Indirect Tax Alert

UK Government releases guidance on moving goods between the EU and Great Britain as of 1 January 2021

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On 13 July 2020, the United Kingdom (UK) Government released a document titled, *The Border with the European Union: Importing and Exporting Goods* which outlines the processes for moving goods between Great Britain (GB) and the European Union (EU) from 1 January 2021 onwards, including processes to be introduced in April 2021 and July 2021. The document does not cover matters specified in the Northern Ireland Protocol.

For Imports into Great Britain, the paper provides further details of the three stages of border arrangements to be brought into force from 1 January 2021, as well as specific details of processes for the export of goods travelling from GB to the EU from the end of the Transition Period.

Notably, the document sets out:

- Details of goods classified as controlled goods for the purpose of timing and obligations to make customs declarations at each of the new border arrangement stages
- Clarification of information and data elements needed as part of recordkeeping requirements (EIDR) for businesses importing standard goods into GB from the EU from 1 January 2021



- ▶ Requirements for a Duty Deferment Account (DDA) and simplified declaration authorizations, which must be in place prior to the submission of the supplementary declarations
- ▶ Requirements and obligations for importing via the different types of ports
- ▶ Clarification that traders can use an intermediary's simplified declaration authorization (Customs Freight Simplified Procedure) with their own DDA. Traders will remain responsible for the accuracy of information in their declarations
- Further details on Goods Vehicle Movement Service (GVMS), the new system which will be in place at some ports

For additional information with respect to this Alert, please contact the following:

Ernst & Young LLP (United Kingdom), Global Trade Lead, London

Marc Bunch mbunch@uk.ey.com

Ernst & Young LLP (United Kingdom), Bristol

Charlotte Prescott charlotte.prescott@uk.ey.com

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