Border and Protocol Delivery Group Update

Dear Stakeholder,

This bulletin provides the latest news from the Government relating to UK borders following the end of the transition period.

Please share these updates with your clients, customers and members and feel free to highlight content on your communications channels.

For more information, go to [gov.uk/transition](http://gov.uk/transition)

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**Stakeholder Calls**

BPDG have organised daily stakeholder calls since Monday 4th January. From Monday 1 February, we will be reducing the frequency of these calls to twice per week on a **Monday** and **Wednesday** at the same time of 3pm, scheduled for 15 minutes. Answers to questions which you have raised using the Microsoft teams chat function are posted here: [https://transition-forum.service.cabinetoffice.gov.uk/forums/dailystakeholdercallquestions](https://transition-forum.service.cabinetoffice.gov.uk/forums/dailystakeholdercallquestions)

We will endeavour to provide responses to outstanding questions as soon as possible. If you have other issues that you wish to highlight to us, or if you would like to be added to the calendar invite for the daily calls, please write to the BPDG Enquiries Mailbox: [bpdg.enquiries@cabinetoffice.gov.uk](mailto:bpdg.enquiries@cabinetoffice.gov.uk)

However, if you have a live issue that needs resolving at speed, please use the appropriate helplines listed at the end of this bulletin in the first instance.

On Wednesday 27 January, BPDG hosted a webinar which focused on the movement of goods through non short straits RoRo locations in Northern Europe (to Belgium and the Netherlands). The recording of this webinar can be found [here](http://here).
NCTS

HMRC are aware that some users of the Transit system (NCTS) have been struggling to complete their transit movements when goods arrive in the EU. We’re sorry if this is causing you any issues.

To support everyone to use the system at this time, we’d like you to follow this important step:

- Make sure your transit movement is closed once it has arrived at its destination. Failure to end the transit movement could end up with a claim against the guarantee.
  - You cannot do this yourself – it must be done by the consignee or an Office of Destination in the jurisdiction you are sending it to.
  - You may want to ask the haulier to request a receipt as proof these have arrived at their final destination.
  - If you notice your transit movements are not being closed, please contact your importer to investigate and ensure that the movement is closed.
  - Failure to close the movement may result in the Guarantee limits being reached and no further movements being allowed against that Guarantee reference.
  - If the movement has not been closed correctly, then you or your importer will need to be able to demonstrate to the customs authorities in the destination territory that import procedures have been followed correctly and that no further customs duties are due. Otherwise, charges may be raised against your Guarantee for any such incomplete movements.

We have also published a Transit newsletter on GOV.UK with the latest updates to help traders avoid some problems that they may be encountering when moving goods under transit. Further information can be found on GOV.UK. The Transit manual and the Transit Manual Supplement provide more details on Union and Common Transit processes.

NCTS will be unavailable for around 60 minutes from 1am on 14 February while we carry out essential updates. Messages will be queued during this time and will be processed automatically once the system is restored. We have engaged with system users on the timing of these updates to minimise the impact of the system being unavailable.

We have extended the opening hours for the NCTS helpline (0300 322 7095) into the evening and at weekends. You can contact us from 8am to 10pm Monday to Friday, and 8am to 4pm Saturday and Sunday. There is also a live 24/7 mailbox and helpdesk to support customers outside of these hours outofhoursncts@hmrc.gov.uk. So, if you need help or support, please get in touch with us straight away.
Covid Testing Requirements for Hauliers

HGV drivers should get a COVID test before arriving in Kent
If you are driving to the Port Dover or Eurotunnel you should get a negative COVID test before arriving in Kent. A negative COVID test remains valid for entry to France for 72 hours so get a test before, or at the start of your journey, you will have plenty of time.

- 39 Information and Advice sites across the country offer free testing – head to the one closest to you.
- Sites are open 7 days a week with the majority offering testing between 6am-9.30pm.
- 75% of all COVID testing sites have very low waiting times and can therefore process a test within the hour.
- Sites nearer to Kent are busy and you may experience delays. You should not wait to reach Kent to get tested.

Your firm may have their own testing arrangements in place. Any driver heading to the EU via Kent must also have a valid Kent Access Permit (KAP). Each permit is valid for 24 hours.

COVID test for hauliers travelling to several European countries
Several European countries have introduced COVID testing requirements for drivers and crew of HGVs, and drivers of LGVs and vans. Please check before you travel to ensure you have taken necessary action. From 00.01 Tuesday 19th January, all hauliers travelling from the UK to the Netherlands by ferry will be required to show evidence of a negative lateral flow test obtained within 24 hours of boarding a service departing for a Dutch port. A free test can be obtained at one of our 39 Information & Advice sites across the country, where support on getting border ready is available. Hauliers can also get an authorised negative COVID test from a private testing facility and firms may have their own arrangements. In addition, interim testing facilities have been set up at Hull Port and Humberside Airport to provide additional services for hauliers bound for Hull, Immingham and Killingholme ports. To avoid delays we encourage drivers and crew of HGVs, and drivers of LGVs and vans to get tested before they arrive at their port of departure. Do not wait until the last possible point to obtain your test. Where possible go to your nearest site before collecting the load to ensure you are compliant and don’t have a lengthy journey back to base.

