

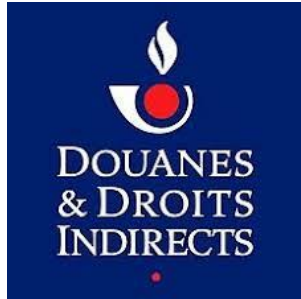


# MY BREXIT SOLUTION

## *Customs and tax changes to be anticipated with or without agreement*

- 🇪🇺 Customs formalities applicable from 1<sup>st</sup> of January 2021.
- 🇪🇺 Companies wishing to import or export to or from the United Kingdom (UK) will need an EORI number.
- 🇪🇺 Authorisations (e.g. AEO) issued by the UK will cease to be valid in the European Union (EU).
- 🇪🇺 Application of VAT and possible excise duties on import into the EU for products of UK origin.
- 🇪🇺 Exports from the EU to the UK will be exempt from VAT.








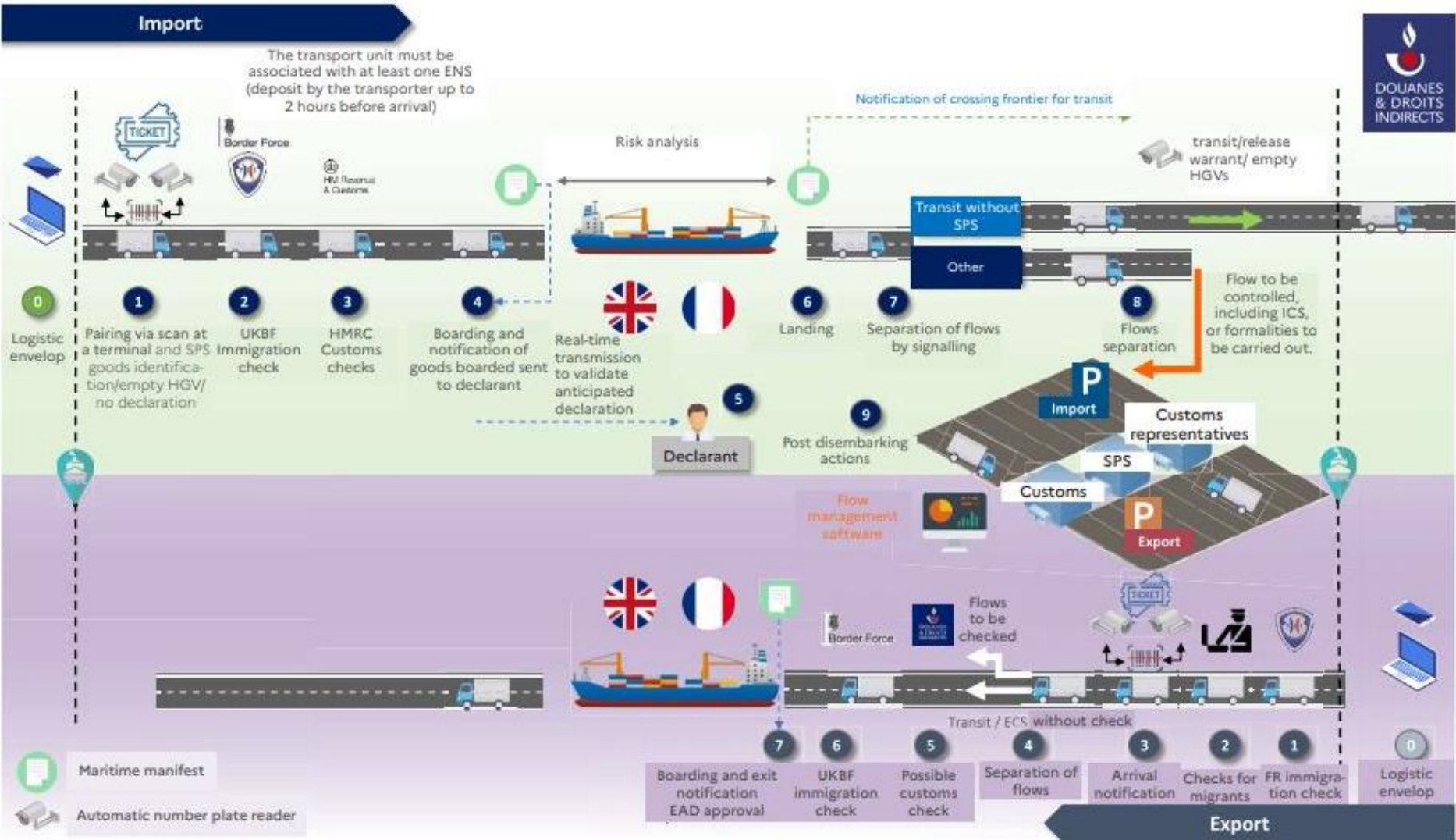
Customs has developed a dedicated information system: the **BREXIT IS** which serves as an interface between the shipping companies' system, the Customs IS (Delta G, Delta T, ICS) and the application of sanitary formalities (TRACES).



