



BREXIT READINESS - TIR APPLICATION IN UK AND EU AS OF 2021

Brexit readiness - application of TIR procedure in the United Kingdom and the European Union as of 1 January 2021

I. BACKGROUND

From 1 January 2021, the transition period with the European Union (EU) will end and the United Kingdom (UK) will operate a full external border as a sovereign nation. This means that regardless of the outcome of current EU-UK trade negotiations, controls will be placed and the related customs formalities with regard to the movement of goods between the UK and the EU will be carried out.

From the transit standpoint, the UK has joined the Common Transit Convention (CTC) as a Contracting Party in its own right and thus continue using the EU New Computerised Transit System (NCTS) in this new framework. At the same time, the UK is also a Contracting Party to the TIR Convention, which means that as from 1 January 2021, the TIR procedure becomes fully applicable and can be used to cover any transit operation between the UK and the EU, as an alternative to the CTC procedure.

The present document will focus on four main topics: UK Procedures (Part I), EU procedures (Part II), TIR procedure (Part III) and advantages of TIR (Part IV).

II. UK PROCEDURES

In order to prepare businesses for the major changes, the UK Government has published a "Border Operating Model" (BOM), which contains detailed information on a number of key transport areas. To date, it is the most comprehensive source of information on new procedures applicable to the movement of goods on UK territory as from 1st January 2021. There are also step-by-step [import](#) and [export](#) guidelines available on gov.uk website (although they are mostly to the interest of UK importers and exporters, they can also be useful for transport operators to duly prepare their transports).

It should be noted that a special procedure will apply when goods move between the EU and the UK via Northern Ireland. While Northern Ireland will be a full part of the UK Customs Zone, rules applying to several goods will remain fully aligned with EU law. No checks will be applied at the border between the Republic of Ireland (ROI) and Northern Ireland but for a number of operations, customs formalities will be required and checks will take place for goods moving between the UK and Northern Ireland. Detailed information can be found [here](#).

Below are the main highlights on new UK procedures that will affect the movement of goods (including under TIR) between the EU and the UK.

As a general comment, it should be noted that from the very outset, the EU will introduce full border controls on all movements of goods with the UK. However, recognising the impact of coronavirus on business ability to prepare for BREXIT, the UK Government has taken the decision to introduce the new border controls on import of goods throughout three stages until July 2021, as described below.

1. Import of Goods

- a) Basic controls as from 1 January 2021:

- Import of goods using TIR or CTC will need to follow all the transit procedures;
- UK Safety and Security declarations (SSD) will be waived on imports until 1st July 2021;
- Import of standard goods will benefit from 6-month postponement on the full customs declaration in the UK;
- However, full customs declarations will be required for controlled goods (complete list of which can be found here: <https://www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled>) and excise goods, such as alcohol and tobacco products;
- Health certificates for live animals will be required, physical checks will be carried out at destination;
- Requirement for pre-notifications and phytosanitary certificates will be required at this stage only for “high priority” plants and plant products. Physical checks may be performed at the point of destination in the UK on such products. An exhaustive list of ‘high priority’ plants and plant products can be found here: <https://www.gov.uk/guidance/importing-and-exporting-plants-and-plant-products-from-1-january-2021>;
- UK importers will need to comply with new sanitary and phytosanitary control requirements and will have to pre-notify some of the plant and animal products in the new “Import of Products Animals Food and Feed System” (IPAFFS), which is already live.

b) Additional requirements as from 1 April 2021:

- Additional sanitary and phytosanitary controls will be introduced: all regulated plants and plant products will require a pre-notification and shall be accompanied by a phytosanitary certificate (and not only those categorised as “high-priority”);
- Some of these controls, but not all, will apply to the import of animal products, including fishery products and live bivalve molluscs, high-risk food and feed not of animal origin, plants and plant products¹.

c) Full controls as from 1 July 2021:

- It will be required to submit SSD;
- Full customs declarations will have to be done for all goods;
- Increased number of physical and identity checks on all plant and animal products will be introduced at the UK border control posts.

2. Export of Goods

- Export of goods using TIR or CTC will need to follow all the transit procedures;
- Full controls will be introduced on customs declarations as from January 1st, including submission of Export declarations and UK exit SSD for all goods;
- **Kent Permit:** in order to avoid congestions in the area close to the main exit from UK, i.e. Dover port, the UK authorities have put in place Kent Access permit, effective as of 01.01.2021. The demo version is already available: <https://check-an-hgv-is-ready-to-cross-the-border-demo.fbplatform.co.uk/start>;
- The service is fully digital and free of charge. It does not require uploading of the transport documents. The Kent permit is valid during 24h. If the permit is expired before the entry to the Kent zone, the transport operator should resubmit the request. The driver could be stopped and fined up to £300 and/or turned away if the vehicle proceeds to the Port of Dover or Eurotunnel without a Kent Access Permit. Compliance checks of documentation may be conducted and fines issued to those found to have provided false information when applying for the Kent Access Permit.

