.
- If hauliers are moving goods temporarily, such as material on an exhibition or a concert, under ATA Guarantee, drivers need to go to the appropriate location to get customs to stamp the ATA Guarantee form to avoid paying any duty.
- If hauliers are moving goods up to 31 October 2019 from the UK under excise duty suspension, they must ensure the relevant warehouse keeper or producer provides the driver with a copy of the VAT, from the Excise Movement and Control System, or commercial documentation that clearly states the ARC for that movement. If the goods are energy products, then they may give the driver a paper WR form to accompany the consignment instead.
- If hauliers are transporting certain controlled products they will also need to provide the driver with a certificate to accompany the goods, for example all products of animal origin must be accompanied by their signed EHC.
- Hauliers should explain to their drivers that for goods leaving the UK, the trader will need to make an export declaration after which they will be informed whether they have received 'permission to progress' (PTP). The driver should check with the trader that the goods have received PTP to the port from HMRC before taking them across the border.

We recommend that you go through the detail of this handbook to gain a full understanding of the many actions you must take to be business ready.

We advise doing this in conjunction with the other products we have covered today.
What is Operation Brock?

Operation Brock is a set of measures to keep the M20 open in both directions between junctions 8 and 9 in the event of disruption to services across the English Channel, by using different holding areas.

The queuing system only applies to lorries heading to mainland Europe from Kent. All other drivers should check conditions before setting out and, if they’re crossing the channel, check with their service operator for updates.

Further information can be found on [https://highwaysengland.co.uk/OperationBrock/](https://highwaysengland.co.uk/OperationBrock/)

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**Phase 1**
In the event of excessive disruption to services across the English Channel, improved holding capacity in the Port of Dover and Eurotunnel, as well as on the A20 approach to the port (Dover TAP), would be used.

**Phase 2**
If phase 1 capacity is reached, we will start queuing Europe bound lorries that are 7.5 tonnes and over on the coast bound section of the M20 between junction 8 and 9 with cars and other vehicles using a contraflow on the London-bound carriageway.

**Phase 3**
If phase 2 becomes full, lorries heading for Port of Dover will be directed to Manston Airfield, while the M20 is used to hold traffic for Eurotunnel. Traffic lights on the A256 after Manston Airfield will help to manage traffic travelling to the port.

**Phase 4**
If the M20 holding area and Manston becomes full, the M26 could be used to hold additional lorries heading for Eurotunnel.
Contact details for cross government border related questions:
Queriesattheborder.euexit@hmrc.gov.uk
Brexit Imports and Exports Helpline

The EU Exit Import and Export Helpline is a cross government initiative to provide a single point of enquiry for queries relating to moving goods across the UK border following the UK’s exit from the European Union.

**NUMBER:** 0300 3301 331 (44 300 3301 331)  
**HOURS:** Monday – Fri 8:00 AM – 6:00 PM GMT

Who is involved in the helpline?  
- **HMRC**  
- **DIT**  
- **DEFRA**  
- **BEIS**  
- Department for International Trade

What sort of queries are covered by the Helpline?  
- Requirements of the trader (customs declarations, export health certificates, controlled goods licenses/permits)  
- Requirements of the haulier (trailer registration, international driving permits)  
- Other prerequisites to trade (Economic Operator Registration and Identification (EORI) number)  
- Import easements (Transitional Simplified Procedures)

What sort of queries are not covered by the Helpline?  
- Any queries relating to goods moving between Ireland and Northern Ireland as these are subject to different procedures. Guidance covering this can be found on GOV.UK

Where can I learn more?  
- [https://www.gov.uk/contact-brexit-import-export-helpline](https://www.gov.uk/contact-brexit-import-export-helpline)