## The principles

-  **ANTICIPATION** of customs formalities before loading the means of transport
-  **IDENTIFICATION** of the means of transport on arrival at the departure infrastructure
-  **AUTOMATION** of the management and orientation of flows

# How the smart border works?



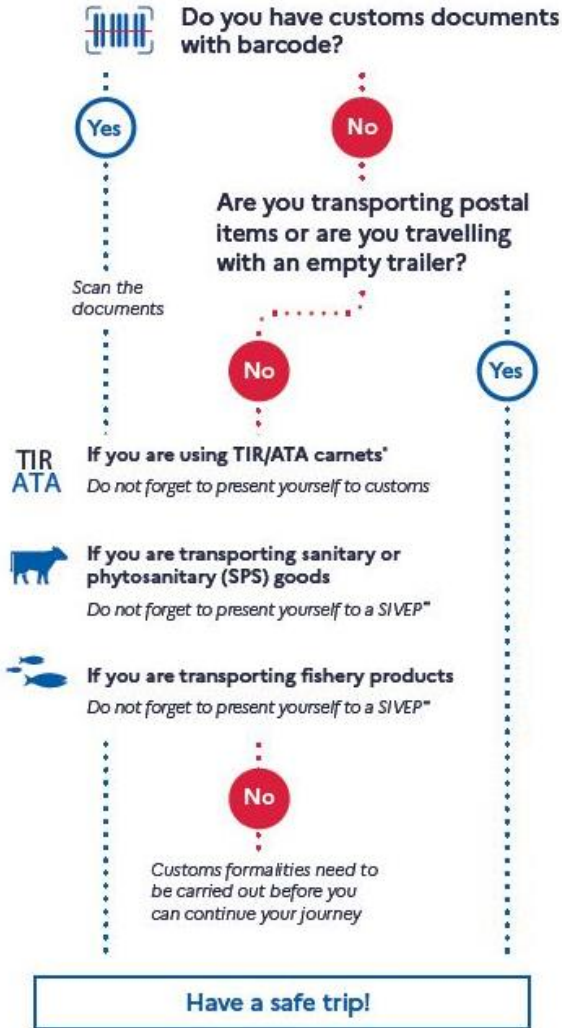
## IMPORT

- 0 Logistics package containing one or several declarations
- 1 Matching
- 2 Immigration controls
- 3 UK customs controls
- 4 Truck loaded onto the vessel.  
Notification of loading of consignment sent to declarant for approval of advance declarations.
- 5 The declarant validates his advance declarations. This validation must take place before unloading the goods. The declarant will have a limited timeframe to approve the advance declaration.  
The system can then start a risk analysis of the approved declaration.
- 6 Truck disembarked and notification of disembarking sent
- 7 Signs indicating which lane to take
- 8 Based on the information given during the crossing, drivers take the:
  - green lane for goods in transit that do not come under the responsibility of the Veterinary and Phytosanitary Border Inspection Office (SIVEP), release warrants and trucks running empty that do not need to be inspected
  - orange lane for any declarations that have not been approved, goods that require inspection and goods that come under the responsibility of the SIVEP (based on declarations).
- 9 Post disembarking actions

