



Borders Bulletin

January, 2024



Border Target Operating Model Operational from 31st January 2024.

January 31st Identity Checks are coming!

 The border target operating model will implement controls through three major milestones. With January 31st approaching, we urge you to make sure your business is prepared.

31 January 2024: The introduction of health certification on imports of medium risk animal products, plants, plant products and high risk food (and feed) of non-animal origin from the EU

30 April 2024: The introduction of documentary and risk-based identity and physical checks on medium risk animal products, plants, plant products and high risk food (and feed) of non-animal origin from the EU

31 October 2024: Safety and security declarations for EU imports will come into force from 31 October 2024. Alongside this, HM Government will introduce a reduced dataset for imports and use of the UK single trade window will remove duplication where possible across different pre-arrival datasets.

This months news and updates

- **DEFRA BTOM Readiness Guidance Materials**
- **DEFRA Trader Readiness Survey**
- **HMRC CDS Update to Programme Delivery Milestones**
- **HMRC Merchandise in Baggage (BID) Increase**
- **HMRC - Prepare for changes for goods moving from the island of Ireland to Great Britain - 12 days to go**

DEFRA Guidance Materials Published

In order to help businesses prepare for the Bordet Target Operating Model, the Department for Environment, Food and Rural Affairs (DEFRA) has published guidance [materials](#) covering a range of issues including:

- Border Control posts - plants and plant products
- Composite food products decision trees
- Health certificates
- Import notifications using IPAFFS Composite food products decision trees

Interactive Border Control Post Maps

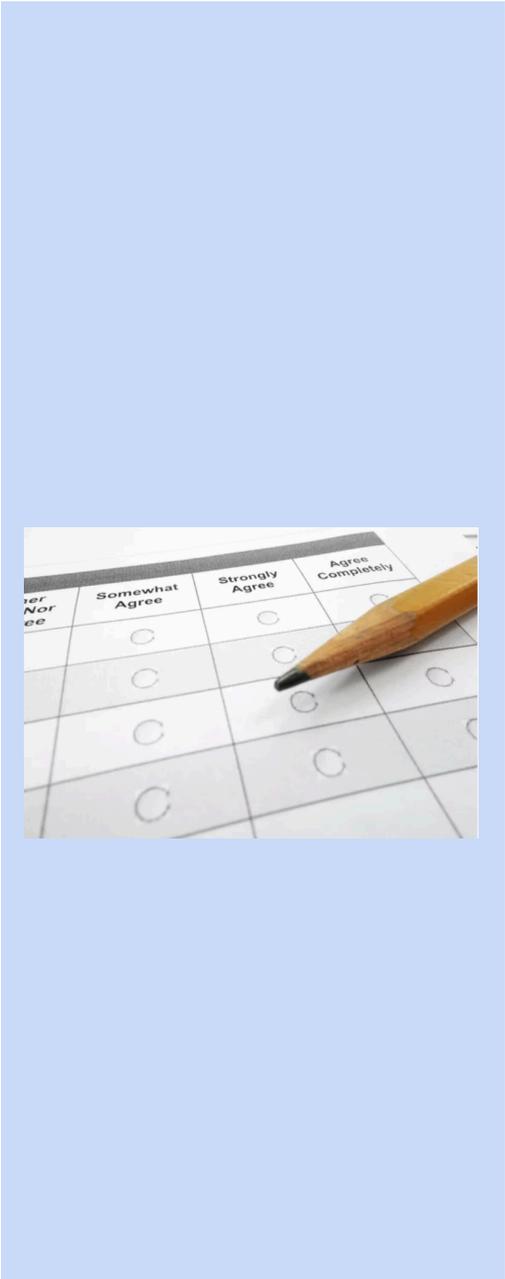
[Live animals, animal products and food and feed of non-animal origin border control posts \(BCP\) in the UK - Google My Maps](#)

[BCP Locations and Map - UK Plant Health Information Portal \(defra.gov.uk\)](#)

Webinars

You can watch recordings of BTOM [webinars](#) conducted by policy experts from the UK Department for Environment Food and Rural Affairs (DEFRA). You can also sign up to future DEFRA BTOM policy webinars [here](#).





