

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	<p>Follow up to Question 5 – how a port/ heliport would know how many gForms would accompany a manifest – would you expect one nominated entity – i.e. port, carrier, freight agent etc to collate all these forms to ensure each unique ref was received/ compliant. Or would you see this as a business decision and something we should manage / decide.</p>	<p>If the vessel operator is not completing the declarations and submission for the goods they are carrying to/from the continental shelf, they should confirm with their customer that these have been completed. This can be as simple as asking the customer for the reference numbers of the declarations or submissions, or copies of these.</p> <p>Similarly, the port operator/heliport would be expected to take reasonable steps to confirm declarations or submissions have been made.</p> <p>We expect businesses to agree on how due diligence will be completed to satisfy themselves, if they are not submitting the forms that they are confident it is being completed.</p>
7	<p>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?</p>	<p>By carrier we mean the person or business operating the vessel or aircraft moving goods to or from the UKCS.</p>
8	<p>Is the expectation to complete one gForm per voyage or per importer/exporter?</p>	<p>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.</p>
9	<p>What is the role of the national maritime single window in the UKCS declaration process?</p>	<p>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.</p>
10	<p>What about inventory linked ports?</p>	<p>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.</p> <p>Those already engaging with inventory systems are encouraged to continue to do so.</p>
11	<p>Simplified declarations - Can we use it? EIDR? Manifest (Negate the need for the gForm)</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, 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.</p>

12	<p>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?</p>	<p>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.</p>
13	<p>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>	<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>
14	<p>Is 'oil well equipment' a sufficient description of goods on the gForm?</p>	<p>Goods descriptions should be a reasonable and sufficient description to clearly identify the item/s, but granular detail is not required. For example: OWE (oil well equipment) – would be sufficient Generator – would be sufficient For clothing stating it's PPE would be sufficient but not a description just saying 'sample clothing' 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). Anything marked as 'gifts' would need a clearer description. Lubricant – would be sufficient</p>
15	<p>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.</p>	<p>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</p>
16	<p>Follow up to Question 14 – not all manifested items show a value – I didn't think value was part of, 'Declaration by Conduct' philosophy.</p>	<p>We do not request the value of the goods on the 'Report UK continental shelf imports and exports' form as it is not required for a declaration by conduct, but the manifest may include this information as manifests do take many forms and details can vary significantly. .</p>

17	<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>
18	<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>
19	<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>

20	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>
21	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>
22	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>
23	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&G sector, so it could be that we have to submit several gforms on a port call, which could cause issues.	<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>

24	<p>Follow up Question 21 – answer is welcomed but could we add to online guidance these instructions/ parameters for minor amendments as I think this will help industry understand when they can/ can't keep amendments within their own records. Also, you mention on the call 14.11.2024 if an item was added and the description wasn't included in the form for example, if this was genuinely missed but the added item still qualified for decbycon couldn't there be a voluntary disclosure process by where we ref the g form and explain the discrepancy retrospectively. As long as the discrepancy didn't include the full dec items (dual use, excise etc) could we make this disclosure monthly similarly to what some do with minor non-monetary amendments with the large business team?</p>	<p>We will consider adding this detail to the gov.uk guidance page.</p> <p>Where you realise after the movement that you need to make an amendment to a submission to add goods or change the customs procedure, we'd accept a retrospective form which links to the original submission using the reference number.</p> <p>We will continue to monitor how this progresses once the form is live and will consider if more formal arrangements are needed to handle voluntary disclosure.</p>
25	<p>Can you please advise if the further update to this guidance (still also currently refers to FAL and GAR forms as opposed to gForm) 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:</p> <ul style="list-style-type: none"> - 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>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>
26	<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 https://www.gov.uk/guidance/using-simplified-declarations-for-imports#how-to-apply</p>

27	<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>Example of a typical shipment: 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 gForm 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.</p> <p>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>
28	<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 3rd 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>

