Cabinet Office

Borders Bulletin

Dear Stakeholder,

This bulletin provides the latest news from the Government relating to UK borders.

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

Contents:

Pre-notification of animal products in IPAFFS and import declaration requirements in CDS

Since 1 January 2022, imports of Products of Animal Origin (POAO) and Animal By-Products (ABP) originating in the EU (excluding those from the Republic of Ireland), have been required to be pre-notified on the Imports of Products, Animals, Food and Feed System (IPAFFS). There has been no change to the sanitary import requirements and also no change to which consignments will be subject to checks at a Border Control Post.

The importer is also required to insert their 7-digit IPAFFS pre-notification reference number – given to them once they have completed their pre-notification in IPAFFS – into their customs declaration in the Customs Declaration Service (CDS) in a specific format that is highlighted in the Online Tariff (e.g., GBCHD2023.1234567). You will now **not** be able to complete your customs declaration without inputting this reference number.

If you have submitted a customs declaration without an IPAFFS reference number and your goods have not yet moved to GB, you should amend this before your goods arrive in the United Kingdom.

If you have submitted a customs declaration without an IPAFFS reference number and your goods have arrived in GB, then you will need to re-submit your declaration along with your IPAFFS pre-notification number.

See here for further guidance on how to pre-notify in IPAFFS

See here for more information on completing customs declarations

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Future All Stakeholder Calls

Thank you to those of you who participated in the Border all stakeholder call on 13th December 2022. The Borders Group are seeking ideas as to how we can improve these calls for you all going forward. In our last call, we opened a function in Microsoft Teams to allow you to post questions. We received many detailed questions that we were unable to address fully during the call.

In order to help us improve these calls for you going forward, we would welcome your views as to how best we can do that.

To that end, we would like to know whether you would prefer:

A) That we provide a Slido link for you to pose questions somewhat ahead of time of the call. Realistically we won't have all the answers available by the time of the call itself, but it would mean that you could see the questions that others are asking. We would still provide answers via a subsequent borders bulletin.

Or

B) That we continue with the current approach of opening a Question function during the call, because you are best able to react that way to things said on the call. Again, we would provide answers via a subsequent borders bulletin.

Or

C) Please let us know if you have an alternative suggestion.

We would be grateful if you could complete this Google forms link and record your views.

Transit guidance improvements for businesses

Traders moving goods under the Common Transit Convention (CTC) can now benefit from a number of improvements made to HMRC's online guidance for businesses.

CTC, or 'Transit', is a customs facilitation that allows businesses to easily move goods across multiple borders, without customs checks taking place at each border crossing.

The Transit GOV.UK guidance has been refreshed, with improvements including a new landing page, step-by-step routes and simpler navigation.

HMRC worked closely with industry representatives and businesses using Transit to make the changes.

Key dates for moving export declarations to the Customs Declaration Service

All export declarations must be made through the Customs Declaration Service (CDS) by 30 November 2023.

Different groups will be able to start making export declarations through CDS at different times so this week we sent emails to businesses that complete export declarations to inform them of some key dates which will help them plan ahead:

- **From late February 2023 -** we will contact export declarants who **only** use the Goods Vehicle Movement Service (GVMS) using software or the current National Export System (NES) web service. We will include details of how to start making declarations on the Customs Declaration Service using either software or the new export declaration online service.

- **Summer 2023 -** we will work with all export declarants to ensure they are ready to make declarations through the Customs Declarations Service, by setting out the actions they need to take and signposting to guidance.

- **From September 2023 -** all export routes will be open for making declarations and declarants will be signposted to information about actions they need to take. This includes:

    - Export declarants who use a mix of routes including the Goods Vehicle Movement Service or inventory linked locations;

    - Export declarants who only use inventory linked locations;

- Export declarants who use Designated Export Place (DEP) movements;
- Export declarants who currently use the National Export Service (NES) web service and will need to move to the new export declaration online service.

After 30 November 2023 - all export declarations need to be made through the Customs Declaration Service.

To receive updates and notifications about CDS, businesses can provide their preferred email address on GOV.UK. For CDS enquiries, please contact us using one of these channels, or speak to your Account Manager or Customer Compliance Manager if you have one.

Guidance for the Second-hand Motor Vehicle Payment Scheme is now available on GOV.UK

HMRC has published guidance on the Second-hand Motor Vehicle Payment scheme, previously known as the Second-hand Motor Vehicle Export Refund Scheme.

This new scheme will be introduced on 1 May 2023 and will allow businesses to claim a VAT-related payment if they buy a second-hand vehicle in Great Britain (England, Scotland and Wales) and move it to Northern Ireland for resale.

When the new scheme is introduced, it will allow businesses who buy used motor vehicles in Great Britain to claim a VAT-related payment when they move them to Northern Ireland for resale. In such cases, businesses will no longer be able to use the VAT margin scheme when they sell the vehicle.

The new scheme will use broadly familiar processes to minimise additional burdens. However, some of the record-keeping requirements will be different from the VAT margin scheme, such as the need to now keep evidence for each individual motor vehicle purchased on which a payment claim is made and evidence that the vehicle has been moved from GB to NI.

Although VAT will be charged on the full selling price of the vehicle when it is sold, the VAT-related payment will put businesses who buy eligible vehicles from Great Britain in a similar position to that of the VAT margin scheme.

More information about the Second-hand Motor Vehicle Payment Scheme can be found 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 200 3700
- 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:

- 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.
