



CCS-UK Service Update

Staged Customs Control Procedures

1.1 Background

At the end of the transition period, the UK government is introducing customs controls on goods moving from the EU to GB in three stages. The Border Operating Model contains further details including details of import facilitation.

From 1st January 2021, traders moving controlled goods (detailed in Annex C of the Border Operating model) must submit a full frontier customs declaration (or may use simplified frontier customs declaration procedures if they are authorised to do so) – this includes those moving excise goods. However, from 1st January to 30th June 2021, traders moving non-controlled goods will have two options for submitting customs declarations for importing:

1. Use delayed declarations – a record of the imported goods must be made in the trader's own records by the time the goods are presented to Customs, but the supplementary declaration to HMRC can be delayed for up to 175 days from the point of import.
2. Use existing customs processes to complete a full customs declaration at point of entry to GB (or use simplified customs declaration procedures if authorised to do so).

1.2 Delayed Declaration Process at locations where CCS-UK is the Community Systems Provider

At locations which use CCS-UK as the Community Systems Provider a key aspect of the delayed declaration process is how goods are released from the inventory in the absence of a full or simplified frontier declaration. The process is as follows:

- 1) All records will be set up as 'T' status in CCS UK by the transit shed operators. This could be an ITSF or ETSF operator – for example goods may have first been moved from an ITSF to an ETSF using a movement in temporary storage.
- 2) The Nominated Agent will need to check with the Importer and confirm in writing:
 - a. That they intend to use delayed declarations and are eligible¹ to do so, have not been advised that they do not qualify, and will apply for a simplified customs declaration procedure within the time limits set out in the Border Operating Model.
 - b. The goods must have entered EU free circulation prior to export to the UK.
 - c. The goods are not controlled as set out in [Annex C of the Border Operating Model](#)
 - d. That the goods are to be cleared into GB free circulation.
- 3) If the consignment meets these criteria, then an Inter Airport Removal (IAR) can be completed using the codes XEC for the destination and XXX for the shed code.

¹ Traders with a poor recent compliance history (see Border Operating Model) will not be able to delay declarations. These traders will be identified by HMRC, who will be writing to instruct them to make full declarations at the time of import.

- 4) This will generate an 'OK Transfer XEC' and a release note may be printed at the temporary storage facility for received pieces.
- 5) Goods can be removed from the temporary storage facility and delivered to the Importer.
- 6) Using the IAR will also allow HMRC or UKBF the ability to target goods of interest to them. In this instance a 'REQ Transfer XEC' response will be produced. Any consignment that generates a request should be treated in line with a Route 1 declaration and documents presented to the National Clearance Hub (NCH).
- 7) HMRC and Border Force will monitor the use of XEC and you may be required to provide evidence that the criteria as set out in 2) above have been met.

2 References

The Border Operating Model

<https://www.gov.uk/government/publications/the-border-operating-model>

CCS-UK Products and services

As an HMRC accredited Community Systems Provider (CSP), CCS-UK provides messaging and connectivity across the supply chain for the purposes of import and export fiscal declarations, safety and security declarations and movements in/to temporary storage. Our customers use us for cargo which enters and exists the UK by air, road/RoRo and sea at both inventory and non-inventory linked locations. For details of our services please contact the CCS-UK helpdesk at ccs.helpdesk@bt.com