29	<p>Follow up to Question 25 – cross hires – if we can elaborate by giving an example so you can confirm who should submit the gForm;</p> <p>Company A Uk company rents domestically to company B, Company B sells and rents their own equipment and (depending on requirements) some of company A's equipment. There will be a PO between company A+B. Company C the operator raises a PO with Company B they ask company B to deliver the consignment to the quayside where it will be transported offshore. Company C do not have a relationship / transaction etc with Company A – who should submit the gForm? How can Company C the operator meet the RGR rules with PVA if they don't own the items (items being rental items)?</p>	<p>In practical terms, the company hiring the goods/equipment should check with the company that owns it that the goods are in UK free circulation and are not considered to be controlled. The company hiring the goods would be in the best position to complete and submit the 'Report UK continental shelf imports and exports' form or and act as the exporter as the person that has determined the goods are to be taken out of the customs territory. They may choose to delegate this responsibility to the carrier/vessel operator or to an agent or representative.</p> <p>In your example Company B would be considered to be the exporter, but could delegate the submission of the form to Company C or the vessel operator by providing clear instructions. Company B should confirm with Company A the goods they have hired are in UK free circulation and are not controlled.</p> <p>On consultation with VAT and RGR policy colleagues, Company C could qualify for VAT relief and RGR providing they hold evidence the goods are eligible.</p>
30	<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 & 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"> - Keeping electronic records for the goods moving to/from the UKCS - Complete a C21 Customs Clearance Request for each movement being declared using EIDR - Submit supplementary declarations via CDS <p>The inventory record and C21 Customs Clearance Request are designed to provide visibility for border agencies and the port operator.</p>
31	<p>With regard to registering with the HMRC gateway to submit gForms 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: https://www.gov.uk/log-in-register-hmrc-online-services/register</p>

32	Could you share with us some information regarding the Wind Farms	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.
33	How can traders obtain/download the gForm?	<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: https://www.gov.uk/log-in-register-hmrc-online-services/register</p>
34	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>

35	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"> - 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) - a copy of the export invoice - a copy of the export airway bill or bill of lading - a commercial certificate of shipment prepared at the time of export - a certificate of posting relating to the export of the goods - a copy of the import invoice if it clearly shows that the goods are being returned - a suitable statement from the manufacturer or exporter if other than yourself - a preferential origin form EUR1 in certain cases - 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 - record from the trader's stock record book <p>More information about Returned Goods Relief can be found at: https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu</p>
36	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: https://www.gov.uk/guidance/manage-team-members-using-your-hmrc-business-tax-account</p>
37	Lodging Safety & Security Declarations – Does the waiver for movements to and from offshore installations still apply when UKCS Declaration by Conduct is used?	<p>Safety and Security declarations are not required for goods moving to/from the UK sector of the Continental Shelf (this is by virtue of Articles 104 and 245 of the UCC Delegated Act which are retained by the UK).</p>

