



HM Government

Check, prepare, keep moving

Moving goods between GB and the EU
at the end of the Transition Period

Webinar - 15th September 2020



- On 1 Jan 2021, the **transition period** will end, a consequence of this is that the UK becomes a third country for Member States of the EU and the free movement of goods between the UK and countries in the EU ends.
- This means that controls will be placed on the movement of goods between Great Britain (GB) and the EU.
- Recognising the impact of coronavirus on businesses' ability to prepare the UK Government has taken the decision to introduce the new border controls in three stages up until 1 July 2021 **for UK imports**.

These slides do not cover movements in relation to the Northern Ireland Protocol. The business guidance is available at <https://www.gov.uk/government/publications/moving-goods-under-the-northern-ireland-protocol>



- The UK **Border Operating Model** was published on 13th July 2020 - the full document is available on gov.uk - <https://www.gov.uk/government/publications/the-border-operating-model>
- The model includes an annex which covers EU border procedures for imports and exports
- The presentations today will give a brief overview of the Border Operating Model, and the staged controls which will be introduced.
- The Border Operating Model will be **updated**
- Businesses based in the UK wishing to also import the goods into the Union will need to apply for and receive an EU EORI number, or appoint a duty representative in that Member State.
- Authorised Economic Operators (AEO) authorisations or other authorisations issued by the United Kingdom will cease to be valid in the Union. Where the economic operators wish to obtain EU authorisations, they need to apply for them in an EU Member State.



Do you know that new processes will be required for moving goods between the EU and the UK even if a Free Trade Agreement is reached?

Please answer our short questions by going to [sli.do](https://www.sli.do) on your browser or phone and using the code #BPDG

Which of the following statements best applies to you/your business?

I do not know if the transition period will impact trade with the UK

I know the end of the transition period will impact trade with the UK

Which of the following statements best applies to you/your business?

I do not understand what actions I need to take for the end of the transition period.

I know what actions I need to take; but I have not yet taken any actions.

I have started to take actions; or plan what I need to do.

I have taken the actions I need to be ready.

Consequences for RoRo freight

Customs formalities and surveillance on freight movements for exports, imports and transit



Includes the levying of customs and excise duties



Non tariff trade barriers such as veterinary and phyto-sanitary requirements, product requirements



Check, prepare, keep moving

- The reason for preparing for the end of the transition period (TP) is the significant changes in trade between EU and the UK
- For those who have not traded outside the EU before, this simple example might help:
 - If you currently move goods to / from UK/EU, you only need an invoice and transport order...with those papers you are able to book a ticket on a RoRo ferry or le Shuttle train.
 - After the end of the Transition Period it all starts with a **export declaration**.
 - Then if you arrive at the port or terminal, a departure message needs to be sent to Customs Authorities
 - Business will need to comply with customs and other border formalities for imports

The UK will take a phased approach to **import** declarations and a waiver for entry summary declarations from **1 Jan 2021 until 30 June 2021**.

Transit can be used from 1 January 2021

So apart from the simple 2 formalities of an invoice and a transport document, you have at least **9 additional procedures** to take into account, depending on your role in the supply chain.

General requirements and preparation

EORI numbers

- UK Importers and exporters must have an EORI number issued by the UK
- EU importers and exporters must have an EORI number issued by an EU Member State (EORI numbers issued by UK will not be valid in EU at the end of the transition period).
- A UK haulier will also need an EU EORI if they are, for example, the responsible entity for entering ENS data into a MS ICS system (accompanied freight)

Establish and agree Terms and Conditions (including where you need to be established)

- Ensure responsibility for **customs checks, duties and dispute resolution** is clear
- The International Chambers of Commerce publish standard trading terms and conditions <https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/>

Existing Authorisations

- Authorised Economic Operators (AEO) authorisations or other authorisations issued by the United Kingdom will cease to be valid in the EU. Where the economic operators wish to obtain EU authorisations, they need to apply for them in an EU Member State.

Getting an EORI number

Economic operators established in a customs territory (EU or UK from 1 Jan 2021) need an EORI number issued in that territory.

