

## UKCS Q&A

No.	Question	Answer
1	Based on the new process for equipment going to the UKCS how will ATA Carnets be handled.	The UKCS declaration by conduct process can't be used unless the goods are in UK free circulation or have been declared to Authorised Use prior to moving to the UK Continental Shelf. Goods that arrive in the UK using an ATA carnet are not considered to be in UK free circulation.
2	Currently when shipping an ATA Carnet they are shipped from a country to the UK which is stamped upon arrival into the UK. Then a manifest it kept for it going into the UKCS and returning and then stamped for leaving UK back to country. This is due to the UKCS not having a location to stamp Carnet.	As ATA carnet goods are not considered to be in UK free circulation a declaration must be submitted using CDS when moving the goods to the UKCS and back again. The ATA carnet can then be discharged when the goods are re-exported from the UK.
3	With the new form and procedure how will this effect the Carnet process?	The new process does not affect the correct operation of the carnet processes.
4	Clarity is required in relation to the timing of submission of the Declaration by Conduct form. Many are saying that submission must be within 2 hours of arrival for imports and 2 hours prior to release for exports but as far as I can see these timescales only apply to the FAL/GAR forms. Please advise the required timings of the Declaration by Conduct form.	The 'Report UK continental shelf imports and exports' form must be completed no later than one hour before goods arrive from the UKCS or one hour before the goods depart for the UKCS. The FAL/GAR forms will still need to be completed within 2 hours of arrival for imports and 2 hours prior to release for exports.
5	Can you advise the measures you expect to be put in place at airports and ports to ensure completion of the Declaration by Conduct submission prior to release? We were picturing the same level of border controls utilised to administer full electronic declarations, but use of the phrase 'reasonable due diligence' suggests something laxer?	The requirement for all UKCS movements to engage with inventory systems at inventory-linked locations will be introduced at a later date, after the new form has been implemented. We will engage further with industry before introducing this change. Those already engaging with inventory systems are encouraged to continue to do so. At all ports we would expect processes to be in place for the port operator to reasonably confirm that a g-form has been submitted before goods are removed from the port.
6	Carrier is not a phrase used in the offshore industry. To avoid confusion, can you provide a definition and how you see it fitting into the UKCS context?	By carrier we mean the person or business operating the vessel or aircraft moving goods to or from the UKCS.
7	Is the expectation to complete one g-form per voyage or per importer/exporter?	The new form will capture information about single movements for a single importer or exporter. There won't be a facility to use one form to report for multiple importers/exporters at this stage.

8	What is the role of the national maritime single window in the UKCS declaration process?	The FAL and GAR forms are still required to report information to Border Force. From 28 November, for a limited transitional period, it will be possible to declare UKCS goods either using the FAL/GAR or using the new g-form process.
9	What about inventory linked ports?	The requirement for all UKCS movements to engage with inventory systems at inventory-linked locations will be introduced at a later date after the new form has been implemented. We will engage further with industry before introducing this change. Those already engaging with inventory systems are encouraged to continue to do so.
10	Simplified declarations - Can we use it? EIDR? Manifest (Negate the need for the gForm)	EIDR is part of the Simplified Customs Declaration Processes and if you already have an EIDR authorisation you can continue to use this to declare movements to or from the UK continental shelf, or if not already authorised you can apply to HMRC to use EIDR if you choose to do so. You must operate within the parameters set out in your authorisation letter and the relevant legislation and guidance.
11	Authorised Use goods are discharged from the procedure when they are used on the continental shelf. If they return unused, the goods need to be returned to authorised use or to free circulation on payment of duty. How can these goods be returned?	Goods that are not eligible for Returned Goods Relief must be re-imported using either a full customs declaration or a simplified declaration. This is to ensure the goods are properly placed into the correct customs procedure and to collect and duties and taxes due.

