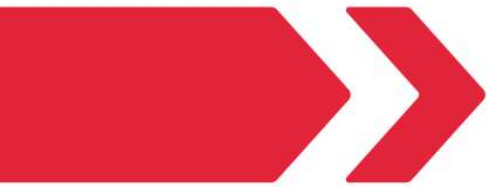




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Get **ready** for Brexit



Prepare for Brexit at gov.uk/brexit



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End to end customs processes

Jill Hawkins, HMRC

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

Border Delivery Group
Bilbao 01 October 2019



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.

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.
- 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.



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Imports into the UK

Jill Hawkins, HMRC

 Prepare for Brexit at gov.uk/brexit

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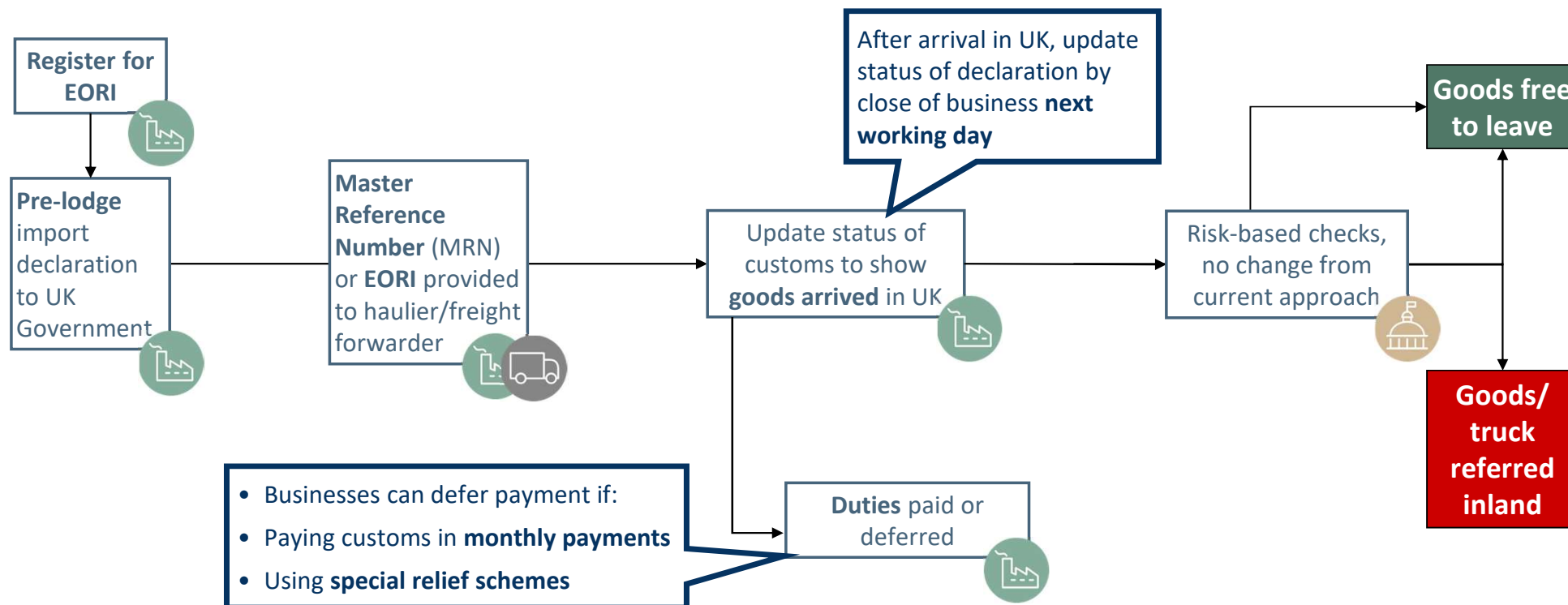
Importing to the UK through RoRo borders on Day 1

CUSTOMS

Pre-border

En route

At UK border



Transitional Simplified Procedures (TSPs)

- Transitional Simplified Procedures will make importing goods easier for the initial period after the UK leaves the EU.
- **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:



Be established in the UK



Have the intention to import
goods into the UK from the
EU



Have a UK Economic
Operator Registration
Identification (EORI) number





TSP declaration process



Controlled goods

- The trader submits a simplified frontier declaration and ensures all necessary certificates and licences are available.
- The reference number for this declaration is given to the haulier as proof that required customs formalities have been done.
- On arrival in the UK, the trader updates the declaration to “arrived” before the end of the working day following the crossing.
- This is followed by a supplementary declaration **by the fourth working day of the month** following the arrival of the goods in the UK.
- If the trader is already using this process, they can choose to use it for standard goods as well.



