



HM Government

# Trader readiness

For the end of the transition period with the EU

What medical suppliers need to do to be trader ready for **importing and exporting goods** from 1 January 2021

*For the latest information on being trader ready, please see guidance for importing [here](#) and exporting [here](#). You can also find introductory videos on importing [here](#) and exporting [here](#).*

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# What is trader readiness?

**Having all the necessary customs paperwork and licences in place by 1<sup>st</sup> January 2021**

- On 1<sup>st</sup> January 2021 the transition period will end and from that point **the UK will operate a full border** with the EU.
- This means that there will be **changes** to the checks and controls on goods as they move between Great Britain (GB) and the EU. If you import goods into GB from the EU, there will be new customs checks to pass.
- This includes, having the **correct customs paperwork** to present at the border. Not having the right documentation could lead to delays or being turned away.
- Many traders may choose to employ a **customs intermediary** to help them manage this process. If you decide not to employ a customs intermediary, then there are specific steps that traders **must** follow to ensure they are trader ready.
- The **Border Operating Model**, published 13<sup>th</sup> July 2020, sets out what border controls will be implemented to which goods and at what stage, and provides guidance on additional requirements needed for specific goods.



# What traders must do to prepare to import goods – priority actions

The government is introducing new border controls on imports coming into GB from the EU in stages. Traders moving STANDARD GOODS from January to July 2021 have the option to defer customs declarations to HMRC for up to 6 months.

## Now

What traders should do now to prepare

- **GB EORI number** – Apply for a [GB EORI number](#) if you don't already have one.
- **Customs Intermediary** – Consider getting a [Customs Intermediary](#), if you don't already have one, to help you submit the necessary customs information and declarations.
- **Duty Deferment** – Apply for a [Duty Deferment Account](#) to pay customs charges monthly rather than for each individual consignment.
- **VAT** – Prepare to [pay or account for VAT](#) on imported goods.
- **Driving Permits** – Ensure drivers have the correct [international driving permits](#).

## 1<sup>st</sup> January 2021

What traders need to do from 1<sup>st</sup> January 2021:

- **Complete UK and EU [customs declarations](#)**. \* For standard (non-controlled) goods, there will be an option to defer up to 6 months from point of import.
- **Note the movement in your records**, if you are deferring declaration.
- **[Pay customs duties](#)** (if applicable). There are options to defer payment.
- **[Pay VAT](#)**. There are options to defer payment.

\*Some locations will require **pre-lodgement of customs declarations** prior to the movement of goods. This will particularly affect 'roll on-roll off' (RoRo) movements.

## 1<sup>st</sup> July 2021

What traders need to do from 1<sup>st</sup> July 2021:

- **Carry out [safety and security declarations](#)** (also known as entry summary, or ENS, declarations).
- **Complete UK and EU [customs declarations](#)** for all goods (there will be no option to defer from this point).



# Pre-lodgement of customs declarations

**Certain ports will require pre-lodgement of customs declarations before goods are moved.**

- Importers will have to complete UK customs declarations after the end of the transition period. Some locations will require **pre-lodgement of customs declarations** prior to the movement of goods. This will particularly affect 'roll on-roll off' (RoRo) movements.
- A border location can choose whether to operate the **temporary storage model**, or the newly developed **pre-lodgement model**.
  - Temporary Storage model: goods coming into GB can be stored at the frontier temporarily for up to 90 days before being declared to customs. An **authorisation** is required to operate a temporary storage facility.
  - Pre-lodgement model: goods arriving will be required to have submitted a customs declaration in advance of boarding on the EU side. Ports may use this model where they do not have the space or infrastructure to operate temporary storage.
- If hauliers are moving goods through a location where pre-lodgement is required, the trader will need to provide a unique reference number for each consignment carried, which proves that a declaration has either been pre-lodged or is not needed. This can be a Movement Reference Number (MRN), an EORI, or a Transit Accompanying Document MRN, depending on the goods and type of declaration.
- Government is investing **£705m in new infrastructure, jobs and technology at the GB-EU border**, including taking action to build new infrastructure inland where there is no space at ports.



