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NOTE FOR THE ATTENTION OF THE MEMBERS OF THE MS DELEGATIONS WORKING PARTY ON CUSTOMS UNION

Subject: Information on the customs import formalities in the United Kingdom as of 1 January 2022

Background

On 31 December 2020, the United Kingdom (UK) left the EU's Single Market and Customs Union. Since 1 January 2021, the operators trading between the EU and the UK have been facing new customs formalities and controls at the border. Nevertheless, in 2021, whereas export declarations, as well as exit safety and security declarations for most goods, were mandatory, the UK offered some flexibility for imports from the EU on its territory.

Up to 31 December 2021, authorised UK importers could choose to delay customs declarations by making a declaration into their commercial records and then lodge a supplementary declaration up to 175 days after the date of import from the EU. Delayed declarations could only be used for non-controlled goods (for controlled goods, an import declaration had to be lodged upon importation).

As of 1 January 2022, UK importers no longer benefit from delayed import declarations. The deferral system expired except for exports from the Republic of Ireland, which benefit from an extension of the arrangements. This has been regulated through an amendment of the Regulations 2021 regarding customs import¹.

New UK import formalities

In November and December 2021, the UK Government published two new versions of the Border Operating Model (B.O.M), which is a guide to how the UK border works with the European Union².

¹ [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) \(EU Exit\) \(No.2\) Regulations 2021 and The Customs Importation \(Miscellaneous Provisions and Amendment\) \(EU Exit\) \(Amendment\) Regulations 2021 - GOV.UK \(www.gov.uk\)](#)

² [2021_December_BordersOPModel.pdf \(publishing.service.gov.uk\)](#)

In the latest version of the UK timetable, the following deadlines are foreseen:

- The lodgment of full customs declarations and customs controls were introduced on **1 January 2022**.
- Safety and Security Declarations at entry will not be required until **1 July 2022**.
- Pre-notification requirements of Sanitary and Phytosanitary (SPS) goods were introduced on **1 January 2022**.
- **From 1 July 2022**, certification and physical checks will be introduced for all remaining regulated animal by-products, all regulated plants and plant products, all meat and meat products, all remaining high-risk food not of animal origin.
- **From 1 July 2022**, high-priority plants and plant products checks will be transferred from the place of destination to designated Border Control Points (BCP).
- Physical checks on live animals will take place at designated border control posts where a facility is operational at the point of entry. Where there is no designated BCP, checks will remain at destination in other ports of entry, until sufficient BCPs are operational. Checks at Sevington inland BCP and designated airport BCPs will commence **from 1 July 2022**.
- **From 1 September 2022**, certification and physical checks will be introduced for all dairy products.
- **From 1 November 2022**, certification and physical checks will be introduced for all remaining regulated products of animal origin, including composite products and fish products.

From 1 January 2022 the UK border locations may choose either the temporary storage model or the pre-lodgement model. This latter was newly developed as an alternative for ports that might not have the space and infrastructure to operate temporary storage. When the UK border locations chose to operate the pre-lodgement model, the IT platform Goods Vehicle Movement Service (GVMS) should be used by EU carriers and hauliers to introduce the references of the pre-lodged import declarations in the platform and before loading in the ferries in the EU ports.

Current situation as reported

The Commission monitored the trade flows around New Year's Eve to be sure that there was no major disruption of traffic at the border. It was not reported so, and the monitoring of Export and Transit operations demonstrated stability until now. However, the press reported some red tape issues with GVMS and goods blocked due to errors in GVMS.

The UK put in place a business continuity plan: in case GVMS failed to be reachable or did not work, the UK HMRC could switch off the validation required in GVMS and the trucks/shipments can move on into GB. The regularisation and verification of the pre-lodged declarations reference numbers will be done once the systems works again. Moreover, if the IT systems fail to work in a place where temporary storage is the model, the goods can move out of the temporary storage and be released for free circulation with the possibility to lodge the necessary import declarations up to 90 days after the import

movements take place.

