## Contents

<table>
<thead>
<tr>
<th>Slide Number</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Contents</td>
</tr>
<tr>
<td>3</td>
<td>Introduction</td>
</tr>
<tr>
<td>4</td>
<td>Purpose</td>
</tr>
<tr>
<td>5 - 6</td>
<td>EORI Number</td>
</tr>
<tr>
<td>7 - 13</td>
<td>Imports</td>
</tr>
<tr>
<td>14 - 15</td>
<td>Transitional Simplified Procedures</td>
</tr>
<tr>
<td>16 - 19</td>
<td>Exports</td>
</tr>
<tr>
<td>20 - 23</td>
<td>ATA Carnet</td>
</tr>
<tr>
<td>24 - 30</td>
<td>Merchandise in Baggage</td>
</tr>
<tr>
<td>31 - 36</td>
<td>Common Transit Convention</td>
</tr>
<tr>
<td>37</td>
<td>Glossary</td>
</tr>
<tr>
<td>38 - 39</td>
<td>Terminology</td>
</tr>
</tbody>
</table>
Introduction

Leaving the EU with a deal remains the Government’s top priority. This has not changed.

In the event of no deal, we will prioritise security and flow. This approach will allow trade to flow freely whilst Government works towards its longer term objectives of balancing compliance with flow.

The RoMot environment is key to UK-EU trade. Eurotunnel facilitate “Rolling Motorway” (RoMot) freight movements which carry their own unique challenges including a short journey time, the onsite capacity required for physical intervention and volume of freight flowing through the tunnel. We will continue to work with business to help you meet compliance requirements, and there will be a number of easements in place for RoMot movements for the period following EU Exit, in order to give business more time to prepare for changes to EU-UK trade.

Any additional checks in this environment will be undertaken off line, away from the flow of traffic. If this is possible within the Eurotunnel environment, the checks may be done there. However, where this is not possible additional checks are to be undertaken elsewhere away from the border.

HMRC has plans for delivering a functioning border from Day 1, which can operate without significant new infrastructure and therefore is not placing new requirements on Eurotunnel to have additional infrastructure in place by the day that the UK leaves the EU without a deal.

The listed RoRo / RoMot ports can be found here https://www.gov.uk/guidance/list-of-roll-on-roll-off-ports
Purpose

This document outlines the RoMot External Business Requirements following EU Exit in a Day 1 No Deal scenario. It details the process and legal obligations for the Importer (or their representative), Exporter (or their representative), Haulage Company (including the driver) and Eurotunnel from Day 1. This document outlines the requirements of UK Government for movements entering or leaving the UK.

This document does not include:

• Requirements of other nations, including requirements of the EU. Businesses will also need to be aware of EU countries’ import rules when exporting goods to the EU, and of EU countries’ export rules when importing goods into the UK.

• Details of the longer term strategic solution. The requirements outlined in this document are the minimum requirements needed for Day 1. The longer term objective in a no deal scenario is to introduce a data driven technical solution, taking into account feedback from external stakeholders.

• Business requirements for other Government departments. Border Delivery Group have prepared and shared a HMG business requirements product.

• We will continue to support all customers in meeting these requirements. In particular, we will engage further by providing more detail of support and guidance available to help customers understand the detail of the processes they will need to follow.

To support the communication of these changes to your stakeholders and customers, HMRC have also created a RoRo communications pack, which breaks down this information by audience group in a user-friendly way. This will support and guide businesses through these new requirements and processes which they may not be familiar with. The communications pack will be published on Gov.uk.
Economic Operator Registration and Identification (EORI) number
**Economic Operator Registration and Identification (EORI) number.**

*The requirement for Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will be phased in over 6 months following EU Exit*

---

### WHO NEEDS AN EORI NUMBER AND WHY?

- Importer / Exporter / their representative – To submit the relevant declaration to Import and Export goods using HMRC Systems – CHIEF and CDS
- Haulier / Haulage Company / their representative – To submit Entry Summary Declarations in ICS for accompanied imports. (Requirement to be phased in over 6 months)

An EORI number is needed to trade goods into or out of the UK and to apply to be authorised for customs simplifications. After the UK leaves the EU, UK businesses trading with the EU will need a UK EORI number to continue trading with the EU and make submissions via CDS and CHIEF.

Traders moving goods to/from the EU will also need an EU EORI number for where their goods first enter the EU.

---

### WHAT HAPPENS IF AN EORI NUMBER HAS NOT BEEN OBTAINED?

Traders or their representatives will be unable to import or export goods. Haulage companies, ferry operators or their representatives will be unable to submit an Entry Summary Declaration.

---

### Questions and Answers

- **Can a EU EORI Number be used to submit Entry Summary Declarations in ICS?**
  - No, a UK EORI Number is required to submit Entry Summary Declarations in ICS. (Requirement to be phased in over 6 months)

- **Is a UK based business address required to obtain a UK EORI Number?**
  - No, a RoW trader can apply for a UK EORI, even if the business is not UK established.

- **Does the Haulier / Trader need to register for a UK EORI number when using a representative / intermediary to submit declarations on their behalf?**
  - No, either the trader / carrier or their authorised representative must have a valid EORI number.

- **Can a business have both an EU and UK EORI Number?**
  - Yes in a D1ND situation. To trade goods with the EU, registration for an EU EORI will be required for where their goods first enter the EU.

---

### WHERE TO FIND MORE INFORMATION?

Current information relating to the EORI process, including how to register if you are VAT registered and if you are not, can be found here:

- [https://www.gov.uk/eori](https://www.gov.uk/eori)
- [https://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu](https://www.gov.uk/guidance/get-a-uk-eori-number-to-trade-within-the-eu)
Day One No Deal
RoMot Import Journey

The user journey illustrated on the following page represents a high level description of how the Day 1 No Deal Import process will flow.

The subsequent pages outline in more detail how the process can be operated for Day 1 and beyond when moving goods from the EU into the UK.

This only covers UK import requirements.

The Day 1 RoRo process is designed to enable goods to clear RoRo locations without disrupting flow. The volume of Border Force checks at RoRo locations will not materially change. Where Border Force stop a vehicle they will seek evidence that customs processes have been complied with.

*The requirement for Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will be phased in over 6 months following EU Exit.*
Import Requirement

Import or their appointed representative pre-lodges an import Customs Declaration

WHO WILL DO THIS AND WHEN?
The Importer of the goods or their appointed representative must do this prior to the goods arriving at the Eurotunnel EU terminal.