## EXPORT

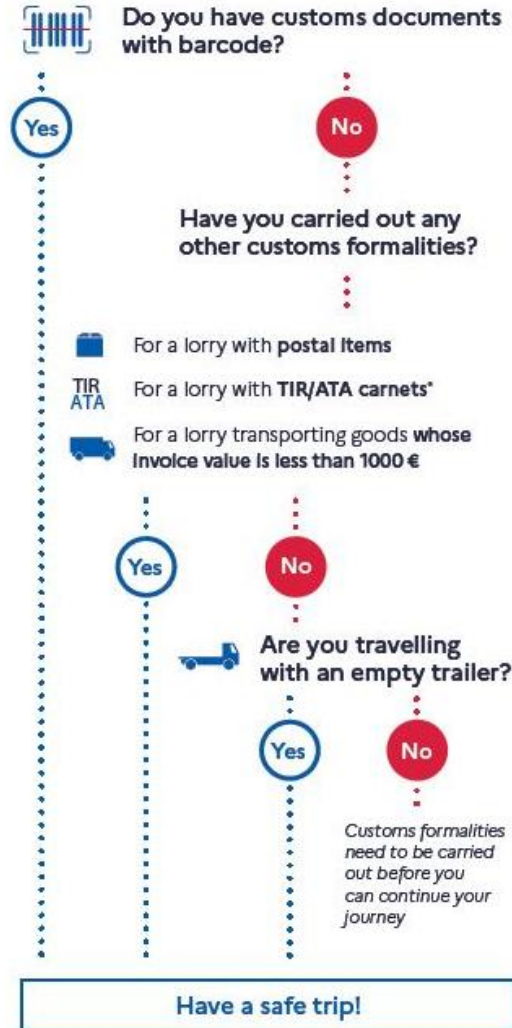
- 0 Logistics package containing one or several declarations
- 1 French immigration controls
- 2 Migrant controls
- 3 Matching and notification of arrival through ECS sent automatically for customs declarations.
- 4 Signs will be installed on motorways indicating lanes for goods that were not declared in order to direct users to the customs office to carry out formalities
- 5 Possible customs controls
- 6 UK Border Force controls
- 7 Manifest sent for approval of notification of arrival and clearance of customs declarations. Boarding and exit notification.

## Import



\* TIR Carnet / Temporary admission  
\*\* Veterinary and phytosanitary inspection services

