



HM Revenue
& Customs

UK Continental Shelf Declarations are changing

Two weeks to go

On **28 November 2024**, HMRC is introducing a simpler way to declare goods moving between Great Britain and the UK Continental Shelf using the 'Report UK continental shelf imports and exports' form. There will be a transitional period to allow traders to adjust to the new process.

Following industry feedback, we are extending the transitional period from three to six months. Up until **31 May 2025**, you will still be able to use the FAL and GAR forms to support the UK continental shelf declaration by conduct processes, although we do encourage you to use the new form as soon as possible.

On 17 October 2024, we shared key dates for this change, the goods that qualify for the UK Continental Shelf Declaration By Conduct and who is responsible for submitting the form. We are now writing to you to explain:

- how you can submit a 'Report UK continental shelf imports and exports' form
- when you must submit one
- what information you need to complete the form.

How to submit

To submit a 'Report UK continental shelf imports and exports' form you will need an EORI number and access to the Government Gateway.

To find out more about EORI numbers you should visit <https://www.gov.uk/eori>.

For more information on setting up a Government Gateway account you can visit <https://www.gov.uk/log-in-register-hmrc-online-services/register>.

When to submit

For imports, you should submit the form at least **one hour** before the vessel or aircraft arrives.

For exports, you should submit the form **one hour** before the vessel or aircraft departs.

Small changes, such as changes to scheduled times or dates of arrival and departure or number of packages, can be noted in records. Larger changes, such as additional goods, will need to be submitted using a new form linking to the previous declaration, using the submission reference.

Once you have received the auto-generated message confirming submission, the goods can be released. There is no need to wait for additional clearance messages from HMRC or Border Force.

If your goods are selected to be checked, someone from HMRC or Border Force will contact you using the details submitted on the form. When completing the form, you should take care that the correct contact details are submitted to deal with any queries.

What information will I need?

The 'Report UK continental shelf imports and exports' form will require the following information to submit a declaration:

- the EORI number of the person submitting the form
- the EORI number of the importer or exporter
- confirmation the goods are continental shelf goods
- confirmation the goods are not controlled or excise goods
- the Customs Procedure Code the goods are to be moved under
- the expected time and date of arrival or departure
- identifying details of the vessel or aircraft
- details of the port or airport the goods are leaving from or arriving at
- details of the installation the goods are destined for or arriving from
- a plain English description of the goods
- the number of containers or packages.

Each form will collect data for one exporter or one importer.

Goods descriptions should be a reasonable and sufficient description to clearly identify the items you are moving. For example:

Accepted

Oil well equipment
Generator
Personal Protection Equipment (PPE)
Lubricants
Jars/tubs of jam
Boxes of crisps
Raw pork sausages

Not accepted

UKCS goods
Machinery
Food
Gifts

For more information on UK Continental Shelf Declarations please visit [GOV.UK](https://www.gov.uk)