TSP declaration process



Standard goods

- The trader makes a declaration directly in their commercial records.
- The trader will provide the haulier with their EORI number as proof the goods are subject to a TSP process.
- This is followed by a supplementary declaration by the fourth working day of the month following the arrival of the goods in the UK.
- For the first six months supplementary declarations will not be due until the fourth working day in May 2020



Entry summary declarations for imports (Safety & Security)

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- 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.

Special procedures – Day 1

Current rules: EU rules require a customs comprehensive guarantee (CCG) to obtain a full authorisation for a special procedure.

Day 1 easements

Traders will not be required to meet the CCG criteria nor provide a financial guarantee for:



Inward processing



Outward processing



Temporary admission



Authorised use
(a.k.a. end use)



Customs warehousing

Traders still need to meet criteria for the special procedure.

This policy will be monitored, and traders will be given 12 months' notice of changes.



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Exports from the UK

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Exporting from the UK through RoRo borders on Day 1

CUSTOMS AND SAFETY/SECURITY

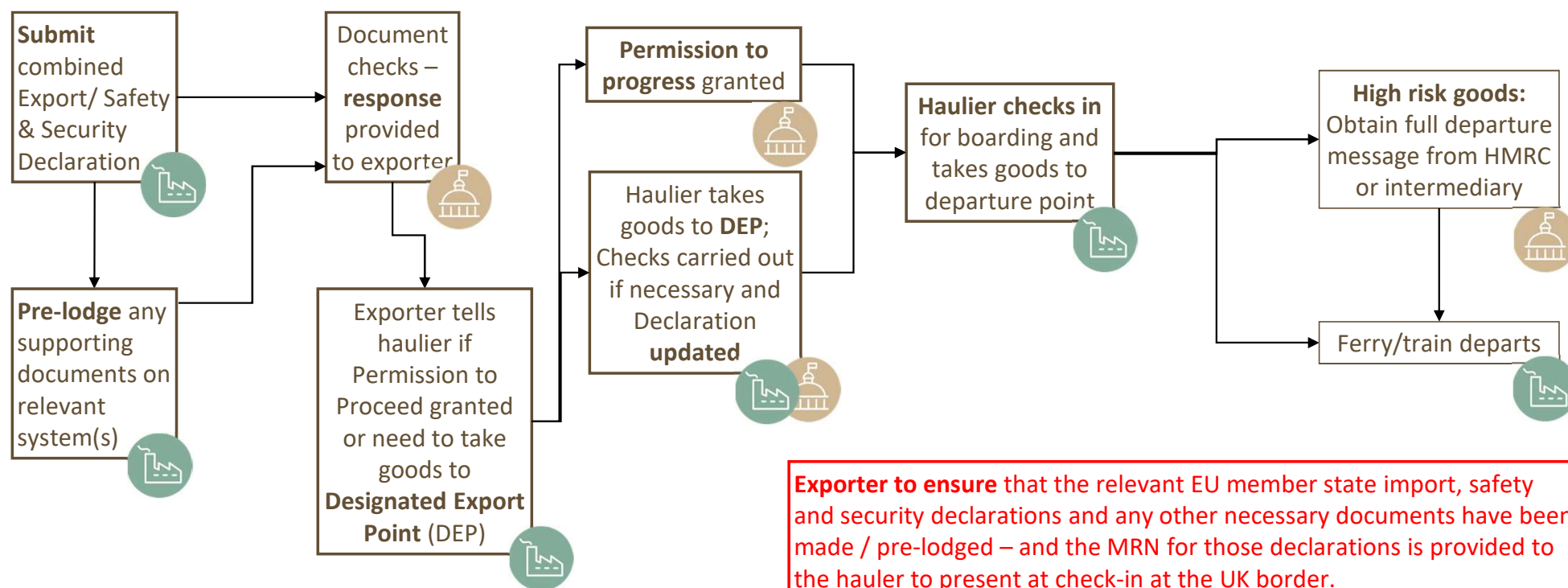
EXPORTS

Pre-departure

Authorised premises/DEP

At UK border

Post border



Entry summary declarations for exports (Safety & Security)