DEFRA Trader Readiness Survey is still live!

DEFRA Trader Readiness Survey is still open, with the results being monitored and analysed every month.

The Trader Readiness survey has been developed by the Department for Environment, Food and Rural Affairs (Defra) to assess trader awareness of changes to import controls for SPS goods and trader readiness for these implementations of these changes from January 2023 onwards.

Responses will help determine if we need to do more to ensure you are informed and on track to be ready by 31 January 2024. If the results of the survey inform us that traders are not feeling confident in a specific area of change, we will be able to support traders with targeted communication and further guidance.

Upon completion of the survey, you will be directed to the latest guidance on changes to import controls for SPS goods.

The survey should take no longer than 10 minutes to complete. Participation is voluntary and anonymous.

We thank you for supporting us in evaluating trader readiness for the upcoming changes under the BTOM and look forward to hearing from you. If you have any questions about the survey, or have any difficulties completing it, you can contact spstraders@defra.gov.uk

CDS Update to Programme Delivery Milestones

HMRC are working closely with the border industry partners to ensure IT is thoroughly tested to enable all businesses to use CDS for exports.

Most businesses will be able to move by 30 March 2024, but we understand not all customers may be able to fully migrate before the deadline. Businesses will be given a period of three months from when HMRC tells them they can migrate, to do so.

HMRC will be in touch with businesses submitting export declarations with further details of timelines around when migration will be commencing.

There will also be a robust exceptions process in place following the initial three months for businesses who are unable to migrate by this extended deadline through no fault of their own. If businesses have not already done so, they should carry out the following steps to Prepare:

- Subscribe to CDS to be able to submit export declarations. Declarants who have already subscribed for imports do not need to do so again.
- Access the free Trader Dress Rehearsal (TDR) Service to practice submitting declarations in a safe test environment. You should contact your software provider to ask if you can start using their software for TDR.

HMRC will continue to provide support for businesses making export declarations through CDS.



HM Revenue
& Customs

Merchandise in Baggage (MiB) Increase

HMRC has announced that from 15th January 2024, for individuals traveling with accompanied commercial goods (Merchandise in Baggage, MiB), the monetary threshold for submitting a simple online declaration in the Merchandise Online Declaration [Service](#) is increased to £2,500.

HMRC - Prepare for changes for goods moving from the island of Ireland to Great Britain - 12 days to go

From 31 January 2024 some goods will face full customs controls when moved directly from Irish ports to Great Britain. Traders, or anyone who moves goods on their behalf, will need to be familiar with the new process.

Goods will need to complete import processes if they are being imported directly from Ireland into Great Britain ([not moving from or through Northern Ireland](#)).

Goods moving from Northern Ireland to Great Britain through Irish ports will also have to complete import processes if they are:

- non-qualifying Northern Ireland goods
- excise goods (alcohol, tobacco, and energy products) or
- goods which do not move directly to an Irish port once they have left Northern Ireland for example, goods which are held in storage in Ireland. For these goods you will have to follow the import requirements set out in the [Border Target Operating Model](#).

When moving these goods, most traders will need to make import customs declarations at the point of import and will no longer be able to delay making declarations. Ports will be required to control these goods moving from Ireland to Great Britain, meaning that unless they have received customs clearance they will not be released from the port.

What you need to do to prepare to move goods from 31 January 2024

You will need to ensure you, or anyone who moves goods on your behalf, are familiar with the new process from 31 January 2024.