12	Transition phase - Shared indicative costs last time. Opportunity to have a manifest creation where the gForm can sit behind as BF would have access to it	<p>The transition phase is intended to allow businesses time to adjust to the new processes and it is important that we provide a stable policy position and process for this to happen. Any suggestions for improvement to the form will be considered in due course and taken forward as soon as possible.</p> <p>We have explored the possibility of allowing document upload, such as the manifest, as part of the gform, however it raised complications with the storage of this information and its usability as the format of the manifest is not prescriptive; each company has a different style. Using the manifest would also raise data protection and security issues affecting how we can use the information in compliance activity.</p>
13	Is 'oil well equipment' a sufficient description of goods on the g-form?	<p>Goods descriptions should be a reasonable and sufficient description to clearly identify the item/s, but granular detail is not required. For example:</p> <p>OWE (oil well equipment) – would be sufficient</p> <p>Generator – would be sufficient</p> <p>For clothing stating it's PPE would be sufficient but not a description just saying 'sample clothing'</p> <p>For food – would need weight and whether dry or wet food items, raw / processed meats etc (i.e. 32t of jam / boxes of crisps / raw pork sausages).</p> <p>Anything marked as 'gifts' would need a clearer description.</p> <p>Lubricant – would be sufficient</p>
14	For the inbound and outbound manifest are you looking for commercial invoice details? For example, their equipment. Is there going to be a set of details of what is allowed on the manifest? NB: Some companies have everything some not a lot.	The manifest is a commercial document, however we would normally expect to see at minimum details of the movement, a description of the goods, the value of those goods

15	<p>A handful of operators here in Aberdeen use an online, web-based system where we create packages, and our suppliers have access to this system. The suppliers update the packages with their weights, dimensions, descriptions, container numbers, dangerous goods details, customs status, etc. If we complete one master gForm per sailing and modify the web-based system to include a mandatory tick box or an area where suppliers must confirm that they are liable, would this meet HMRC's requirements for documenting and providing written authority regarding the roles and responsibilities between the operator and our suppliers?</p>	<p>We are not prescriptive how you record or document the roles and responsibilities for each party, therefore as long as the information can be referred back to at any time by HMRC or Border Force, this would be sufficient.</p> <p>The new gform allows for the submission of information for one importer or exporter. If the goods are owned by different individuals you will need to submit a form for each individual. One g-form will need to be completed per importer/exporter. This single EORI journey we are delivering is consistent with CDS declarations, which don't allow more than one importer/exporter to be declared on each declaration.</p> <p>Any suggestions for improvement to the form will be considered in due course and taken forward as soon as possible.</p>
16	<p>What about non-UK (No EORI) importer/exporter for a one-off import/export?</p>	<p>The person submitting the form must have an EORI number. If the carrier does not have an EORI then the importer or exporter can either complete the form themselves or engage a representative with an EORI to do it for them.</p>
17	<p>Declaration by conduct wording needs updated The Authorised Use authorisation letters state that the delcarations can be full or simplified but don't make mention of the declaration by conduct</p>	<p>Holding response: I am working with other policy colleagues to settle the interaction with the Authorised Use authorisation letters.</p> <p>Goods must be entered into the Authorised Use Procedure using a CDS declaration. Once they are in the procedure they can be moved to the UKCS using the declaration by conduct. The goods must be put to the prescribed use on the UKCS to be eligible for the declaration by conduct when returning. If goods have not been used the Auhorised Use has not been discharged and the goods must be entered into a Customs Procedure when they return by submitting a CDS declaration.</p>

18	Can we fast track approvals off the vessel for temp storage at the port or anywhere? Vessel cannot discharge without MRN	<p>The submission of the gform should happen no later than one hour before the vessel or aircraft leaves for an export or one hour before the vessel or aircraft arrives for an import.</p> <p>The automatically-generated response to the form providing the reference number of the submission is sufficient to release the goods. Goods may be offloaded in anticipation of the form being completed but should not be released from the port/airport boundary until confirmation is received that it has been submitted successfully. However, you do not then need to wait for a further clearance message. HMRC / Border Force will contact those involved in the movement of goods if goods need to be inspected.</p> <p>Controlled goods, excise goods and goods under other Customs procedures must be declared using either a full customs declaration or a simplified declaration where this is authorised. These goods will be subject to the normal border controls that the port or airport operator must be satisfied that a declaration has been made at the time of presentation to customs.</p>
19	1 gForm per vessel, per the opportunity above (linked to question 17) would help massively here	<p>The transition phase is intended to allow businesses time to adjust to the new processes and it is important that we provide a stable policy position and process for this to happen. Any suggestions for improvement to the form will be considered in due course and taken forward as soon as possible.</p>
20	Disappointing to see guidance is only being published the day before. Need a longer transition period	<p>We will consider extending the transition period if this is appropriate. Gov.uk guidance needs to reflect the current requirements at the given time and so cannot be updated earlier. However, we will continue to update trade using written communications containing necessary information, which can be shared. We are also continuing to update via the regular engagement calls planned and have already shared written comms, slides and the recorded show and tell demonstration of the new form.</p>