Economic operators not established in a customs territory (EU or UK from 1 Jan 2021) also need an EORI for a number to

- lodge a customs declaration in that customs territory
- to submit an [Entry Summary Declaration \(ENS\)](#)
- to lodge an [Exit Summary Declaration \(EXS\)](#)
- to lodge a temporary storage declaration in that customs territory
- act as a carrier for the purposes of transport by sea, inland waterway or air;
- act as a carrier who is connected to the customs system and wishes to receive any of the notifications provided for in the customs legislation regarding the lodging or amendment of entry summary declaration

UK EORI

Get an EORI number issued by the UK if you do not already have one (it starts with GB). It takes five to ten minutes to apply on GOV.UK. Link below:

[Get an EORI number - GOV.UK](#)

EU EORI

Link to request EU EORI numbers

[Europa : National Customs Websites](#)

Established in the UK or EU

A person or business needs to be established in the UK or EU to meet a number of customs rules. This includes being able to get a wide range of customs authorisations and simplifications such as Special procedures, AEO authorisation or making simplified declarations

What does “established in the UK mean”?

It can vary for individuals and corporations. The evidence you may need to provide includes:

- a certificate of registration issued by the Registrar of Companies
- details of where staff are employed and the work that they carry out
- physical premises owned or leased by the business
- details of contracts, orders or invoices held or issued by the business
- proof that the business has its own accounts

Further details on being UK established can be found on

<https://www.gov.uk/guidance/check-if-youre-established-in-the-uk-or-eu-for-customs>

EU Establishment means:

- Must be **established in the EU** and involved in the operation, could be a freight forwarder or carrier.
- Must have an **EU VAT number**
- **UK businesses** will need an **EU (VAT) registered company** to act as an EU exporter or as a representative

HMRC

Customs, VAT and Excise update

Name: Claire Wilson

Customs update

The UK will be introducing border controls at the end of transition period in stages - starting with some controls from 1 January 2021 and moving to full controls for all goods from 1 July 2021.

This means:

- We are introducing customs requirements over a period of time and most traders will not have to make import customs declarations on 1 January 2021.
- Traders importing controlled goods (such as excise goods) will be expected to follow full customs requirements from January 2021.
- The requirement for safety and security declarations on import - Entry summary Declarations (ENS) will also be waived for 6 months
- The UK will join the Common Transit Convention in its own right from 1 January 2021 and will be subject to the requirements of the Convention. Moving to these in stages will not be applicable.
- From January 2021 EU goods arriving in the UK under transit will need to complete Office of Transit formalities. We intend to use a digital model to automate this process, making early use of the Goods Vehicle Movement Service (GVMS) which will support the Pre-Lodgement model for both imports and exports from July 2021.

Declaration requirements - Imports from January 2021 to July 2021

- Traders bringing goods from the EU to the UK will need to declare their goods to customs. Goods must be declared in advance of crossing if moving through a listed RoRo port or a location without existing systems.
- To facilitate readiness, traders moving **non-controlled** goods to the UK will be allowed to declare their goods by making an entry into their own records. Businesses will be required to keep records of their imports and submit this information, via a supplementary declaration within 6 months of import and pay the required duty via an approved duty deferment account.
- Traders moving controlled goods (e.g. excise goods) will need to make a frontier declaration. This declaration can be full, simplified, or a Transit declaration depending on the trader's authorisation.
- If the controlled goods are coming via a location without systems that would allow the trader to notify HMRC that goods have been imported, the trader must manually arrive the declaration in HMRC systems (including entry to the Excise Movement and Control System for excise duty suspended goods) by the end of the working day following the physical crossing.
- However, we will not be:
 - requiring traders to submit safety and security information for imports
 - requiring carriers to submit entry summary declarations for Safety & security

Declaration requirements - Exports from January 2021

- Traders exporting goods from the UK into the EU will need to submit export declarations for all goods.
- Traders will be required to submit safety and security information either via a combined export declaration, or a standalone Exit Summary Declaration.
- If goods are moving via a non-inventory linked location, the Customs declaration will need to be submitted as "arrived" while the goods are at the trader's premises and HMRC will notify the trader automatically of whether the goods have "permission to progress" or need to be taken to a facility for a check.
- If goods are moving through a location with existing inventory systems, the standard Rest of World export model will be followed.
- For excise goods or goods moving under duty suspense only, if moving the goods through a location that does not have systems to automatically communicate to HMRC that the goods have left the country, the trader must provide proof to HMRC after the goods have left that the goods have exited the UK.
- Traders will be required to submit safety and security information either via a combined export declaration, or a standalone Exit Summary Declaration.