Groupage Consignments

- Moving Goods from Great Britain (GB) to Northern Ireland (NI)
- Collecting and transporting groupage consignments

Defra and DAERA have worked with hauliers to establish a new Groupage model which will aid the movements of these loads into Northern Ireland. Following successful trials with industry (involving taking goods from GB to NI), two Groupage models have been agreed.

If you are a haulier who moves SPS goods (products of animal origin (POAO), high-risk food not of animal origin and plants and plant products) from GB to NI where your goods need to
be accompanied by Export Health Certificates (EHCs) or compliance declarations, you should read this update and the supporting guidance as it will help facilitate the movement of Groupage loads.

The two Groupage models developed provide flexibility, which can be applied according to the hauliers’ specific needs. Hauliers can also choose which model to apply to each specific consignment or load.

These Groupage models have been developed to help ensure loads will be able to move through Northern Ireland points of entry with minimum interruption, although you should be prepared for document and identity (ID) checks and other risk-based physical checks.

The Groupage models are as follows:

1. **Consolidation hubs model**
   In the consolidation hubs model, all mixed products arrive at one specific premises, are consolidated and then certified as a single unit. This enables a certifying officer at the premises to place a seal on the final consolidated load, having knowledge of the goods collected elsewhere through health attestations, compliance declarations and/or EHCs.

2. **Linear model**
   The linear model allows hauliers to pick up several consignments from multiple locations. Each individual consignment will be checked and sealed (such as an individual pallet) by a certifying officer before the haulier moves onto the next pick up. This process is repeated several times until all consignments are in the vehicle before the consolidated load is sealed at the final point of dispatch before leaving for the port.

**Sealing consignments/pallet(s)**

Consignments must be physically sealed (e.g. with a plastic seal tag), and numbered in such a way that:
- the seal number and physical seal is easily visible for inspection by officials
- the contents of the consignment cannot be tampered with, without breaking the seal or resulting in obvious visual evidence of interference

It is acceptable to seal the consignment within part of trailer or container, if there is only one point of physical entry to the consignment and the seal is applied to that point of entry.

**Supporting documentation**

The following documents are available for you to download:
- Groupage guidance for traders and hauliers
- GB-NI Groupage Maps – Consolidation Hub Model v0.2
- GB-NI Groupage Maps v0.1 – Linear Model

**Further information**
More information to help you complete a CHED online and about TRACES-NT is detailed below.

In addition, you can find useful information about Moving Goods from GB to NI from 1 January 2021 on our Trader Showcase.

- Moving goods from GB into Northern Ireland – A guide to using TRACES NT
- Instructions for business pre-notifying the arrival of a consignment at a Northern Ireland Point of Entry
- Important information required on CHED Part 1 for GB to NI Movements from 1st January 2021
- Guidance on bringing Products of Animal Origin, Animal By-Products & Germplasm from GB to NI

If you have any questions about the information in this document, please email us at traders@defra.gov.uk or for NI specific questions DAERABrexitCommunications@daera-ni.gov.uk.

Upcoming Webinars and On Demand Videos

The UK Government continues to run a series of webinars and on demand videos across a range of topics relating to the new rules and procedures. We recommend you take the time to visit this page, which has links to all the upcoming webinars and instructions on how to register. The link also gives you access to previously run webinars which you can watch on demand.

Frequently Asked Questions This Week

Q: Customs processes are complicated. Who can help me complete them?

Most traders find that they need specialist support to help with importing from or exporting to the EU. For instance, you might decide to use a customs intermediary.

A customs intermediary is someone who makes customs declarations for you or your business. This could be:

- a freight forwarder - a company that helps their clients move cargo globally, including supporting the customs process.
- a customs agent or broker – these make sure your goods clear through customs.

If you decide to use an intermediary, make sure you approach them as soon as possible, as there is high demand for these services. You can find a list of businesses that can help on GOV.UK

There are still specific actions you will need to take if you get an intermediary to help you with your customs declarations. You will:

- be responsible for paying any taxes or duties owed.
● be responsible for providing details about your transactions to your chosen intermediary.

● need to apply for an Economic Operator Registration and Identification (EORI) number (if you don’t already have one). An intermediary can’t apply for an EORI on your behalf and they will need this to complete your customs declarations. You can register for free on GOV.UK. It takes 5 to 10 minutes to apply and you will normally receive it in under a week.

For more information, you can:
  ● attend our live webinar on ‘Trader responsibilities when using an intermediary’.
  ● watch these short films about how a customs agent or intermediary can help you and getting someone to deal with customs for you – how freight forwarders can help.