For all TIR movements between the UK and the EU, the advance cargo information will be lodged in NCTS only for EU territory (including through TIR-EPD), while for the UK territory, it will not be required until 1 July 2021.

¹ [Border Operating Model](#), pages 56 and 90

3. GVMS

“Goods Vehicle Movement Service” (GVMS) will be a new system implemented by UK customs (HMRC) to facilitate the movement of goods allowing the linking of the movement of goods to declarations. It will be implemented in stages. As from 1st January 2021, GVMS will be used to automate the Office of Transit formalities marking the entry of goods into Great Britain customs territory. As from 1 January 2021, it will be mainly used for movement of goods between Great Britain and Northern Ireland, as well as for the CTC movement from the EU to the UK.

As from 1st July, GVMS will also apply to imports and exports from/to the EU.

TIR movements will not be concerned by the use of GVMS system at least until July 2021. and therefore TIR holders will not need to submit any transit declarations in the UK under this service. IRU is going to work with the UK customs on integration of TIR-EPD in GVMS by July 2021.

4. EORI

UK importers and exporters must have an EORI number issued by the UK (**GB EORI number**). Hauliers will need to get a GB EORI number in order to lodge ENS and EXS, or a temporary storage declaration. For non-UK residents, GB EORI number can be obtained as of now, simply by submitting the request through the dedicated website: <https://www.gov.uk/eori>.

As for TIR movements, it will not be required (in the first stage) to submit any electronic pre-declaration in UK, **the TIR holders will only need the GB EORI number as from July 2021.**

III. EU PROCEDURES

1. General provisions

The EU introduces the full controls on the goods moving from the UK, as of 1 January 2021. The UK goods will be treated in the EU such as the goods coming from third countries. Therefore, customs declarations should be submitted under the same provisions as it is the case today for other non-EU goods.

Specific procedures will apply to the goods in transit between the end of 2020 and first days of 2021. Notably, details can be found in the TAXUD document: [Guidance Note](#).

In addition to the above general guidelines, the EU countries concerned by the important volume of traffic from the UK, have developed their border crossing models aimed at digitalisation of procedures and prevention of congestions.

2. Border procedures – exit/entry through France (Calais)

The French authorities have developed [The Smart Border](#), which is based on three main principles:

- The early completion of customs procedures before arriving at the border by giving the bar code of the customs declaration to the driver.
- The identification of the mean of transport and the bar code of customs declaration of transported goods.
- The automatic sending of the crossing notifications to the customs declarant to avoid stopping the HGV.

The digital platform for lodging the required information ([Logistics Envelope](#)) will be available as of 1 January 2021. The transport operators will need to respond to the questions, and based on the replies, the system will direct the vehicle to the right gate.

The logistics envelope allows operators and carriers to consolidate multiple declarations under a single bar code, facilitating and speeding up customs clearance. It is generated via a platform accessible in French and English, both via a computer and a mobile device, and which does not require authentication. It can be generated and used by both the declarant and the carrier.

The paring aims to associate in a simplified way:

- License plates (front / rear for a truck and rear for an unaccompanied trailer)
- Customs declaration(s), or logistic envelope

- The type of transported goods

The operator anticipates his customs declaration(s) by generating them before his arrival on site. The declaration(s) are scanned and associated with the license plate and the contents of the vehicle which is declared on arrival. The data is sent to customs applications for analysis TIR procedure is well incorporated into this model. **When pairing, the TIR holder should indicate that he is operating under TIR regime (he should answer yes to the following question “Are you using TIR / ATA carnets?”). This information will be sufficient for orienting the vehicle in a port, and there will be no need to present a bar code.**

3. Border procedures – exit/entry through Netherlands

The basis for the Dutch chain solution for Brexit is the digital pre-notification of customs documents at terminals through the [Port Community System of Portbase](#). This is mandatory at all ferry terminals and most shortsea terminals.

Without a digitally pre-notified customs document, no access to the terminals will be granted. To prevent this, the transporter shall use Portbase to verify beforehand whether the terminal has all the advance information.

