



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:

Border Target Operating Model	2
New UK Internal Market Scheme to replace UK Trader Scheme in September 2023	2
HMRC improves Duty waiver claims service for goods brought into Northern Ireland	3
Claim repayment or remission for duty on 'at risk' goods brought into Northern Ireland	4
Common User Charge (CUC) Consultation	5
Commodity Code Changes - find out which commodity codes are impacted	6
Invitation to register and submit notifications via IPAFFS	7
Developing Countries Trading Scheme (DCTS)	8
HMRC launches two Calls for Evidence	8
HMRC launches customs intermediaries consultation	9
Share your feedback on the Advance Valuation Ruling Service (AVRS)	10
Uploading supporting documents to the Customs Declaration Service (CDS)	11
Border Target Operating Model risk categorisation for SPS goods and streamlined EHCs	11
Reminder: Export of high-risk plants (HRP) to the EU & moving HRP from GB - NI	13
Lifting of highly pathogenic avian influenza (HPAI) measures: Chile	13
Business Survey: Understanding barriers to building resilience against potential disruptions to international supply chains	14
Extended producer responsibility for packaging: Timetable for Reporting Packaging Data	15
Helpline numbers	15

Border Target Operating Model

Thank you to all of you who participated during our [draft Target Operating Model](#) (TOM) engagement period which concluded on Friday 19th May.

We are analysing all feedback and developing further detail for inclusion in the final Border Target Operating Model.

We will be publishing the final version of the Border Target Operating Model shortly taking into account the feedback we have received to date.

We would like to stress that this is not the end of engagement on the TOM and we will be working closely with stakeholders to prepare for each of the major milestones across 2023 and 2024.

New UK Internal Market Scheme to replace UK Trader Scheme in September 2023

Earlier this year, the Government and the EU agreed the Windsor Framework. The agreement establishes a new scheme, the UK Internal Market Scheme (UKIMS), for the movement of 'not at risk' goods into Northern Ireland.

The [scheme is now open for registration](#) and will replace the UK Trader Scheme (UKTS) from 30 September 2023.

The UK Internal Market Scheme will continue to enable registered traders to move goods in line with existing 'not at risk' arrangements. It will also, from October 2024, ensure that 'not at risk' movements are also freed of unnecessary paperwork, checks and duties. Only existing commercial information will be needed.

The Scheme will significantly expand the number of businesses eligible to move goods as 'not at risk' of entering the EU through three important changes:

1. All businesses established in the United Kingdom will now be eligible and will move away from the previous restrictions that required a physical premises in Northern Ireland.
2. We will increase the turnover threshold below which companies involved in processing can move goods from the current £500,000 limit up to £2 million.
3. Even if businesses are above that threshold, they will be eligible to move goods under the scheme if those goods are for use in the animal feed, healthcare, construction and not-for-profit sectors. They will be able to do this even if they sell on the eventual product to one subsequent entity in the supply chain, in a significant

improvement to existing arrangements. Inputs into food production will continue to benefit from inclusion in the 'not at risk' definition.

Once traders receive confirmation of their UK Internal Market Scheme authorisation, they can start using it straight away. However, they must not declare goods 'not at risk' under the expanded commercial processing criteria until they come into effect on 30 September 2023.

The guidance explains the [UK Internal Market Scheme](#) in full.

As the scope and benefits of the scheme have been expanded, in order for HMRC to complete their enrolment onto the new scheme, traders will need to provide HMRC with some additional information so that they can carry out these checks.

HMRC would encourage traders who are UKTS authorised to transfer their authorisation onto the new UK Internal Market Scheme by 31 July 2023, to ensure that we can complete their enrolment onto the UK Internal Market Scheme by 30 September 2023.

From 30 September 2023, the UK Trader Scheme will no longer be used as the authorisation for moving 'Not at risk' goods into Northern Ireland, and traders will need to use your new UK Internal Market Scheme authorisation, once it has been granted.

HMRC improves Duty waiver claims service for goods brought into Northern Ireland

HMRC has introduced a [digital service for reporting and managing de minimis aid](#) for businesses who have claimed or intend to claim a Customs Duty waiver. The digital service has replaced the existing subsidy reporting 'print and post' process whereby traders submit a quarterly reporting 'print and post' form when making a claim for a Customs Duty waiver.

However, traders must continue to submit a print and post form if any part of their undertaking is involved in the:

- primary production of agricultural products
- production, processing or marketing of fishery and aquaculture products

Or if they do not use the Trader Support Service to submit import declarations.