Q: My business is located in the United Kingdom and I export goods to EU customers, can you explain how I should account for VAT?

If you sell, send or transfer goods out of the UK you do not normally need to charge VAT on them in the UK. You can zero rate most exports from:

● Great Britain to a destination outside the UK
● Northern Ireland to a destination outside the UK and EU.

If you incorrectly charge UK VAT on exports of goods, your customers may also have to pay VAT in the country where the goods are imported.

Different rules may apply in different countries. Therefore, it’s important that you understand the import VAT rules of each EU country that you sell to.

You can find out more about exports, sending goods abroad and charging VAT on GOV.UK.

Q: I send goods from the United Kingdom to my customers in the EU, has anything changed about how I should account for VAT?

Yes. Previously, before the end of the transition period:

● VAT was due on the goods that you sold to your EU customers. If your EU customer was not VAT registered themselves (for example, because they were a private individual) you accounted for UK VAT in the UK. If your sales to EU customers breached an annual distance selling threshold you had to register for VAT in that EU Member State and account for EU VAT in that country.
● If your EU customer was registered for VAT in their own country your business zero-rated the sale as a ‘dispatch’ and your EU customer accounted for the VAT as an ‘acquisition’ in their own country.

Now, following the end of the transition period:
• If you are a business subject to the Northern Ireland protocol the above rules will still apply.
• If you are a business moving goods from Great Britain to the EU, your goods should be zero-rated exports from the UK and import VAT will be due to be collected from the EU recipient at import into the EU and subject to EU rules.
• Different rules may apply in different countries. Therefore, it’s important that you understand the import VAT rules of each EU country that you sell to.
• You can find more information and guidance about the conditions for zero rating VAT on the goods you export, and what you should do when you export goods in specific circumstances on GOV.UK.

Useful Information and Links

HMRC support for businesses that trade with the EU

HMRC will continue to provide support to help businesses adjust to the new rules and help keep their business moving. If businesses need more support, they can:

• sign up to receive weekly trader updates that provide answers to some of the most frequently asked questions about the new rules for importing and exporting with Europe. There’s also information about where to access more information and support
• register for the free Trader Support Service if they’re moving goods between Great Britain and Northern Ireland
• use the Brexit checker on GOV.UK to understand HMRC processes for importing, exporting or customs relief and keep their business moving
• call our Customs & International Trade helpline on 0300 322 9434, for more help with importing, exporting or customs reliefs. The helpline is open from 8am to 10pm Monday to Friday and from 8am to 4pm at weekends. They can also send us their questions or webchat with us.

Helpline Numbers & Online Forums

Here are 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.

• HMRC Customs & International Trade Helpline - 0300 200 3700
• HMRC Imports and Exports General Enquiries - 0300 322 9434
• New Computerised Transit System - 0300 322 7095
• DVLA Contact Centre - 0300 790 6802
• DVSA:
HMRC also operates a number of services, including:

- 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 two online forums where you can access key information and ask questions directly:

- For customs and tax-related queries
- For all other border-related queries
Products and information from previous bulletins

**Step by step guide - Importing**

**Step by step guide - Exporting**

**Process flows - Importing**

**Process flows - Exporting**

**Process flows - Moving meat, dairy and plant products**

**Customs Grant Scheme**

**What is Customs?**

**What you need to know to bring goods into the UK?**

**What you need to do to send goods out of the UK?**

**How a customs agent or intermediary can help businesses**

**Exports of animal and animal products from Great Britain to the European Union - understanding Export Health Certificate requirements**

**Help and support if your business trades with the EU**

**DEFRA Webinars**

**Border Operating Model**

**Check an HGV is Ready to Cross the Border - A New GOV.UK Web Service**

**Freight Capacity**

**New rules and logos to protect British food and drink**

**Businesses trading timber urged to prepare for change**

**Helping businesses get ready for changes to trade with Europe from 1 January 2021**

**HMRC online forum where you can submit questions**

**New HMRC UK Transition webinar available now**

**HMRC’s new trader tool**

**EU Transition Trader and Industry Forum**

**Haulier Handbook**

**Haulier Information & Advice sites**

**Digital guide covering the key actions food and drink businesses may need to take**

**What you need to know to bring goods into the UK**
What you need to know to send goods out of the UK

Link to register for the live webinar

HMRC Customs controls at border locations

The list of UK RoRo locations

DIT Commodity Code Tariffs

DFT New Traffic management plans for hauliers travelling to Kent to cross the border

Northern Ireland Protocol Command Paper

Trader checklist

Check a UK VAT Number

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**BPDG contact**

BPDG moved into the Cabinet Office on 1 June 2020 and staff are now operating with Cabinet Office email addresses. If you are unable to contact anyone within BPDG, you can contact the enquiries mailbox and the email will be forwarded to the relevant person or team.

Please use BPDG.Enquiries@cabinetoffice.gov.uk for enquiries.

Thank you and best wishes.