Full Customs controls from 1 July 2021

- Traders will have to make full customs declarations (or use Simplified procedures if they are authorised to do so) at the point of importation on all goods and pay relevant tariffs.
- Full Safety and Security declarations will be required.
- Border locations can either use the temporary storage model , or the newly developed pre-lodgement model (developed as an alternative for ports that may not have the space and infrastructure to operate temporary storage).
- The Temporary Storage model allows goods to be stored for up to 90 days at a HMRC approved Temporary storage facility, before a declaration is made and HMG carries out any checks before goods are released from the facility.
- The Pre-lodgement model ensures that all declarations are pre-lodged before they board on the EU side, this will maintain flow.
- HMRC will introduce a new IT system called the Goods Vehicle Movement Service (GVMS) to support the Pre-Lodgement model for both imports and exports and to facilitate Transit movements.

Further details on customs can be found on <https://www.gov.uk/topic/business-tax/import-export>

Goods Vehicle Movement Service - Imports Overview from 1 July 2021



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

- Import
- Safety and Security
- CTC Transit

Validate GMR

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

Independently capture or verify the vehicle registration number / trailer or container registration number

Risking carried out by HMG on declarations

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

Goods Vehicle Movement Service Exports Overview from 1 July 2021



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

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

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

Validate GMR

Trigger arrival process and automated departure

Independently capture or verify the vehicle registration number/trailer or container registration number

Receive notification that goods have departed

VAT / Excise

VAT

- The Government announced at Budget that from 1 January 2021 postponed VAT accounting will be available to VAT registered businesses for imports of goods from all countries, including from the EU
- Postponed accounting allows businesses to account for VAT on the goods they import through their periodic VAT return rather than pay that VAT at (or soon after crossing) the UK border.

Excise

- On the 1 January 2021, the Rest of World rules will apply to imports and exports of excise goods moving between the UK and the EU. Businesses will need to complete customs import and export declarations using the relevant codes for duty paid or suspended goods.
- If businesses move duty suspended excise goods to and from a tax warehouse to the place they enter and exit the UK they must use the UK version of Excise Movement and Control System (UK EMCS). UK EMCS must also be used to move duty suspended excise goods from UK warehouse to UK warehouse.



HM Government

DEFRA (Department for Environment, Food & Rural Affairs)

Update on SPS goods

Lee Gunton

Introduction

- These slides are intended to aid EU businesses in preparing for the UK's exit from the EU.
- The slides contain information on how requirements and processes will change for exporting and importing key Defra commodities to and from the UK.
- **The information is up-to-date as of the day of this presentation but is subject to change.**



Agenda

- IPAFFS
- Plant and Plant Products
- Live animals and products of animal origin
- Chemicals
- Pesticides
- Timber
- Geographical Indicators

Introduction to phased approach

- New SPS controls will apply to goods imported from the EU from 1 January 2021.
- Staged controls will be introduced to 1 July 2021 with a number of processes and procedures which will apply to the import of live animals, animal products, fish, shellfish and their products, and to plants and plant products and high-risk food and feed not of animal origin.

These controls will be introduced in stages, and include the requirements for:

- Import pre-notifications.
- Health certification (such as an Export Health Certificate or Phytosanitary Certificate).
- Documentary, identity and physical checks at the border or inland
- Entry via a Point of Entry with an appropriate BCP with relevant checking facilities from July 2021.

IT Requirements for SPS Goods

- **IPAFFS (for GB imports) – DEFRA**
- IPAFFS (*Import of Products Animals Food and Feed System*) will be used by importers to pre-notify SPS imports. The system is live and being used for the DOCOM and ITAHC certificates needed for the movement of certain live animals.
- From 2021 IPAFFS will be used to pre-notify HMG before goods subject to Sanitary and Phytosanitary controls enter the country from the EU as controls on these goods are introduced in stages. The system will also replace TRACES.
- Pre-notification will be required for imports from the EU in line with the staged introduction of controls in 2021, starting with live animals, high risk animal by products and high-priority plants from January 1st and HRFNAO and POAO from April.
- To support trader readiness and adoption of IPAFFS ahead of the end of transition, a phased migration is planned from the end of October 2020