21	<p>From previous meetings you mentioned that the gForm cannot be amended once submitted. Is this something that you will look into at a later date? Scope of work constantly changes in the O&amp;G sector, so it could be that we have to submit several gforms on a port call, which could cause issues.</p>	<p>Once submitted the form cannot be reopened. If you need to make a minor amendment for example the date and time of the movement has changed, the number of packages has changed, or something has been removed from the cargo, you can record these changes in your records. If you need to add goods to your submission or have used the wrong customs procedure, you will need to make a new submission and link it to the previous one using the reference number.</p>
22	<p>Can you please advise if the further update to this guidance (still also currently refers to FAL and GAR forms as opposed to G Form) will include the legislative requirement for the removal of the “conduct” and the further requirement of an electronic customs declaration by means of a gForm?</p>	<p>The declaration will be made in two parts:  - the loading or unloading of a vessel or aircraft going to or coming from the UK continental shelf; and  - the submission of information to HMRC about the goods.</p> <p>At present, the submission is made using the FAL and GAR forms but from 28th November a new form will be made available to complete this action. Gov.uk guidance needs to reflect the current requirements at the given time and so cannot be updated earlier.</p> <p>The public notices which support the UK continental shelf declaration process will be updated prior to 28 November.</p>
23	<p>Can you please advise if the Simplified Customs Declaration Process relates to EIDR for which companies submitted applications back in 2016 and HMRC did not approve? Are HMRC now in a position to approve these applications for UKCS?</p>	<p>EIDR is part of the Simplified Customs Declaration Processes and if you already have an EIDR authorisation you can continue to use this to declare movements to or from the UK continental shelf.</p> <p>If you are not currently authorised to use EIDR and wish to do so you will need to apply. More information can be found at <a href="https://www.gov.uk/guidance/using-simplified-declarations-for-imports#how-to-apply">https://www.gov.uk/guidance/using-simplified-declarations-for-imports#how-to-apply</a></p>

<p>24</p> <p>***** are in a unique business in the supply of food/catering to the UKCS, therefore we are unable to discuss any potential issues with any similar business, and for this reason, I felt unable to address the initial question I have on the call yesterday.</p> <p><b>Example of a typical shipment:</b> 4 x 20ft containers, moving to 1 asset/ rig/ unit offshore, containing both FC status and CW status goods.</p> <p>We currently complete export declarations for all CW status goods – so no change there for the business.</p> <p>We will have to ensure a ‘G’ form is completed for the FC status goods – moving forward from the implementation date and transition period.</p> <p>The containers, currently have descriptions of – Dry, Chill, Frozen – which is the over-arching description we use on all delivery documents to accompany the containers to the Port.</p> <p>Will the descriptions of – Dry, Chill, Frozen still suffice under the banner heading of 'Foodstuffs' for the gForm.</p> <p>Potentially a shipment, as per this example, which is typical, will contain on average 1000-line items.</p>	<p>Providing the foodstuffs are in UK free circulation, can be exported without an export licence or certificate, and they are not excise goods then you may use the UKCS declaration by conduct. We would accept more general descriptions of goods, for example we would need weight and whether dry or wet food items, raw / processed meats etc (i.e. 32t of jam / boxes of crisps / raw pork sausages).</p>
<p>25</p> <p>Our shipment consisting of the goods above may be packed in anything from a single to multiple containers, The declaration of the client goods and our goods is relatively straight forward, but can I request guidance and clarification on how we should handle the 3<sup>rd</sup> party cross hire items?</p>	<p>The business that hires the equipment and causes it to be exported is treated as the exporter and therefore their EORI that should be provided in the submission. The business hiring the equipment should hold confirmation from the 3rd party that the goods are in UK free circulation, which will be sufficient to confirm the goods are eligible to use the UKCS declaration by conduct, providing the goods are not controlled or excise goods.</p>

