

## BUSINESS CHECKLIST FOR GB-EU BORDER CHANGES IN 2022

The UK left the Brexit standstill transition period on its expiry on 1 January 2021. The terms of the new EU-UK trading arrangements – in the Trade and Co-operation Agreement (TCA) – took effect the same day. In accordance with this, the EU decided to introduce full border controls on GB goods from 1 January 2021. The UK Government decided to defer the implementation of inbound GB border controls in respect of EU goods until 1 January 2022.

Below is our checklist of what businesses have to be ready for:

**Businesses in GB should ensure they are ready for the following by 1 January 2022 on goods moving from the EU (excluding the Republic of Ireland until further notice) into GB:**

- ⇒ Suppliers' declarations to accompany statement of origin and goods at time of export. Companies can prove origin through an EUR1 certificate supplied by their Chamber of Commerce, a statement of origin made on a supplier invoice, a suppliers' declaration being in place at the time of export of the goods or for goods arriving in GB, or by relying on 'importer's knowledge'.
- ⇒ Unless you are authorised in advance to make simplified declarations, make your customs declarations at the point of entry of the goods from the EU.
- ⇒ Check whether the [UK Commodity Codes](#) for your goods have changed. 351 sets of amendments are being made, impacting over 5500 HS Headings and Subheadings.
- ⇒ Speak to your hauliers or freight forwarders to ensure no problems with introduction of the [GVMS \(Goods Vehicle Movement System\)](#) in GB for your goods. Your customs broker, hauliers or freight forwarders should be able to create a GVMS entry for your goods - now is the time to speak to them. The system is easy to operate and should not incur any costs. ChamberCustoms provide this service free to their customers.
- ⇒ Liaise with your EU customers and suppliers so that they [register for the UK database IPAFFS](#) to pre-notify any plant products and products of animal origin being sent to GB.
- ⇒ Ensure your suppliers know their responsibilities under the pre-notification requirements. Goods not pre-notified to the UK IPAFFS database in time before despatch cannot travel.

Goods moving from ROI into GB will enter GB as they did in 2021 until the negotiations on the Protocol are completed in 2022 – and will not follow the new requirements above for the rest of the EU until notified by the UK Government.

**Businesses in GB should ensure they are ready for the following by 1 January 2022 on goods moving from GB into the EU:**

- ⇒ Suppliers' declarations to accompany statement of origin and goods at time of export.
- ⇒ If sending goods to France you [will be required to register in France for VAT purposes](#), even if you have already registered for VAT as a third country seller in another EU member state.

**Businesses in GB should ensure they and their suppliers are ready for the following by 1 July 2022 on goods moving from the EU into GB:**

- ⇒ Potential documentary and identity checks on plant products and meats or meat products at a GB Border Control Post.

**Businesses in GB should ensure they and their suppliers are ready for the following by 1 September 2022 on goods moving from the EU into GB:**

- ⇒ Potential documentary and physical checks on dairy and dairy products at a GB Border Control Post.

**Businesses in GB should ensure they and their suppliers are ready for the following by 1 November 2022 on goods moving from the EU into GB:**

- ⇒ Potential documentary and physical checks on fish, fish products and composite products (ready meals, meat or fish pizzas, cream liqueurs) at a GB Border Control Post.

Businesses in NI will not experience changes in rules on trading with the EU – VAT and other arrangements will continue as now under the Protocol (subject to conclusion of the negotiations).

## USEFUL PHONE NUMBERS

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