The [digital service](#) will be used to:

- report all de minimis aid payments a trader receives
- report if a trader has not received any de minimis aid payments
- view a trader's Customs Duty waiver balance
- check that a trader does not go over the de minimis aid maximum allowance for their sector

Customers who claim waivers for goods brought into Northern Ireland should check the updated [guidance](#) on GOV.UK.

Claim repayment or remission for duty on ‘at risk’ goods brought into Northern Ireland

The new [Duty Reimbursement Scheme](#) launched on 30 June 2023.

The scheme offers benefits to traders where they cannot be certain of the end destination of their goods when moving them into Northern Ireland but can later show the goods were sold or used outside of the EU.

Traders will be able to reclaim on any such EU duties charged for goods 'at risk' where the necessary evidence is provided.

Traders will be eligible for reimbursement if they:

- paid EU duty on goods you brought into Northern Ireland
- can provide sufficient evidence to demonstrate that their goods have subsequently met the conditions to qualify for reimbursement

When can traders claim?

- traders can make a claim for EU duty paid on goods brought into Northern Ireland from 1 January 2021 onwards

They will need to claim:

- by 30 June 2026 for goods brought into Northern Ireland before 30 June 2023
- within 3 years of being notified of the duty owed for goods brought into Northern Ireland after 30 June 2023

Is a movement eligible to make a claim?

Traders must provide sufficient evidence to support their claim, to demonstrate that one of the following has happened to the goods:

- physical retail sale or goods intended to be sold by physical retail sale in Northern Ireland
- onward movement from Northern Ireland to Great Britain
- export from Northern Ireland to a location outside of the UK or the EU
- final consumption in Northern Ireland
- permanent installation in Northern Ireland
- destruction in Northern Ireland

Evidence to support a claim

Traders will need to provide evidence to support their claim. Full guidance on these requirements will be set out alongside the launch of the scheme, but illustrative examples of evidence could include:

- export declaration
- sales invoice
- commercial evidence, such as a VAT invoice
- evidence of customer orders
- packing list
- transport documents
- manifest data
- bill of lading
- inventory records
- contracts for sale

If the goods moved into Northern Ireland have been processed, traders will need to provide additional evidence with their reimbursement claim. This may include evidence of the inputs, processing and outputs to demonstrate that the goods moved into Northern Ireland later met one of the criteria set out above.

Full guidance and application form is available on [GOV.UK](https://www.gov.uk).

Common User Charge (CUC) Consultation

On Monday 12th June, the Government began a four-week period of consultation on the proposed methodology and rates of the Common User Charge (CUC) for Government-run Border Control Posts (BCPs). In the [draft Border Target Operating Model](#), the UK Government outlined its plan to charge for eligible sanitary and phytosanitary (SPS) consignments. The charge would recover the operating costs for Government-run Border Control Posts (BCPs).

The charging model has been designed to minimise the impact across all businesses. Defra's intention is to avoid disproportionate impacts on small business.

The consultation seeks feedback on the impacts of the proposal on businesses of all sizes and operating different business models; and on how stakeholders consider that the charging model will impact their business.

This consultation will run from **12/06/2023** to **09/07/2023**. Responses should be received by no later than **23:59** on **09/07/2023**. Defra asks for stakeholders' responses to be provided via the [Citizen Space consultation site](#) or via the [GOV.UK page](#). If traders are unable to use Citizen Space, they can download the consultation documents and return responses via email to BCPcharging@defra.gov.uk

Commodity Code Changes - find out which commodity codes are impacted

On the 30 June 2023, changes were made to the import tariff tool that impacted several combined nomenclature (CN) codes that are regulated for Plant Health purposes. The codes impacted are:

Old code	Description	Comment	End date
0601209010	Plants (rhizomes in flower) of Colocasia Schott	being absorbed into 0601209000	30/06/2023
0601209090	Other	being absorbed into 0601209000	30/06/2023
0602109010	Momordica L., Solanum melongena L. and Trichosanthes L.	being absorbed into 0602109000	30/06/2023
0602109090	Other	being absorbed into 0602109000	30/06/2023
0602905010	Momordica L., Solanum melongena L. and Trichosanthes L.	being absorbed into 0602905000	30/06/2023
0602905090	Other	is being absorbed into 0602905000	30/06/2023

Defra are aware that this change effects some plant and plant product commodity codes available in the import tariff tool. **Defra are making changes to IPAFFS and PEACH**

notification systems, to reflect these updates. Further information can be found on gov.uk regarding the commodity codes that are impacted.