IT Requirements for SPS goods

- EHCO (Export Health Certificate Online) service will be used to control the safe export of live animals, products of animal origin (POAO), bees, endangered species, plants and plant products. The system allows exporters to complete export health certificate (EHC) and phytosanitary certificate (PC) forms online.
- The system is already live and is being rolled out to replace the largely manual RoW EHC processes. After the transition period the EU will require GB exporters to have EHCs and phytosanitary certificates, these will be applied for using EHCO.
- From 1st Jan 2021, for England and Wales, traders will be able to apply for their health and phytosanitary certificates on EHCO
- Traders will need to complete an export health certificate (EHC) for each type of animal or animal product exported from the UK.
- The system will also be enhanced to produce export plant health phytosanitary certificates for exporting controlled plants and plant products from the UK.
- Exporters moving SPS goods from the UK to EU will need to work with their import partners based in the EU to pre-notify the EU authorities using the TRACES NT system, which is operated by the European Commission

SPS Requirements

Plants and Plant Products

- Requirement for pre-notification and phytosanitary certificates for 'high priority' plants and plant products from January 2021. SPS checks will take place away from the border at places of destination or other approved premises.
- An exhaustive list of 'high priority' plants and plant products will be made available on GOV.UK shortly. It will include **all plants for planting; ware potatoes; some seed; some timber; and used agricultural/forestry machinery**. In addition, for **solid fuel wood** not otherwise regulated, pre-notification will be required but a phytosanitary certificate will not
- The requirement for pre-notification and phytosanitary certificates is extended to all regulated plants and plant products, i.e. not just those categorised as high-risk, from April 2021. A full list of regulated plants and plant products will be made available on GOV.UK in due course.
- From July 2021, there will be an increased number of physical and identity checks. All checks will take place at BCPs.

GB imports from the EU - SPS requirements for plants and their products from January 2021

January 2021:

- •Pre-notification and phytosanitary certificates will be required for 'high-priority' plants/products.
- •Documentary checks will be carried out remotely.
- •Physical checks will be carried out on 'high-priority' plants, which are not subject to systematic import checks now but constitute high-risk pathways. Physical checks will take place at destination or other authorised premises.
- •Exporters will need to apply for a phytosanitary certificate from the relevant competent authority of the EU country of origin; this will need to be secured prior to the goods' departure so that it can be sent to the importer for pre-notification purposes.
- •Importers will need to submit import notifications at least four hours prior to arrival if travelling by air, or at least one working day prior to arrival by all other modes of transport– along with the phytosanitary certificate.
- •Checks will be carried out by Plant Health and Seed Inspectors (PHSI) from the Animal and Plant Health Agency (APHA) and the Forestry Commission (FC) in England and Wales, and the Scottish Government in Scotland

GB imports from the EU - SPS requirements for plants and their products from April and July 2021

April 2021:

- All regulated plants and plant products will require pre-notification and to be accompanied by a phytosanitary certificate (i.e. not only those categorised as 'high-priority').

July 2021:

- Physical checks for plants/products increase.
- Commodities subject to sanitary and phytosanitary (SPS) controls will need to enter via a Point of Entry with an appropriate Border Control Post (BCP) with relevant checking facilities.
- All ID & physical checks for plants and their products will move to Border Control Posts, either at existing points of entry or at new inland sites.

Plants: SPS Requirements FAQs

What do physical checks actually look like for these goods? Will every good be checked, or a sample from a consignment of goods?

- Most physical checks on high priority plants and plant products from the EU will take away from the border initially, and will be based on an assessment of risk . The level of checks will increase for plants and plant products where there is an opportunity to better mitigate existing risks from the EU.
- Plants and plant products will be physically checked by examining the contents of consignments to ensure there is no evidence of the presence of harmful plant pests and diseases. Goods subject to physical checks will not always be sampled for lab testing. This will be performed on a random basis or if non-compliance is suspected or the goods are subject to compulsory lab testing or if pathogens are suspected which may be latent/showing no visual symptoms.

Will importers incur any additional charges because of these new checks?

- Fees will be applied for checks on EU imports, as is the case for imports from non-EU countries now.

Will this also mean any changes to imports from countries outside the EU?

- For plants and plant products, a common import regime will ultimately apply to all third countries, so any changes will apply equally to EU and non-EU countries.