In order to use Portbase services, it is necessary to be registered to it (it is strongly recommended to **do it before 01.01.2021**). For registration, the following information will be required:

- A recent extract from the Chamber of Commerce (maximum 6 months old);
- The signature of the authorised representative;
- The EORI number (only applicable for Notification Export Documentation EDI and Notification Import Documentation);
- Debit/credit card or bank details: to pay the connection costs. For Notification Import Documentation, you also pay a monthly subscription fee in addition to a transaction fee.
- When applying for a system interface: the details of your software provider or your IT department.

For TIR transports, the serial number of the TIR carnet will serve as notification of export documentation (https://support.portbase.com/wp-content/uploads/2020/08/02-PB-MED-Overzicht-documenttypes-per-terminal-UK_2020.pdf).

For TIR transports starting from the Netherlands to the UK:

- TIR shipments must be pre-notified to the terminal via Portbase's [MED](#).
- Shipments arrive and are allowed to enter the terminal, but are not yet released for export.
- Driver goes to the customs officer who handles the TIR carnet and also terminates the EU transit in NCTS as the office of exit.
- Customs will then issue a tracking note which will unblock the shipment through the terminal and allow it to leave for the UK.

For TIR transports starting from the UK to the Netherlands:

- Shipments arrive at the [ATO](#) (stands for temporary storage).
- Recipient sends a message via Portbase referring to the TIR carnet, which does not lead to release in the terminal system.
- Driver goes to the customs officer who handles the document and checks whether the shipment is already in NCTS.
- If the latter is the case, customs issue a tracking note with which the terminal unblocks the consignment so that it can leave.

4. Border procedures – exit/entry through Belgium

At Zeebrugge, the RX/SeaPort digital system joins up the data submitted and required by all parties at the Port. The data is registered for imports and exports through their e-Desk. This can be done manually, through a linked data connection or through customs software.

Drivers will not be allowed to proceed to the Zeebrugge terminal if customs declarations have not been pre-notified through the [RX/SeaPort e-Desk](#).

RX/SeaPort has detailed information about [importing](#) and [exporting](#) through the Port of Zeebrugge.

At Antwerp, the pre-notification of customs documents is done via the Port Community system of C-point. This pre-notification can be lodged by the exporter, the freight forwarder, customs agent or the haulage company.

C-point has detailed information about [customs procedures at Antwerp](#).

Due to COVID-19, the Ro-Ro operations are limited and could be suspended. It is recommended to check the updated information with the ferry company.

IV. TIR FORMALITIES IN THE UK AND THE EU

In principle, the TIR procedure between the UK and the EU will be performed as usual and in line with the provisions of the TIR Convention (for UK [Transit Manual Supplement](#), and for EU [Transit Manual](#) will apply).

Both the UK and the EU are currently applying TIR formalities for TIR transports starting from or terminating in third countries. The only major difference as from 1 January 2021 will be the introduction of the exit /entry formalities both in the UK (e.g. at Dover) and in the EU (e.g. at Calais). Another major change will be with regard to the NCTS procedures. Notably, while for the EU territory there will be no major change (i.e. TIR will be accompanied by NCTS transit declaration), for the UK it will not be required (not even possible) to submit such a parallel declaration in NCTS. Therefore, **at least until 1 July 2021, only a paper TIR procedure will be applicable on UK territory.**

1. Movement of goods from the UK to the EU (or through EU to third countries) under TIR procedure

- Departure in the UK: The TIR carnet, accompanying documents, vehicle and goods are presented by either the TIR carnet holder or his representative to the customs office of departure in the UK (all the UK customs offices authorised to perform TIR formalities can be found here: https://ec.europa.eu/taxation_customs/dds2/col/col_consultation_location.jsp?Lang=en). This customs office of departure carries out the necessary controls, including the sealing of the vehicle, and releases the transit operation by stamping counterfoil 1 (p.1) of the TIR carnet – **start of TIR in UK territory**.
- Prior to the departure of the TIR transport, the holder can already lodge an entry summary declaration (ENS) through the NCTS at the customs office of first entry in the EU, as described further in this document under the section “Entry to the EU”.
- Exit from the UK: The customs office of exit from the UK checks the seals and stamps counterfoil 2 (p.2) of the TIR carnet – **termination of TIR on UK territory**.
- *N.B. in case TIR is started at the border, the relevant border customs office acts as a customs office of departure and exit, and stamps both counterfoils 1 and 2 of the TIR carnet.*
- Entry to the EU: at least 1 hour before the goods arrive into the customs territory of the Union under TIR, an entry summary declaration (ENS) shall be lodged (e.g. through TIR-EPD) to the customs office of first entry in the Union. That customs office performs a risk assessment of the transaction by evaluating the declaration data against the risk criteria.
- The Customs system automatically validates the declaration and generates a Movement Reference Number (transit MRN). All TIR holders declaring the ENS should have a valid EORI number provided by the EU (not starting by GB).
- After presentation of the vehicle, goods and TIR carnet, and once the necessary controls are performed by the customs office of entry in the EU, the TIR operation is released on EU territory and customs stamp counterfoil 1 (p.3) of the TIR carnet – **start of TIR on EU territory**.
- Termination in the EU: Upon presentation of the vehicle, goods, TIR carnet and accompanying documents, the competent customs office of destination/exit in the EU checks the affixed seals. After the necessary controls, this customs office of destination/exit closes the TIR operation by annotating counterfoil 2 (p.4), and returns the TIR carnet to the driver – **termination of TIR on EU territory**.
- *N.B. In case TIR is to be terminated at the border right after the entry, the relevant customs office of entry into the EU will also act as the customs office of destination, and stamps both counterfoils 1 and 2 of the TIR carnet.*