For goods that are imported after 30 June 2023 you can no longer use the impacted commodity codes, when completing your PEACH or IPAFFS notification.

Alternative commodity codes can be found by referring to guidance documents issued for both [IPAFFS](#) and [PEACH](#)

Invitation to register and submit notifications via IPAFFS

Last year, Defra paused the transition from the imports system PEACH to the new imports system, Import of Plants, Animals, Food and Feed System (IPAFFS) to develop further functionality to improve their service. DEFRA have now added CSV File Upload and a search functionality for Genus and Species to support the creation of a pre-notification for submitting notifications, with further functionality to follow in the coming months.

You can now register and begin to submit notifications [via IPAFFS](#).

Please note, if you are submitting a notification for the first time and do not currently have a PEACH account, you must register with IPAFFS now, as from 28 July you will not have the option to register a new account with PEACH.

You must register to IPAFFS with a UK address as traders must legally be a UK entity to import into the UK. If you do not have a UK address, you can register using a UK proxy address. Guidance on how to do this can be found on the [Plant Health Portal](#).

To support the transition from PEACH to IPAFFSx, Defra will be holding weekly 1-hour training sessions. Register for a time that suits you via the links below.

Wednesday 12 th July	Register Here
Wednesday 19 th July	Register Here
Wednesday 26 th July	Register Here

Wednesday 2nd August	Register here
Wednesday 9th August	Register here
Wednesday 16th August	Register here
Wednesday 30th August	Register here

If you have questions or require support, please contact APHA (Animal and Plant Health Agency) via your Local Plant Health Inspector or on 0300 100 0313.

Developing Countries Trading Scheme (DCTS)

[The Developing Countries Trading Scheme \(DCTS\)](#) came into force on 19 June 2023 replacing the UK Generalised Scheme of Preferences (UK GSP).

There is a grace period to allow the use of UK GSP documents to claim preference for:

- Goods that qualify for a preferential duty rate under DCTS, providing the UK GSP proof of origin is issued on or before 31 December 2023.
- For DCTS qualifying goods that are in storage or in transit after 19 June 2023, a claim to DCTS preference can be made on release to free circulation using a UK GSP proof of origin, providing it is issued on or before 31 December 2023.
- Retrospective claims to DCTS preference can be made using a UK GSP proof of origin, provided it was issued on or before 31 December 2023.

The proofs of origin for DCTS are the same as for UK GSP – an origin declaration or a GSP Form A, issued by the exporter in the DCTS beneficiary country.

You can read more about DCTS [here](#)

HMRC launches two Calls for Evidence

Following the customs measures package announced at the 2023 Spring Budget, HMRC is seeking views on the following matters:

Simplifying Customs Declarations – Call for Evidence

This Call for Evidence started on 29 June 2023 and will run for 10 weeks. It aims to gather feedback from stakeholders within the border industry on two main areas:

- Streamlining Customs Declarations

- The use of technology to support the completion of Customs Declarations.

HMRC would like to hear from traders, customs intermediaries, technology and software providers, and representative bodies. To get involved, email your response or enquiries to customsdeclarationsandtechnology@hmrc.gov.uk.

In your response, please make sure you confirm if you are a business, individual or representative body. In the case of representative bodies, please provide details of the businesses you represent.

HMRC will be holding webinars on 05 and 13 July 2023 where policy officials will explain the consultation questions and how to respond. If you would like to attend one of these webinars, please contact HMRC by emailing externalstakeholders.customs@hmrc.gov.uk by 03 and 11 July respectively.

Temporary Admission – Call for Evidence

The government is reviewing the rules around Temporary Admission (TA) which is a procedure often used by creative industries such as the arts, music, and fashion industries to temporarily import goods for shows or exhibitions. The construction, pleasure craft, horse racing and breeding sectors are also regular TA users.

HMRC are seeking insights from businesses, individuals and intermediaries who use TA, asking for their views on:

- Any barriers to using TA and their impact
- What the friction points are in the current process, and
- How the procedure can be made more facilitative.

The Temporary Admission call for evidence launched on **29 June 2023 and will run until 22nd September 2023**. Participants can provide feedback by emailing: tacustomscallforevidence@hmrc.gov.uk.

HMRC launches customs intermediaries consultation

HMRC is inviting businesses and organisations across border industry to share their views on introducing a voluntary standard for the customs intermediary sector.

The consultation, in response to feedback from the 2022 Call for Evidence (CfE) and part of a package of measures announced at the Spring Budget, aims to improve the quality of the service across the customs intermediary sector.