38	If we have a Returned Goods Relief concessionary approval from NIRU, please can you confirm this can be used in conjunction with UKCS Declaration by Conduct imports?	If you have approval to use the RGR concession from NIRU, you can use the UKCS declaration by conduct process for your imports.
39	Vendors may deliver their own goods to our warehouse for containerising before departure date and vessel name is known. Is it acceptable for these companies to submit a gForm with guide or likely details in these fields? Or would we need to communicate confirmed details to them once known, which could be after delivery to us for containerising.	The vendor may complete the form themselves with the expected details of the movement. A form can be prepared in advance and saved in draft form for submission when any unconfirmed or missing details are known. Minor details such as the sailing or flight details can be amended by noting the changes in records, however if the goods change or additional goods are to be sent a new form will need to be submitted.
40	What happens if the departure/arrival of the means of transport takes place at a later date than shown on the gForms for the loaded goods? For example, we had planned to depart at 18:00 on 1st November and all gForms stated this time, but actual departure did not take place until 06:00 on the 3rd November. Would new gForms be required?	No, a new form would not be needed. Minor changes to sailing or flight details can be amended by noting the new times or dates in records.
41	During the session, we were shown that you can raise and save a draft gForms that can be submitted at a later date, can you clarify that if I raised and saved a draft, but at the time this needed to be submitted was unavailable to do that, can another team member with access to the company gateway portal submit that draft, or would they have to complete a new application?	The saved form could be submitted by anyone with access using the same log in. So if a company did share their GGA log in details with, say 2 people, both would be able to view the saved gForm and either could submit it.
42	There has been talk about EIDR / SDP being removed as an option for UKCS declarations in the past, but recently it was said that this could be used. Are there plans to remove EIDR and SDP at any point in the future or can businesses look at these options if viable to them? I had ignored these as it was indicated they would be removed.	Simplified Customs Declarations Processes (EIDR and SDP) will continue to be available for use when importing/exporting to/from the UKCS. However the EIDR easement process previously used, where the manifest was used instead of using an electronic record or submitting supplementary declarations, has been withdrawn and may no longer be used. You are able to submit an application to use either SDP or EIDR and providing you meet the criteria may be authorised to use them. When using EIDR, an electronic record meeting the standard required must be kept, you must submit C21 customs clearance requests for each consignment and submit supplementary declarations according to the authorisation. For SDP you will need to submit a simplified frontier declaration or pre-shipment advice for each consignment, use the inventory systems where applicable and submit supplementary declarations according to the authorisation.

43	<p>Can you provide a fuller definition of what offshore commodities are classed as excise goods and therefore ineligible for Declaration by Conduct (DbyC)? We are seeing multiple different interpretations at this moment in time so some offshore examples would be beneficial. To assist, would any of the following examples be eligible for DbyC:</p> <ul style="list-style-type: none"> •Aviation fuel, which is currently exempt from excise/fuel duty? •Lubricants & others, which are sold with the excise duty included in the purchase price i.e. excise already paid? •Returning Waste Oil? 	<p>Excise goods are goods which are chargeable with excise duty and goods which are treated as chargeable with excise duty under section 23C of the Hydrocarbon Oil Duties Act 1979 (HODA). This includes: alcohol and tobacco; and hydrocarbons as set out in section 1 of HODA, including: Hydrocarbon oil, light oil, unleaded petrol, aviation gasoline, heavy oil, gas oil, kerosene; and petroleum gas, natural gas, animal fat, vegetable fat, non-synthetic methanol which are treated as chargeable goods whether or not excise duty is due under section 23C of HODA.</p>
44	<p>If traders can complete electronic CDS declarations grouping all commodities into one line using the commodity code with the highest duty rate, would it be possible for companies to do the same with the Descriptions on the G-form?</p>	<p>A single description can be provided on the form for goods that are of a similar nature. The goods description used on the g-form can be relatively generic such as drilling equipment, personal protective clothing. The description needs to be sufficient for it to be identified but does not need to meet the same granularity as provided in the Tariff. When making a declaration via CDS, grouping of goods under a single commodity code can only be used in certain circumstances.</p>
45	<p>Can you please advise Public Notice Number that will reflect updates sooner as well as date that this will be available?</p>	<p>The notices that will give force of law to the new form are provided under: paras 4 and 7(1) of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 Regulation 4(3) of the Customs (Import Duty) (EU Exit) Regulations 2018 Regulation 26G(3) of the Customs (Import Duty) (EU Exit) Regulations 2018 Regulation 24D(3) of the Customs (Export) (EU Exit) Regulations 2019 The changes will introduce the form as a part of the declaration by conduct process.</p>