2. Movement of goods from the EU (or through EU from third countries) to the UK under TIR procedure

- Departure in the EU: Before starting the TIR procedure on EU territory, the holder needs to lodge "transit declaration data", e.g. through TIR-EPD (unless this has been already done by the consignor) to the customs office of departure/entry in the Union (for this the holder will need a valid EU EORI). This customs office ensures a risk assessment of the transaction by evaluating the data of the declaration against the risk criteria. The Customs system automatically validates the declaration and generates a Movement Reference Number (transit MRN).
- After presentation of the vehicle, goods, TIR carnet and accompanying documents, and once the necessary controls are performed by the customs office of departure in the EU (including the sealing of the vehicle), the TIR operation is released on EU territory and customs stamp counterfoil 1 of the TIR carnet – **start of TIR on EU territory**.
- Exit from the EU: Upon presentation of the vehicle, goods, TIR carnet and accompanying documents, the competent customs office of exit in the EU checks the affixed seals, uses the transit MRN to retrieve the data. After the necessary controls, this customs office of exit closes the TIR operation by stamping counterfoil 2 () – **termination of TIR on EU territory**.
- Entry in the UK: TIR carnet, accompanying documents, vehicle and goods are presented by either the TIR carnet holder or his representative to the customs office of entry in the UK. This customs office ensures the necessary controls and releases the transit operation by stamping counterfoil 1 of the TIR carnet – **start of TIR on UK territory**.
- Termination in the UK: The customs office of destination in the UK, after the necessary controls (including checks of the seals), stamps counterfoil 2 of the TIR carnet – **termination of TIR on UK territory**.
- ***N.B.*** In case TIR is to be closed at the border, the relevant customs office of entry into the UK will also act as the customs office of destination, and stamp both counterfoils 1 and 2 of the TIR carnet.

V. ADVANTAGES OF TIR

The below arguments will assist the associations in promoting TIR system and the TIR transport operators.

1. Security

Only professional transport companies can have admission to the TIR system. They are constantly controlled by their national transport associations and customs authorities. This **controlled access** will be the proof of experience in international road transport, and thus – in border crossing and customs procedures of their managers and drivers;

The goods under TIR procedure can only be transported in secured vehicles or containers under customs seals. Every **TIR vehicle** has a certificate of approval issued by the customs authority. Such vehicles/containers **are more secure** and prevent unauthorised access to the goods without leaving obvious traces.

IRU IT systems allow tracing of the goods' movements through all countries of the itinerary.

2. Economic benefits

The TIR transport foresees customs formalities at departure and termination in the customs offices located inland. This spares time in crossing borders, and thus bring economic benefits.

The trader choosing to arrange a transport under TIR will not have to involve its guarantee and wait for its release, which could take up to several months (the time needed under T procedure). Furthermore, the holder of TIR procedure is the haulier (and not the customs broker, or consignor, or consignee as under T procedure), who remains liable for customs risks.

The **price of TIR** carnet is known in advance, it is fixed and **will not increase in case of consolidated cargo or high value goods**.

IRU TIR-EPD application allows the haulier to lodge the advance cargo information for free, so no need to pay services of a customs broker for this. Moreover, from 01.01.2021 to 30.06.2021, there will be no requirement for lodging pre-declaration for TIR movements in UK.

VI. MEMBERS' ACTIONS

Members are encouraged to share the information presented in this document with their members and the business community in their country. They are also encouraged to promote TIR system via their website and social networks. Any user experience from the hauliers who will perform transport to and from the UK, will be highly appreciated and should be sent to tir@iru.org. Urgent queries should be sent to hotline@iru.org.

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