Live Animals and Animal Products

GB imports from the EU

January 2021:

- Pre-notification and health certificates will be required for 100% of live animals
- Physical checks for live animals will be at similar levels to those currently required for EU imports, and will be carried out at destination
- Animal by-products (ABPs) will continue with the current requirement to be accompanied by official commercial documentation, and high-risk ABPs will require pre-notification

Live Animals and Animal Products

GB imports from the EU

April 2021:

- All products of animal origin (POAO) – for example meat, honey, milk or egg products - will also require pre-notification and the relevant health documentation

July 2021:

- Pre-notification and health certification will be required for all imports of regulated ABPs
- ID & physical checks for animal products will be introduced
- All animals and animal products will need to enter via a Point of Entry with an appropriate Border Control Post (BCP) with relevant checking facilities
- All ID & physical checks for animals and animal products will move to Border Control Posts, either at existing points of entry or at new inland sites

Live Animals and Animal Products

GB Exports to EU

- All goods will need to be accompanied by an Export Health Certificate (EHC); this will need to be secured by the exporter from APHA and completed by an Official Veterinarian/Inspector verifying that the animals meet the health conditions as outlined in EU regulation and stipulated on the certificate.
- For England and Wales, exporters can apply for their health certificates on EHC Online (EHCO) and further information on EHCs can be found [here](#). EHCO is a new digital online application service for EHCs that has been developed by Defra and APHA.
- Plan with logistics providers to enter the EU through a BCP.
- Obtain any necessary CITES permits before shipment of CITES specimens, exit the UK through a designated Point of Entry (PoE), and enter the EU via a designated PoE, where applicable.

Chemicals



- The UK will replace EU regulations with an independent regulatory framework, **UK REACH** which will come into force on 1 January 2021.



- Both the UK and EU will operate REACH frameworks, but the two systems will not be linked in any way. As such, businesses will need to take steps to ensure regulatory requirements are fulfilled on both sides of the channel in order to maintain continuity of supply chains.



- For Exports to the UK: For many chemical shipments, there will be minimal impact at points of entry because regulatory control takes place away from the border.



- For Imports to the EU: There are additional requirements for exporters, namely appointing an EU-based Only Representative to maintain access to the EU market, but these do not take place at the border.

Chemicals

Actions for EU businesses: Access to the UK market:

Option 1: Your UK customer will register the substance under UK REACH. A 'notification' provision is available for your UK downstream users to ensure continuity of supply at the end of the Transition Period.

Option 2: The EEA exporter can register the substance under UK REACH using a UK-based entity. Either a UK-based Only Representative or an affiliate UK importer.

Pesticides

- We will introduce a new independent pesticides regulatory regime in Great Britain from 1st Jan 2021.
- Existing active substance approvals, Plant Protection Product (PPP) authorisations and Maximum Residue Levels (MRLs) in place will continue to be valid.
- Applicants will need to apply for new registrations under both the GB and EU regimes to gain access to both markets.
- Applicants, authorisation holders and approval holders can be based anywhere in the world, as was the case under the EU pesticides regime.
- Under the terms of the Northern Ireland Protocol, the EU pesticides regime will continue to apply in Northern Ireland after the end of the Transition Period, in essentially the same way as during the Transition Period.

Timber



- The UK is committed to tackling illegal through the UK Timber Regulations and FLEGT.



- Operators, those placing timber on the EU market for the first time, will have to exercise due diligence on timber from the UK and the rest of the world under the European Timber Regulations.



- Operators placing timber on the UK market will have to exercise due diligence on timber from the EU and the rest of the world under the UK Timber Regulations. To do this they will require supply chain information from EU sellers.

Geographical Indications (GIs)

The new UK GI schemes

- The UK Government will establish new UK GI schemes at the end of the transition period.
- Existing UK GI products, including favourites such as Scotch Whisky, Welsh Lamb Cornish Pasties and Lough Neagh Eels, will continue to receive protection under the UK GI schemes.
- The new UK GI logos, and detailed guidance on their use, will be made available to GI producers and retailers prior to the end of the transition period.
- Producers of GIs registered before the end of the transition period, that are required to use the UK GI logos, will have 3 years to update their packaging from the date the UK GI schemes go live. The logos will remain optional for producers of wine and spirit GIs.
- We expect all UK GIs registered under the EU GI schemes at the end of the transition period to continue to receive protection in the EU.
- The position in relation to the protection of EU GIs in the UK will be clear once trade negotiations with the EU have been completed.