WHY DOES A VALID CUSTOMS DECLARATION NEED TO BE PRE-LODGED?
It will be a legal requirement for Importers or their appointed representative to pre-lodge a Customs declaration to enable the movement of goods from the EU into the UK if they are using a RoRo listed location. This should be done no earlier than 21 days prior to the goods arriving at the Eurotunnel EU Terminal.

WHAT HAPPENS IF A VALID CUSTOMS DECLARATION IS NOT PRE-LODGED?
We expect customers to have made their declaration by the time of arriving at the Eurotunnel EU terminal and being able to travel. We will support customers in understanding and complying with the requirements and will be proportionate and even-handed in our approach.

HOW SHOULD A CUSTOMS DECLARATION BE PRE-LODGED?
There are three types of Customs declarations which will allow the Importer to move goods into the UK:

• A full Customs declaration - to be pre-lodged in HMRC System (CHIEF / CDS)
• A Simplified Frontier Declaration - To be pre-lodged in HMRC System (Transitional Simplified Procedures (TSP) registration or existing CFSP authorisation required)
• An Entry in the Declarants Records (EIDR) – This is a simpler method as it does not require the information to be submitted into a HMRC system at the time of import. Instead the Customs Declaration is made within Trader’s commercial records before the goods cross the border. The information that needs to be recorded in commercial records is detailed in the Transitional Simplified Procedure section. (TSP - Standard goods procedure registration or existing CFSP authorisation required).

To make it easier to import goods from the EU through RoRo listed ports, declarations can be pre-lodged using an Entry in the Declarants Records (EIDR) or a Simplified Frontier Declaration (SFD). To facilitate this, we will allow:

- registration to the TSP scheme. This will permit traders to i) submit a SFD before crossing the border - TSP Controlled Goods Procedure, or ii) make an entry in their commercial records - TSP Standard Goods Procedure, to release goods to free circulation. Both of these would be followed up with a supplementary declaration on the 4th working day of the following month with payment. If using TSP standard goods procedure you may opt to delay submission of the supplementary declaration until 6 months after March 29th.
- intermediaries to submit Simplified Frontier Declarations or supplementary declarations on behalf of traders using the trader’s TSP registration under the rules of direct representation (where the liability is with the trader). Intermediaries are not permitted to register for TSP, so are unable to act as indirect representatives for TSP. This does not affect existing CFSP processes. The trader must have a duty deferment account if any duties or VAT are payable, and will need to provide a financial guarantee to cover monthly liabilities within 6 months of the UK leaving the EU.

SHARE MRN, ENTRY NUMBER OR EORI NUMBER WITH HAULAGE COMPANY / DRIVER

- The electronic pre-lodgment of a Simplified Frontier Declaration (SFD) or Full Customs Declaration creates a Movement Reference Number (MRN) or Entry Number which is required by the driver should they be asked by Border Force to provide proof of customs formalities.
- Where a trader makes an Entry in Declarants Record (EIDR), the Trader’s EORI Number is required by the driver should they be asked by Border Force to provide proof of customs formalities.

INCLUDE VEHICLE REFERENCE NUMBER ONTO CUSTOMS DECLARATION

A new data item for RoMot will be required on the Declaration, this is a vehicle registration number. This should be entered onto the Customs declaration if known at the point of pre-lodgement. If it is not known at this point, the trader / their representative can enter “unknown”. Details must be entered before the status of declaration is updated to show goods have arrived.

WHERE TO FIND MORE INFORMATION
https://www.gov.uk/guidance/import-declaration-completion-guide
Import Requirement

Haulage company or driver carries evidence that a customs declaration has been made

WHO WILL DO THIS AND WHEN?
The driver of the vehicle moving the goods will need the trader / their representative to share evidence that a customs declaration has been made for the goods being carried.

WHY DOES THE DRIVER NEED TO CARRY PROOF THAT A CUSTOMS DECLARATION HAS BEEN MADE?
The driver may be stopped by Border Force and asked to provide evidence of customs formalities.

WHAT HAPPENS IF THE DRIVER IS ASKED TO PROVIDE EVIDENCE OF CUSTOMS FORMALITIES BY BORDER FORCE BUT IS UNABLE TO DO SO?
We expect Importers to have made their declaration and shared the appropriate evidence with the haulage company or driver before the goods are imported into the UK. We will support customers in understanding and complying with the requirements and will be proportionate and even-handed in our approach.

WHAT SHOULD THE DRIVER CARRY AS EVIDENCE THAT A CUSTOMS DECLARATION HAS BEEN SUBMITTED?
The Importer/ their representative will share the MRN, Entry Number or EORI number with the haulage company or driver as proof that a Customs declaration has been made. The driver will need to carry evidence that Customs formalities have been met for all goods being imported. This will mean a MRN, Entry number or EORI Number for each Customs declaration submitted or EIDR for the goods being carried.

• The electronic pre-lodgement of a Simplified Frontier Declaration (SFD) or Full Customs Declaration creates a CDS Movement Reference Number (MRN) or CHIEF Entry Number which is required by the driver should they be asked by Border Force to provide proof of Customs formalities.

• Where an Importer / their representative makes an Entry in Declarants Record (EIDR), the Importer’s EORI Number is required to be presented by the driver should they be asked by Border Force to provide proof of customs formalities.

WHERE TO FIND MORE INFORMATION
### Import Requirement

**Eurotunnel confirms with Haulage company or driver that relevant declarations have been made**

<table>
<thead>
<tr>
<th>WHO WILL DO THIS AND WHEN?</th>
<th>WHY DOES EUROTUNNEL NEED TO CHECK DECLARATIONS ARE IN PLACE?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior to allowing the vehicle to check in Eurotunnel must have reasonable belief that:</td>
<td>It will be a <strong>legal requirement</strong> for Eurotunnel to have reasonable belief:</td>
</tr>
<tr>
<td>• The goods carried by the driver have associated pre-lodged Customs declarations</td>
<td>• That a Customs declaration has been pre-lodged</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>WHAT HAPPENS IF EUROTUNNEL ARE ADVISED THAT THE RELEVANT DECLARATIONS ARE NOT IN PLACE?</th>
<th>HOW CAN EUROTUNNEL CHECK A CUSTOMS DECLARATION HAS BEEN PRE-LODGED?</th>
</tr>
</thead>
<tbody>
<tr>
<td>All customers must declare that these have been completed before being allowed to complete the check-in and boarding process. Eurotunnel can obtain reasonable belief that these have been completed through use of terms and conditions of booking.</td>
<td>Eurotunnel will be required to have reasonable belief that goods being transported on their trains have Customs declarations in place before the vehicle carrying them boards the train. Eurotunnel could satisfy this requirement by putting this in their terms and conditions.</td>
</tr>
</tbody>
</table>

**HOW DOES EUROTUNNEL PROVIDE REQUIRED EVIDENCE TO HMRC?**

A copy of the completed terms and conditions of booking will be used as evidence at the request of HMRC that reasonable belief has been secured.