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- If you are moving qualifying Northern Ireland goods, you should confirm this to your haulier and/or carrier. You can find out more about [qualifying Northern Ireland goods](#) on GOV.UK)
 - You need to [register for a GB Economic Operators Registration and Identification \(EORI\)](#) number if you do not already have one
 - As import declarations will need to be made through the [Customs Declaration Service \(CDS\)](#), you or your representative will also need access to CDS
 - To make import declarations in your own records ([Entry In Declarants Records \(EIDR\)](#)) you will need to [apply](#) for authorisation to use simplified declarations for imports if not already authorised
 - If your goods are being moved from Ireland through Roll on Roll off (RoRo) ports in Great Britain, you will need to make your customs declarations before the goods depart from Ireland, and you will need to follow [Goods Vehicle Movement Service \(GVMS\) processes](#)
 - If hauliers are moving goods on your behalf they [will need to register for GVMS](#) if they haven't already done so, and you will need to provide the Movement Reference Number (MRN) from your declarations to the person moving your goods in order for them to be able to generate a Goods Movement Reference (GMR). Hauliers will need to provide a valid GMR for all lorries and trailers moving from Ireland to Great Britain that check-in with a carrier from 00:00 on 31 January 2024
 - At inventory-linked ports or other locations, the haulier or the intermediary that is moving the goods on your behalf will need to follow standard processes to ensure your goods are presented to customs, declared, and cleared before they can be released to free circulation in Great Britain
 - Businesses making a full import declaration or simplified frontier declaration on CDS for goods moving from Ireland to Great Britain (including for excise goods) will no longer be required to 'arrive' their declaration by the end of the next working day after arriving in Great Britain. For goods being entered into excise duty suspense, the entry onto the Excise Movement and Control Systems (EMCS) must be made by the time they arrive in Great Britain
 - If you are moving goods from Northern Ireland to Great Britain via Ireland, including qualifying Northern Ireland goods, you will need to comply with some Irish customs requirements to exit through a port in Ireland, and will need to check Irish customs guidance.

More information on qualifying Northern Ireland goods

The Border Target Operating Model confirmed that import declarations will not be needed for [qualifying Northern Ireland goods](#) moving directly from Northern Ireland or indirectly through Ireland

to Great Britain, in line with the Government's commitment to unfettered access. There are some very limited exceptions where import declarations are required, such as an ongoing requirement to provide these for excise goods when moving qualifying Northern Ireland goods through Ireland to Great Britain, and these will be set out in guidance shortly.

When moving qualifying Northern Ireland goods through Roll-on Roll-off ports from Ireland to Great Britain and for which import declarations are not required, hauliers will still need to complete a GMR. They should indicate they are moving such goods by selecting the 'oral or by conduct declaration or no declaration required' option when creating their GMR. Hauliers and drivers will need to provide commercial evidence if asked to confirm that their goods are qualifying Northern Ireland goods - for example a dispatch notice, an invoice, or a consignment note. They will also need access to a travel document issued in the UK setting out the destination of the goods, to show that the goods have merely passed through Ireland.

At inventory linked ports or other locations, similar processes will be used to allow qualifying Northern Ireland goods to be released from inventories or local systems without requiring electronic declarations.

We will be updating the guidance pages on GOV.UK to reflect these changes.

Moving non-qualifying goods directly from Northern Ireland to Great Britain

If you move non-qualifying goods directly from Northern Ireland to Great Britain, you will need to submit an import declaration.

If the goods are arriving in Great Britain from Northern Ireland through Roll-on Roll-off ports, you do not need to include your import declaration reference in a GMR.

You will need to update the status of your full import declaration to 'arrived' on the system by 11:59pm on the working day after the day your goods arrived in Great Britain.

[If you move non-qualifying goods from the EU to Great Britain via Northern Ireland you will also need to follow guidance on making an indirect export from Northern Ireland.](#)

Delaying declarations for goods brought into Great Britain

From 31 January 2024 you will no longer be able to delay sending HMRC the full information about your goods by up to 175 days after import.

