



Border Controls at the end of the Transition period



Introduction

On the 12th June 2020 the UK Government confirmed that it will not accept or seek to extend the transition period beyond the 31st December 2020.

This means that border controls for EU goods being imported into Great Britain will be introduced at the end of the transition period. However, the UK Government also announced a three-phase plan to introduce controls in an effort to provide business effected by the Coronavirus more time to prepare.

This plan will apply to GB/EU trade and does not apply to the flow of trade between Northern Ireland and Ireland, or between Northern Ireland and Great Britain.

Phase 1

Phase one will be effective from the 1st January 2021

- Traders importing standard goods such as clothing to electronics will need to prepare for basic customs requirements and will have up to six months to submit customs declarations to HMRC;
- Tariffs will need to be paid on all imports from day one, however payments can be deferred until the customs declaration has been made;
- Traders will need to consider how they will account for VAT on imported goods;
- Traders importing controlled goods such as alcohol, tobacco and toxic chemicals will be required to complete a full customs declaration when the goods enter Great Britain, in line with goods being imported from the rest of the world (RoW);
- Physical checks will be carried out at the border for controlled goods such as alcohol and tobacco;
- Traders importing live animals and high-risk plant and plant based products will be required to have pre-notification and health documentation from the outset;
- Traders importing high-risk animal-by-products (ABP) will also need pre-notification;
- Documentary checks will be carried out remotely;
- Physical checks on high-risk goods will take place at destination or other authorised premises.

Notes:

1. You may want to consider whether delaying your customs declarations is best for your business. We are of course happy to discuss the pros and cons of both scenarios with you should you wish;
2. If the EU and UK do not agree a Free Trade Agreement (FTA) before the end of the transition period, goods imported from the EU will be liable to tariffs at the UK Global Tariff Rate (UKGT) as required under the world Trade organisation (WTO) Most Favoured Nation (MFN) rules;
3. If you have not already done so, you will need to apply for an Economic Operator Registration and Identification(EORI) number;
4. If you have not already done so, you may want to consider applying for a Deferment approval with HMRC.

Phase 2

Phase two will be effective from the 1st April 2021

- Traders importing products of animal origin (POAO), such as Meat, pet food, honey, milk or eggs will require pre-notification and the relevant health documentation;
- Traders importing all regulated plants and plant-based products will require pre-notification and the relevant health documentation.

Notes:

1. If you have not already done so, you should consider registering with the Government Gateway to become a registered trader on the DEFRA PEACH system, which stands for 'Produce for Electronic Application for certificates from the Horticultural Marketing Inspectorate'.

Phase 3

Phase three will be effective from the 1st July 2021

- Traders importing all goods will be required to submit a full customs declaration at the point of importation;
- Tariffs will need to be paid at point of importation;
- Full Safety and Security declarations will be introduced;
- Physical checks and sampling of animals, plants and their products will be increased and these checks will be carried out at GB Border Control Posts;

Further guides

Port Partners has produced a series of helpful guides which are available upon request and can also be found on our website at: www.portpartners.co.uk



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