A hotline and IT service can be reachable by any operators 24/7 and information has been provided on the following UK page: [Imports and exports: general enquiries - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/imports-and-exports-general-enquiries).

Finally, the UK answered all the questions that the Commission had received on the B.O.M from Delegates, especially on the testing of GVMS, the contingency plan, transit issues and details on the pre-lodgement model, which are attached in Annex of this note.

Additional information

The Commission services updated its website to provide detailed information on the changes starting on January 2022. We invite you to consult it regularly to be aware of possible changes of calendar, adoption of waivers from the standard requirements if the situation at the border requires it, but also to get more general information on the implementation of the TCA:

- [United Kingdom \(europa.eu\)](https://europa.eu/eu-foreign-affairs/en/uk)
- [New import formalities to bring goods from the EU into the UK as of 1 January 2022 \(europa.eu\)](https://europa.eu/eu-foreign-affairs/en/uk)

Changes in the use of the code “EU” in the UK import declarations

Some Member States and trade raised concerns regarding the UK changing their requirement for the indication of the origin of goods, as the UK had indicated that they would be replacing the “EU” as a code in the import customs declaration by the name of the Member States instead. The Commission services have been in close contact with the UK to clarify the modification. They indicated that individual Members States references should be introduced for the data element 5/14 (country of dispatch) and 5/15 (country of origin), but that for data element 5/16 (preferential origin) the reference to the EU as the preferential origin of the goods is maintained although instead of “EU” a specific code for the EU (“1013”) should be used. This is a requirement falling on the UK importer for accurate statistical purposes and should not affect the granting of the preferences under the EU-UK Trade and Cooperation Agreement (TCA). This change is on the UK online Tariff, though not yet in the UK Guidance for operators.

The Commission services will keep on informing the Member States of the future developments regarding customs requirements at the border between the EU and the UK. Member States are invited to share views and concerns, and help us identify any irregularities or difficulties related to the implementation of the TCA.

Enclose are the UK answers to questions posed by Member States and the Commission on the B.O.M and import formalities in the UK.

UK import formalities - Informal exchange with the Member States

Follow-up questions

First set of questions with high priority

<u>Member States questions on the B.O.M</u>	<u>UK answers</u>
We understood that there would be flexibility in the ports where the Temporary Storage (TS) model exists, with the possibility to use GVMS for both accompanied and unaccompanied freights for an early arrival in the TS. Is that correct?	<p>This is correct. Subject to the agreement of the port, carrier and the inventory system provider, ports operating the TS model can choose to use GVMS to facilitate the clearance of accompanied and unaccompanied goods with pre lodged declarations.</p> <p>Inventory controlled TS locations on EU-GB routes can also commence risking up to four hours before expected physical arrival in GB, under a dispensation the Government announced in November</p>
Who is held responsible and/or liable for the match between MRNs included in a GMR and the goods transported? I.e. how can a haulier assure that the MRNs provided by importers match the shipment transported (in quality and quantity)? Is this different if an intermediate/customs agent makes the GVMS declaration?	<p>It is the responsibility of the person moving the goods to ensure they have evidence (a GMR) of declarations for all the goods being moved.</p> <p>It is also the declarant's responsibility to pre-lodge declarations of goods are moving via a pre lodgement location.</p> <p>This is the same if an intermediary is creating the GMR.</p>
Do you foresee any transitory provisions for 'sailing' goods (i.e. goods whose movement started before 1.1.22, before GMVS is available, but which arrive later)? Do you consider that 'sailing goods' could still be at the check-in in EU or just arriving in GB if there is a cut at that date?	Goods which depart, or are scheduled to depart the EU after 23:59 GMT on 31/12 will need to follow the new rules – e.g. will need to present a valid GMR at check in.
Which types of shipments are exempted from using GVMS (empty, packaging, stacked trailers etc.)?	All commercial freight movements of goods need to use GVMS at a pre lodgement location. This includes empty trailers and other goods

