

How to export to the EU using transit

A guide for moving GB goods to EU countries, using Common Transit

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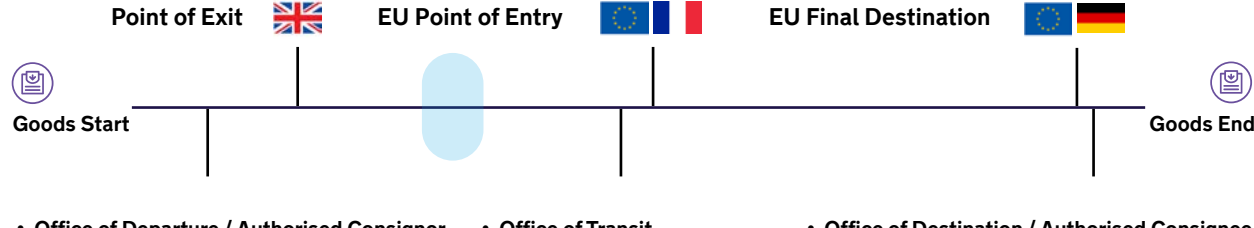
Why use transit to move goods to the EU?

Transit is a customs fiscal facilitation that delays your customs import declarations and duties until arrival at your final destination. It is an EU customs procedure that can be used between EU and Common Transit countries, such as the UK. It removes costs for entering multiple countries in the same customs regime, and allows checks and customs procedures to take place away from the border, even at an authorised trader's premises.

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What does a GB to EU transit movement consist of?

Below is an example of a Common Transit movement where GB is the departure country, placing the goods into transit (suspending duty) – entering France as a transit member state – arriving in Germany as the destination country, paying duties and placing the goods into free-circulation in the EU.



- Office of Departure / Authorised Consignor
- Office of Transit
- Office of Destination / Authorised Consignee
- Export Customs Declaration
- Entry Summary Declaration
- Import Customs Declaration
- Exit Summary Declaration
- Duties & VAT due
- Transit Declaration

Transit doesn't remove all customs processes entirely. Customs declarations are required in the country where the movement begins, and where it ends, omitting transit or the countries travelled through in between.

If you are bringing in goods that are not in circulation on the GB market – because for example they being brought in from the US under duty suspension – and then moving them to the EU under transit, the customs export declaration would be completed in the originating country and not GB.

Safety & Security (S&S) requirements still need to be fulfilled at the border/territory you're moving through. For example, if you're moving goods to Bulgaria and transit through Serbia (a non-EU common transit country), you will need to fulfil S&S requirements but not customs declarations. Transit journeys beginning and ending in the EU would also need to meet S&S requirements when exiting and re-entering the EU customs territory.

1 Lodge a customs export declaration Before a movement can start a GB customs export declaration must be submitted. Combined customs export declarations can be made through the National Export System, which contains information to fulfil both fiscal and Safety and Security (S&S) requirements. Further guidance on submitting export declarations is available [here](#).

2 Fulfil Safety and Security (S&S) requirements When entering and exiting a border/territory, S&S requirements need to be fulfilled. When looking at S&S requirements for transit movements, you need to find out what the necessary exit and entry requirements are for the [countries you are moving through](#).

Transit and Safety and Security declarations (TSADs) can be created to combine the transit declaration and S&S requirements. This is done from The New Computerised Transit System (NCTS). You should note you will not be able to use the information in a TSAD to meet any GB or NI S&S requirements. For GB exports, you will need to ensure you are also completing the relevant Exit Summary (EXS) declarations separately, even if you have declared this information in a TSAD. Not all territories will allow the use of TSADs to meet S&S requirements, however this should be confirmed by the appropriate [customs authorities](#).

For movements where a GB customs export declaration isn't required – because for example the goods are not in circulation on the GB market – then a standalone EXS would be required when leaving GB. For goods moving from GB to the EU using Roll On Roll Off transportation, there's a temporary waiver in place for standalone EXS declarations until 30 September 2021.

3 Lodge a transit declaration This must be done in the [New Computerised Transit System \(NCTS\)](#). You will also need a guarantee to secure any customs duty, import VAT and excise duty suspended during the transit movement. This is a [Customs Comprehensive Guarantee \(CCG\)](#) and is obtained from a bank or other financial institutions.

4 Take the goods to an Office of Departure / Authorised Consignor The location you must take your goods to produce a [TAD](#), allowing you to begin the transit movement.

An [Authorised Consignor](#) is someone who has been authorised to begin transit movements at their own premises.

An [Office of Departure](#) is a Customs Office where the customs declaration placing goods under transit is accepted.

They are responsible for making relevant checks to ensure an export and transit declaration has been submitted, before they can create a TAD.

5 Complete the Office of Transit When entering a different customs territory (e.g. the border of the first EU country) this process is fulfilled via the Customs Office certifying the entry and exit of the goods. Some Customs Offices may operate either a paper-based office of transit, where the paper [TAD](#) must be presented; or a digital office where the [TAD](#) is arrived electronically in the country's own systems. You [must](#) instruct your haulier of these processes for every office of transit listed on the transit declaration.