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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:
 - <https://www.gov.uk/government/publications/notice-3001-special-procedures-for-the-union-customs-code/annex-c>





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Contact details for HMRC Stakeholder team:
externalstakeholders.customs@hmrc.gov.uk



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Common Transit Convention (CTC)

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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.



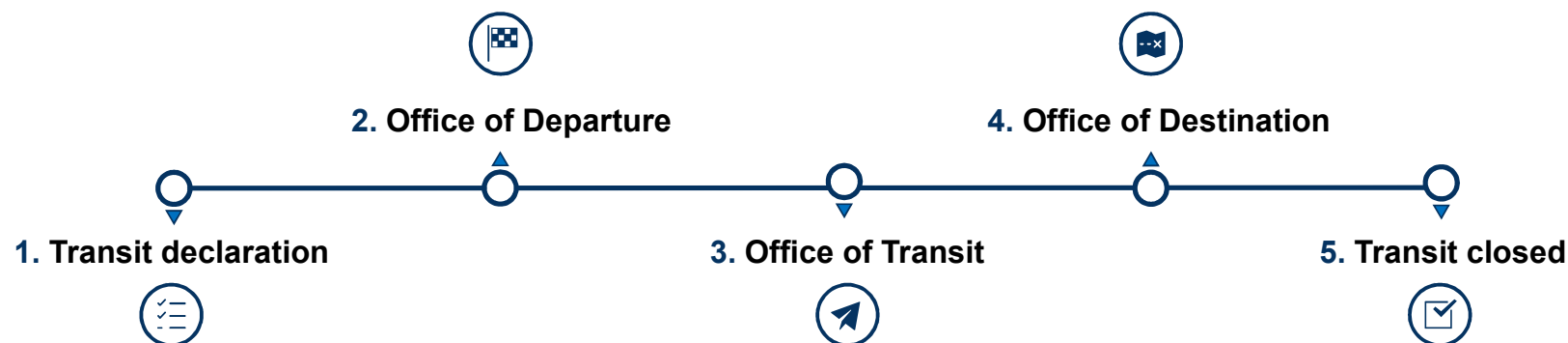
UK has been invited to accede to CTC as a separate contracting party when EU laws cease to apply to the UK (letter of invitation was December 2018).



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.



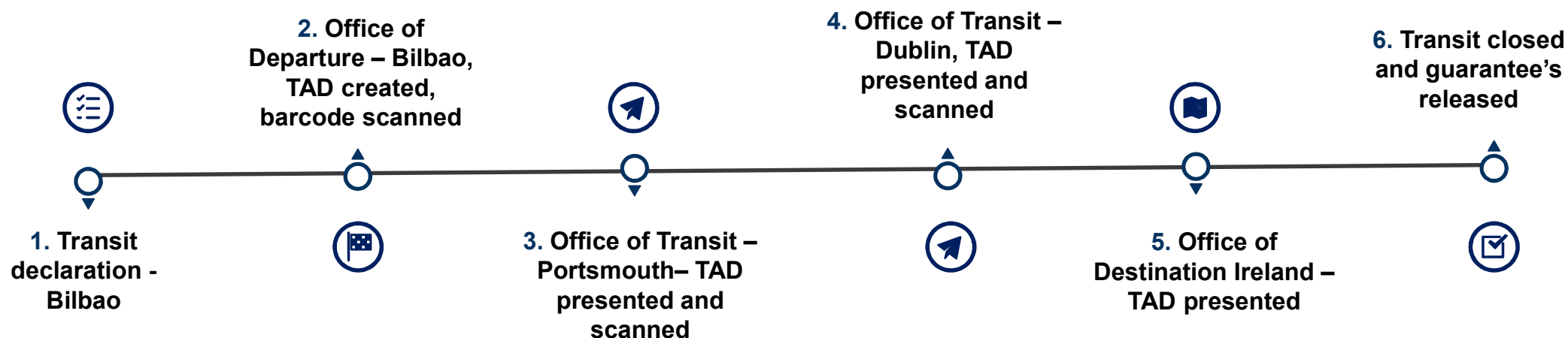
Transit and the Common Transit Convention (CTC)



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 movement through UK to Ireland



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.