	<p>which can be declared by conduct – GMRs can be created quickly and easily for these movements without needing to add declaration references.</p> <p>GVMS is not required where someone is moving their own personal goods or where they are moving commercial goods on their person or in a small motor vehicle.</p>
Concerning incoterms: if the INCOTERM agreed between buyer and seller is DDP (Duty Delivery Paid), how does the pre-lodgement model work? If this INCOTERM is agreed, it should be the seller (EU exporter) who is responsible to lodge the customs declaration, even if he hires a UK customs representative for that.	The seller would need to instruct their UK customs representative or agent to submit a pre-lodged customs declaration. They would also be responsible for ensuring the haulier has the right details to enter into GVMS.

2nd set of questions with less priority

<u>TAXUD additional questions</u>	<u>UK answers</u>
Can we expect flexibility in ports where the pre-lodgement model apply in order to have the possibility to store goods for which the pre-lodgement formalities have not been done (purpose is to avoid leaving trucks that could not register in GVMS for a reason or another on the dock/platform)?	Goods destined for pre lodgement locations will need to have pre lodged declarations to free circulation or a customs procedure in order to board on the EU side. If the person moving the goods does not present evidence of the pre lodged declarations (a valid GMR) then the goods will not be allowed to board the vessel on the EU side.
If the declarant is not resident in the UK, will he/she need a representative in the UK to lodge the customs declaration?	For declarations made to the free circulation procedure, the declarant must be UK established or have a UK established agent or representative to lodge the customs declaration.
Regarding groupage shipments while using GVMS, do all shipments in a groupage shipment / trailer have to use a similar customs procedure / declaration? E.g. is it possible to use EIDR, customs warehouse and/or CHIEF declaration in any combination?	It is possible to include different types of declarations in one GMR. In this example references for customs declarations would need to be provided for all goods that were not covered by EIDR.

Another option to generate a GMR is to use a GB EORI number indicating that EIDR is being used (instead of using the MRN of the declaration in CHIEF or Transit). Could you explain if and how the GB EORI is validated including the existence of an EIDR authorisation?	GVMS will check at the point of GMR creation whether the EORI being entered is attached to a valid EIDR authorisation. The GMR will not be finalised if the EORI is not valid.
Who is responsible if a GB EORI is used without authorisation, i.e. if the GB EORI is misused / used without authorisation who is legally/financially responsible for duties on goods they never received?	<p>In this instance the person moving the goods would not be complying with their legal obligation to carry evidence of pre lodged declarations, although industry may have commercial arrangements / terms and conditions in place.</p> <p>If a trader is concerned that their EORI is being misused they should contact HMRC.</p>
Can you explain what will be the link between IPAFFS and GVMS to build up for July 1 st (or the iterations in September and November)? Will pre notifications in IPAFFS be checked in GVMS?	<p>IPAFFS will link with CHIEF/CDS which are the UK's customs declaration systems. CHIEF/CDS in turn link with GVMS so GVMS will be informed of IPAFFS / SPS holds.</p> <p>Where required, IPAFFS pre notification references should be included in CHIEF/CDS in order to generate a valid import declaration which is necessary before creating a valid GMR and avoiding being turned around at the EU port of departure.</p>
There are concerns raised around the requirement from July 2022 for a UK based operator to provide the SPS IPAFFS pre-notification, even where goods are moving under transit via the land-bridge, and the difficulties this will pose for EU traders. Could you please consider these concerns before July 2022?	We understand that some EU based exporters will not have had time to establish a UK-based entity that is responsible for the consignment as it transits across GB. From January to July, the EU-based exporter will be able to raise the entry and exit notifications for EU origin land bridge movements only. From 1 July, the IPAFFS system will no longer allow the EU based exporter to complete the notification without an established UK-based entity or a UK agent employed to act on their behalf. This temporary easement does not apply to any non-EU goods that transit across GB, unless they have undergone full animal and public health checks and been cleared for circulation on the EU market.
We would like to update the "Customs Office Information" webpage on europa.eu with the data of the GB customs offices. Will the UK	All UK main customs offices are shown on Europa.eu. The UK also operates 60+ sub-offices for transit, where multiple locations operate