**WHERE TO FIND MORE INFORMATION**

Import Requirement

**Importer or their appointed representative confirms goods have arrived and are available for Customs presentation**

**WHO WILL DO THIS AND WHEN?**

The Importer or their appointed representative must update the status of the Customs declaration to confirm the goods have arrived.

This needs to be done by midnight of the next working day following crossing, although we recommend this is done as soon as possible.

Traders using EIDR are exempt from this step as arrival will be “deemed” when goods cross the frontier.

**WHY IS CONFIRMATION OF THE ARRIVAL OF GOODS REQUIRED?**

It is a requirement for the Importer or their appointed representative to provide an arrival notification showing the goods have now been imported into UK. This enables HMRC to have the information that the goods have arrived and it can update its data systems accordingly.

**WHAT HAPPENS IF GOODS ARE NOT ARRIVED?**

The goods will not have been legally presented to Customs and will not be cleared.

**HOW SHOULD THE GOODS BE ARRIVED?**

A Full or Simplified Customs Declaration must be arrived by midnight of the next working day following the physical crossing.

The haulage company must communicate with the Importer or their appointed representative to confirm that the goods have arrived in the UK. This enables the Importer or their appointed representative to update the status of the pre-lodged Customs declaration in HMRC Systems to confirm the goods have arrived. This must be done by midnight of the next working day following crossing, although we recommend this is done as soon as possible.

Following the submission of the declaration, the Importer / their representative may be contacted for more information. If documentary checks are required, the declaration and documents must be submitted to NCH@hmrc.gov.uk as soon as possible.

For an EIDR Declaration – The arrival will be deemed at the point the border is crossed.

For full declarations; import, excise duties and import VAT will be calculated and become due upon notification of goods arrival and entry acceptance. Traders can pay via Duty Deferment Scheme (DDS) or Flexible Accounting System (FAS). For imports not subject to special procedures, VAT registered traders can postpone import VAT as permitted by the Customs procedure and account for it on their VAT return.

For Transitional Simplified Procedures you will be able to defer import duties, excise duties and import VAT payable. This will require a duty deferment account, and for a financial guarantee to be in place for any duties deferred. VAT registered traders can postpone import VAT and account for it on their VAT return.

**WHERE TO FIND MORE INFORMATION**

**Import Requirement**

**Haulage company submits a Entry Summary Declaration**

The requirement for Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will be phased in over 6 months following EU Exit.

**WHO WILL DO THIS AND WHEN?**

This must be lodged by the haulage company as goods are Accompanied. Due to Juxtaposed controls this must be lodged at least **one hour before arrival at the Eurotunnel EU terminal**.

**WHY DOES A ENTRY SUMMARY DECLARATION NEED TO BE SUBMITTED?**

If the UK has left the European Union it must continue to secure its borders effectively to keep the country safe.

The **legal requirement** to submit an Entry Summary Declaration will be phased in over 6 months following EU Exit. This legal obligation lies with the haulage company where goods are Accompanied.

After the six-month transitional period, hauliers will be legally responsible for ensuring Entry Summary Declarations are submitted pre-arrival to HMRC.

**WHAT HAPPENS IF AN ENTRY SUMMARY DECLARATION IS NOT SUBMITTED?**

We expect the Haulage company / their representative to have made their declaration at least one hour before arriving at the Eurotunnel EU terminal and being able to travel. We will support hauliers / their representatives in understanding and complying with the requirements and will be proportionate and even-handed in our approach. in our approach.

**HOW SHOULD A ENTRY SUMMARY DECLARATION BE SUBMITTED?**

For Accompanied goods, the **haulage company** must submit an Entry Summary Declaration.

The haulage company can delegate this activity to the Importer or their representative. However, the legal obligation remains with the haulage company.

The haulier can pass the responsibility to submit Entry Summary Declarations to a third party, for example, by using Terms and Conditions. If responsibility is passed on to a third party the legal liability to ensure that an Entry Summary Declaration is submitted remains with the haulier. However, the responsibility that the information provided is accurate and correct lies with whoever the declarant is, in this case, the third party.

HMRC does not require the haulier to keep evidence that an Entry Summary Declaration has been submitted. This applies whether the haulier submits the declaration themselves or a third party submits on their behalf.

**WHERE TO FIND MORE INFORMATION**

Transitional Simplified Procedures (TSP)
Transitional Simplified Procedures (TSP)

HMRC has put in place transitional simplified procedures to make it easier to import goods from the EU through roll on roll off locations. TSP will give access to the Simplified Frontier Declaration and Entry in Declarants Records simplified processes. Using TSP will reduce the amount of information you need to give in an import declaration when the goods are crossing the border. They do this by allowing you to defer giving a full declaration and paying duties.

<table>
<thead>
<tr>
<th>Type of Goods</th>
<th>Can a Full Customs Declaration be used?</th>
<th>Can TSP – Simplified Frontier Declaration be used?</th>
<th>Can TSP – EIDR be used?</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSP Controlled Goods</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>All other goods</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Under transitional simplified procedures, there are two ways of declaring, depending on the types of goods you are importing:

**CONTROLLED GOODS PROCEDURE**

If the Importer / declarant uses transitional simplified procedures they must follow the controlled goods process if importing goods listed in the “TSP Controlled goods” list (Link to guidance and full list of goods can be found below):

- Electronically submit a Simplified Frontier Declaration before you import the controlled goods into the UK into HMRC Systems CHIEF / CDS
- Make sure that the correct licences and/or certificates for controlled goods have been obtained, declared and are available for inspection.
- Share the MRN or Entry Number with the Haulage Company / Driver, should they be asked to provide proof of customs formalities being completed by Border Force during their journey.
- Send a supplementary declaration by the fourth working day of the month following the arrival of the goods into the UK

**STANDARD GOODS PROCEDURE**

If you’re importing goods that are not on the transitional simplified procedures controlled goods list you’ll need to make a Customs declaration within your commercial records before the goods cross the border. (also known as Entry in Declarants Record – EIDR). This is a simpler method as it does not require the information to be submitted into a HMRC system.

