

# **Brexit: Standard Operating Procedure for imports**

With Brexit in effect since January 1st, many companies and truckers are facing daily challenges with customs formalities. As a Registered Customs Representative, we have a dedicated Brexit help desk team who have already helped dozens of Customers and hundreds of trucks perform their post-Brexit operations successfully. Here you can get an idea of a Standard Operating Procedure we've created to help you understand basics and ease imports from Great Britain into the EU through France.

This article is part of a blog series dedicated to Brexit Customs operations for companies and freight forwarders.

- Brexit Export Standard Operating Procedure (coming soon)
- Brexit Import Standard Operating Procedure (this one) also available online
- Brexit: advanced customs & logistics solutions

## **Please Note**

We've written this SOP to clarify some of the **basics of the customs process** between Great Britain and France or the EU. There are **many ifs and buts**. Don't take anything for granted and check with a skilled operative for your specific needs – <u>Contact our Brexit team</u>.

With the implementation of Brexit and the smart border, there has been a huge change in the customs transit process:

- **A "non-Brexit" customs process**: you bring the goods, you declare them, when the goods are customs released, you go.
- Here at the Channel, the rule is: unless all declarations are made in advance, cargo can't move.

In this SOP, we assume you are using Mathez Freight as your trusted Customs broker in France. See below for how we can help you, what we do and what we won't do.

# Importing from Great Britain to the EU after Brexit

### **Step 1: Get the Customs broker in Great Britain to issue an Export custom clearance:**

British Customs require an **export declaration** to be made for all goods departing the UK through the National Export System (NES) to HM Revenue & Customs (HMRC).

If goods are of **British origin**, in order to have **null or low import duties** in the E.U. your supplier must type the following sentence on the invoice and/or the packing list:

"The exporter of the products covered by this document (UK EORI # ...) declares that, except where otherwise clearly indicated, these products are of the United Kingdom preferential origin."



### Step 2: Get your T1/MRN in Great Britain (optional)

Ask your **customs broker in Great Britain to issue a T1/MRN**. This will enable you to handle customs in an **inner Customs office** in the European Union (for example in Marseilles, Warsaw, or elsewhere).

NB: Ask us for our **customs office code** to establish the T1.

If you can't get a T1/MRN, we will have to sort an **import customs clearance** or **issue a T1 on the European Community border** (see below).

# Step 3: Provide your French Customs broker (us) with all the documents

Send us a full set of documents:

- Invoice
- Packing list
- Export customs declaration
- Shipper's EORI number
- Consignee's EORI number
- **Consignment note** (also called *CMR/lettre de voiture* in French) (more later)
- **Trailer registration plate** (not truck... trailer only). For vans: registration plate (more later).
- If possible, have your <u>HS code</u> ready.

# Step 4: We handle customs transit or customs clearance on the entry border

If you have no T1 on step 2, we, as a registered customs representative in France will either carry:

- Clearance on the border:
  - Please note: **we can only** handle customs clearance on the entry border *for full trucks*. It's **quick and easy**. The other side of this procedure is **when a customs check is required**, it can take a long time with uncontrolled costs due to congestion. So far, it has been working pretty well.
- Under bond transit: we put trucks under T1 (under bond) to leave the port of entry and be customs cleared elsewhere in an inner customs office (Bordeaux, Frankfurt, Shanghai) or delivered into a bonded warehouse (ask us for <u>advanced customs solutions</u>).
  - In case of congestion in Calais or sensitive products, we can set-up an **anticipated T1** from the French border (Calais, Dunkirk, Cherbourg...) to one of our customs offices.
  - Our main customs office for Brexit is in Lille.
  - We can **issue a T1 to another customs office or another customs broker** if we have guarantees that it will be cleared upon arrival (liability on full taxes and duties).

# Step 5: We process an ENS in the ICS

- Before the truck crosses the channel, you need to make a Declaration in the Import Control
  System (security and safety) called ENS. It links a trailer's registration plate with its content
  summary import declaration.
- It must be done at least **2 hours before the truck arrives** at the checkpoint (port of departure).



### Step 6: We carry out anticipated import customs clearance

If you have no T1 on step 2, we **key in an import declaration** to the French customs system, so we are ready to **release the import declaration when the truck arrives** either on the border or in an inner Customs office.

A truck can't leave Great Britain without an anticipated import declaration or a T1.

And we are done with paperwork!

#### Step 7: Drive the truck!

In Great Britain, the truck will scan our ENS and Anticipated Customs Declaration. This will grant it access to the ferry or the channel tunnel.

**Upon arrival**, truck registration plates will be scanned by the "**smart border**" and Customs declaration will be automatically turned into a **final status**, and the traffic light will indicate:

- **Green channel**: the truck is free to go, the customs process is completed.
- Orange channel: the driver must go to the local customs desk and show documents (physical or electronic).

Drivers cannot just leave without telling us. We will not be held responsible for customs problems if drivers do not follow the procedure.

If there are more in-depth examination requirements by customs, our customs team and local assistance will obviously assist and take the lead.

#### Who we are and how we can help:

As a <u>Registered Customs Representative</u> in France, we design <u>advanced solutions</u> and offer routine assistance to companies and freight forwarders shipping goods between Great Britain and the European Union. We are not a road haulier. Our Brexit Taskforce has already helped dozens of customers and hundreds of trucks perform their post-Brexit operations successfully.

- We handle customs clearance for full trucks, recurrent shipments, general freight.
- Do not ask us for import groupage, spot requests, removals and personal effects, perishable goods, plants or live animals, alcohol, products requiring veterinary inspection and other fancy stuff.

**We're here to help but we won't take unreasonable risks!** We won't process temporary importation under bond for high value and an unknown importer; we won't process regime 42 if we don't control delivery; we won't issue a last-minute T1 on an unknown trucker for unknown destination etc.

If you need our help, you are welcome to contact us.