<p>update it? Once updated, the list, for transit for instance, is available to all NCTS countries (and their traders).</p>	<p>under the same main office code. For example, the Inland Border Facilities that the UK has built in the South East of the country to support traffic across the Short Straits all operate as “suboffices” of GB00060, the Port of Dover.</p> <p>This operation of suboffices is an essential function in the UK, as the UK NCTS system is not able to support diversions between different Customs Office Codes for Office of Departure. The Transit movement must be started from the Office of Departure declared on the Transit Declaration. This means that all ports and border locations where diverting the Office of Departure needs to be support (such as across the short straights) must operate under the same Customs Office Code.</p> <p>Our understanding is that the Customs Office List on Europe will only support entry of the main office details, and so can the UK is only able to show the details of the main office for each individual code on Europa COL. A further breakdown of all suboffices in the UK is published on UK COL: https://www.gov.uk/government/publications/uk-offices-community-and-common-transit</p>
<p>Specific example and question: imagine one truck (or trailer) with e.g. plate WXYZ that leaves EU to GB with a GVMS that indicates e.g. 3 transit MRNs. Can GVMS detect that this same plate WXYZ is also mentioned in e.g. 9 others transit declarations for which the message IE050 was sent by Office of Departure to GB? (considering that the same truck could be used daily, the system should be smart to identify if the MRN is related to this GVMS or the one for the previous/next day). If the GVMS does <u>not</u> detect that the carrier is possibly/likely forgetting to report some MRNs, the messages IE118 (notification of</p>	<p>If the GMR doesn’t include all relevant reference numbers, the person moving the goods will not have complied with their legal obligation to carry evidence of declarations having been pre lodged.</p>

crossing border) cannot be sent by HMRC for e.g. 12 MRNs, but only the 3 MRNs? What is foreseen to help carriers/traders?	
Once traders are obliged to lodge ENS in GB before goods are presented at the Customs Office of First Entry, shall it be possible for EU traders (and CTC traders) to avoid the separate lodgement of ENS in GB on top of the transit declaration lodged in EU, by using a transit declaration combined with safety & security data? In other words, are the messages "IE050 with Safety and Security" received by the GB Customs sufficient to enter GB?	<p>TSADs or TADs cannot be used to meet Safety and Security requirements for goods imported and exported from and to GB and NI. We understand that the ability to use TSADs to meet S&S declaration requirements within the UK continues to be an important future facilitation for potential transit users.</p> <p>HMRC is working to understand the changes needed for HMRC IT systems to support TSAD declarations to fulfil S&S declaration requirements in the UK. Delivery of this will be a long-term future solution.</p> <p>However, HMRC will allow the option for transit users to upload TSAD information onto NCTS. Although this will not meet the transit user's S&S declaration requirements for GB, users may be able to use this information to meet S&S declaration requirements in other territories so the facility will remain available.</p>

Questions re-drafted on transit	UK answers
<p>17.</p> <p>a. Businesses exporting to the UK have reported difficulties in having applications processed within a reasonable timeframe (this concerns applications for authorised consignors/consignees, use of special seals and the use of the comprehensive guarantee where long processing times were reported).</p> <p>b. They would also seek clearer guidance from customs authorities needed as to which documentation needs to be provided (e.g. docs</p>	<p>a. The UK understands that our compliance with Service Level Agreement deadlines for granting applications for ACC status is positive, and early issues have largely been overcome.</p> <p>Based on monthly statistics provided by operational teams, the average processing times for new authorised consignee/consignor applications ranged from 11-to-46 days between September and November 2021. The legal maximum processing time for these</p>