What information do I need to include within my commercial records?

- a unique reference number for each consignment
- a description of the goods and the commodity code and quantity imported
- purchase and (if available) sales invoice numbers
- the customs value
- delivery details
- supplier emails
- serial numbers of any certificates or licences

After you’ve imported the goods, you’ll need to update your commercial records with the date and approximate time the goods arrived in the UK. You’ll also need to send a supplementary declaration by the fourth working day of the month following the arrival of the goods into the UK. HMRC will take your direct debit the month that the supplementary declaration is submitted, if you have duties or taxes to pay. When using TSP standard goods procedure you may opt to delay submission of the supplementary declaration for 6 months following 29th March.

**WHERE TO FIND MORE INFORMATION?**


The full list of controlled goods for Transitional Simplified Procedures: [https://www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-procedures](https://www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-procedures)
The user journey illustrated on the following page represents a high level description of how the Day 1 No Deal Export process is envisaged to flow.

The subsequent pages outline in more detail how this can be operated on Day 1 and beyond when moving goods from the UK to the EU.

This only covers UK Export requirements.
1. All traders register for an EORI number
2. Get an agent, or register for a CHIEF badge to make export declarations yourself
3. Complete combined Export/Safety and Security declaration (Exit Summary Declaration) which produces MRN - Submit relevant documents to support movement. - Include vehicle registration number on Customs declaration if known.
4. HMRC IT system processes the declaration and decides if Permission to Progress (P2P) is to be granted. Communicates to exporter or their agent.
5. Advises haulage company or driver that either; P2P has been granted and they can proceed to Eurotunnel UK terminal or; P2P has not been granted and goods need to be presented at an authorised premise / Designated Export Place (DEP); Trader / Agent may need to submit further documentation before P2P is given.
7. Goods arrive at authorised premises or DEP a) HMG updates export declaration to show goods are at authorised premises or DEP b) HMG may carry out relevant checks and updates declaration with outcome c) Once P2P granted, goods released to continue journey to Eurotunnel
8. Driver checks in for boarding.
9. Completes check-in. Driver moves vehicle to train as instructed by operator.
10. Train departs.
12. For excise duty suspended goods only, obtain a full departure message via either - Online Submission of forms to HMRC coupled with evidence of export OR - Using an intermediary with the relevant HMRC IT system permissions to update the declaration accordingly.
Export Requirement

**WHO WILL DO THIS AND WHEN?**
The exporter of the goods or their appointed representative must do this to begin the export process.

**WHY DOES AN EXPORT DECLARATION NEED TO BE SUBMITTED?**
It will be a **legal requirement** that a combined Export and Exit Summary Declaration is submitted. Without this Permission to Progress (P2P) cannot be given by HMRC. An Exit Summary Declaration is also known as a Safety and Security Declaration.

**WHAT HAPPENS IF AN EXPORT DECLARATION IS NOT SUBMITTED?**
Goods not covered by a Customs Export Declaration against which Permission to Progress (P2P) has been granted should not proceed to the Eurotunnel UK Terminal.

**HOW SHOULD AN EXPORT CUSTOMS DECLARATION BE SUBMITTED?**
This should be submitted using the combined Export and Exit Summary declaration. A new data item for RoMot will be required on the Declaration, this is:

- a **vehicle** registration number.

Once the declaration has been submitted and validated, the declaration will be processed with a number of possible outcomes (these may be referred to as ‘routes’):

- Route 6- P2P will be granted
- Route 1- Prompt for documents to be provided, these should be submitted as soon as possible by the Exporter or their appointed Representative to NCH@hmrc.gov.uk.
- Route 2 - P2P is not granted after the Export Customs Declaration has been submitted. The Exporter will need to ensure that the driver takes the goods to a DEP or authorised premises, to enable appropriate checks to be made and P2P granted.

Where HMRC has indicated that goods must be made available for examination, you will generally be able to arrange for this to take place at one of the locations listed below. However, HMRC may also require that the goods are made available at a specific location. (More information can be found at the link below)

- a) A designated Customs office, as listed in appendices 16A to B, D to H and J to L of the CDS tariff CDS Appendices 16 dated 7 January 2019;
- b) A premises that HMRC have approved for the examination of goods in accordance with regulation 40.

**WHERE TO FIND MORE INFORMATION**
Export Requirement
Exporter or their representative makes a full departure message of excise duty suspended goods

WHO WILL DO THIS AND WHEN?
The exporter or their appointed representative is responsible for ensuring a full departure message is provided for excise duty suspended goods.

WHY IS A FULL DEPARTURE MESSAGE REQUIRED?
HMRC requires confirmation that excise duty suspended goods have exited so that the export formalities are completed and we can account for any duty refund or discharge any liability.

WHAT HAPPENS IF A MANUAL DEPARTURE MESSAGE IS NOT REQUESTED?
Exporters will not be able to correctly account for any duty refund or discharge any liability for excise duty suspended goods.

HOW DOES THE EXPORTER GET A FULL DEPARTURE MESSAGE?
If you’re exporting excise duty suspended goods, you must give HMRC a full departure message so that we can complete the export and discharge any liability. You can do this by either:

- Submitting online forms to HMRC along with evidence of export; or
- Arranging for an appropriate third party intermediary to update HMRC IT systems.

If you are exporting UK excise duty paid goods, then to be eligible for a refund of that UK duty you must satisfy the conditions of drawback published in HMRC Notice 207, which includes the requirement of a departure message.

WHERE TO FIND MORE INFORMATION
Day One No Deal
ATA Carnet Journey
Day 1 No Deal - UK origin – ATA Carnet RoMot

**OUTBOUND Pre-journey**

1. **ATA - Trader applies to a UK Chamber of Commerce for Carnet.** Information on Port Customs procedures supplied along with HMRC helpline (if needed) prior to departure so trader is aware of where to go to ensure Carnet is stamped.

