

Welcome

Free Bitesize Sessions– UK Border Controls & Northern Ireland Protocol

22nd April 2021



Greater Manchester
Chamber of Commerce



Greater Manchester Chamber of Commerce

Amy Swindells – Head of International Professional Services



Greater Manchester
Chamber of Commerce



Greater Manchester Chamber of Commerce

- ❑ **Largest** accredited Chamber of Commerce in the UK (over 4500 members)
- ❑ Cover the **10 local authorities** in Greater Manchester
- ❑ Wide range of **business support** services available
- ❑ We process over **37,000 export documents** a year



Awards:

2017/18 – Chamber of The Year

2015/16, 2018/19, 2019/20 – Excellence in International Trade Services

Top 3 sectors:

Manufacturing & Engineering



Property & Construction



Business & Financial Services



What will be covered today?

- Customs declarations
- Rules of Origin
- Documentation
- Transit
- Northern Ireland
- Brexit support available



POLL 1



What has changed since we have left the EU?

- Trade is subject to controls that didn't happen before
- Customs declarations are now required for all exports and imports to and from the EU
- Customs duties may need to be paid
- VAT can be zero rated for exports
- Different ways to account for VAT upon import



Customs Declaration

Customs declarations are now required for all exports and imports to and from the EU.

- Submitted via CHIEF (Customs Handling of Import and Export Freight).
- Usually submitted by your freight forwarder or customs agent.
- You will need an EORI number to complete the declaration.



UK Border Operating Model

- Controlled goods are now subject to full customs controls as of 1st January 2021
- UK is currently operating simplified import procedures until 1st January 2022 allowing companies up to 6 months to complete their import declarations unless the goods are controlled (e.g. excise goods)
- Checks on agri-food and feed delayed until 1st October 2021
- Full customs declarations now required for export.
- **All goods will be subject to full customs controls as of 1st January 2022**



Information required custom declarations

- Who is exporter and importer
- Origin
- Value of the goods
- Transport details
- Commodity codes
- Customs Procedure Code
- Any additional documentation or licences?

OFFICE OF DISPATCH/EXPORT

EUROPEAN COMMUNITY 1 2 3 4 5 6 7

1 **DECLARATION**

1 **Copy for the country of dispatch/export**

2 Consignor/Exporter No

3 Items 4 Loading lists

5 Items 6 Total packages 7 Reference number

8 Consignee No

9 Person responsible for financial settlement No

10 Country first destination 11 Trading country 13 CAP

14 Declarant/Representative No

15 Country of dispatch/export

16 Country of origin

18 Country of origin

19 CB 20 Delivery terms

21 Identify and nationality of active means of transport crossing the border

22 Currency and total amount invoiced

23 Exchange rate 24 Nature of transaction

25 Mode of transport at the border 26 Inland mode of transport 27 Place of loading

28 Financial and banking data

29 Office of exit 30 Location of goods

31 Packages and description of goods

32 Item No

33 Commodity Code

34 Country origin Code

35 Gross mass (kg)

37 PROCEDURE

38 Net mass (kg)

39 Quota

40 Summary declaration/Previous document

41 Supplementary units

44 Additional information/ Documents produced Certificates and authorisation letters

A.I. Code

45 Statistical value

47 Calculation of taxes

Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
Total						

B ACCOUNTING DETAILS

50 Principal No Signature: C OFFICE OF DEPARTURE

51 Inland office of transit (and country)

52 Guarantee not valid for

D CONTROL BY OFFICE OF DEPARTURE

Stamp:

54 Place and date:

Signature and name of declarant/representative:

C88(1-8) PT (July 2003)



POLL 2

**New to customs declarations? Consider
Chamber Customs**

CHAMBER
CUSTOMS



Rules of Origin

- No tariff or quotas on goods that qualify and meet the rules of origin
- EU content can be included in a number of the UK Trade Agreements the UK has signed with 3rd countries
- Some businesses will need to carry out a supply chain check to ensure they meet the percentage thresholds for content. For example: Toys, games and sports requisites; parts and accessories (Chapter heading 95) - MAXNOM (maximum non-originating material) – 50% (EXW)



Statement of Origin

What is required as evidence to claim the preferential tariff?

- Statement of origin from the exporter
- The importers knowledge (required to have proof that they have met the origin requirements)
- You do not need to hold a supplier's declaration at the time of claiming preference until 31 December 2021



Postponed VAT Accounting

Accounting for import VAT on your VAT Return means you'll declare and recover import VAT on the same VAT Return, rather than having to pay it upfront and recover it later.

