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30 days to go.....

Liam Smyth,  
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# AGENDA – ACTION STATIONS!

1. The Final Countdown?
2. Knowledge is Power.
3. What's Missing?
4. The Checklist.



# It's the final Countdown!

*Barniers' Brexit Legacy*

*Frosts' Flipping Deal*

*Cummings & Leavings*

Who will WIN?  
Only they can decide



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# THE FINAL COUNTDOWN

## Issues at stake

- Fish
- NI Protocol
- UK Internal Market Bill
- 'Level playing field'

## Behaviours

- Language – Less confronting
- False dawns – only 1 deadline
- Pace & frequency - High
- Compromise – seems imminent

Politics, Fear, Rhetoric, & Pragmatism

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## 2. Knowledge is Power

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# KNOWLEDGE IS POWER

## Contracts & Cash Flow

- [Postponed VAT Accounting](#)
- [Duty Deferment & the Guarantee Waiver](#)
- [Tariffs from 1/1/21 & where to find them](#)
- [Incoterms & how to apply them](#)

## [All HMRC Documents](#)

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# RULES FOR ANY MODE OR MODES OF TRANSPORT

EXW | Ex Works

FCA | Free Carrier

CPT | Carriage Paid To

CIP | Carriage and Insurance Paid To

DAP | Delivered at Place

DPU | Delivered at Place Unloaded

DDP | Delivered Duty Paid

# RULES FOR SEA AND INLAND WATERWAY TRANSPORT

FAS | Free Alongside Ship

FOB | Free On Board

CFR | Cost and Freight

CIF | Cost Insurance and Freight

Image taken

from <https://iccwbo.org/publication/in-coterms-2020-practical-free-wallchart/>



# KNOWLEDGE IS POWER

## Customs & Borders

- [Staged introduction for EU Imports?](#)
- [Entry in Declarants Records \(EIDR\)](#)
- [Supplementary Declarations](#)

# ENTRY IN DECLARANTS RECORDS (EIDR)

## Information you need to record

You'll need to include the following information in your records:

1. The [customs procedure code](#)
2. A unique consignment reference – this could be invoice number, stock record number or job number
3. Purchase number (and if available, the sales invoice numbers)
4. The date and time of entry in records – creating the tax point, which is used for working out VAT payments later
5. A written description of the goods – so they are easy to identify the [commodity code](#) based on the description of the goods
6. [customs value](#)
7. Quantity of goods – for example, number of packages and items, net mass

## You may also need:

8. The stock account reference number – if you put the goods into temporary admission, a customs warehouse or temporary storage
9. The warehouse approval number
10. Details of licensing requirements and licence numbers
11. Details of any supporting documents that are needed, including the serial numbers
12. Details of the person you're representing if you are making a declaration on behalf of someone else

# 30 Days to go.....

## 3. What are you missing?

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# TRADE AGREEMENTS ‘ALL BUT DONE’

## EU Continuity

Antigua and Barbuda	Faroe Islands	Kosovo	Saint Christopher and Nevis
Barbados	Fiji	Lebanon	Saint Lucia
Belize	Georgia	Lesotho	Saint Vincent and the Grenadines
Botswana	Grenada	Liechtenstein	South Africa
Canada	Guatemala	Morocco	South Korea
Chile	Honduras	Mozambique	Switzerland
Colombia	Iceland	Namibia	The Commonwealth of Dominica
Costa Rica	Israel	Nicaragua	The Commonwealth of the Bahamas
Côte d'Ivoire	Jamaica	Norway	The Dominican Republic
Ecuador	Japan	Palestinian Authority	The Republic of Guyana
El Salvador	Jordan	Panama	The Republic of Trinidad and Tobago
Eswatini	Kenya	Papua New Guinea	Tunisia
		Peru	Ukraine

50  
Countries

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# YET TO BE DONE

## EU 'Continuity'

- Algeria
- Bosnia and Herzegovina (Western Balkans)
- Ghana (Western Africa)
- Serbia (Western Balkans)
- Montenegro (Western Balkans)
- Albania (Western Balkans)
- Cameroon (Central Africa)
- Mexico
- Moldova
- Vietnam
- Egypt
- North Macedonia (Western Balkans)
- Turkey
- Singapore

