

Interim Guidance for Exports from GB as Merchandise in Baggage.

Description of procedure:

Commercial goods exported from GB-RoW (arrived exports), in accompanying baggage or in a small vehicle.

Goods covered:

Goods that are exported within accompanied baggage that you plan to sell or use for business purposes, where:

- The goods are not carried by a commercial operator.
- The goods are either transported within your baggage or vehicle weighing not more than 3.5 tonnes and with no more than 9 seats.

Please note, goods can alternatively be declared by making a simple online declaration using [Merchandise in Baggage Online Declaration Service \(MODs\)](#) or by making a Declaration by Conduct at the point of exit from GB, if the goods meet the following criteria:

- They are leaving Great Britain
- They have a value of less than £2,500.
- Weigh less than 1,000kg in total.
- Are not restricted goods or controlled goods and may need a licence.
- Are not subject to excise duties.

Note – Declaration by Conduct should not be used if you require evidence of export.

The criteria for NI movements can be found in the [Taking commercial goods out of Northern Ireland in your baggage - GOV.UK \(www.gov.uk\)](#) guidance page.

Conditions for use:

This Additional Procedure Code is used where a full export declaration must be submitted in the following circumstances:

- The goods do not meet the criteria for using the simplified MODs or Declaration by Conduct options.
- The goods are being entered to, or removed from, a customs procedure.
- If you intend to claim any duty or VAT relief.

The declaration must be submitted as an arrived declaration (DE 1/2 Additional Declaration Type code must be 'A') prior to departing GB.

The exporter requires an EORI number.

No duty-free allowance is applicable for MIB goods.

Restrictions on usage:

This Additional Procedure Code cannot be used:

- With Entry in Declarant's Records (EIDR) or Simplified Declaration Procedure.
- For exports from Northern Ireland

MIB is not permitted with GVMS AI code RRS01 or with GVMS goods location codes.

Declaration Category:

B1, B2, B4

Movement Types:

GB-RoW using Merchandise in Baggage (arrived export)

Notices:

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Specific fields in the declaration/notes on completion:

Additional Information (DE2/2):

The following AI code is required:

Coverage	AI statement code	Details to be declared
Auto-departure for GB-RoW exports	MIB02	Leave blank

Document produced, certificates and authorisations, additional references (DE2/3):

Enter:

Document code	Document identifier	Document status
1MIB	The date of arrival at the border to be entered	Leave blank

Holder of the authorisation identification no (DE3/39):

The following authorisation type is mandatory in DE 3/39:

Authorisation type	Identifier
MIB	The EORI number of the exporter

Security required:

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VAT:

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Excise:

Commercial evidence of export must be held where excise goods are dispatched for export under the MIB procedure, this is to ensure that the excise duty suspended movement has been correctly discharged, or that a claim to excise duty drawback is valid on the basis that the goods have left GB.

Excise duty suspended goods that receive an automated departure message under the MIB procedure must be immediately returned to the excise warehouse of dispatch if the goods fail to be exported.

Post clearance action:

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Notes:

Additional Procedure Code 1MB can only be used with Requested and Previous Procedure codes (DE 1/10):

1007, 1040, 1044, 1100, 2100, 2144, 2151, 2200, 2244, 2300, 3151, 3153, 3171.

An export declaration is not required in GB for goods traveling from GB-NI. Where an import declaration is required in NI for this movement, this must be submitted upon arrival in NI and can be completed using the Trader Support Service (TSS).

Additional documents needed:

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