Key actions for businesses

Businesses who trade with the UK need to act now to ensure that they are prepared in the event of a No Deal EU exit.



- Apply for an **EORI number (UK & EU)**
- Consider registering for **TSP** if you are established in the UK.



- Confirm you can complete each **data field** in the declaration.



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



- Identify **software** for submitting documents, if you do not use a customs agent.



- Consider any exposure to **financial security** needed





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Contact details for HMRC Stakeholder team:
externalstakeholders.customs@hmrc.gov.uk



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The Temporary Tariff Regime (TTR) for a No Deal EU Exit

Briony Thompson, BEIS

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

Border Delivery Group
Bilbao 01 October 2019

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Key changes in the event of a No Deal Brexit



Goods entering UK from EU
will be subject to the same
import duties as third country
goods



EU trade agreements may
cease to apply to the UK - we
are working to put in place new
bilateral UK-third country
agreements



Policy Principles that shaped the TTR

In taking its decision on establishing a new tariff regime, the Government has followed the five principles set out in the Taxation (Cross-border Trade) Act 2018, to which the Government must have regard when considering standard rates of import duty:

- the interests of consumers in the UK;
- the interests of producers in the UK;
- the desire to maintain and promote external trade of the UK;
- the desire to maintain and promote productivity in the UK;
- the extent to which goods are subject to competition.



What does the TTR mean?

The no deal tariff policy was announced on 13 March. It made over 87% of total imports to the UK (by value) eligible for tariff free access. Tariffs would still apply to 13% of goods imported into the UK to protect:

-  • **Sensitive agricultural sectors** a mixture of tariffs and quotas on **beef, lamb, pork, poultry and some dairy** to support farmers and producers who have historically been protected through high EU tariffs
-  • **A number of sectors where tariffs help provide support for UK producers against unfair global trading practices**, such as dumping and state subsidies. Tariffs would be retained for these products, including certain ceramics and fertiliser
-  • Goods where the tariff is to protect the **preferential access** the UK will continue to provide **to developing nations to reduce poverty through trade** (e.g. bananas, raw cane sugar, and certain kinds of fish);
-  • A number of tariffs on **finished vehicles** in order to support the automotive sector and in light of broader challenging market conditions.

The Temporary Tariff Regime will not apply to goods moving from Ireland into Northern Ireland in the normal way.

Review and consultation

- At the end of the temporary period, the Government will introduce a long-term tariff regime. This will be developed over the course of the coming months following a full public consultation process.
- During this consultation process, the Government will provide a mechanism to hear business and consumer feedback and will consider exceptional changes where clear evidence is provided by stakeholders against the criteria set out in the Taxation (Cross-border Trade) Act. We will provide further details on this mechanism in due course.





Further guidance

Check your temporary tariff

<https://www.gov.uk/guidance/check-temporary-rates-of-customs-duty-on-imports-after-eu-exit>

Guidance for importing

<https://www.gov.uk/prepare-import-to-uk-after-brexid>





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Department for Business, Energy and Industrial Strategy

Alex Bradley

 Prepare for Brexit at gov.uk/brexit

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Existing regulation of 'New Approach' goods



High-level requirements in legislation and use of harmonised standards to achieve compliance.



Conformity with requirements of 'New Approach' legislation shown by use of the CE marking.



In most cases manufacturers take sole legal responsibility for compliance and can self-declare.



In other cases manufacturers need to use a third party assessment body (a 'notified body').

Selling goods into the UK



New approach goods meeting EU regulations and CE marked can still be sold in UK for time-limited period.



UK will directly recognise conformity assessment carried out by EU notified bodies.



A new UK database will replace the EU's NANDO database.