UK Intermediaries

- A pack of measures, including £50m additional funding to support the intermediaries sector.
- The additional funding will help to fund improved IT, more training and additional recruitment, all of which will increase capacity within the sector and build on the success of the grant scheme to date.
- A change in direct representation rules to remove the financial risk from intermediaries will allow intermediaries (with CFSP) to use their authorisation to act directly for UK registered traders without the intermediary becoming jointly liable.
- Low value bulking for imports allowing parcel operators to continue declaring multiple consignments in a single customs declaration.



Infrastructure

- HMG have announced £470m for inland and at-port (includes rail and air) infrastructure with £200m for the infrastructure fund.
- This funding is to ensure compliance with border procedures and controls, supporting ports with their specific infrastructure requirements.
- HMG are discussing with border locations the requirements for managing goods under customs control, funding to build multi-functional inland sites (which will meet customs compliance requirements as well as BCP requirements) to serve ports where there is no space on site.
- Planning is underway to open inland sites which will fulfil various functions (Office of Transit, Office of Departure, Office of Destination, BCP etc).



In 2019 the Government with the help of Kent Resilience Forum implemented Operation Brock to manage HGV traffic and deal with any potential disruptions at the short straits.

This was supported by 3 statutory instruments. As the risk of disruption may occur again at the end of the 2020 EU transition period, HMG are proposing:

- extending the clauses in the legislation to the end of October 2021
- updating road layouts to reflect potential changes to the Operation Brock plans
- alter border readiness plans so checks are completed with an online service, the Smart Freight Service, and take place outside Kent
- DFT are suggesting extra options for supporting HGV traffic management in Kent.

Operation Brock may therefore be reactivated if there are issues with traffic at the UK-EU border following the end of the Transition Period.

Hauliers who reach Kent without the correct border paperwork, or who try to circumvent Operation Brock, would face on-the-spot fines of £300, with the potential for “multiple fines”.



UK traffic management - Smart Freight Service (SFS)

- For January 2021, HMG are planning to use SFS to enable a 'border readiness' check for outbound GB-EU freight (HGV) vehicles prior to their travel to the UK port or terminal.
- It will enable those using the service to check that they have the correct EU documentation in place at the point of goods being collected, and to self-certify that a vehicle is 'border ready'.
- SFS is designed to reduce the volume of HGVs that travel to RoRo ports and the Eurotunnel terminal without having submitted the relevant documentation or making the necessary preparations for the range of EU import controls.
- Where an HGV is deemed 'border ready' the web portal would tell the user that the vehicle can travel to the port or terminal, while HGVs that are not border ready would be advised not to travel until the missing documentation had been obtained.
- It will replace the need for physical 'border readiness' checks as part of traffic management plans, for example those previously envisaged in Kent.



GVMS - will this system be tested and delivered on time? Yes

Can an EU business apply for a UK EORI? Yes, If an EU business needs to submit customs declaration to the UK then they will need to obtain a UK EORI number, even if they already have an EORI number from an EU-27 country.

Will declarations be required in UK for re-usable packaging ? HMRC's intention is to create legislation to minimise any requirement for declarations on re-usable packaging post transition.

Please note this is subject to parliamentary procedures and legislative timetable.

Will Defra request original health certificates or will the agent accept electronic copies? The original hard copy certificate must travel with the consignment. From January, we will also be asking notifiers to upload an e-copy on to the UK computerised information system (IPAFFS).

Customs duties can be deferred, but what is the procedure for VAT? Some traders will be eligible to defer customs declarations and duties. They must account for import VAT on VAT returns which includes the date that the goods were imported.. To complete boxes on VAT returns the VAT should be estimated from the records of imported goods.

When a deferred customs declaration is submitted the next online monthly statement will show the amount of import VAT due on that declaration. Any estimates can then be adjusted and any differences accounted for on the next VAT return.



*Please answer our short feedback question by going to **sli.do** on your browser or phone and using the code **#BPDG***



More Information:

Check, Change, Go

Useful links:

- <https://www.gov.uk/transition>
- <https://www.gov.uk/government/publications/the-border-operating-model>
- https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/910155/How_to_import_goods_from_the_EU_into_GB_from_January_2021.pdf
- https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/910156/How_to_export_goods_from_GB_into_the_EU_from_January_2021.pdf