# What traders should do to prepare – further actions

## To make processes smoother, traders should also:

- Find the right **commodity code** for your goods and work out the **customs value** of your goods – a customs intermediary can help you with this
- Use the '**Trade with the UK**' tool to find out up to date information on tariffs, taxes and rules
- Check **UK trade tariffs** from 1 January 2021
- **Engage with your supply chains** to determine what information is required by different entities to complete customs procedures
- Check where individual **commercial contracts and arrangements** may alter default legal responsibilities

## Certain Import Facilitations can also help to reduce the impact of import processes:

- For transit movements, there is an option to submit the Transit Accompanying Document digitally until July 2021 at some port locations. See [here](#) for more information.
- **Simplified declarations** processes for imports for authorised traders and intermediaries
- The option to temporarily operate **Temporary Storage** facilities without an inventory linked system until July 2021
- Getting **Authorised Economic Operator Status**
- Temporary Customs approvals

## Moving goods between GB and Northern Ireland

- The **Border Operating Model** provides guidance on the movement of goods between GB and the EU. Separate guidance on the movement of goods between GB and NI was published on 7<sup>th</sup> August and is available [here](#).



# Importing goods with specific customs and regulatory requirements

Some imported goods have specific customs requirements which will be subject to full customs requirements from 1 January 2021. For these goods you must submit a full customs declaration and ensure any specific licencing requirements are fulfilled.

## Medicines

- Existing regulatory licences will continue to apply, but **businesses will need make sure that these licences are reflected in the customs declarations made on imports.**
  - For importing medicines and related products that are **controlled goods**, this will apply from 1 January 2021.
  - For importing medicines and related products that are **not controlled**, this will apply from July 2021, unless you choose to make full customs declarations before that date.
- **A revised UK [Wholesaler Dealer Licence](#) is required.** MHRA must be notified of continued activity within 6 months, for a revised wholesaler authorisation to be issued.
- **Regulatory checks** will continue to be made at individual elements of the supply chain rather than at the border.
- More guidance on importing medicines can be found [here](#).

## Substances of Human Origin

- For Substances of Human Origin (including blood, blood components, organs, tissues and cells), there are no additional border requirements.
- For specific regulatory information, such as import authorisation and traceability requirements, please contact your regulator.

## CONTROLLED GOODS

### Controlled Drugs

- Controlled Drug import licences must be physically presented at the border for import from 1 January 2021 (as is the requirement now).
- For those entering GB through border locations without existing customs control systems, where an import declaration is required, traders will have to the end of the next working day to notify HMRC of import.

### Medical Radioisotopes

- For medical radioisotopes, clearance processes by UK customs officials at airports will be as frictionless as possible to avoid delays.
- HMRC will maintain their current two-hour customs clearance commitment for urgent goods.

# The process for importing goods

— Process applies only to CONTROLLED GOODS

— Process applies only to STANDARD GOODS

## Preparation steps – before import

### Apply to HMG departments for:

- An EORI number
- A Duty Deferment Account
- Any other applicable import licences

HMG registers traders & issues licences

- Get authorisation for **simplified declarations**
- Check the **tariff** due on your goods
- Decide whether to use an **intermediary**
- Consider how to account for **duties** and **VAT**



Make a note of movements for own records (STANDARD GOODS ONLY)

Complete an **Import Declaration** (CONTROLLED GOODS ONLY)

Make sure drivers have valid **passports** and **driving permits**

If using Transit, ensure drivers are carrying a paper **Transit Accompanying Document (TAD)\***

Haulier transports goods

## During import

Check your exporter is compliant with **EU Export Requirements**

**Pre-lodge Import Declaration** (CONTROLLED GOODS ONLY)

If declaring goods to excise duty suspension, **complete eAD on ECMS**

Provide Haulier with EORI number and information on consignment



**Goods arrive** in Great Britain

Driver submits **load checks** where indicated

**Goods arrive at final destination**

Following arrival of goods in the UK, pay your **Duties** and **VAT**, and submit **customs declaration** by the end of the working day (CONTROLLED GOODS ONLY)

HMG undertakes relevant **checks** at port or in-land

## Within 6 months of import



Make a **supplementary declaration** to HMG and **pay your Duties and VAT** (STANDARD GOODS ONLY)





# What traders need to do to export goods from GB into the EU

UK exporters also need to be aware of certain steps they will need to take to [export](#) goods out of Great Britain into the EU. All goods will be subject to border controls from 1 January 2021.