26	<p>My question would be that as a company that operates under AEO/EIDR we currently provide no pre or post notification to HMRC in regards to our movements to and from the UKCS, our goods would currently be declared on a manifest and the GAR/FAL forms completed by quayside personnel, however if we were to continue with the use of EIDR, and the GAR &amp; FAL forms are withdrawn, would it be sufficient for us to inform quayside that we operate under EIDR therefore no declaration would be available, and our goods would only be detailed on the manifest with HMRC having no visibility to our goods unless a specific request was received.</p>	<p>If you choose to continue to use EIDR, then the manifest and FAL/GAR forms will still be required, as will a C21 Customs Clearance Request including the EIDR authorisation number (which is needed to receive clearance to move the goods) and a supplementary declaration into CDS.</p> <p>EIDR authorisation holders must adhere to the conditions of their authorisation including:</p> <ul style="list-style-type: none"> <li>- Keeping electronic records for the goods moving to/from the UKCS</li> <li>- Complete a C21 Customs Clearance Request for each movement being declared using EIDR</li> <li>- Submit supplementary declarations via CDS</li> </ul> <p>The inventory record and C21 Customs Clearance Request are designed to provide visibility for border agencies and the port operator.</p>
27	<p>With regard to registering with the HMRC gateway to submit G Forms for UK CS trade, would you be able to provide the link for us to register?</p>	<p>For more information on setting up a Government Gateway account you can visit HMRC online services: sign in or set up an account: <a href="https://www.gov.uk/log-in-register-hmrc-online-services/register">https://www.gov.uk/log-in-register-hmrc-online-services/register</a></p>
28	<p>Could you share with us some information regarding the Wind Farms</p>	<p>The UKCS declaration by conduct process is not restricted to the oil and gas sector, it can apply to any installation that is situated in the UK sector of the continental shelf, including wind farms.</p>
29	<p>How can traders obtain/download the gForm?</p>	<p>The 'Report UK continental shelf imports and exports' form will be made available via the Government Gateway.</p> <p>For more information on setting up a Government Gateway account you can visit HMRC online services: sign in or set up an account: <a href="https://www.gov.uk/log-in-register-hmrc-online-services/register">https://www.gov.uk/log-in-register-hmrc-online-services/register</a></p>



30	What do we need to do if a movement gets cancelled?	<p>You won't be able to cancel a submission once it's been made, but you should reflect the cancelled movement in your records.</p> <p>If you need to make a minor amendment for example the date and time of the movement has changed, the number of packages has changed, or something has been removed from the cargo, you can record these changes in your records.</p> <p>If you need to add goods to your submission or have used the wrong customs procedure, you will need to make a new submission and link it to the previous one using the reference number. This can be done by selecting the 'replace a previously submitted report' option when asked 'do you want to start a new report or replace a previous one?'. You can then provide the reference number received by email for the previous UK Continental Shelf report you wish to amend.</p>
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31	What records do I need to keep to evidence claims for Returned Goods Relief?	<p>The submission reference or a copy of the submission can be used to support a claim for Returned Goods Relief.</p> <p>We'd expect that this reference and the internal reference for the goods movement can be used to track the goods in your records to support any claims.</p> <p>We will consider alternative evidence which clearly confirms the previous export of those goods and their duty status at export (that is goods in free circulation, products of an inward processing operation or end-use goods). For example:</p> <ul style="list-style-type: none"> <li>- a document that proves the goods were previously in Great Britain, Northern Ireland or the EU (where relief is being claimed in Northern Ireland for goods originally exported from the EU)</li> <li>- a copy of the export invoice</li> <li>- a copy of the export airway bill or bill of lading</li> <li>- a commercial certificate of shipment prepared at the time of export</li> <li>- a certificate of posting relating to the export of the goods</li> <li>- a copy of the import invoice if it clearly shows that the goods are being returned</li> <li>- a suitable statement from the manufacturer or exporter if other than yourself</li> <li>- a preferential origin form EUR1 in certain cases</li> <li>- in the case of collectable items, catalogue information or qualified opinion from a recognised expert in the field such as National Institutes and specialist auction houses</li> <li>- record from the trader's stock record book</li> </ul> <p>More information about Returned Goods Relief can be found at:  <a href="https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu">https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu</a></p>
32	How do we restrict access to sensitive information on Government Gateway so that employees can complete the gForm?	<p>You can add new team members to your business tax account and manage which services they can access.</p> <p>You can find more information here: <a href="https://www.gov.uk/guidance/manage-team-members-using-your-hmrc-business-tax-account">https://www.gov.uk/guidance/manage-team-members-using-your-hmrc-business-tax-account</a></p>