It launched on **5 June, running for 12 weeks until 30 August 2023**, and can be viewed in full [here](#).

Participants can give feedback by emailing customsintermediariesconsultation@hmrc.gov.uk

The consultation will seek views on:

- The objectives of a voluntary standard, and what format it could take
- How a voluntary standard could be designed and implemented
- The potential content of a voluntary standard
- Training and educational offerings for the intermediary sector, which would support the introduction of a voluntary standard.

As part of the consultation, HMRC will be holding a number of broadcast events in July for businesses, trade association representatives, customs intermediaries and SMEs, to provide an overview of the consultation and answer questions. If you would like to attend one of these events, please email HMRC at customsintermediariesconsultation@hmrc.gov.uk

Share your feedback on the Advance Valuation Ruling Service (AVRS)

The HMRC Digital Team is looking for users of the [Advance Valuation Ruling Service \(AVRS\)](#) to provide feedback so they can make further improvements and enhancements.

AVRS gives traders legal certainty on their chosen valuation method for imported goods, for a period of three years.

HMRC are looking for participants who may have already used the service or may wish to apply for valuation rulings in future.

What will the User research involve?

This will involve an interview with a digital researcher and will take approximately 1 hour.

As an incentive to participate, any suitable users taking part in the interview will be rewarded with an £80 [Love2shop](#) voucher.

How to sign up?

By completing this survey [here](#)

Uploading supporting documents to the Customs Declaration Service (CDS)

When submitting import declarations on CDS, you may be asked to upload supporting documents. HMRC have been made aware that some declarants are not doing this which is causing goods to be delayed. Please upload documents at the first prompt.

To do this, use the Secure File Upload Service.

When using the Goods Vehicle Movement Service (GVMS)

You or the business moving your goods, may be asked to attend an inland border facility for a check. You can use your goods movement reference (GMR) number to check if they need to report for an inspection.

Remember your goods cannot be delivered until customs clearance has been provided.

Further help and support on uploading documents

If you need help with uploading documents on CDS:

Read [Upload documents and get messages for the Customs Declaration Service](#)

Watch HMRC's [YouTube tutorial on. How to use the secure file upload service on CDS](#)

Border Target Operating Model risk categorisation for SPS goods and streamlined EHCs

On 28th April 2023, Defra published the initial Border Target Operating Model (TOM) [risk categorisation](#) for the imports of animals; animal products; plants and plant products of EU & EFTA origin (excluding Norway and Iceland for plants and plant products); which sets out the controls that will apply to these goods when they are imported into Great Britain from 31 October 2023, as set out in the draft TOM published earlier this month. The TOM describes broad categories of high, medium and low risk, and this categorisation gives the details of how the new Sanitary and Phytosanitary (SPS) regime – as set out in the draft TOM - will be applied.

Last month, Defra updated the [risk categorisation](#) webpage and published a new commodity-code search, allowing traders of animals and most products of animal origin to more easily identify the TOM risk categorisation of their EU & EFTA origin goods. Traders

can now identify the TOM risk category for their specific commodities by searching the list using a 10 digit commodity code.

For animals and animal products, the categorisation is derived from a scientific assessment of the biosecurity and food safety risk that each commodity poses, weighted against the disease and pest risk of the country of origin. For plants and plant products, an equivalent process is in place to categorise commodities according to biosecurity risk. The categorisation is designed to be dynamic to respond to changing risks. There are some specific commodity groups (some dairy, composites and fruit and veg) where further risk assessment is ongoing. These have been placed in the 'low' TOM risk category from October 2023, pending further risk assessments.

Please note, further risk assessment is ongoing and any changes to these TOM risk categories will not take place before April 2024, and Defra will communicate with traders well in advance of any changes to commodity categorisation.

The EU will be treated as a single epidemiological entity, therefore all imports from the EU countries will have SPS controls applied consistently.

If you import food products, live animals, animal products, [plants or plant products](#) from the EU into GB, you need to check the TOM risk-level of your commodity now to be ready for upcoming changes to border processes.

To view the Plants and Plant Product TOM Risk Categories click [here](#).

To view the Animals and Animal Products TOM Risk Categories click [here](#).

You can familiarise yourself with the [upcoming plant certification requirements](#) for medium-risk goods that are coming into force in October 2023.

The TOM includes a commitment to streamline the format and content of the Export Health Certificates (EHCs) for Animals and Animal Products imported to GB.

