

Simarco Issue 6

HMRC outlines extension of Transitional Simplified Procedures

Following our newsletter earlier in March in relation to HMRC's February announcement to simplify EU import customs checks, on Friday 22nd March, HMRC announced further details of measures to support businesses with new customs requirements, if the UK leaves the EU without a deal.

"HMRC is extending arrangements already announced for traders to use Transitional Simplified Procedures (TSP) which will make importing easier. This includes:

- an extension of the date when the first supplementary customs declarations must be submitted, and any import duties must be paid, to 4 October 2019, with subsequent declarations submitted monthly
- making TSP available at all UK ports if the UK leaves the EU without a deal

TSP is designed for businesses importing goods to the UK from the EU that may be new to import declarations. Once they have [registered for an EORI number](#) they can take the simple next step and [register for TSP](#). Both are free and quick to do.

HMRC is urging all importers to make the necessary preparations should we leave the EU without a deal.

Once a business is registered for TSP, it will be able to transport goods from the EU into the UK without having to make full customs declarations at the border or pay import duties straight away, to allow businesses time to prepare for usual import processes. To support businesses, HMRC today announced that it is giving them more time to adjust to these new requirements.

For most goods imported using TSP, traders will be able to delay putting in customs declarations for the first 6 months after EU exit. Businesses will have until 4 October 2019 to submit declarations and pay any import duty for goods imported up to 30 September 2019. After that, customs declarations and payments will need to be made on the fourth working day of the following month.

HMRC is also giving importing businesses until 30 September 2019 to provide a guarantee that is required to cover any customs duties that they wish to defer. This will apply for all importers, not just those who have registered for TSP.

TSP will now be available for any port or airport, where goods are being brought in from the EU following discussions with stakeholders from across the ports industry. This was originally available for priority Roll-on-Roll-off locations like Dover or the Channel Tunnel. The department will continue to work with ports, including airports, and other key stakeholders on TSP implementation, recognising that circumstances will be different from port to port".

[Click here for the HMRC Announcement](#)