



## End of the Transition period Implementation of a staged approach to Frontier Import declarations Destin8 Solution – EU-GB Movements

**Following the announcement made by the Cabinet Office that they will implement full border controls on imports coming in to GB from the EU in [3 stages, from January 2021](#), MCP is pleased to be able to publish the following updated solution guidance. The intention of the guidance is to assist Cargo Brokers and Traders in utilising the flexible and pragmatic approach, at UK Ports operating the Destin8 Port Community system, for imports to GB from the EU from the 1<sup>st</sup> January 2021.**

All import consignments at Destin8 inventory linked locations are manifested by the Cargo Broker, the manifest forms the Summary Declaration for HMRC purposes. Each consignment is allocated a Unique Consignment number (UCN). Currently EU status can be indicated on Destin8 by 2 methods:

- Manifest status 'C' or 'EX' – included in the electronic manifest by the Cargo Broker, or updated against the manifest as a manifest amendment.
- Transaction RRE – updated by either the Cargo Broker, or more commonly the nominated clearance agent, once the consignment has been manifested by the Cargo Broker as status unknown (TX) or T2.

Both methods result in automatic clearance of the consignment on Destin8 on arrival. From the end of the transition period, Cargo Brokers should, by default, use 'TX' Status on the Destin8 manifest instead of 'C', for EU cargo. An importer/forwarder/customs agent, is then required to submit a frontier declaration as they would for Rest of World cargo, or remove the goods from the port using Internal Movement in Temporary Storage (IMiTS).

Where required, the two solutions for a Staged Customs Controls approach to EU import declarations usage on Destin8, which are considered acceptable by HMRC are:

- 1. To allow the continued use for 12 months of 'C' status by the Cargo Broker against the manifest.**  
**or**
- 2. The use of transaction RRE by the Cargo Broker or the Nominated Agent.**

Use of either solution must be where the goods are eligible to use Staged Customs Controls, the trader does not have a history of non-compliance (these traders will have been notified by HMRC in advance) and where the goods are not [controlled goods](#).

Unless Local Holds have been set, use of either of these solutions will result in the immediate system generated release note of the UCNs concerned at the Inventory linked port. The system generated release note is a requirement for the Port under their temporary storage approval and it is confirmed that use of either solution continues to satisfy that requirement. If the vessel has not arrived, the system generated release note will be held until the Vessel Arrival has been performed.

Further details of the two solutions and the staged approach are outlined below.



## From January 2021

### Solution 1 – Cargo Broker Manifesting community status consignments

The Cargo Broker may continue to use 'C' status on the Destin8 manifest (or update it in Destin8 as an amendment to the manifest) as the Consignment Status Declaration (CSD) code. To do so, the Cargo Broker would need to establish an agreement with their contracting party (which could be in terms and conditions) to confirm that the goods imported are standard goods, are eligible to use Staged Customs Controls, the trader is [eligible](#) and that the imported goods are not '[controlled](#)'. The agreement could allow the importer to only need to notify the Cargo Broker where subsequent goods are classified as controlled or are ineligible for Staged Customs Controls in advance of importing these goods.

For goods eligible for staged customs controls, sufficient EIDR records will be made [within the commercial records of the importer](#) before vessel arrival (goods presentation), and a [supplementary declaration](#) will subsequently be lodged by the importer (or their agent), within **175 days** of the date of importation. For goods entering the country at the beginning of January the deadline for the supplementary declaration is 25<sup>th</sup> June. By the time the importer needs to make the supplementary declaration, they, or their agent will need authorisation to use simplified declarations. After 31 December 2021, use of simplified declarations must be authorised and supplementary declarations submitted by the 4th working day of the month following import. See <https://www.gov.uk/guidance/prepare-to-make-supplementary-declarations> for more information.

#### NOTES:

- Where the trader is not [eligible](#), where the goods are listed as [controlled](#) goods or where standard goods are not deemed eligible for Staged Customs controls, 'TX' status will be required on the manifest, as the importer or their agent will be required to lodge an inventory linked frontier declaration (where the declaration includes the UCN).
- From 01/01/21 'C' Status will be defined in Destin8 as "*Cleared or SCC EIDR eligible goods*"

### Solution 2 – Cargo Broker or Nominated Agent updating Destin8 using RRE

Transaction RRE can be used by either the Cargo Broker or the Nominated Agent where a Consignment Status Declaration (CSD) code other than 'C' or 'EX' has been declared by the Cargo Broker on the manifest, for example where the CSD is 'TX'.

When using Transaction code RRE on Destin8 to identify a UCN as being EIDR and entered in commercial records (but only applicable for non-controlled goods) Removal code 8, is defined as acceptable by HMRC as:

*Removal Code 8 – should only be used when importing goods from the EU into the UK. By using the RRE transaction with a code 8, you are confirming you have reasonable belief that the Importer is [eligible](#) for Staged Customs Controls, intends to keep sufficient records of imported goods, that the imported goods are eligible for Staged Customs controls and are not '[controlled](#)'. If performing RRE as the Cargo Broker, reasonable belief would be to establish an agreement with their contracting party (which could be in terms and conditions). For Staged Customs Controls, it is a requirement sufficient details will be kept [within the commercial records of the importer](#) when the goods are presented and a [supplementary declaration](#) will be lodged by the importer or their agent within **175 days** of the date of importation. An optional field is provided on RRE to record a DUCR, EORI or EIDR reference.*

#### NOTE:

To enable a Nominated Agent to make use of transaction RRE on Destin8, they will need to hold a Destin8 badge at the appropriate Port. Importers/Customs Brokers/Freight Forwarders/Agents are all able to subscribe to the Destin8 Port Community System and should contact the MCP [helpdesk](#) for more information.



## From October 2021

As from January except all products of animal origin (POAO) – for example meat, pet food, honey, milk or egg products – and all regulated plants and plant products will also require the relevant health documentation.

Staged Customs Controls will continue to be allowed, regardless of the other changes from October. For more information regarding the changes from October 1<sup>st</sup> please refer to the [Border Operating model](#).

## From January 2022

The use of 'C' status and RRE for Staged Customs Control goods will no longer be an acceptable solution from 1<sup>st</sup> January 2022.

Traders moving all goods will have to make declarations at the point of importation and pay relevant tariffs either by:

- having [authorisation to make simplified declarations](#)
- making [full import declarations](#)

Full Safety and Security declarations will be required, while for SPS commodities there will be an increase in physical checks and the taking of samples: checks for animals, plants and their products will now take place at GB Border Control Posts.

## Links to more information:

### Cabinet Office announces a phased approach to customs declarations

<https://www.gov.uk/government/news/government-accelerates-border-planning-for-the-end-of-the-transition-period>

### HMRC advises businesses importing goods from Europe

<https://www.gov.uk/government/news/hmrc-advises-businesses-importing-goods-from-europe>

### HM Government published Border Operating Model

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

### EIDR - Importing standard goods, keeping sufficient records of imported goods

<https://www.gov.uk/guidance/making-an-import-declaration-in-your-records>

### Authorisation to make simplified declarations

<https://www.gov.uk/guidance/using-simplified-declarations-for-imports>

### Making an import supplementary declaration

<https://www.gov.uk/guidance/making-an-import-supplementary-declaration>

### Eligibility for Staged Customs controls

Traders or individuals with a poor compliance history will be not be allowed to defer declarations in this way, and must submit a standard customs declaration, as with importers of controlled goods from January 2021. Traders who fall into this category will be contacted by HMRC and will be instructed that they will not be able to defer declarations.

### Border Operating Model, UK Transition – [Annex C: List of Controlled Goods](#)

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