46	<p>As I understand it, HMRC did not approve ANY applications for EIDR for UKCS movements – can you please confirm that HMRC are now in a position to do so specifically for UKCS businesses and that the HMRC issues that previously prevented these applications being approved have now been resolved?</p>	<p>There is no blanket restriction on UKCS using EIDR or SDP. Applications can be refused for any number of reasons and without the specific details, which would be provided in the refusal letter, we can't comment on why exactly the applications failed and whether it may happen again.</p> <p>Businesses that want to use the Simplified Customs Declaration Processes (SDP or EIDR) must satisfy the authorising officer that they are able to keep electronic records of all movements of goods that will be declared using the simplified processes. They must also be satisfied that the business can submit accurate supplementary declarations based on those records. Where goods are moving via a location using an inventory system, they must be manifested and a C21 customs clearance request submitted via CDS to ensure clearance of the goods.</p> <p>Some goods cannot be declared using EIDR, for example some goods that require a licence or certificate.</p>
47	<p>Please advise HMRC position in respect of Decommissioning for UKCS:</p> <p>a. Do goods returning to shore from UKCS for purposes of Decommissioning qualify under DbC (Declaration By Conduct)?</p> <p>i. If so, what is HMRC expectations in terms of authorisations, records etc?</p> <p>ii. If not, will there be the requirement for application on the “Application for Approval for Decommissioning Oil/ Gas Rigs Programme (Uncontrolled HMRC form from NIRU) and customs entry?</p> <p>b. Will this form and “guidance” be published for all as part of the “guidance” due on 28th November?</p> <p>c. Will the Decommissioning Customs Procedure Code (Data element under CDS) be published?</p>	<p>Where a claim for Returned Goods Relief has been authorised via an application to HMRC, the goods will still be eligible to use the UKCS declaration by conduct process. Goods that require a licence or certificate must be declared via CDS. You will need to adhere to the conditions and requirements set out in the authorisation and RGR guidance.</p> <p>The RGR guidance is already published at https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu. The application form for approval for decommissioning oil/gas rigs is only available from NIRU. There are no immediate plans to publish this form on gov.uk as it is a process restricted only to those engaged in decommissioning activities.</p> <p>The Customs Procedure Code that is used when importing decommissioned rigs must only be used in the specific circumstances set out in the authorisation letter. There are no plans to publish this code more publicly at present.</p>

48	<p>If I have imported a consignment from the US and Customs cleared the shipment as a mixture of END USE and duty paid items through a freight forwarder and am in receipt of the CDS import entry – does the shipment have to be exported via a full CDS export OR can imported cargo (regardless of whether END USE or duty paid) be sent on the gForm to the rig?</p>	<p>Providing the goods are non-controlled, non-excise goods and have been entered into the free circulation procedure or authorised use procedure using a CDS declaration (either full or simplified), the declaration by conduct can be used to move the goods to the installation. Authorised Use goods that have been put to their prescribed use on the continental shelf will be eligible for the declaration by conduct process when moved back to GB. Goods that have not been put to their prescribed use will need to be declared into an appropriate customs procedure and therefore must be declared via CDS for this to take effect.</p>
49	<p>I have previously raised concerns on the gForm description box requirements, only having the 1000characters allowance, the business is currently looking at this issue. This has the potential to be a significant change in the business operations, system changes / updates, we would hope to engage further with HMRC on this issue, on the acceptance of categorisation of products.</p>	<p>We'd welcome the correspondent reaching out to us with examples of how they are able to categorise products so that we can better understand the difficulties in this area and assist in finding acceptable descriptions.</p>
50	<p>The business, which is basically a wholesaler of Food, Consumables to the Offshore UKCS, Oil&Gas, Renewables etc. business – a vital cog in the wheel for the Offshore Industries.</p> <p>The business will respond to any requests for Foodstuffs to be sent to the Offshore Assets on an ongoing basis. The personnel dealing with customs matters work a 08:30hrs to 16:30hrs, Monday to Friday.</p> <p>I fully appreciate that as a business, for the entitled goods a 'G' form can be submitted on a Friday before the Saturday or Sunday sailing, with HMRC indicating retrospection isn't allowed.</p> <p>Currently, the business may be then asked to provide additional items of foodstuffs to the shipment before the containers leave our premises.</p> <p>Q - As we understand, we would then have to complete a new 'G' form, is that an accurate understanding, as we would be unable to update the original submission?</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 and do not need to submit another form.</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. If the goods you are adding to the shipment can be covered by a goods description already included you don't need to do anything except ensure records cover all the goods shipped.</p> <p>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>