## Export



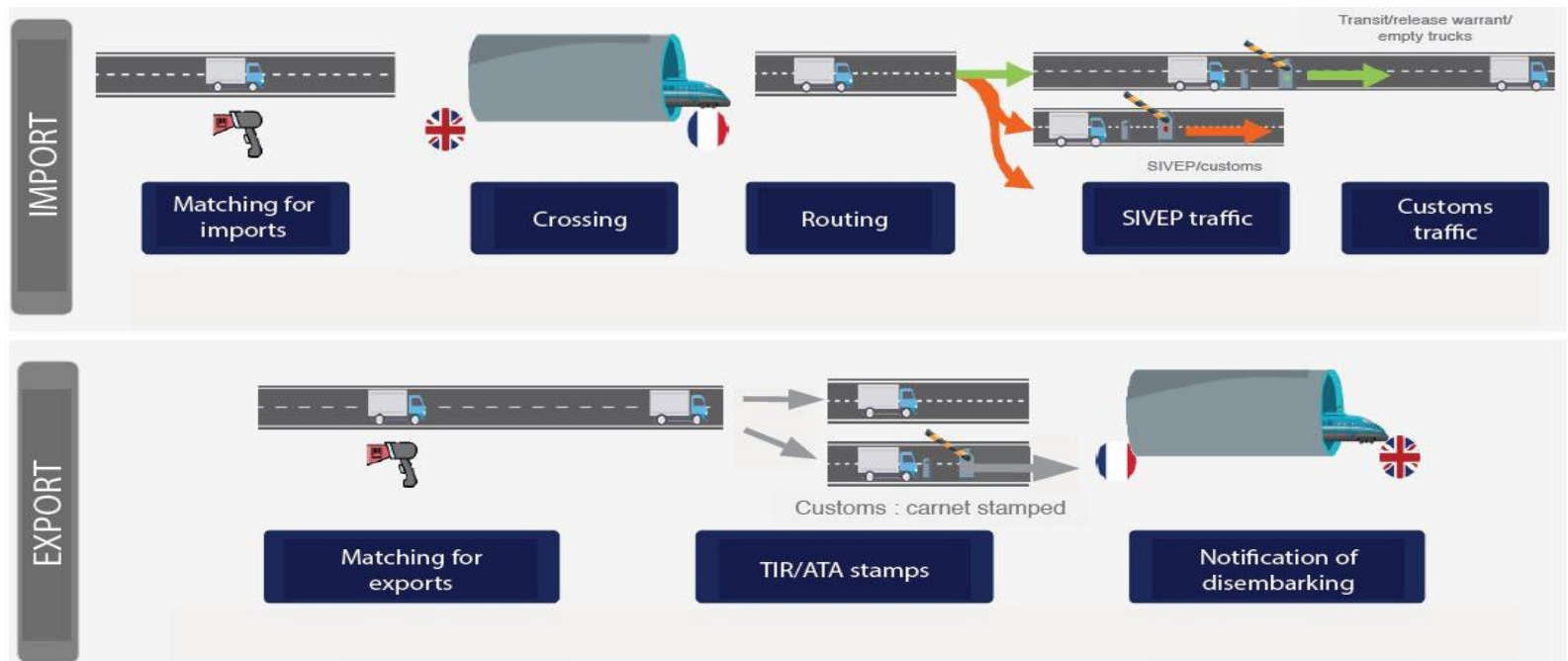
\* TIR Carnet / Temporary admission

Matching involves linking the mode of transport's number plate with the barcode on your customs declaration or logistics package.

Customs authorities can scan or enter the barcode for the package to access all your customs declarations.

The logistics envelope enables companies and transporters to group together several declarations under a single bar code, allowing the anticipation of customs formalities, the identification of the means of transport and the automation of the management of flows and their orientation (Green Lights, Orange Lights).

- *green queue* for non-SIVEP transits, BAE declarations and empty lorries not placed under control
- *orange file* for non-validated and controlled declarations and the SIVEP flow (on a declarative basis)



SIVEP = Veterinary or Phytosanitary Border Inspection Service

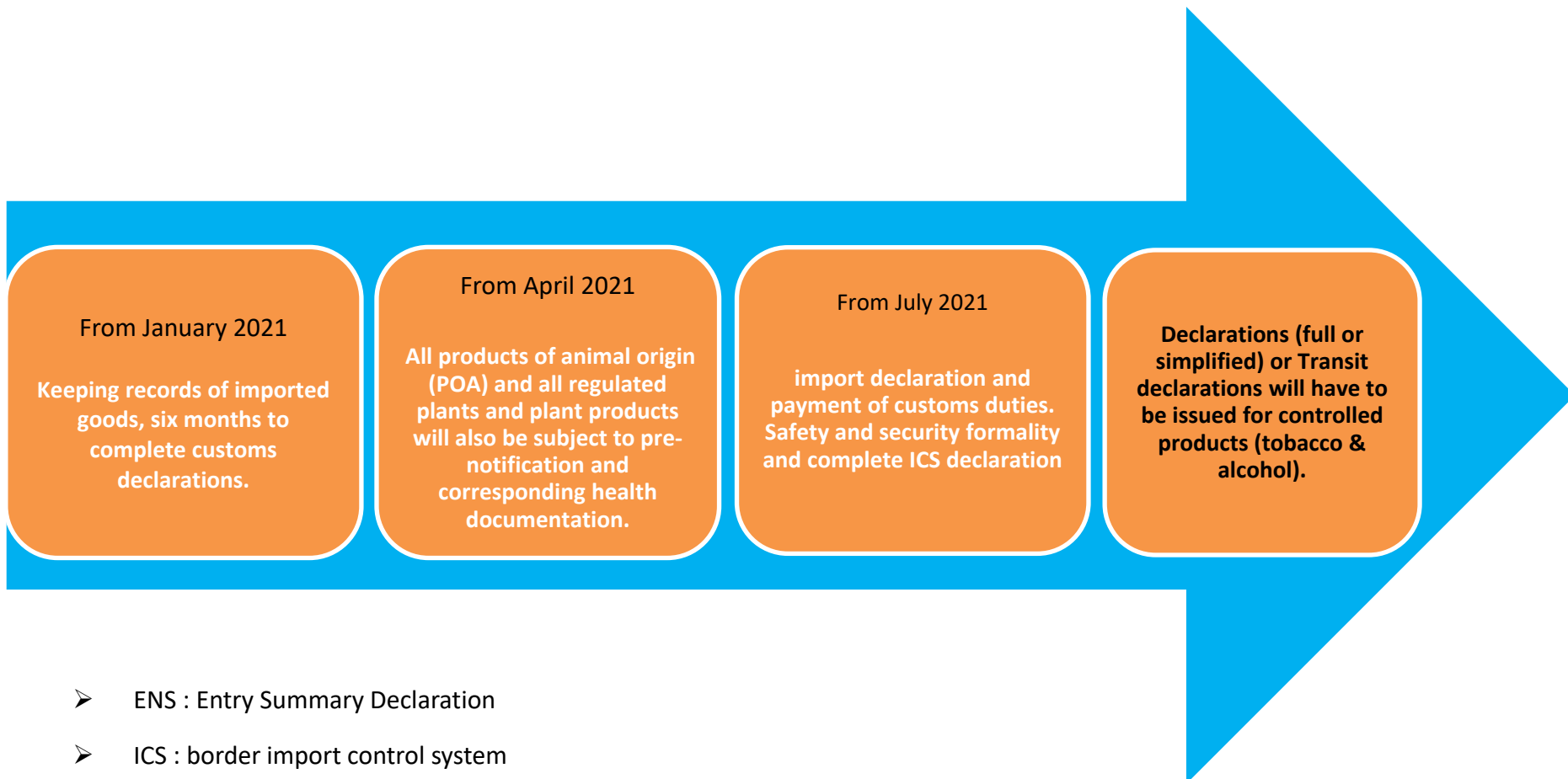
# The electronic transmission of the Entry Summary Declaration (ENS)