2. **HMRC advise Carnet holder to report to a Customs Official at an approved location.**

**At Customs Approved Location**

3. **Carnet holder reports to a Customs Official at a Customs approved location.**

4. **Border Force stamp Carnet and confirm that goods being exported match items covered on Carnet documentation and send endorsed notification document to NCH.**

**INBOUND - Pre-arrival in UK**

5. **ATA - Border Force send Yellow voucher to NCH ATA Carnet Unit for storage.**

8. **HMRC advise Carnet holder to report to Customs Official at a Customs approved location.**

9. **Carnet holder reports to Customs Official at a Customs approved location.**

10. **Border Force stamp Carnet and confirm that goods being imported match items covered on Carnet documentation.**

**At Customs Approved Location**

7. **Carnet holder refers to Carnet procedures given by Chamber of Commerce or contacts HMRC helpline to ensure a Customs Official is available on return to UK.**

11. **ATA - Border Force send Yellow voucher to NCH ATA Carnet Unit for storage.**

**KEY**

- Expected Path
- Additional steps (if required)
Day 1 No Deal - Non-UK origin – ATA Carnet RoMot

1. ATA - Trader applies International Chamber of Commerce for Carnet. Information on UK Port Customs procedures supplied along with HMRC helpline (if needed) prior to departure so trader is aware of where to go to ensure Carnet is stamped.

2. HMRC advise Carnet holder to report to Customs Official at an approved location.

3. Carnet holder reports to a Customs Official at a Customs approved location.

4. Border Force stamp Carnet and confirm that goods being exported match items covered on Carnet documentation and send endorsed notification document to NCH.

5. ATA - Border Force send White voucher to NCH ATA Carnet Unit for storage.

6. Carnet holder refers to Carnet procedures given by Chamber of Commerce or contacts HMRC helpline to ensure a Customs Official is available on return to UK.

7. HMRC advise Carnet holder to report to Customs Official at a Customs approved location.

8. Carnet holder reports to a Customs Official at a Customs approved location.

9. Border Force stamp Carnet and confirm that goods being imported match items covered on Carnet documentation.

10. ATA - Border Force send White voucher to NCH ATA Carnet Unit for storage.

11. Carnet Holder departs UK.
### WHO WILL DO THIS AND WHEN?

The ATA Carnet holder or their appointed representative must ensure the ATA Carnet is presented to Customs for endorsement upon entering or exiting the UK.

### WHY DOES AN ATA CARNET NEED TO BE PRESENTED TO CUSTOMS?

The ATA Carnet holder will be responsible for any Customs duty that may become due should the goods be incorrectly used or not re-exported from the country visited. The ATA Carnet holder will be responsible for these charges irrespective of ownership of the goods.

### HOW SHOULD THE ATA CARNET BE PRESENTED TO CUSTOMS?

- Traders will be needed to establish in advance of entering/exiting the UK via the Chamber of Commerce where they need to present their goods to get the ATA Carnet endorsed by Customs Official.
- ATA Carnet will be required to attend a Customs approved location inland. Details of these locations will be communicated in due course.

The ATA Carnet holder must make sure that:

- the Carnet is presented to customs for endorsement each time the goods enter or leave a country or Customs territory
- they advise customs if the goods are no longer eligible for use under the Carnet purchased (for example, diverting goods to home use)
- they can present the Carnet and the goods when requested by Customs

### WHERE TO FIND MORE INFORMATION:

Where existing infrastructure cannot accommodate this at ports we have identified suitable inland locations. Details of these locations will be communicated via gov.uk.

Current information relating to ATA Carnet and Import and Export Procedures may be found at:

- https://www.gov.uk/taking-goods-out-uk-temporarily
Merchandise in Baggage (MiB)

Definition

Refers to goods which are:

• commercial goods for trade or business use carried by a qualifying traveller (traveller with commercial goods in baggage or small private vehicles), who is not a commercial transport operator, who has travelled to or from the UK carrying those goods in their accompanied or a small motor vehicle;

• not recorded on the commercial freight manifest of a ship, train or airplane;

• not for the personal use of the qualifying traveller or their family, or intended as gifts;

To help more customers qualify for this easement the existing definition of “accompanied baggage” will be expanded to enable travellers with commercial goods contained in a private light motor vehicle to qualify for MiB declarations. This will help small businesses carrying qualifying small quantities of goods through Eurotunnel to avoid having to submit a full Customs declaration.
Traveller (with commercial goods in baggage or small motor vehicles) Under Declaration limit of £900 (using Eurotunnel)

Traveller Agent wants to move goods which match Merchandise in Baggage (MiB) definition.
Traveller Agent intends to move goods through Eurotunnel.
Traveller Agent accesses Gov.uk up to 5 working days prior to arrival to make MiB declaration.
Traveller Agent calculates pays VAT Duty due
Traveller enters required details for declaration & payment

1. Traveller Agent will get a notification of the declaration and a notification of payment. These notifications can be Unscrenheld / screen shot to produce as evidence if requested by a HMG official and kept for personal records.
2. Traveller Agent accesses Gov.uk up to 5 working days prior to arrival to make MiB declaration.
3. Traveller Agent calculates pays VAT Duty due
4. Traveller enters required details for declaration & payment

Notes:
- Licensable goods, restricted goods, goods weighing over 1000kg or any goods subject to excise duty are not eligible for this route and must use the process for goods >£900
- Due to limited infrastructure Eurotunnel MiB Declarations should be made prior to arrival at Eurotunnel – UK Terminal.
- Traveller is not allowed to make use of VAT Postponed Accounting.
Traveller (with commercial goods in baggage or small motor vehicles) Above
Declaration limit of £900 (using Eurotunnel)

1. Traveller / Agent wants to move goods which match Merchandise in Baggage (MiB) definition.
2. Traveller / Agent intends to move goods through Eurotunnel
3. Traveller / Agent Prelodges a MiB Import Declaration (C88) into HMRC system up to 5 working days prior to arrival.
4. Entry number or MRN generated by HMRC system and shared with Traveller.
5. Traveller / Agent updates pre-lodged MiB Import Declaration to show goods have arrived in the UK and makes payment. This must be done by the next working day after arrival in the UK.
6. If stopped by Border Force, the traveller will produce evidence of their Pre-lodged MiB Import declaration by providing the Entry Reference Number / MRN generated by HMRC system.

Notes:
- Licensable goods, restricted goods, goods weighing over 1000kg or any goods subject to excise duty and must use this process.
- A traveller wanting to make use of VAT Postponed Accounting must use this process.