You can do this if:

- the goods you import are for use in your business
- your business is registered for VAT in the UK

For full details, please click [here](#).



Incoterms®

International Commercial Terms that define where the risk and cost transfers from the seller to the buyer. The rules are developed and maintained by the International Chambers of Commerce

- Currently 11 terms: EXW, FCA, CPT, CIP, DPU, DAP, DDP, FAS, FOB, CFR, CIF
- 2020 is latest version
- Need to be aware of the terms you are using, where responsibility transfers and the risks involved with using certain terms



INCOTERMS 2020

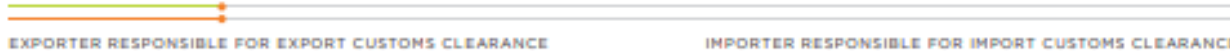


ALL MODES OF TRANSPORT

EXW Ex-works



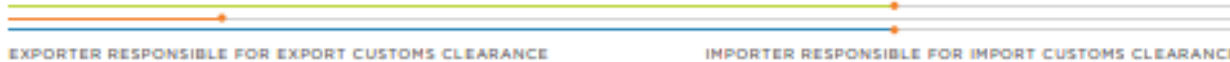
FCA Free Carrier



CPT Carriage Paid To



CIP Carriage and Insurance Paid To



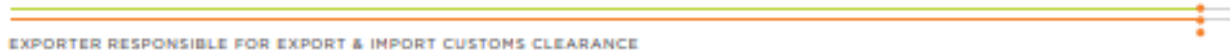
DPU Deliver at Place Unloaded



DAP Deliver at Place

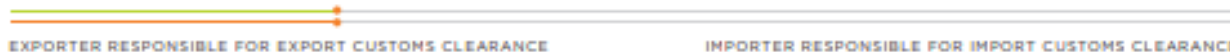


DDP Delivered Duty Paid



SEA AND INLAND WATERWAYS ONLY

FAS Free Alongside Ship



FOB Free on Board



CFR Cost and Freight



CIF Cost, Insurance and Freight



— COST — RISK — INSURANCE • RESPONSIBILITY IS TRANSFERRED

DELIVERY

Named Place

Named Place

Agreed Destination

Agreed Destination

Agreed Destination

Agreed Destination

Agreed Destination

Named Loading Port

On Board Ship

Named Destination Port

Named Destination Port



Export & Import Documentation

Your local Chamber can assist with the documents below:

- **UK Certificates of Origin**- non-preferential document, evidence to show where goods were originally manufactured
- **UK EUR1s**- preferential document for these [countries](#).
- **ATA Carnets**- temporary importation document for exhibitions, equipment and commercial samples
- **Customs Declarations**- details of the goods being exported and imported

Please note the trade agreement with Turkey no longer requires an **ATR** document to access the preferential duty rates.



Transit

If your consignment is crossing various countries in its journey, a Transit declaration will be required if you do not wish to clear customs in the first country of arrival. This is also known as a T1 or a TAD.

This is usually dealt with by hauliers or an agent, it is generated electronically via the New Computerised Transit System (NCTS).

Please contact us if you need further assistance with transit.



POLL 3



Northern Ireland

- No border between NI and ROI
- NI remains part of the EU single market
- NI remains part of the UK customs territory and can benefit from future UK Trade Agreements



When are customs declarations needed for NI?

- Not needed when moving goods between NI and the EU
- Not required when moving goods directly from NI to the rest of GB
- Required for movements from the rest of GB to NI, however no duty is payable unless goods are deemed 'at risk' of moving to ROI