To **prepare now**, traders will need to:

- Ensure they have a [GB EORI number](#).
- Ensure they can **access HMRC systems** to submit exit summary declarations, or have a customs intermediary to handle this on their behalf.
- Traders can also use the [‘Check duties and customs procedures for exporting goods’](#) tool to help them prepare.
- Use the [‘trade tariff tool’](#) to find out the **commodity code** and whether a **licence** is needed to move the goods.

From **1 January 2021**, traders will need to:

- Complete a [UK customs export declaration](#).
- Complete an **EU customs declaration** (more information to be provided in due course).
- Submit a **Safety and Security declaration**. How far in advance this information must be submitted before the goods leave GB depends on the mode which they are being transported.

*A list of export facilitations is published in section 4.1.5 in the Border Operating Model [here](#).*

## Smart Freight Service (SFS)

- SFS will support ‘roll on-roll off’ (RoRo) freight travelling from GB to the EU, to help reduce disruption and traffic congestion at GB ports.
- Haulier and consignment details to be submitted via a web-based portal to confirm the HGV is carrying the correct documentation.
- Once an HGV is confirmed to have the correct documentation it will be deemed to be ‘border ready’, and can proceed to the port.



# Exporting goods with specific customs and regulatory requirements

**Some exported goods have specific customs and regulatory requirements and subject to full customs requirements from 1 January 2021.**

## Medicines

- Existing regulatory licences will continue to apply, but **businesses will need make sure that these licences are reflected in the customs declarations made on exports.**
- An export declaration will need to be approved by UK Customs before the goods are presented at the border. To submit the export declaration you will need to register for the [National Export System](#) (NES).
- Regulatory licensing information from the importing country is likely to be required for EU customs import declarations.
- The acceptance of European Medicines Agency licenses is subject to negotiations between EU/UK.

## Substances of Human Origin

- For Substances of Human Origin (including blood, blood components, organs, tissues and cells), there are no additional border requirements.
- For specific regulatory information, such as export authorisation and traceability requirements, please contact your regulator.

## CONTROLLED GOODS

### Additional Requirements

- Certificates or licences will be required to import certain goods and types of products into the EU, and in some cases, EU authorities will need to be pre-notified of arrival.
- Clarity of the EU's regulatory and customs requirements is pending. It is possible that regulators within different EU member states may set different requirements and that customs processes may vary.

### Exporting Controlled Drugs

- [Export licences](#) are required from the Home Office and equivalent government department in EU member states.
- Export licences must be physically presented at the border for export from 1 January 2021 (as is the requirement now).
- Information will need to be submitted about overseas trading partners and details of the import(s).



# EU requirements for import into the EU and export to the UK

If you are a UK importer or exporter, then there are certain steps that EU exporters and importers will need to take from 1 January 2021 to move goods.

There are certain actions that EU exporters AND EU importers must follow. These include:

- Registering for an **EU EORI number** from a customs authority in the EU – even if you use a customs intermediary. Customs information for EU Member States can be found [here](#).
- Agreeing the party responsibility for customs checks, including who will be financially responsible in case of any issues. Standard trading terms and conditions are available [here](#).

**EU importers** will need to:

- Pre-lodge a national **import customs declaration** into the EU Member States' customs systems, OR a transit entry into the EU New Computerised Transit System (NCTS), to produce a **Movement Reference Number (MRN)**. The MRN is needed by the haulier to present at the UK border.
- Enter a separate **safety and security declaration**, or entry summary declaration (ENS), onto a Member States' Import Control System (ICS).

**EU exporters** will need to:

- **Submit a customs declaration** at an EU office of export, and produce either an Export Accompanying Document (EAD) from which an MRN is generated, OR a Transit Accompanying Document with an MRN. The MRN is needed by the haulier to present at the UK border.