KEY
- Expected Path
- Additional steps (if required)
# Import Requirement

## Merchandise in Baggage (MiB)– Traveller submits a MiB Declaration for importing goods under & above threshold of £900

<table>
<thead>
<tr>
<th>WHO WILL DO THIS AND WHEN?</th>
<th>WHY DOES A VALID CUSTOMS DECLARATION NEED TO BE PRE-LODGED?</th>
</tr>
</thead>
</table>
| Traveller (traveller with commercial goods in baggage or small private vehicles) or their appointed representative submits a MiB Declaration | If you choose to import commercial goods under the Merchandise in Baggage procedure, it will be a legal requirement for Importers to lodge a MiB declaration, to enable the movement of goods from the EU into the UK.  
Due to limited infrastructure at Eurotunnel MiB Declarations should be pre-lodged prior to arriving at Eurotunnel UK Terminal.  
The traveller may be stopped by Border Force and asked to provide evidence that a declaration has been made. Pre-lodging MiB declarations will give the required evidence for the traveller to use as proof that Customs formalities being completed. |
| • for goods under threshold of £900 using HMRC Online Service.  
• For goods above threshold of £900, using the existing C88 SAD Declaration form |  |

The MiB declaration must be submitted at any point between up to five working days before arriving into the UK and the point where the goods leave the UK port of arrival.  
Due to limited infrastructure at Eurotunnel MiB Declarations should be made prior to arrival in the Eurotunnel UK Terminal.

<table>
<thead>
<tr>
<th>WHAT HAPPENS IF A VALID CUSTOMS DECLARATION IS NOT PRE-LODGED?</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>We will expect travellers to have made the relevant MiB declaration by the time of arriving at Eurotunnel. We will support Importers in understanding and complying with requirements and will be proportionate and even-handed in our approach.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>HOW WILL AN IMPORT DECLARATION BE MADE?</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>For goods under threshold of £900, under 1000kg and that are not excise, restricted or licenced goods.</strong></td>
<td></td>
</tr>
<tr>
<td><strong>For travellers opting to pay required duties and tax before arrival in the UK.</strong></td>
<td></td>
</tr>
</tbody>
</table>
Travellers will make a simple declaration to HMRC using an Online Service paying any duties or tax. This will be done by completion of an online form available on Gov.UK, any time between five working days before arriving into the UK and the point where the goods leave the port. Due to limited infrastructure at Eurotunnel MiB Declarations should be made **prior to arriving at Eurotunnel – UK Terminal.**  
**Evidence** - A traveller who submits a MiB Declaration via the online service will get a notification of the declaration and a notification of payment. These notifications can be downloaded / screen shot to produce as evidence if requested by Border Force and kept for personal records.  
**For travellers NOT opting to pay required duties until physical arrival in the UK.** |  
Travellers not wanting to make a voluntary payment before arrival in the UK must use the process for goods above threshold of £900, as the online payment service can only be used for travellers moving goods under the threshold of £900 and wanting to pay required duties before physical arrival in the UK.  
**For goods above threshold of £900, over 1000kg, excise, licenced or restricted goods.** |  
Travellers / their representative will need to pre-lodge a C88 (SAD) Import Declaration up to 5 working days prior to arrival in the UK. MiB Declarations should be made **prior to arriving at Eurotunnel – UK Terminal.**  
The Declaration must be updated to show the goods have arrived the next working day after physical arrival in the UK, payment can be made at this point.  
**Evidence** - A MiB C88 Import Declaration used for goods above the threshold will create an Entry Number or MRN which is required by the traveller, if they are asked by Border Force to confirm a valid Customs declaration has been made. |

<table>
<thead>
<tr>
<th>WHERE TO FIND MORE INFORMATION</th>
<th></th>
</tr>
</thead>
</table>
Traveller (with commercial goods in baggage or small motor vehicles) Under Declaration limit of £900.

1. Traveller / Agent wants to move goods which match Merchandise in Baggage (MiB) definition.
   - Traveller / Agent intends to move goods through Eurotunnel.
   - Traveller / Agent accesses Gov.uk up to 5 working days prior to arrival to make MiB declaration.
   - Traveller enters required details.

2. Traveller / Agent will get a notification of the declaration and a notification of payment. These notifications can be downloaded / screen shot to produce as evidence if requested by a HMG official and kept for personal records.

3. Traveller progresses through border.

4. If stopped by Border Force, the traveller will produce evidence of their Declaration / Payment by providing the download / screen shot as evidence.

Notes:
- Licensable goods, restricted goods, goods over 1000kg or any goods subject to excise duty are not eligible for this route and must use the process for goods >£900.
- Due to limited infrastructure at Eurotunnel MiB Declarations should be made prior to arrival at the UK Point of Exit – UK Terminal at Eurotunnel.
Exports

Day 1 No Deal – Merchandise in Baggage – Export Above Declaration limit of £900

Traveller
(with commercial goods in baggage or small motor vehicles)

Above Declaration limit of £900 (at Eurotunnel).

Notes:
• Licensable goods, goods above 1000kg, restricted goods or any goods subject to excise duty must use this route.
• Due to limited infrastructure at Eurotunnel MiB Declarations should be made prior to arrival at the UK Terminal at Eurotunnel

• If a traveller is exporting goods through Eurotunnel above threshold of £900, which fall under the definition of MiB then the traveller / agent must use the RoMot Export process.

• Please refer to the Day One RoMot Export guidance for detailed process and information
WHO WILL DO THIS AND WHEN?
Traveller (traveller with commercial goods in baggage or small private vehicles) or their appointed representative submits a MiB Declaration

- for goods under threshold of £900 using HMRC Online Service.
- For goods above threshold of £900, using the RoRo Day One Export Process.

The MiB declaration must be submitted at any point up to five working days before departing the UK.
Due to limited infrastructure at Eurotunnel MiB Declarations should be made prior to arrival in the Eurotunnel - UK Terminal.

WHY DOES A VALID CUSTOMS DECLARATION NEED TO BE PRE-LODGED?
It will be a legal requirement for exporters carrying commercial “Merchandise in Baggage” goods valued under and above threshold of £900 to lodge the relevant MiB Customs declaration, to enable the movement of goods from the UK into the EU.
Due to limited infrastructure at Eurotunnel MiB Declarations should be made prior to arrival at Eurotunnel – UK Terminal.

WHAT HAPPENS IF A VALID CUSTOMS DECLARATION IS NOT PRE-LODGED?
We will expect travellers to have made the relevant MiB declaration by the time of arriving at the Eurotunnel UK terminal. We will support exporters in understanding and complying with requirements and will be proportionate and even-handed in our approach.

HOW SHOULD AN EXPORT CUSTOMS DECLARATION BE PRE-LODGED FOR MiB GOODS?