<p>provided when opening a transit procedure or for the applications for simplifications)</p> <p>c. They have also pointed to requirement of documents which are not obligatory when opening a transit procedure (e.g. obligatory declaration of origin for products that are not subject to customs in GB).</p>	<p>authorisations is 120 days, so applications are being processed well within this timeframe.</p> <p>The monthly processing times for the use of special seals are included in the consignee/consignor figures and will be similar. They are usually dealt with as part of the overriding consignee/consignor applications. Below is a snapshot of consignee/consignor average processing times for the previous 3 months:</p> <p>Consignee (average processing days) - Sep-21 = 18 days / Oct-21 = 46 days / Nov-21 = 41 days</p> <p>Consignor (average processing days) – Sep-21 = 27 days / Oct-21 = 11 days / Nov-21 = 19 days</p> <p>For Compliance-facing operational teams, the processing time is occasionally higher than the legal deadline of 120 days. Between September and November, the average processing times for the HMRC part of the process ranged from 10-65 days.</p> <p>Where the trader needs to provide a guarantee from their bank the time taken to complete the full authorisation process can be protracted beyond the legal deadline. However this extension is not due to HMRC processing times, but the additional time required for the applicant to obtain the necessary guarantee from their bank or insurance company.</p> <p>There is currently no time limit on how HMRC will allow a trader to take to put a guarantee in place.</p>
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	<p>We would be happy to look into any specific cases where a trader has raised concerns if further details can be provided.</p> <p>b. Please find the attached link and document which contains instructions on how to apply for the transit simplifications. This can be found on GOV.UK: Apply for transit simplifications, consignor or consignee status - GOV.UK (www.gov.uk)</p> <p>c. The UK would request additional detail, or a rephrasing of the question, as we do not fully understand the specific ask? Additionally, this question (or similar) may have been asked by FR colleagues during the 17th FR-UK meeting on 17th December 21. If this is the case, then the question was taken away from the event to be answered later.</p>
<p>18. Businesses, mainly but not only in the logistics sector using NCTS, report difficulties such as:</p> <p>a. Processing of cancellation requests for NCTS procedures by the British Customs authorities seems to be very slow, thus leading to additional costs for businesses due to search and dunning procedures. What are the reasons and by when can the processing of cancellation requests be done more timely?</p> <p>b. Only very few customs offices in Britain are connected to the NCTS at the moment. Therefore, businesses wanting to use NCTS face additional distances/time/costs for detours to those customs offices. Is there a possibility to increase the number of customs offices with access to NCTS?</p> <p>c. Follow up: Thank you for your indication that approximately 40 offices operate in the UK. We understand that one office</p>	<p>a. We have previously identified that several cancellation requests made between January and March which were slow to process to some internal technical issues; this issue has now been rectified. When we reviewed this issue again later in the year, we were unable to find any evidence of NCTS cancellations being delayed by HMRC.</p> <p>However, we did find that a substantial number of the cancellation requests received, had been made AFTER the transit movement had already been released by the Authorised Consignor or Office of Departure. In many cases the transit movement had not only been released into transit, but had also exceeded their expected arrival date and entered the enquiry process. This meant that a large number of the cancellation request received by HMRC were not legally valid and could not be actioned. The declarants for these movements instead</p>

can be in charge of several locations and for a large geographical area. Does that mean that operators who have not enough transit movements to qualify for simplifications have no adequate access to customs?

needed to follow the enquiry process for discharge by the Office of Guarantee. This is a significantly longer process than cancellation.

We have set out below the technical detail of the GB cancellation process.

1. For EU into GB, we understand that a Cancellation request (IE014) is at a national level (i.e. made by the declarant in the declarant's country on their own system).
2. For GB outbound to EU then we assume these requests can only relate to simplified movements made by authorised consignors as there is no need to cancel a movement started using the normal procedure as it is pre-lodged and will drop off the system after 30 days if the trader doesn't present at Office of Departure with the LRN for Border Force to accept and process the movement.
3. Simplified movements will have the window of the automatic release timer (generally 20-30mins dependent on what agreed) to submit the cancellation. At the point the cancellation request is received the timer is stopped – so manual intervention is required by the supervising office to make the decision to accept or reject. The majority of these simplified traders are covered by two UK offices (GB000081 and GB0000246), plus Dover.
4. An IE014 cancellation request cannot be accepted by the system after the movement has been released (IE029 message to traders), so the authorised consignor will no longer be able to cancel a movement after the expiry of the automatic release timer.