6 Take the goods to an Office of Destination / Authorised Consignee The location you must take your goods to complete a [TAD](#), allowing you to end the transit movement.

An [Authorised Consignee](#) is someone who has been authorised to end transit movements at their own premises.

An [Office of Destination](#) is a customs office where the customs declaration placing goods under transit is accepted.

They are responsible for making relevant checks and ensuring the goods are imported or discharged into another customs procedure. This is done by either completing an import declaration and accounting for duties (free circulation), or moving the goods into a temporary storage facility and delaying this process.

Failure to follow this process may result in your [CCG](#) not being released, meaning that you may not be able to start another transit movement.

Additional Information

Start moving goods from your premises As an [Authorised Consignor](#), you'll be able to declare goods without presenting them at the customs office, print the [TAD](#), and remove goods under customs control directly from their authorised location. You can also apply to add locations to your authorisation.

Finish moving goods at your premises As an [Authorised Consignee](#), you'll be able to receive goods without needing to present the goods and [TAD](#) to customs at the Customs Office, send notification message to the relevant office electronically, and receive automatic permission to unload the goods (if the goods are not subject to further controls or inspections by the customs office).

Transit Accompanying Document (TAD) Will be issued by the [Office of Departure](#) or [Authorised Consignor](#) when the transit movement is started. It will show a barcode and the movement reference number that will match your transit declaration. It must accompany your goods under transit from the point they start their journey until the transit journey is ended together with any licences needed.

GB Point of Exit The port or carrier may require evidence that the relevant declarations are in place and that the goods are cleared for export. They may also require evidence of declarations for entry to the next customs territory. Your [TAD](#) should support this.

EU import customs Correct declarations will also need to be submitted for arrival at EU destinations and all requirements should be confirmed by the appropriate customs authorities. They need to be entered into the destination country's own systems, which will require an EU EORI number. More information is available [here](#).

Customs Duties and VAT Need to be paid prior to the goods being released in the destination country. To qualify for the preferential tariff rates under UK/EU Trade and Cooperation Agreement, the proof of origin of the goods must be proved, as stipulated [here](#).

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How to access systems?

Apply for Authorised Consignor / Consignee status Most businesses get someone to deal with customs and transport their goods. Becoming an [Authorised Consignor](#) is recommended but optional for using transit. You can also use an [Office of Departure](#). To apply to become an Authorised Consignor / Consignee, you must download and return a [C1343d](#) form to HMRC. You'll need to provide information such as:

[Company name / address](#) [VAT Registration Number](#) [GB EORI](#)

[Premises locations](#) [AEO status](#) [TAD printing](#)

[Premises authorised for the storage of non-community goods](#)

- [GB EORI](#) If you haven't yet applied for one, see [here](#).
- [Non-community goods](#) Customs duties and other charges have not yet been paid.
- [AEO status](#) An internationally recognised quality mark that provides quicker access to some simplified customs procedures and, in some cases, the right to fast-track shipments through some customs and S&S procedures. For more information see [here](#).
- [TAD printing](#) Information such as the location the TAD is being printed and the technology being used.

For more information see [here](#).

How to set up an NCTS account The NCTS is an online system that traders must use to manage your transit departure declarations and arrival notifications. You'll need to set up an account to use the [GB NCTS service](#).

You'll need a [Government Gateway user ID](#) and password to sign in to the service. If you do not have a user ID, you can create one when you submit a declaration. You can access NCTS through the HMRC portal or by using the Government Gateway. Enrolling will require you to follow the on-screen instructions on the service you're using, linking your account to the address held for your EORI number.

How to submit an NCTS declaration You'll need to submit the following information into NCTS:

[GB EORI](#) [Status of goods](#) [Local Reference Number](#)

[CCG](#) [Estimated time of arrival](#) [Master Reference Number](#)

[Transit Office locations \(Office of Departure / Office of Destination / Office of Transit\)](#)

- [Estimated time](#) It will take to your goods to reach the office of destination, this can be no more than 14 days.
- [The Master Reference Number](#) From your GB export declaration
- [Office of Transit locations](#) Find the reference numbers for offices of departure, transit and destination [here](#). If you are using an authorised consignor or consignee they will give you the reference number.
- You can also use transit simplified procedures when moving goods under transit. Find out more about transit simplified procedures [here](#).

• When you enter a transit declaration into the NCTS, an electronic message will be sent to the customs office of departure. If your declaration is accepted, the system will allocate your application a Movement Reference Number (MRN). The office of departure will also send an "Anticipated Arrival Record" message to notify the destination Customs Office.

How to manage your CCG Exporters moving goods under transit need to provide a guarantee to secure any customs duty, import VAT and excise duty suspended during the transit movement. Businesses using transit more than 3 times per year should apply for an authorisation to use a Customs Comprehensive Guarantee (CCG) and obtain a guarantee from a bank or other financial institution. You can apply for a transit guarantee using your Government Gateway account, where HMRC will send you the form for your guarantor to complete. For more information, see [here](#).