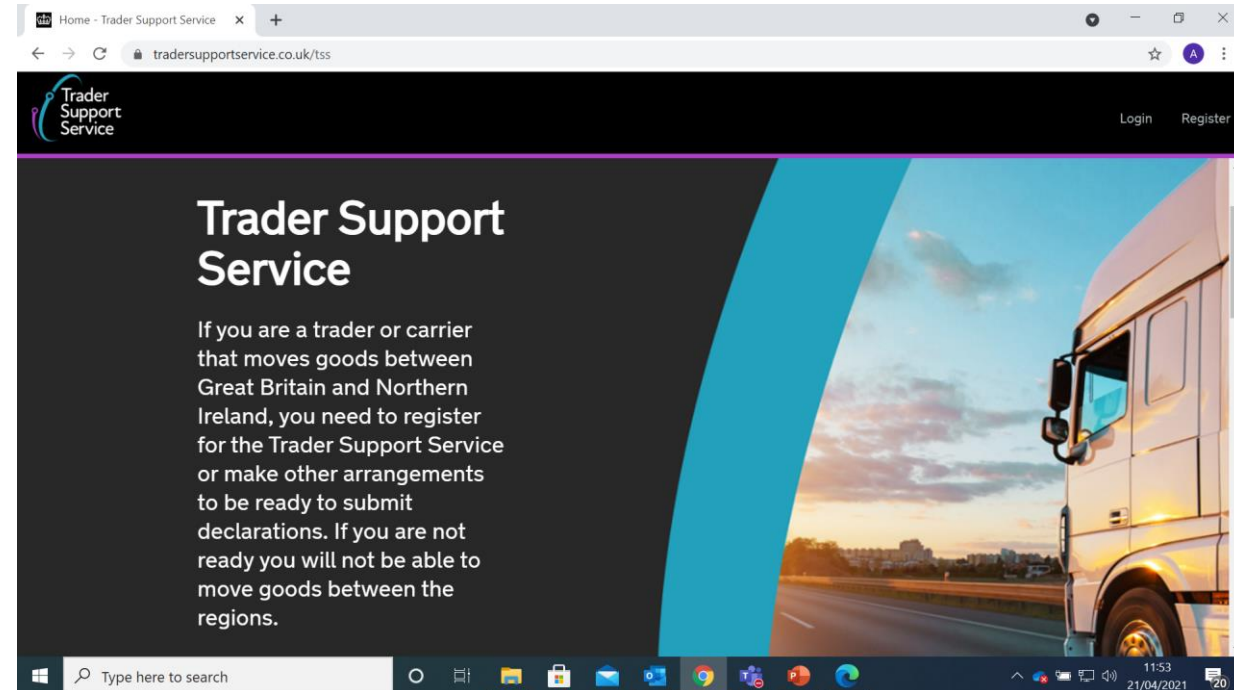
Tariffs on GB to NI

- Claim zero duty if UK originating goods according to rules of origin in TCA
- Importer is authorised under UK Trade Scheme (UKTS) and declares goods not 'at risk' of subsequent movement into EU
- Special customs procedures (e.g. customs warehousing, inward processing)



Trader Support Service

- If you move goods between GB and NI
- Government service that is free to use
- Can complete declarations on your behalf



Supplementary Declarations

- Required if you've moved goods from GB to NI after 1st January 2021 via TSS
- Safety & Security declaration and Simplified Frontier Declaration would have been submitted by your carrier
- Need to submit a Supplementary Declaration after the goods move, you will need to provide TSS with additional information



POLL 4



SME Brexit Support Fund

- **Up to £2,000** to pay for support to help with new customs and tax rules with the EU.
- **Training Grant-** customs declarations, customs processes, VAT, rules of origin, licences, etc.
- **Consultancy Grant-** can be used to receive consultancy advice to enable you to meet your customs, excise, import VAT or safety and security declaration requirements with HMRC. Packages can be found [here](#).

SME BREXIT SUPPORT FUND IS OPEN FOR APPLICATIONS!

Home SME Brexit Support Fund Grants available Application information Help Register Now

Login

SME Brexit Support Fund

You can apply for up to £2,000 through the SME Brexit Support Fund to pay for practical support, including training and/or professional advice, if you are a trader with up to 500 employees and no more than £100 million annual turnover.

What is the SME Brexit Support Fund?

What would you like to do?

The government has made £20 million available through the

To apply and for the full criteria, click [here](#).



Upcoming Events & Training:

- 28th April- America Made Easy
- 6th May: Brexit – Bitesize Session: Incoterms
- 19th May: Trade & Investment Opportunities in Pakistan
- 20th May: Brexit – Bitesize Session: Import Basics
- 26th May: Importing & Exporting from the EU
- 6th June: Brexit – Bitesize Session: VAT Triangulation
- 18th June: NI Protocol Training

And more to come soon!



Q&A



Disclaimer

This presentation has been put together based on information and guidance available from official and trusted sources and our understanding/interpretation of it.

We cannot be held liable should there be any errors related to guidance which was sourced from 3rd parties. Whilst we have made every effort to check the accuracy of these, we can not make any guarantees.



Thank you for joining us!

For more information please contact:

General trade queries: exportbritain@gmchamber.co.uk

Export Documentation:

Customs declarations: chambercustoms@gmchamber.co.uk

Twitter: [@GMCCTradeteam](https://twitter.com/GMCCTradeteam) [@NWExportBritain](https://twitter.com/NWExportBritain) [@gmchamber](https://twitter.com/gmchamber)

