

Insights

UK GOVERNMENT REVISES POST-BREXIT BORDER CONTROLS TIMETABLE

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The UK Government has announced a revised timetable for the introduction of border controls and checks for goods arriving from the EU, just two weeks ahead of the expected introduction of new rules for imports. Under the “original” timeline (which had already been revised in March 2021) firms importing products of animal origin and certain animal by-products (including meat and dairy products) would have been required to obtain export health certificates from 1 October 2021.

With different rules coming into force for different types of products on different dates, there is much scope for confusion. We set out below a timetable showing the key changes and dates.

Revised timetable

1 January 2021	1 January 2022	1 July 2022
<ul style="list-style-type: none"> ▪ Full customs declaration for all imported sensitive products such as tobacco and alcohol ▪ For standard products simplified customs requirements are required. Traders may opt to keep and entry in their records of imports and submit full declarations in 2022 ▪ The payment of duties may be deferred by up to six months after the declaration is filed 	<ul style="list-style-type: none"> ▪ Entry Safety and Security (ENS) declaration for all imported products ▪ Export Health Certificates for imported animal and animal-by products ▪ Phytosanitary Certificates and physical checks for selected animal and plant products at border control posts 	<ul style="list-style-type: none"> ▪ Full customs declaration for all imported products (some traders may be eligible to file simplified declarations) ▪ Identity and physical checks at border control posts ▪ Applicable tariffs are payable ▪ Sanitary and Phytosanitary (SPS) pre-notification

Northern Ireland

Further complications exist in relation to trade in goods between Great Britain into Northern Ireland. We are currently awaiting an announcement from the European Commission on a package of measures for Northern Ireland in respect of customs declarations and Sanitary and Phytosanitary measures.

Key points to note

- The delayed measures apply only to trade into Great Britain from the EU – not from the UK to the EU (which is subject to full checks).
- The measures only apply to goods entering Great Britain from the EU, not the rest of the world (which are subject to full checks).
- Only some products (meat and dairy products) are affected by the revised dates.

Action to take now

In-house legal teams can play a pivotal role in ensuring that that the business is prepared for 1 January 2022. Understanding the customs risk profile of the business is key and provides a platform to develop and implement a cross-functional risk mitigation strategy.

- Conduct a “health check” in the run up to 1 January 2022: How well are customs compliance obligations currently managed? Has the business been monitoring and recording inbound product movements from the EU? What trade facilitation measures are available from 1 January 2022?
- Check supply and distribution agreements for cross-border compliance obligations. Which party in the supply chain is responsible for fulfilling UK customs obligations? Are EU and UK suppliers ready to provide supplier declarations from 1 January 2022 for preferential origin management?
- Re-engage with logistics service providers, including customs brokers, to ensure that they are aware of the business’ specific reporting and paperwork obligations. Consider period compliance checks.

RELATED PRACTICE AREAS

- International Trade
- Food & Agribusiness
- Agribusiness
- Food & Beverage

MEET THE TEAM



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