## CP-TPP

- Australia
- Brunei
- Canada
- Chile
- Japan
- Malaysia
- Mexico
- New Zealand
- Peru
- Singapore
- Vietnam

## Bi-lateral

- United States of America
- Australia
- New Zealand

RED - Stalled / Low Progress

Amber - Progressing, agreed in principle, but not likely to be ratified by Dec 2020

Green - Will be agreed by end Dec 2020, may not be approved by Parliament

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# FREE TRADE AGREEMENTS

- Continuity Agreements
  - ✓ c. £132bn / 50 Countries / c. 19% of UK Exports
  - ✓ c. £35bn / 14 Countries / c. 5% of UK Exports
- EU27 Trade
  - £300bn / 27 Countries / 43% of UK Exports
  - £372bn / 27 countries / 51% of UK Imports

# WHAT ARE YOU MISSING?

## RULES OF ORIGIN

What rules of origin will I need to comply with after the transition period? Will I be able to count UK and EU content and processing as a single origin, both when trading with the EU and with third countries?

## DISPUTE RESOLUTION

If my business is in dispute with another in the EU, what form of resolution and means of redress will be available to my business after the transition period?

## EU FUNDING

How will the UK replacement for EU funds (UK Shared Prosperity Fund) work? How can my company access opportunities?

## ACCESS TO EU WORKFORCE

Will I be able to hire EU nationals in future and under what conditions?

## NOTIFIED BODIES AND CONFORMITY ASSESSMENTS

Will conformity assessments on products conducted by a UK body continue to be sufficient for the product to be sold on the EU market?

What happens to products placed on the EU market before the end of the transition period?

What happens to conformity assessment certificates issued before the end of the transition period by a UK Notified Body?

How do I transfer my certificate to an EU Notified Body?

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# WHAT ARE YOU MISSING?

## INDUSTRIAL STANDARDS

What industrial standards will my firm need to comply with in the future? Will the UK have a seat at the table to influence European standards (as is currently the case)?

## GDPR AND CUSTOMER DATA

Will my business continue to be able to hold and transfer data and personal information without any interruptions after Brexit?

## TARIFFS

Where can I find information on EU tariffs?

Will I be able to continue trading with the EU without tariffs in the future?

What tariffs will my company need to pay when importing goods to the UK from the EU and the rest of the world?

## AVIATION

Will I still be able to fly people and/or goods between the UK and the EU after the transition period - or could travel be disrupted?

## CUSTOMS

Will my goods be subject to new customs rules, procedures and inspections at the UK or EU border?

Will new customs procedures impact my lead times?

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# READINESS - NATIONAL AUDIT OFFICE

**270m**

HM Revenue & Customs (HMRC) estimate of the annual number of customs declarations it may be necessary to process from 2021, compared with current volumes of 55 million

**40%  
to 70%**

proportion of laden lorries travelling to the EU that will not be ready for EU customs requirements, under the government's reasonable worst-case scenario

**£1.41bn**

funding announced by government during 2020 to fund new border infrastructure and systems and wider support for the border industry

**219.5 million**

tonnes of freight that crossed the border between the UK and the rest of the EU in 2019, not including an unknown amount that crossed the border between Northern Ireland (NI) and Ireland