The Entry Summary Declaration (ENS) must be transmitted electronically for flows of goods from the UK before crossing the EU border in the French ICS computer system for safety/security purposes, irrespective of the nature of the means of transport crossing the border.

Person responsible and time limits for submitting the ENS		
Mode of transport	Time limit	Party liable
Maritime (container, bulk, unaccompanied trailers)	At least 2 hours before arrival of the vessel	Shipping company
Combined transport (road/sea/road)	At least 2 hours before arrival of the ferry	Road haulier
Combined transport (road/tunnel/road)	At least 1 hour before arrival of the rail shuttle in Calais	Road haulier
Air	At the time of actual take-off of the aircraft	Air carrier
Rail (carriage, container, swap body, trailer, etc.)	At least 1 hour before arrival of the train at the border	Rail carrier



- 📌 No Entry Summary Declarations for six months
- 📌 The UK will become a full member of the Common Transit Convention from 01/01/2021.



- ENS : Entry Summary Declaration
- ICS : border import control system
- SPS : sanitary and phytosanitary control at borders



## UK export declaration for all goods

- 🕒 **From January 2021 to the end of June 2021** for goods transiting through locations without an existing customs control system (including RORO), the declaration will have to be submitted for control on arrival while the goods are at the premises of the operator
- 🕒 **From January 2021 to the end of June 2021**, if you export goods under suspension of excise duty via locations without existing systems, you will need to prove to HMRC (UK Customs Revenue) that your goods have left the UK.
- 🕒 **Carriers have a legal responsibility to ensure that UK customs authorities receive safety and security information prior to arrival or departure.** The requirement for safety and security information on export can be fulfilled through a combined export declaration including safety and security data, or through an exit summary declaration.








## MINISTÈRE DE L'AGRICULTURE ET DE L'ALIMENTATION

*Liberté  
Égalité  
Fraternité*

- 🕒 DSCE & digital health certificate: should allow the SIVEP a delay between the filing of the dematerialised documentation and the presentation of the goods before 24 hours minimum and 72 hours for horses.
- 🕒 For import on the UK side at embarkation, control of the GMR which takes on board all the declarations & notifications relating to the SIVEP (it will be necessary to have given a DSCE equivalent).

- SPS: sanitary and phytosanitary control at borders
- GMR : Goods Movement Reference
- DSCE : common health entry document

-  The **CFSP** (Customs Freight Simplified Procedure) with **EIDR** (Entry In Declarant Records), applicable for the first six months until 01/07/2021. Within 6 months of entry into the register, a declaration must be issued and the EORI UK number used for each passage and a provisional CFSP authorisation must be requested (in this case a guarantee or use of the broker's CFSP guarantee is required).
-  **The Classic CFSP** (authorisation on behalf of the importer or forwarder): simplified customs declaration at the border & summary at the end of the month.
-  **The "Full Declaration"** at the border
-  Issuing a **Transit** (to an inland office) then the import declaration is made at destination
-  Possibility to use TIR/ATA carnets



