## Brexit Update -1<sup>st</sup> January 2022

## Issued: December 2021



## How might that affect you?

The easement allowing GB imports to travel freely through ports and be cleared post-arrival will end, resulting in possible delays at UK borders for goods/returns arriving from the EU, while they await clearance and release.

1) UK Borders will be fully operational

2) More stringent customs checks

**3)** GB/EU Origin evidence needed

4) Commodity Code updates

5) Northern Ireland Protocol

UK and EU customs will be making more stringent checks on documents & goods, such as SPS goods (Sanitary and Phytosanitary - organic materials) or potentially controlled goods or substances. Inspections may mean extra delays at port. **DX are not able to carry such goods to or from ROI or NI.** 

Stricter checks on goods' origins will be carried out by both EU and UK customs. An invoice declaration is needed to claim any duty relief based on origin, and customs may ask for a supplier's declaration if they suspect the origin declared is incorrect - follow LINK for more info.

The WCO (World Customs Organisation) has published amendments to its list of HS / tariff codes, meaning that some codes may change from 01/01/2022. Exporters must check their HS codes are up to date from 1st January 2022 using the <u>EU Taric</u> or <u>UK Global Tariff</u> (click for links).

The NI Protocol remains under discussion at present, with the EU and UK still in dispute in how to enforce customs rules for GB to NI goods. Parcels and certain goods remain under easement and updates will be released <u>HERE</u>. HMRC are starting to ask for data relating to goods sent GB-NI. Therefore, it is important that all records are retained from **01/01/2021** by all traders. If you have any questions or concerns, please speak to your Sales contact