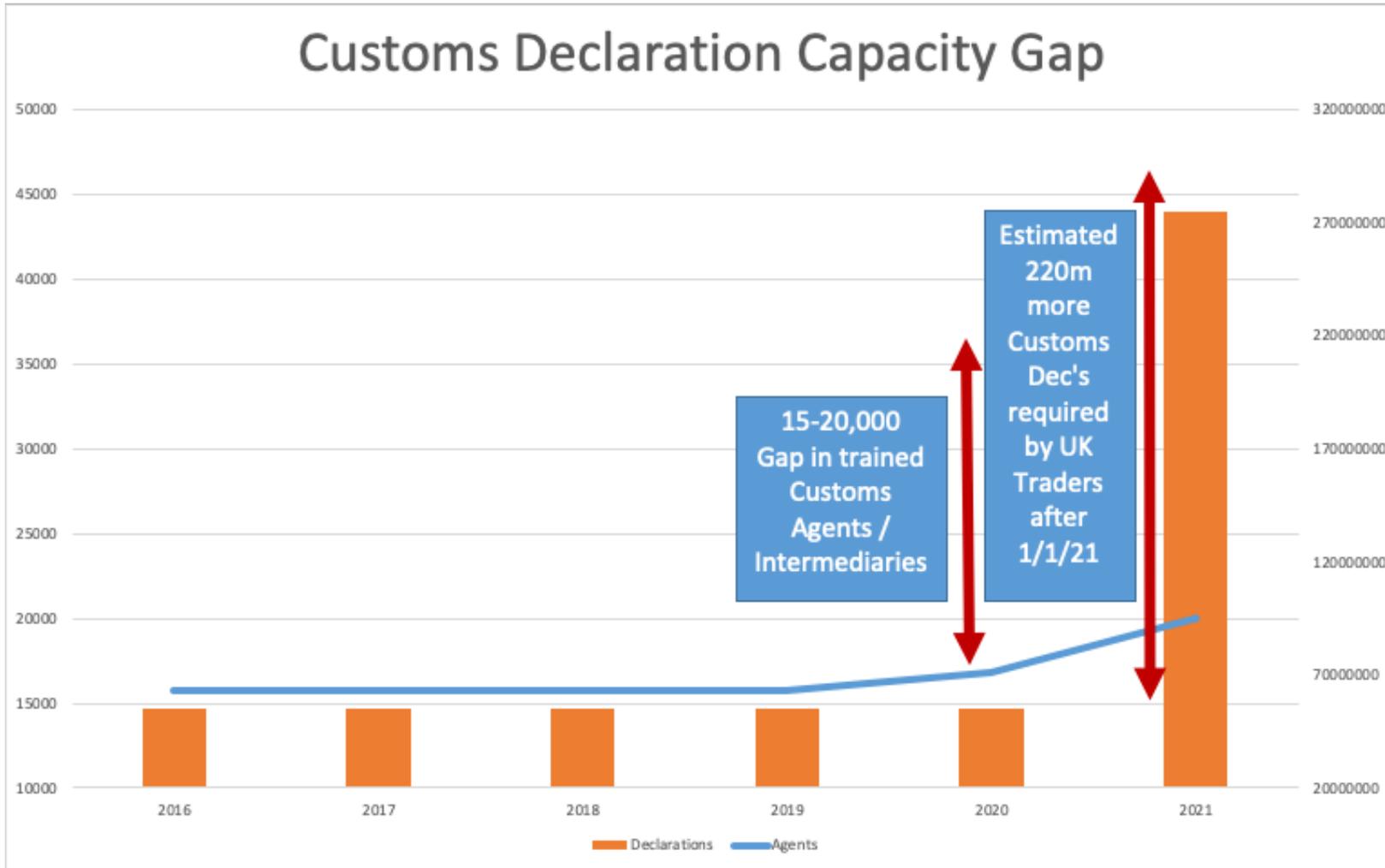
**7,000**

maximum number of lorries that may need to queue at the short Channel crossings under government's reasonable worst-case scenario

In March 2020, prior to the lockdown, BPDG reported that eight of the nine key elements of government and border industry readiness it was monitoring were at significant risk of not being delivered by 1 January 2021. Areas rated at the highest level of risk were **IT systems, infrastructure, data, customs agents' capacity, and trader and haulier readiness.**

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# MIND THE GAP



As at 21 October 2020 BPDG continued to report customs intermediaries' capacity as a red-rated risk for both January and July 2021

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## 4. Checklist

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# CHECKLIST – 20:20 Mission

- What is my EORI Number?
- Do I need an XI EORI for NI Trade?
- Should I register for the NI Trader Support Service?
- Will I use staged or full EU import controls or both from 1/1/21?
- How do I set up Postponed VAT Accounting?
- Have I applied for a Duty Deferment Account & Guarantee Waiver?
- How many customs declarations do we make each week/month/year?
- Can my forwarder/agent/broker deliver my additional demands?
- What are my responsibilities and what records must I keep?
- What are the commodity codes for the goods we buy and sell?