**ENS (Entry Summary Declarations) will be compulsory from 01/07/2021.**

- CFSP: simplified procedure for customs freight
- EIDR: entry in the registrant's records

- 📌 The declarations will have to be added to the new British **SI called GVMS** (available from 1 January 2021) by associating them with the truck's number plate. This will enable an identification number called GMR (Goods Movement Reference) to be obtained, which is essential for crossing.
- 📌 Eurotunnel only collects the GMRs to be presented and forwards them to UK Customs for pre-shipment validation.
- 📌 The **UKCA** (UK Conformity Assessed) mark will be used for products placed on the market in Great Britain (England, Wales and Scotland) and covers products that previously required the CE mark.



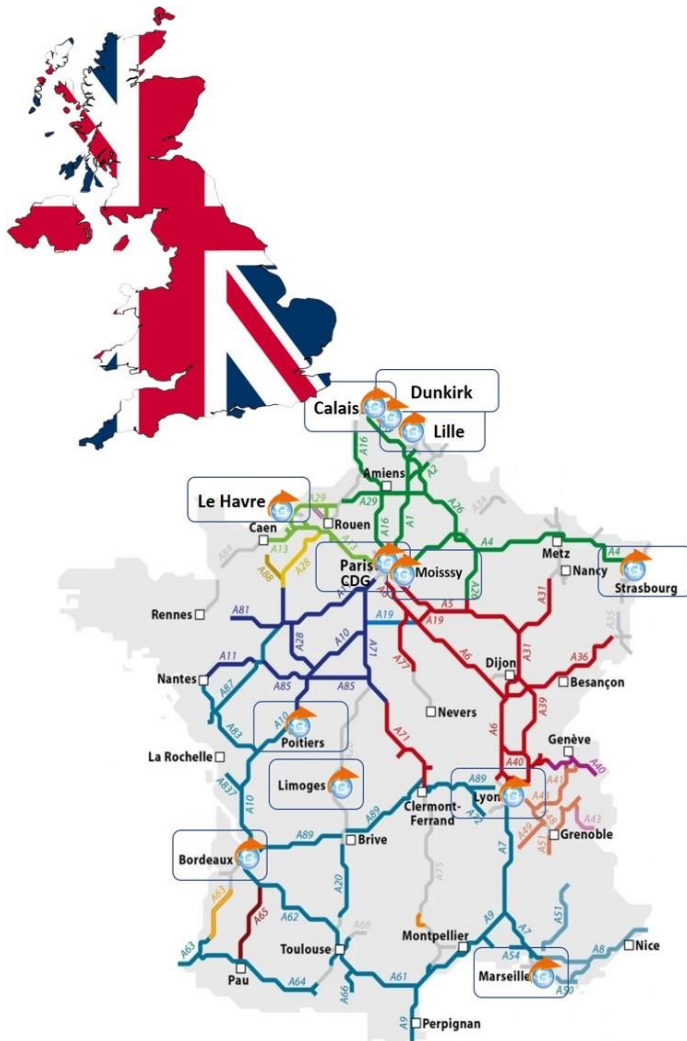
**ECS (Export Control System) will be compulsory from 01/01/2021.**

## A DEDICATED TECHNOLOGY



- Full web platform
- Personalized and secure space
- Real-time visibility of customs clearance (Interfacing with ERP Cargowise)
- Archiving and consultation of the various documents (invoice, packing list)
- Integration of the customs declaration
- Follow-up of KPI's (evolution of the number of annual declarations, amount of monthly duties and taxes, ...)
- Live Chat capability for immediate response

## EXPERTS AND OFFICIALS CERTIFICATIONS



- Full AEO
- National Centralised Customs Clearance
- Delta-G / Delta-X / Delta-T
- NCTS (New Computerised Transit System)
- Collection credit guarantee -  
Comprehensive guarantee - Transit  
comprehensive guarantee -  
Miscellaneous transaction credit
- Temporary Storage Facility (TSF)  
Lesquin - Customs Warehouse
- Agreement with French Customs to  
request temporary storage in ports  
and the Channel Tunnel on the  
French side.



# MY BREXIT SOLUTION

For more information and to help you with your Brexit  
customs formalities, please contact our teams

[contact@mybrexitsolution.com](mailto:contact@mybrexitsolution.com)