For goods under threshold of £900, weighing less than 1000kg and that are not restricted, licenced or excise goods.
- Travellers will make a simple declaration to HMRC using an Online Service. This will be done by completion of an online form available on Gov.UK, up to 5 working days prior to leaving the UK.

For goods above threshold of £900.
- A traveller exporting goods above threshold of £900, which fall under the definition of MiB through RoRo Ports / Eurotunnel, the traveller / agent must use the RoRo Export process.
- Please refer to the Day One RoRo Export guidance for detailed process and information.
- Licensable goods, restricted goods, goods weighing over 1000kg or any goods subject to excise duty and must use this process.

WHERE TO FIND MORE INFORMATION
https://www.gov.uk/guidance/bringing-merchandise-from-or-to-the-uk-in-baggage-if-the-uk-leaves-the-eu-without-a-deal
The Day One RoMot Export process is available on gov.uk.
Common Transit Convention Journey
What is Common Transit Convention (CTC)

The CTC allows movement of goods - under Duty suspense - between the 28 EU member states and a number of neighbouring countries. These countries are Iceland, Norway, Switzerland, Lichtenstein, North Macedonia, Turkey, and Serbia. We are members as part of the EU, however we have successfully negotiated membership of the CTC in our own right after EU Exit.

Benefits of being a member of the CTC include a streamlined customs arrangement to help facilitate the flow of goods. It allows the suspension of Customs checks and payments of duties until the goods reach their destination, minimising the cost of administration and reducing delays.

In order to move goods under CTC there are 3 distinct Customs functions
- Office of Departure
- Office of Transit
- Office of Destination

The Office of Departure and Destination functions can be completed at a Customs office or an approved location under the simplified procedure (These are known as authorised Consignor/Consignee). HMRC recognises that demand to start and end transit movements via Offices of Departure and Destination is likely to be high and we are encouraging the private sector to become authorised to carry out this activity, or to find authorised consignors/consignees that can manage their transit movements.

The Office of Transit functions are a requirement placed on CTC members that must be performed when goods arrive in a new Customs territory and must be completed by a Customs office upon entry.
Goods arriving at UK Office of Transit

**Standard UK Office of Transit**

Where goods arrive in the UK, they will follow the Office of Transit process. This is a check to confirm:

- 100% of Transit Accompanying Documents (TAD) and the Master (also known as Movement) Reference Number (MRN) captured on the NCTS service (checks to be completed by Customs Officials).
- The information on the TAD is correct and has not been altered without good reason
- Any prescribed itinerary has been followed
- Customs seal applied at the Office of Departure or previous Office of Transit may be checked to ensure they are still intact.

The Office of Transit will also record any minor irregularities or en-route events before releasing the goods to continue to the next Office of Transit or Office of Destination.

If a major irregularity is identified, Customs will terminate the movement at the Office of Transit, which will then become the Office of Destination.

**Office of Transit at Eurotunnel**

Alternative arrangements are being considered to process Office of Transit functions for goods moving through Eurotunnel.

We will update the guidance when these arrangements have been finalised.
Transit and the Common Transit Convention (CTC)

- Transit movements are initiated at the Office of Departure (Customs Office for normal procedure, Authorised Consignor for simplified procedure).
- This is done by making a transit declaration on the New Computerised Transit System (NCTS).
- When a CTC transit movement enters a new customs territory, it must pass through an office of transit.
- The Movement Reference Number (MRN) taken from the Transit Accompanying Document (TAD) is entered into NCTS by HMRC officials.
- Transit movements are terminated at the Office of Destination (Customs Office for normal procedure, Authorised Consignee for simplified procedure).
- A message of notification is sent to the office of departure via the NCTS.
Requirement

The principal of the movement will apply to move goods under Common Transit Convention Rules

**WHO WILL DO THIS AND WHEN?**
The Principal of the Movement (A Trader or their Representative). Sometimes called the declarant.
To make a transit declaration, the Principal of the Movement must already have:
- An EORI
- A Guarantee covering the value of duties and taxes for the goods being moved

**WHY?**
Transit allows traders to move goods under suspense of duty
To allow HMG to record the Transit on NCTS, the Principal of the movement must make a Transit declaration. This generates a Master (also known as Movement) Reference Number (MRN) and creation of the Transit Accompanying Document (TAD) containing the MRN and details of the Customs Comprehensive Guarantee. The TAD may be supplemented by a list of items.

**WHAT HAPPENS IF A TRANSIT ACCOMPANYING DOCUMENT IS NOT ISSUED?**
Goods cannot be moved and/or will be prevented from entering Transit, if the appropriate permissions are not in place. Traders will need to move goods under another customs regime.
The TAD can be used as proof that customs formalities have been made.

**HOW?**
Access to New Computerised Transit System (NCTS) via:
- Web
- XML
- Email

**ACTIVITIES TO FULFILL THE REQUIREMENT**
Before a Transit movement can begin the Principal of the Movement must have the following in place:
- Economic Operator Registration Identification (EORI)
  - (Transit movements starting in the UK must have a UK EORI)
- Guarantee covering the value of duties and taxes for the goods being moved
  - The service will validate that the guarantee:
    - Is provided by an authorised Guarantor
    - Does not exceed the amount of guarantee available to that guarantor
    - Community Service Providers must state the true value of the guarantee
- An Entry Summary Declaration also known as Safety and Security Declaration – required for the movement of any goods across borders.*
- Transit Accompanying Document (TAD) – An Entry Summary Declaration* is combined as part of the TAD (a TSAD). The Principal of the Movement supplies the haulier with the TAD including the MRN.

**WHERE TO FIND MORE INFORMATION**
Further information on CTC will be available on gov.uk
Transit Manual is available on gov.uk

*The requirement for Entry Summary Declarations (also known as Safety & Security Declarations) for imports coming into the UK will be phased in over 6 months following EU Exit.
Requirement
Driver must present the goods and Transit Accompany Document (TAD) including Master Reference Number (MRN)

**WHO WILL DO THIS AND WHEN?**
1. The driver on arrival at Office of Departure or Authorised Consignor premises must present the goods and a Local Reference Number (provided by the Principal of the Movement).

**WHY?**
1. To begin the transit movement of goods, Border Force or Consignor will then give the driver their TAD, including the MRN.

**WHO WILL DO THIS AND WHEN?**
2. The driver on arrival at Office of Transit must present the goods and TAD, including MRN.

**WHY?**
2. To advise the Office of Departure of their arrival into a new customs territory. This confirms the movement has reached its relevant checkpoint in the transit movement.