# CHECKLIST – 20:20 Mission

- What is the Customs Valuation for our goods (different from invoice value)?
- What are the customs rules that apply to the borders I will trade across?
- What passports do my staff hold and where will they be on 31/12/20?
- Do we require mutual recognition of qualifications, standards or regulations?
- What ports do we typically use and what are our alternative options?
- On what terms do we currently trade with our customers and suppliers?
- Do my team have the skills and knowledge of customs that they need?
- Do I benefit from FTA's where I sell my goods?
- Do I rely on tariff rate quotas to be competitive?
- Does my business move data between the UK and EU?

# HOW WE CAN HELP

**ChamberCustoms is the customs advisory, training and brokerage service delivered through Chambers of Commerce across the UK.**

**We provide customs advisory services.**

**We train people.**

**We can make your customs declarations for you.**

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# WHAT DO WE OFFER?

- 200 Customs Agents – **highly trained and ready now**
- 45 UK locations – **near you, and in every nation**
- HMRC approved IT systems – **We're trusted**
- Direct customs links at every UK port - **Adaptable**
- +500k declarations capacity – **we'll deliver**
- Line by line invoicing – **clear pricing**

**A compliance led service that offers peace of mind**

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# GET READY FOR 1/1/21

What is your companies Companies House Number	
What is your company EORI Number	
Number of Export / month	
Number of Imports/ month	
Air Imports volume	
Sea Imports volume	
Road Imports volume	
Do you have a Duty Deferment Account?	Y / N
Will you use Postponed Vat Accounting from 1/1/21?	Y / N

To appoint ChamberCustoms as your customs broker please send your answers and estimates to [info@chambercustoms.co.uk](mailto:info@chambercustoms.co.uk)

An agent will then contact you to set up your account.

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# GLOSSARY

EORI	An Economic Operators Registration and Identification number (EORI number) is a registration and identification number for businesses which undertake the import or export of goods, it is issued by HMRC in the UK.
Transition Period	This is the period of time agreed between the UK and the EU when the UK would have the benefits of remaining in the single market despite having left the European Community. It lasted from 31/1/20 until 31/12/20.
EU Single Market	An economic and customs area of 28 countries before 31/1/20 and 27 countries thereafter. Goods, services and people can move freely without customs controls in this defined territory.
Union Customs Code	These are the customs and fiscal rules that members of the single market abide by when moving goods into and outside of their customs territory. A UK Customs Code, referred to as the UK Border Operating Model will replace the Union Customs Code.
CHIEF	The legacy HMRC system for recording import and export declarations, Customs Handling Import Export Freight, it will soon be replaced by a new system called CDS, the Customs Declarations System.
CDS	Known as the Customs Declarations System, CDS will replace CHIEF. The CDS project was started before the EU referendum and was designed to be compliant with the Union Customs Code.
GVMS	This is a new Goods Vehicle Movement System that will give trucks heading for a port of entry or exit the green light to proceed to the port. In essence, it signals to customs authorities and carriers that the paperwork has been accepted by CDS.
Smart Freight	Smart Freight traffic management system aims to provide lorry drivers with an online portal they can use to check if they have the correct paperwork needed to enter the European Union
CFSP	Customs Freight Simplified Procedures allow the importer's representative to arrange clearance of goods via a simplified entry, which is later finalised with a supplementary declaration.
Customs Declaration	A customs declaration is an official document that lists and gives details of goods that are being imported or exported
EIDR	Entry in Declares Record is a system whereby traders or their intermediaries record data points related to goods on the day of import. The same data is used later to complete a Simplified Frontier Declaration.
SDP	A Simplified Frontier Declaration typically summarises a number of imports that have been accounted for previously using EIDR into one SDP.



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