	<p>If there are still concerns that valid cancellation requests are taking an unacceptable time to process, then we would be happy to review the situation again. But we would need some examples of where a valid cancellation has been subject to UK customs delay. We can look to take forward with CCTO Helpdesk as they act for GB000081 and GB0000246.</p> <p>b. We do acknowledge that the number of GB offices showing on Europa-COL as having NCTS access is lower than in other countries. GB is shown as having less than 40 main customs offices on NCTS. However, this is only because many customs offices in the UK operate as sub-offices of a main Europa-COL registered office. Each single customs office code in the UK may covering up to 10 NCTS connected locations (more in the case of Dover GB00060). This allows traders more flexibility in the locations they can use to start or end a transit movement in the UK, and permits for diversion between specified locations. This means that there are more than 100 Customs Office locations in the UK with NCTS access where transit can be commenced or ended.</p> <p>A full list of GB offices with NCTS access can be found on the UK Customs Office List, showing the more than 100 Customs Offices across GB with NCTS access.</p> <p>We consider that GB has a sufficient number of sites with NCTS access where traders may start or end their transit movements.</p> <p>c. We think that there may have been a misunderstanding here. Whilst the UK has approximately 40 Customs Offices listed on Europa-COL, this does not represent the full picture, as each office covers multiple</p>
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	<p>ADDITIONAL locations which operate under the same Customs Office Code for Transit, that have NCTS access and can commence or end transit movements. The correct figure is OVER 100 Customs Offices within GB that can conduct transit movements and are available for use by traders to start and end transit movements. The figure of 40 offices listed on Europa-COL does not relate to the total number of accessible locations, but to the number of main customs offices with unique codes, each of which may also have multiple sub or satellite offices operating under the same code.</p> <p>Operators of any size therefore have over 100 locations to choose from that provide full customs coverage in GB.</p> <p>As you note, other options include obtaining authorised consignors/consignee status and the simplified process. The UK had made it easier for traders to secure authorised consignor/consignee status by removing the need for inventory linking within the approval process.</p> <p>We consider that GB has a sufficient number of sites with NCTS access where traders may start or end their transit movements.</p>
<p>19. Transit Accompanying Document (TAD) print-outs are not supplied by customs by default. Discussed on 25-02-2021 in CTC Working group: The matter had been addressed. Discussed again in CTC Working group 18-05-2021: Situation had further improved. What is the state of play now?</p>	<p>This issue was identified early in 2021, where some staff at UK Inland Border Facilities were not providing paper TADs as a matter of course when a movement was started.</p> <p>UK HMRC and Border Force officials addressed this issue as a matter of urgency and we understand that it has been resolved and that paper TADs are now being provided by UK customs in all cases.</p>

	<p>NOTE: We are aware that there are still some Authorised Consignors in the UK who are not providing hauliers with paper TADs for transit movements which they start from their own premises. We are also aware that in some cases, hauliers moving loads containing multiple transit movements are failing to provide all LRNs to UK customs, meaning that only some of the transit movements are successfully started.</p> <p>We would welcome any insight or detail on incidents of this nature which are seen by any customs authorities in the CTC so we can pick this up directly with the traders in question and educate them on the correct process to follow.</p>
<p>20. Poor quality of transit data submitted by authorized consignors from GB, i.e. box 18 – truck, box 31 – other. Discussed on 25-02-2021 in CTC Working group: The issue was addressed and will be monitored. What is the state of play now?</p>	<p>Various outreach communications and engagement activities have been conducted with UK trade and businesses in order to improve the quality of transit data submitted by Authorised Consignors. Improvements have been made, but the UK acknowledges and appreciates that further improvements are required. Similarly, the UK has encountered significant numbers of instances where guarantees are not being released followed UK export to EU where transit movements are not closed sufficiently.</p> <p>We understand that this issue is clearly not confined to the UK and is EU/CTC wide, as we also have issues with declarations containing poor quality data arriving in the UK.</p> <p>UK Customs Authorities are consulting with UK Border Force on whether additional requirements to check box 18 / box 31 upon inspection are possible.</p>