The new GB model certificates do not change the requirements for importing animal and animal products into GB. The GB EHCs will be shorter and more logical in their format from the existing GB EHCs. The new GB EHCs for Products of Animal Origin (POAO) and a number of Animal By-Products (ABP) has been published on gov.uk [here](#)

All high and medium-risk POAO and ABP imported into GB from EU/EEA countries will need to use the new GB EHCs from 31 October 2023. New model EHCs for live animals and germinal products will be published in the summer.

In May, Defra hosted three TOM sessions: one focused on the Authorised Operator Status model, and two focused on what the TOM means for the Fresh Produce and Horticulture sector.

For those of you who were unable to attend the events, a recording of them is now available on the [Plant Health Portal](#), alongside a readout of the questions and answers Defra received during the sessions.

The recordings of Defra's recent webinars are available for viewing via the Border TOM [YouTube](#) page. Defra will continue to upload all webinar recordings on this page as we go through the TOM implementation period.

To access the recordings, simply click on the link below. The link will direct you to the Border TOM Youtube playlist where you will be able to view all webinars sessions that have been run by Defra during the TOM engagement period.

https://www.youtube.com/playlist?list=PLouExecY1Kne5ac9VeNAE_TZVdcy8P0ga

Reminder: Export of high-risk plants (HRP) to the EU & moving HRP from GB - NI

The EU has a list of high-risk plants (HRPs) in Annex I of [Regulation 2018/2019](#) which are prohibited from export to the EU pending a risk assessment by the European Food Safety Authority (EFSA). The list includes Acer, Cornus, Fagus, Ficus carica, Malus, Crataegus, Prunus and others. Due to Northern Ireland remaining part of the EU's Sanitary & Phytosanitary (SPS) zone, it also implements Regulation 2018/2019.

Since 1 January 2021 these prohibitions have applied to Great Britain, which means the relevant list of HRPs cannot be exported to the EU or moved to Northern Ireland.

UK Plant Health Service is working closely with the Plant Health Advisory Forum (PHAF) of relevant horticultural and forestry trade bodies to ensure that dossiers are prioritised according to the needs of stakeholders and to ensure that the relevant trade information is provided.

Once completed, a dossier is submitted to the European Commission, who in turn ask EFSA to prepare a risk assessment for the specific products covered by the dossier. For more details see [Defra UK Plant Health Information Portal](#).

Lifting of highly pathogenic avian influenza (HPAI) measures: Chile

Following an outbreak of HPAI in Chile in March 2023, GB has assessed the disease control and regionalisation measures implemented by the Chilean authorities to contain the outbreak. As a result, GB has resumed imports from HPAI-free areas of Chile. You can import the following products into GB (England, Scotland and Wales) from HPAI-free areas of Chile:

- live poultry and ratites
- hatching eggs of poultry and ratites
- fresh poultry, ratite and wild game bird meat

You cannot import these products from restricted areas of Chile. Imports must meet the requirements of the relevant [health certificate](#). You can read 'Poultry and poultry products' on the [Non-EU countries approved to export animals and animal products to Great Britain](#) page to find the restricted areas of Chile.

Business Survey: Understanding barriers to building resilience against potential disruptions to international supply chains

The Department for Business and Trade (DBT) are conducting a [survey](#) to identify businesses' experiences of managing their critical supply chains and protecting against disruption.

This survey will help the Department build a picture of:

- Your businesses' understanding of your international supply chains.
- How your business is building resilience against potential disruptions to your imports.
- What barriers your business faces in building resilience against potential disruptions to your imports and how Government and business can work together to resolve these.

The survey is seeking to reach those who are responsible for trade and supply chains decisions within your business. All responses to the survey will be anonymised and any report produced will ensure that no individual respondents can be identified. The [survey](#) will close on **17 July 2023**.

Extended producer responsibility for packaging: Timetable for Reporting Packaging Data

If you are obligated under the new Extended Producer Responsibilities (EPR) for packaging, you have a requirement to collate, upload and submit data by 1 October 2023. There are different obligations depending on how much packaging you supply and how you supply it in England, Northern Ireland, Scotland and Wales.

You can check your EPR requirements via the [Gov.uk website](#). Your initial timeline for collating your packaging data covers the period March 2023 – June 2023 (January 2023 – June 2023 if you have that data). You will then need to create an account, upload and finally submit your data.

In Wales the data regulations are expected to come into force on Monday 17 July 2023, with the first collating period starting from this date.

Organisations in Wales must also report their data from the start of January 2023 if they have it.

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](#).
