
EU FTA Transition (Borders)

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Providing Services and Travelling for Business to the EU



1. Without an agreement with the EU through the FTA:
 - Cross-border services in the UK or the EU will no longer be covered by the EU Services Directive. EU company law and EU professional qualification recognitions will apply.
 - UK businesses providing services through an EU based branch or subsidiary will no longer benefit from treaty rights on freedom of establishment and will be regarded as originating from a 'third country'.

Providing Services and Travelling for Business to the EU



1. Visa-free travel will only be permitted under certain circumstances (holidays, short-term study, business meetings, sports and cultural events for 90 days in any 180 days).
2. Check if a visa, work permit or other documentation is required, apply for visa or work permit in sufficient time, ensure passport has at least 6 months validity on the day of travel and for the duration of their stay.

UK Border Operating Model



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

Trader Readiness steps:

1. Apply for a GB EORI number
2. Procedures for Controlled Goods
3. Apply for a Duty Deferment Account
4. Prepare to Pay or Account for VAT on Imported Goods
5. Ensure drivers have correct International Driving Permits
6. Additional Actions for Customs, VAT, and Excise Processes
 - Check suitability for facilitations
 - Find the right commodity code for your goods.
 - Use the **UK Global Tariff tool** to check the tariffs that will apply to goods imported from 1 January 2021*

Declaration requirements from **January 2021 to July 2021** – Imports to the UK.



1. Traders bringing goods from the EU to GB will need to declare their goods to customs.
2. Must be declared in advance of crossing if moving through a listed RoRo port or a location without existing systems.
3. Traders moving **non-controlled** goods to GB can declare their goods by making an entry into their own records. Businesses will submit via a supplementary declaration within 6 months of import and pay the required duty via an approved duty deferment account.
4. If Controlled goods are coming via a location without notification systems the trader must manually enter the declaration in HMRC systems by the end of the next working day.
5. We will not :
 1. require traders to submit safety and security information for imports
 2. require carriers to submit entry summary declarations for Safety & security

Declaration requirements **after July 2021** – Imports to the UK.



1. Traders will have to make full customs declarations (or use Simplified procedures if they are authorised to do so) at the point of importation on all goods and pay relevant tariffs.
2. Full Safety and Security declarations will be required.
3. Border locations can either use the temporary storage model, or the newly developed pre-lodgement model
 - The Temporary Storage model allows goods to be stored for up to 90 days at an HMRC approved temporary storage facility, before a declaration is made and goods are released.
 - The Pre-lodgement model ensures that all declarations are pre-lodged before they board on the EU side, this will maintain flow.
4. HMRC will introduce a new IT system called the Goods Vehicle Movement Service (GVMS) to support the Pre-lodgement model for both imports and exports

Declaration requirements from **January 2021**

- Exports to the EU.



1. Those Exporting to the EU will need to submit export declarations for all goods.
2. Safety and security information is required via a combined export declaration, or a Exit Summary Declaration.
3. If goods are moving via a location with no existing control systems, an arrived export declaration is required.
4. If goods are moving through a location with existing inventory systems, the declaration should be submitted as pre-lodged and follow the standard export procedure.
5. For excise goods or goods moving under duty suspense – if the exit location that does not have systems to automatically tell HMRC that the goods have left the country, the trader must provide proof to HMRC.

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/901063/How_to_export_goods_from_GB_into_the_EU_from_January_2021.pdf