

Transitional Simplified Procedures

UK Imports from the EU via RORO Ports

In case you have missed HMRC's February announcement to simplify EU import customs checks, herewith an important reminder for UK businesses to take advantage of this recent new policy in the event of a no-deal Brexit.

Transitional Simplified Procedures (TSP) are aimed at supporting UK businesses who import from the EU and aid as a measure to help avoid congestion and delays at vital UK RORO ports

<https://www.gov.uk/guidance/list-of-roll-on-roll-off-ports>

UK businesses can apply to use TSP when importing goods into the UK from the EU and reduces the amount of information UK importers need to give when goods enter the UK, by allowing importers to defer:

- Giving a full customs declaration until after the goods have crossed the UK border
- Paying any duty due on the goods until the 4th working day of the month after import

To be eligible to use the TSP, businesses must:

- Have an Economic Operator Registration and Identification (EORI) number
- Be established in the UK
- Import goods from the EU
- Have a ****Duty Deferment** account or apply for such an account and have a financial guarantee in place by 30 June 2019.

It is important to note that any business currently using one of the existing Customs special procedures, such as the Customs Freight Simplified Procedure (CFSP), or you only import goods from outside of the EU, then you will not be eligible to apply for the TSP. Customs brokers, Agents or freight forwarders are also eligible and are unable to use TSP on behalf of importers.

Applications for TSP opened in February 2019 and UK importers can find further information and register via <https://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal>

HMRC plans to review the TSP and consult with businesses 3 to 6 months after they are introduced on 29 March 2019 to evaluate how effectively they are working. They have assured businesses that any change to the TSP will be preceded by at least a 12-month notice period.

****Duty Deferment**

As part of the TSP process, you must have a Duty Deferment account. The necessary forms are available from the Central Deferment Office (CDO) and a set of forms consists of:

- C1200 Application for Approval of Deferment Arrangements
- C1201 Guarantee for Payment of Sums Due to the Commissioners of HMRC
- C1202 Duty Deferment - instruction to your bank or building society to pay by Direct Debit
- C1207N Standing authority for agent or freight forwarder to request deferment of duty payment against importer's DAN

Their contact details are:

HM Revenue and Customs
Central Deferment Office
8th Floor, North Central
Alexander House
21 Victoria Avenue
Southend-on-Sea
Essex
SS99 1AA

Telephone: 03000 594 243

Email: cdoenquiries@hmrc.gsi.gov.uk

Note: The CDO phone enquiry lines are open Monday to Friday, 9am to 12pm and 2pm to 4pm.
Closed weekends and bank holidays.

All forms are available from the HMRC website:

<https://www.gov.uk/government/publications/import-and-export-deferment-arrangements-application-for-approval-c1200>