51	<p>The issue occurs, whereby we receive an order, which is urgently required offshore, and only notified to the business on either the Saturday or Sunday, by the asset / rig, for immediate delivery to quayside and sailing, which would mean we would be unable to submit 'G'form, in advance of sailing.</p> <p>The business, like many other, will not grant access to warehouse personnel to the 'Govt. Gateway' to submit the 'G'form in advance of the sailing.</p> <p>To have a member of administration staff available / standby, would be costly to the business in these difficult times currently.</p> <p>Q – We would seek to submit a declaration which is complete and as accurate as can be, by way of completion by the relevant personnel. Could retrospection be accepted in these circumstances?</p>	<p>The Govt Gateway can be set up to restrict employees from accessing parts of the account they don't need.</p> <p>The 'Report UK continental shelf imports and exports' form must be completed no later than one hour before goods arrive (on import) or depart (on export). The forms can be completed in advance and saved for submission later but cannot be completed retrospectively.</p>
52	<p>Return of Empty Containers –</p> <p>Q – Is there any change to procedure for the return to empty containers from the UKCS? This has the potential to impact hire costs etc, if there are?</p>	<p>There is no change to the procedure for returning empty containers from the UKCS. Shipping containers and reusable packaging can be declared by conduct but do not require the 'Report UK continental shelf imports and exports' form to be completed.</p> <p>https://www.gov.uk/guidance/check-if-you-can-get-import-duty-relief-on-goods-using-temporary-admission#containers</p> <p>https://www.gov.uk/guidance/declaring-reusable-packaging-for-great-britain-imports-and-exports</p>

53	<p>Ports Temp Storage - Most of our shipments (exports) occur via 4 Scottish Ports and 1 English Port – with different Port Approvals held by these Ports. This has the potential to cause issues, when Temp Storage would be required if the containers had to be returned as goods were unable to be delivered offshore due weather, then required to be refreshed for re send as its foodstuffs. There would be no C21 direct facility with the Port. Q – Can you advise?</p>	<p>If the goods are not offloaded and the delivery will be attempted again, you will not need to re-submit a 'Report UK continental shelf imports and exports' form, and you can update the date of sailing in records.</p> <p>Temporary Storage Locations Goods returned to a port with Temporary Storage and offloaded from the vessel following a failed delivery will need to be treated as an import and the UKCS declaration by conduct process followed. If the declaration form is not completed the goods will need to be placed in temporary storage and will require a CDS declaration to remove them or a C21 to re-export them.</p> <p>Non-Inventory Linked Locations Where goods arrive at a non-inventory linked location and are offloaded, you must provide evidence to the port operator you have completed a 'Report UK continental shelf imports and exports' form for the import of the returning goods before they can be released. The port approval holder has an obligation to ensure that customs formalities have been completed for all chargeable goods no later than the time the goods are presented. With a declaration by conduct presentation is deemed when the conduct happens.</p>
54	<p>Return of Food Waste – Q - On the rare occasion, any food is to be returned from Offshore to Onshore, and it was exported as Declaration by Conduct, can we 'import' via Declaration by Conduct, as Domestic Waste?</p>	<p>Yes, spoiled food would be considered domestic waste, as would food scraps, leftovers or soiled packaging. Human and domestic waste that does not have a commercial value and is intended to go to landfill or treatment before disposal can be declared using the 'Report UK continental shelf imports and exports' form. On the import journey of the form there will be an option to report waste to be declared to the free circulation procedure. You will need to select this option and describe the goods as waste in the goods description box.</p>