Products assessed against UK rules by a UK 'approved body' will need the UKCA marking.



We will consult with businesses before making any changes to these arrangements.



Other issues to consider



EU-based authorised representatives who received their mandate pre-exit day recognised in UK.



An UK-based distributor of EU goods may become an ‘importer’ – and vice-versa.



Compared to a distributor, importers have a stronger duty to ensure products are compliant.



The importer’s address also often has to be put on the product or its packaging.



Different arrangements apply to medical devices.



Arrangements for other goods



The UK will have its own REACH regime post exit for chemicals manufactured in or exported to the UK.



EC type-approvals no longer automatically accepted for motor vehicles on the UK market – the UK Vehicle Certification Agency (VCA) will issue provisional UK type approvals.



Medicines with a 'centralised' authorisation will be given a UK authorisation.



In various areas (cosmetics, chemicals, medicines) - companies may need to appoint new UK representatives.



Exact arrangements will depend on specific goods – lots of guidance available on GOV.UK.



Non-harmonised goods



Products subject to national rather than EU-wide rules can sometimes be sold freely across the EU by virtue of the 'mutual recognition principle'.



UK will no longer be within scope of the mutual recognition principle after Exit.



April 2020: updated 'Mutual Recognition Regulation' will come into force in the EU but will not apply to UK.



If you export these goods to the UK you must check they meet UK national requirements.



Automotive manufacturers: how things work today



Safety and environmental standards for vehicle and component manufacturer type-approvals are set in framework regulations on ECWVTA.



UK Vehicle Certification Agency (VCA) issues EU-recognised type-approvals, and acts as a technical service for compliance testing.



The UK is an individual contracting member to the UN-ECE, and continues to recognise UN-ECE approvals for vehicle systems and components.



Automotive: checklist of actions for selling into the UK

- ☐ Motor vehicles to be placed on the UK market will need to convert their existing EC type-approvals to UK type-approval by applying to VCA for a provisional UK type-approval.
- ☐ New vehicle approvals will require VCA-issued UK type-approval after exit day (subject to new legislation which will come into force in Autumn 2019).
- ☐ For manufacturers with valid EC type-approval post exit: duplicate testing is not required, but manufacturers will need to supply documentary evidence to prove compliance.
- ☐ Read the detailed guidance on gov.uk.



Other issues – travel, data transfers and geo-blocking



EU/EEA/Swiss citizens will still be able to enter the UK for up to 3 months at a time, to work, visit or study, without requiring a visa.



EEA based businesses can transfer personal data to the UK in 'No Deal' if 'appropriate safeguards' under GDPR are used (such as standard contractual clauses).



As the geo-blocking regulation will no longer apply, traders from UK, EU and 3rd countries can offer different terms to UK customers compared to EU customers.



Available guidance

Please visit **gov.uk/Brexit** for the latest information

- [Placing manufactured goods on the UK market](#)
- [Placing manufactured goods on the EU market after Brexit](#)

If you are unsure what guidance is relevant to you or if you have general queries relating to the regulation of manufactured goods, email: goodsregulation@beis.gov.uk



Other contacts

Sector	Contact(s)
New Approach goods	Goodsregulation@beis.gov.uk
Chemicals	General Brexit enquires: EU-exitchemicals@hse.gov.uk Biocides: biocidesenquiries@hse.gov.uk CLP: ukreachca@hse.gov.uk PIC: ukdna@hse.gov.uk
Automotive	VCA: UKTA@vca.gov.uk DfT: IVS.ENQUIRIES@dft.gov.uk
Medical devices	devices.regulatory@mhra.gov.uk





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Transfer of personal data

Sakib Ershad, DCMS

 Prepare for Brexit at gov.uk/brexit

Data flows

- The ability to collect, share and process data is **crucial for the economy and public sector organisations**
- Cross-border data flows are the basis of today's digitised economies; they are important to **individuals and businesses** of all sizes and sectors
- In the last 10 years, global flows in goods, Foreign Direct Investment and data have raised world GDP by more than 10%; data flows account for a larger share of this growth than trade in goods, **contributing \$2.8 trillion to the world economy (McKinsey 2016)¹**



