

## 1. What are the new GB Safety and Security (S&S) requirements effective from 31st January 2025?

Effective 31st January 2025, the UK government will implement strict enforcement of the requirement for a Safety and Security Declaration (ENS – Entry Summary Declaration) for all freight entering the country.

The S&S declaration is a pre-arrival notification that provides HMRC / Border Force with advance information about goods being imported into GB. It is required to assess security risks and ensure that goods comply with customs regulations before they enter the country.

Visit [GOV.UK](https://www.gov.uk) for more detailed information.

## 2. Why is Border Safety and Security Important?

The primary purpose of GB S&S declarations is to provide HMRC / Border Force with advance information about goods being imported into GB.

GB border safety and security procedures are essential to safeguarding the country against physical, economic, and societal threats. A well-managed border ensures a balance between enabling smooth trade and travel and maintaining national security, economic stability, and public health.

## 3. Do I need to prepare for the GB Safety and Security (S&S) declaration requirements for importing goods from the EU to GB from 31st January 2025?

The responsibility for S&S is with the carrier, which is the operator of the transport method used to move the goods across Borders.

Simarco are fully committed in handling S&S declaration on behalf of our international carriers to ensure compliance with HMRC and Border Force regulations and guidelines, enabling smooth cross-border transportation for client goods under our control.

## 4. Who is responsible for submitting the S&S declaration?

The responsibility for submitting the S&S lies with the carrier, which is the operator of the transport method used to move the goods. For example, for driver-accompanied vehicles the responsible carrier is the haulier transporting the goods, while ferry operators are the responsible carrier for unaccompanied trailers.

It is the carrier's responsibility to make sure that the declaration is submitted within the legal time limits. The carrier can appoint a representative or third party to manage the declarations on their behalf. In this case, Simarco will be managing this responsibility to ensure our client goods are moved across borders compliantly.

Whilst Simarco will manage the responsibility for submitting the S&S declaration(s) on behalf of our carriers, the legal liability to make sure that the declaration has been submitted still remains with the carrier.

The responsibility for ensuring that the information provided to HMRC is accurate lies with whoever is submitting the S&S declaration(s).

## **5. Can a carrier subcontract the S&S submission to another party?**

Yes, a carrier can nominate a customs intermediary (like Simarco) or purchase and manage the appropriate software that is integrated with HMRC. However, the carrier remains legally responsible for ensuring the declaration is accurate and submitted on time by whoever they subcontract the S&S declaration to.

To maintain an effective process, ensure compliance, and on behalf of our European haulage carriers, Simarco will manage all S&S declarations for all shipments consigned to our EU import services to GB. This gives our hauliers peace of mind they will remain compliant and allows them to focus on their core operation.

For clarity and removing complexities of further sub-contraction, Simarco are unable to accept any third-party S&S declarations and will invoice the relevant party for each S&S declaration / shipment consigned to a Simarco service.

## **6. When and how often does a carrier need to submit an S&S declaration?**

A S&S declaration must be submitted for every individual consignment entering GB. For example, a vehicle may be carrying two or more different consignments and therefore a declaration will be required for each of them.

## **7. What information does a carrier need to include in the S&S declaration?**

The S&S declaration must include details such as the consignor, consignee and carrier information, a description of the goods, the number and gross weight of packages, transport details including the mode of transport, departure and arrival location information, and other specific data fields required by HMRC. There are:

- 20 mandatory fields that must be completed for all declarations.
- 8 conditional fields that only need to be completed in certain circumstances.
- 9 optional fields, to complete or leave blank.

## **8. What are the deadlines for submitting S&S declarations by mode of transport (Road, Sea, Air & Rail)?**

### **Road Freight**

Eurotunnel - at least 1 hour before arrival at the Eurotunnel terminal (at Coquelles, France)

RoRo accompanied and unaccompanied freight – at least 2 hours before arrival of the ferry operator

### **Sea Freight**

Container shipments – at least 24 hours before loading at port of departure; Bulk or break-bulk cargo – at least 4 hours before arrival

## **Air Freight**

Short-haul flights (less than 4 hours) – by the time of take-off

Long-haul flights – at least 4 hours before arrival

## **Rail Freight**

Short rail journey (less than 2 hours duration) – at least 1 hour before arrival of the train

Long rail journey (more than 2 hours duration) – at least 2 hours before arrival of the train

### **9. Can a carrier amend a S&S declaration after it has been submitted?**

Yes, amendments can be made to a S&S declaration, but only by the party who created the declaration. Amendments can be made up until the goods arrive at the first point of entry to GB.

### **10. What happens if a carrier does not correctly update a S&S declaration before GB arrival?**

The relevant GB authorities will engage with non-compliant carrier(s) to help ensure there is no reoccurrence.

### **11. What happens if a carrier misses the S&S submission deadline?**

If the carrier misses the S&S submission deadline, it may result in delays at the border, fines, or even refusal of entry for the goods/vehicle. It is essential to be compliant and submit a S&S declaration within the timeframe outlined by HMRC.

### **12. What penalties can a carrier incur for non-compliance with S&S requirements?**

We expect in the first few weeks or months that HMRC / Border Force will understand that errors will occur, but they have been clear that the level of Penalties for non-compliance will include financial fines, delays in processing and clearance, and in some cases, goods/vehicles being denied entry into the UK or returned to the point of origin.

### **13. Are S&S declarations linked to import declarations (CDS) or other HMRC platforms like GVMS?**

No, there is no connection between S&S and the Customs Declaration Service (CDS). Each system performs a very different function, with S&S having to be completed in advance of international vehicle arrival of the EU departure port. You may have noted that S&S MRN's can be included in the Goods Movement Reference (GMR), but this is not mandatory, nor is the GB S&S system linked to the Goods Vehicle Movement Service (GVMS).

### **14. Who pays for the S&S declaration**

With GB S&S being a GB customs related requirement, Simarco will invoice the relevant party according to the incoterms agreed between the buyer and seller of goods. We understand that there are

derogations of incoterms for road freight shipments and who pays for import GB customs clearance can vary. Here are the more frequent incoterms and who the invoice will be directed to:

<b>Incoterms</b>	<b>Simarco will invoice</b>
Ex-Works	GB Consignee
DAP	GB Consignee
DAP Cleared	Simarco overseas Partner for invoicing the Shipper
DDP	Simarco overseas Partner for invoicing the Shipper

In summary, whoever is currently being invoiced / paying for the GB import customs clearance, will also be invoiced the new S&S declaration fee from 31<sup>st</sup> January 2025.

### **15. What are the costs for Simarco to complete an S&S declaration?**

Simarco will invoice the relevant party £9.50 per S&S declaration / shipment handled.