	<p>The UK has been monitoring data quality of outbound movements started at Offices of Departure and this has improved significantly since February 2021. However, for authorised consignors, where the movement is started away from a UK customs office, we would welcome any insight or detail on specific incidents of poor data quality which are being seen by customs authorities in the CTC. We can then use this information to pick up directly with traders making these errors on a regular basis and educate them on the correct process to follow.</p>
<p>21. BCP not accepted through the channel by the UK. Only accepted in a few Office of Transit. This causes difficulties and unnecessary delays. Update 18-5-2021: SAD documents are accepted out of GVMS system. In July the technical changes will allow GVMS to deal with all services. What is the state of play now?</p>	<p>The UK can confirm that this change was meant to be made in July 21 but has been delayed and is currently scheduled for release in Q2 2022.</p> <p>When using a paper SAD, for GVMS purposes the Haulier should choose the 'declaration by conduct' GMR option and this will allow the haulier to board the ferry for both inbound and outbound Transit movements while the GVMS system is updated to cater for SADs.</p>
<p>22. Increased % of common transit movements to GB have not been ended yet. 18-05-2021: TAXUD B3 presented statistics: high %. Suggestions for improvement are needed. What is the state of play now?</p>	<p>The UK is aware that instances of failure to close transit movements are prevalent across EU/CTC. From May 2021, GB's statistics have improved markedly thanks to updates to the Haulier Handbook and BOM, as well as webinars via HMRC and BPDG. Compliance will be reviewed further following the end of staged customs controls from 1st Jan 2022. Previous investigations into specific transit MRN have revealed a variety of reasons resulting in a failure to close movements.</p> <p>If CTC partners require an explanation on the cause of the failure to close specific movements, then perhaps example MRNs can be provided and the UK will investigate.</p>
<p>23. Another negative effect of the large amount of unclosed transit movements is that the reference amount of more and</p>	<p>The UK is aware that instances of failure to close transit movements are prevalent across EU/CTC. From May 2021, GB's statistics have</p>

<p>more holders of the transit procedure is used (or credited) to the maximum. This means no new transit movement can be started. Discussed at the EU CTC working group meetings. What is the state of play now?</p>	<p>improved markedly thanks to updates to the Haulier Handbook and BOM, as well as webinars via HMRC and BPDG.</p> <p>One of the predominant drivers behind the failure to close transit movements on arrival in the UK appears to have resulted from failures to attend Office of Destination in the UK. Failure to properly attend OoD has had the by-product of meaning that transit guarantees are not being released, and therefore port “credits” are being exhausted, causing various port counterstrategies and workarounds to be mooted.</p> <p>The issues surrounding guarantees being not released and port “credit” being used up can be remedied if transit procedures were followed correctly and Offices of Destination were consistently attended in order to close transit movements properly.</p>
<p>24. UK doesn't accept its own Notification of Crossing Frontier messages - IE118 registered in NCTS for transit movements from the port of Gothenburg to Immingham, UK requires other proves for goods arriving in the UK. The issue has been acknowledged but could be followed up to know if solved or not.</p>	<p>This issue was last updated in October 2021.</p> <p>An information failure was identified within UK CCTO as some officials were unaware of how to correctly check these IE118 messages. The internal guidance for CCTO officials has now been updated so this should now be being done on a routine basis and we believe that the issue should now be resolved.</p>