If you moved goods from Northern Ireland or Ireland to Great Britain before 31 January 2024 and used the delayed declarations process, you will need to submit your supplementary declarations and pay any customs duty within the 175 days deadline for the following movements:

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- Goods moved from Northern Ireland or Ireland to Great Britain which are not qualifying Northern Ireland goods
 - Goods moved from or through Northern Ireland to avoid the UK tariff or import processes
 - Goods moved from Ireland to Great Britain, having originally started their journey in the EU and passed through Northern Ireland

You could receive a penalty up to £2500 if you fail to submit your supplementary declarations and pay any outstanding customs duty.

If you moved qualifying Northern Ireland goods from Northern Ireland to Great Britain through Ireland before 31 January 2024, and the deadline for submitting your supplementary declarations under the delayed declarations process expires after 31 January 2024 (you are still within the 175 days deadline), you no longer need to submit these declarations.

However, if the deadline for submitting your supplementary declarations for qualifying Northern Ireland goods moved from Northern Ireland to Great Britain through Ireland, expired before 31 January 2024 (the 175 days deadline has passed), you need to submit your supplementary declarations to HMRC.

Further help and support

If you have any questions, visit [Imports and exports: general enquiries on GOV.UK](#).

Helpline numbers

Here is the list of helplines you may find useful. We have added hyperlinks that will take you to pages that provide extra information such as the opening hours for the helpline all of which have sufficient capacity to support businesses.

- [Export support service](#)
- HMRC Customs & International Trade Helpline - 0300 322 9434
- [HMRC Imports and Exports General Enquiries](#) (including GVMS) - 0300 322 9434
- [New Computerised Transit System](#) - 0300 322 7095
- [DVLA Contact Centre](#) - 0300 790 6802
- DVSA:
 - [Vehicle Operator Licensing Enquiries](#) - 0300 123 9000
 - [International Road Haulage Permits](#) - 0330 678 1117
- [The Office for Product Safety and Standards](#) - 0121 345 1201
- [MHRA Customer Service Centre](#) - 020 3080 6000
- [National Supply Disruption Centre](#) - 0800 915 9964
- [Rural Payments Agency \(RPA\) Trader team](#) - 0330 041 6500
- [Animal, Plant and Health Agency \(APHA\)](#) - 0300 100 0313
 - IPAFFS general - 0300 100 0313
 - IPAFFS technical - 0330 041 6999
 - PEACH - 0345 607 3224
- [Defra Rural Services](#) - 0300 020 0301
- [Environment Agency England](#) - 03708 506 506
- [Forestry Commission](#) - 0300 067 4000
- [Fish Exports Helpline](#) - 0330 159 1989
- [The Intellectual Property Office](#) - 0300 300 2000
- [BEIS Public Enquiries Helpline](#) - 020 7215 5000
- BEIS Business Support Lines:
 - [England](#) - 0800 998 1098
 - [Scotland](#) - 0300 303 0660
 - [Wales](#) - 0300 060 3000
 - [Northern Ireland](#) - 0800 181 4422
- [Citizen Advice Consumer Helpline](#) - 0808 223 1133
- [Department for Education Helpline](#) - 0370 000 2288
- [Home Office - UK Visas & Immigration Helpline](#) - 0300 790 6268
- [Home Office - EU Settlement Scheme Application Resolution Centre](#) - 0300 123 7379

HMRC also operates a number of services, including:

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- Import/export general enquiries can be made by calling 0300 200 3700.

You can also [speak to an adviser online](#) about general import and export queries.

It is also possible to [send a question about imports, exports and customs reliefs](#).

DEFRA Helplines:

DEFRA also has a number of additional [helplines](#) for the commodity you are exporting to the EU.

For questions to the DVSA on vehicle operator licensing you can call 0300 123 9000. For questions to the DVLA you should call 0300 790 6802.

The UK Government also operates an online forum where you can access key information and ask questions directly on [customs and tax](#).