**WHO WILL DO THIS AND WHEN?**
3. The driver on arrival at Office of Destination or Authorised consignee premises must present the goods and TAD, including the MRN

**WHY?**
3. To conclude the transit movement of goods and for the Office of Destination to inform the Office of Departure to release the guarantee.

**WHAT HAPPENS IF THE DRIVER DOES NOT ATTEND A CUSTOMS OFFICE OR APPROVED LOCATION?**
Goods and TAD are unable to move under Transit until they are presented by the driver at the Office of Departure. However if the goods fail to arrive at the Office of Destination or Authorised Consignee premises within the time limit then HMG may consider calling upon the guarantee to claim liability.

**HOW?**
The Office of Departure and Destination functions can be completed at a customs office or an approved location (These are known as authorised Consignor/Consignee).

The Office of Transit functions are a requirement placed on CTC members that must be performed when goods arrive in a new customs territory and must be completed at a customs office upon entry.

**WHERE TO FIND MORE INFORMATION**
Further information on CTC will be available on gov.uk
Transit Manual is available on gov.uk

**ACTIVITIES TO FULFILL THE REQUIREMENT**
1. The driver on arrival at Office of Departure must present the goods and a Local Reference Number (LRN). (LRN will be provided by the Principal of the Movement).
2. The driver on arrival at Office of Transit must present the goods, TAD, including MRN and any other accompanying documents
3. The driver on arrival at Office of Destination must present the goods, TAD, including MRN and any other accompanying documents

If you are moving goods into or through the UK under the Common Transit Convention (CTC) via Eurotunnel look out for further updates on the arrangements being put in place for Office of Transit functions.
<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ATA Carnet</td>
<td>Admission Temporaire/Temporary Admission</td>
</tr>
<tr>
<td>CFSP</td>
<td>Customs Freight Simplified Procedures</td>
</tr>
<tr>
<td>CSE</td>
<td>Customs Supervised Exports</td>
</tr>
<tr>
<td>DEP</td>
<td>Designated Export Place</td>
</tr>
<tr>
<td>EIDR</td>
<td>Entry in Declarant’s Records</td>
</tr>
<tr>
<td>EORI</td>
<td>Economic Operator Registration and Identification Number</td>
</tr>
<tr>
<td>ICS</td>
<td>Import Control System</td>
</tr>
<tr>
<td>HMG</td>
<td>Her Majesty’s Government</td>
</tr>
<tr>
<td>MRN</td>
<td>Master Reference Number - Note known as a Movement Reference Number or Entry Number in some guides.</td>
</tr>
<tr>
<td>P2P</td>
<td>Permission to Progress</td>
</tr>
<tr>
<td>TSP</td>
<td>Transitional Simplified Procedures</td>
</tr>
<tr>
<td>UCC</td>
<td>Union Customs Code</td>
</tr>
</tbody>
</table>
### Terminology

<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appointed Representative</td>
<td>A customs or logistics professional who acts on behalf of the Importer or exporter to move their goods from one country to another.</td>
</tr>
<tr>
<td>Article 50</td>
<td>The EU Exit clause that is part of the Lisbon Treaty. By invoking it or triggering it, a country formally and legally signals it is leaving the EU.</td>
</tr>
<tr>
<td>Arrived</td>
<td>In customs terms, the arrival message is the trigger for a change of status for the goods in a declaration. At import it signifies the point where the goods are available for presentation to customs (electronically in RoRo) and the point where the tax, duty and exchange rates are set. Where goods are moving to an inland location their arrival will need to be recorded so that any required controls can be undertaken there. At export, the goods are arrived at the relevant premises (a port or DEP, or Trader CSE) to permit any controls to be undertaken before they are given Permission to Progress and depart from the UK.</td>
</tr>
<tr>
<td>BSP</td>
<td>Border Systems Programme – The directorate within HMG responsible for ensuring successful delivery and landing of IT systems involved in cross border movements.</td>
</tr>
<tr>
<td>CSP</td>
<td>Community System Providers - Commercial system provider that brings together the relevant parties around a customs transaction. Shares relevant data with permitted parties and exchanges data with HMRC.</td>
</tr>
<tr>
<td>CS&amp;TD</td>
<td>Customer Strategy &amp; Tax Design – The directorate within HMG responsible for the design and policy ownership of the business processes which enable customers to undertake customs activity.</td>
</tr>
<tr>
<td>Customs Act</td>
<td>The ‘Taxation (Cross-border) Trade’ Act, whose purpose is to allow the Government to create a functioning customs, VAT and excise regime for the UK after its exit from the EU.</td>
</tr>
<tr>
<td>Day 1</td>
<td>Refers to the day the UK leaves the EU without the deal.</td>
</tr>
<tr>
<td>EUTU</td>
<td>European Union Transition Unit – The directorate within HMG responsible for corralling together activities and communications specifically that involve changes arising from the UK leaving the EU.</td>
</tr>
<tr>
<td>Freight</td>
<td>In the context of this document, the definition of Freight is Goods, not owned by the Haulier, or the driver, being transported into or out of the UK in a commercial vehicle.</td>
</tr>
<tr>
<td>Term</td>
<td>Description</td>
</tr>
<tr>
<td>--------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Juxtaposed</td>
<td>Controls enabling customs procedures to be carried out in the EU for in-bound freight movements and in the UK for out-bound movements.</td>
</tr>
<tr>
<td>NCH</td>
<td>National Clearance Hub – An operational unit within HMG that deal with the processing of Trader documentation to support customs transactions.</td>
</tr>
<tr>
<td>No Deal</td>
<td>No agreements in place with the EU for Day 1 or thereafter</td>
</tr>
<tr>
<td>Office of Import</td>
<td>This is the Customs Unit associated with the Location at which an Import entry comes under Customs control in the UK, i.e. where the Import Entry arrives and becomes legally accepted. For an Import Entry this is also the Office of Declaration.</td>
</tr>
<tr>
<td>RoMot</td>
<td>Rolling Motorway The reference for wheeled driver accompanied transport using a 3rd party vessel/train as a means of entering or exiting the UK via Road (Eurotunnel)</td>
</tr>
<tr>
<td>Rest of World</td>
<td>This refers to countries which are currently outside of the EU – but will include EU countries after Day 1.</td>
</tr>
<tr>
<td>Trader</td>
<td>Collective term for the Importer/exporter or their representative (customs agent or freight agent).</td>
</tr>
</tbody>
</table>