Many businesses rely on the transfer of personal data

1

Trading goods

- Addresses in delivery details
- Bank accounts in order details

2

Trading services

- Personnel files in outsourced HR, accounts, back office functions
- Names and addresses of partners and resellers

3

European operations

- Intra-company transfers of customer details
- Intra-company transfers of HR personnel detail



Data transfers between the UK and EU

- Today the transfer of personal data between the UK and the rest of the EU is governed by the General Data Protection Regulation (GDPR) and the Law Enforcement Directive (LED).
- When the UK leaves the EU, we will become a third country. The EU has an established mechanism to allow the free flow of personal data to third countries, called adequacy decisions.
- It is critical that the UK's adequacy assessment process commences as soon as possible to **minimise the risk of disruption to data flows** - the UK stands ready.
- When the UK leaves the EU there will be no immediate change to the UK's data protection standards. We have already passed legislation to ensure that after Brexit the GDPR will be brought into UK law and the Information Commissioner will remain the UK's independent supervisory authority on data protection.



Data transfers in No Deal



From the UK to the EU

The UK does not intend to impose additional requirements on transfers of personal data from the **UK to the EU**. Personal data can continue to flow freely as it does now.



From the EU to the UK

The European Commission's current position is not to put in place a similar arrangement for EU to UK personal data transfers. Therefore EU business will need to implement alternative transfer mechanisms.

What do you need to do to prepare?

- Find out if your organisation transfers personal data to the UK.
- If so, consult the European Data Protection Board guidance for EU organisations on data transfers under the GDPR in a No Deal.
- You can also consult guidance from the European Commission that was published in September 2019.
- The UK government and UK data protection regulator - the Information Commissioner's Office - have also issued guidance for UK organisations to plan accordingly.





Further information

European Data Protection Board

(https://edpb.europa.eu/our-work-tools/our-documents/drugo/information-note-data-transfers-under-gdpr-event-no-deal-brexite_en)

European Commission checklist and factsheet for no deal readiness

https://ec.europa.eu/info/sites/info/files/brexit-preparedness-communications-checklist_v3_en.pdf and

https://ec.europa.eu/info/sites/info/files/factsheet-preparing-withdrawal-brexit-preparedness-web_en.pdf

UK's Information Commissioner's Office (ICO)

(<https://ico.org.uk/for-organisations/data-protection-and-brexit/data-protection-if-there-s-no-brexit-deal/>)

ICO SCC tool kit

(<https://ico.org.uk/for-organisations/data-protection-self-assessment/>)

UK Government

(<https://www.gov.uk/guidance/using-personal-data-after-brexit>)

Your Domestic Data Protection Authority





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Closing remarks

Prepare for Brexit at gov.uk/brexit

Border Delivery Group
Bilbao 01 October 2019

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Additional information: Webinars

Presentations will include information on border preparedness, customs procedures at the border and relevant sector-specific content. Participants are invited to attend the webinar most relevant to their sector, from:

- Agriculture and Foods (Agri-foods)
- Chemicals
- Automotive
- Hauliers/logistics
- Life sciences
- Non-specific/general traders

How to register for the webinars:

Visit borderdeliverygroup.eventbrite.com and choose the webinar you find most appropriate and register to confirm your attendance. Dates for further weeks are continuously being added. Access to relevant material and the arrangements for submission of questions in advance of the webinar itself will be provided to registered participants.



Additional information: HMRC



Economic Operator Registration and Identification (EORI) number mythbuster



[Download](#)



How to import goods from the EU into the UK through roll on roll off (RoRo) locations after Brexit



[Download](#)



Simple trader checklist to get ready for Brexit



[Download](#)



How to export goods into the EU through roll on roll off (RoRo) locations after Brexit



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Additional information: DfT



Transporting goods between the UK and EU in a no-deal Brexit: guidance for hauliers



[Download](#)



How to move goods through RORO locations in a no-deal Brexit: EU to UK and UK to EU



[Download](#)

Additional information: Sector specific



Flowchart for exporting chemicals to the EU after Brexit



[Download](#)



Flowchart for exporting meat and dairy to the EU after Brexit



[Download](#)



Flowchart for exporting live animals to the EU after Brexit



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