



Department for Digital, Culture, Media & Sport

Creative sector - customs meeting
Tuesday, 21 September · 11:00am – 12:15pm

Official: not government advice. Information accurate on date of presentation

Movement of Goods

This session will cover:

- Introductions
- Key UK rules and principles
- Supporting the sector/sharing understanding in respect of EU customs formalities
- Haulage
- Stakeholder questions
- Next steps

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Introductions

- **DCMS** - session facilitation/oversee next steps
- **HMRC** - information on the UK movements
- **BPDG** - Overview of work in supporting sector understanding of customs formalities within priority Member States. Development of ongoing conversation to support post-pandemic touring
- **UKMIS** - Overview of engagement with the body responsible for EU customs formalities (TAXUD). Opportunity for the sector to provide information to support development of TAXUD guidance. With support from **European Market Access Centre**
- **DFT** - Information in respect of transporting goods by road

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ATA Carnets

- Allows non-perishable goods to be temporarily moved between countries with **suspension of** customs charges, and can be used by private travellers and businesses in over 80 countries and territories around the world.
- By replacing customs documents that would normally be required it can help simplify the customs clearance processes in importing and exporting countries, overcome language barriers and unfamiliar customs forms as well as providing a financial security for customs charges potentially due on the goods.
- ATA Carnets can be used for goods such as commercial samples (e.g. prototypes & display equipment), professional equipment (e.g. photography equipment) and goods for presentation at exhibitions.
- ATA carnets are valid for up to 12 months from the date of issue and can be used multiple times, and in multiple countries during the period of validity.
- Those who hold a Carnet will still be required to obtain necessary export licenses or permits.

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ATA Carnets (continued)

- The holder must adhere to certain requirements, ensuring that the Carnet is presented for endorsement each time the goods enter or leave a customs territory and presented on request from customs officials.
- Following the end of the transition period, the existing ATA Carnet process with convention countries outside the EU applies to relevant imports and exports with the EU, providing one of the options available to both businesses and individuals when temporarily moving goods between the UK and EU countries
- Further details, including how to apply, can be found at <https://www.gov.uk/guidance/apply-for-an-ata-carnet>

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Temporary Admission

- Customs Special Procedures allow businesses to benefit from suspension of customs duties and VAT under specified conditions. Included within Special Procedures is Temporary Admission.
- Temporary Admission is a customs procedure that allows you to import non-UK goods temporarily in to the UK and, provided you remove the goods from the UK at a later date, any import duty or import VAT is suspended.
- Temporary Admission can be useful if temporarily importing goods such as professional equipment, samples or items for auction, exhibition, or demonstration in the UK.
- Goods can be imported under Temporary Admission for up to a maximum of 24 months. Some goods imported under Temporary Admission have set time limits to be discharged. A full list of goods eligible for Temporary Admission, alongside their uses and conditions, is available online at <https://www.gov.uk/guidance/check-if-you-can-get-import-duty-relief-on-goods-using-temporary-admission>

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Temporary Admission (Continued)

- To be authorised to use Temporary Admission, traders can either apply for a full authorisation (useful for regular imports) or use the Authorisation by Declaration process (useful for casual imports as each entry is a separate application for authorisation).
- Some goods under Temporary Admission are eligible for an oral declaration (by speaking to a Customs Officer at the port of arrival) or a 'by conduct' declaration (passing through a green channel at the port of arrival). A list of these goods are available [here](#).
- From 1 January 2021, Temporary Admission can be used for goods entering the UK from EU countries (as well as for Rest of World imports), provided the relevant conditions are met. The management of EU import and export procedures is the responsibility of the customs authorities of the Member States. It is important that businesses and individuals confirm the processes at their port of arrival and any conditions or procedures that may apply, such as the time limit goods may remain in the EU without the payment of duty. More information can be found online at https://ec.europa.eu/taxation_customs/home_en.
- Further details on Temporary Admission in the UK, including how to apply, can be found at <https://www.gov.uk/guidance/apply-to-import-goods-temporarily-to-the-uk-or-eu>.

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Returned Goods Relief

- Individuals and traders returning goods are able to claim Returned Goods Relief (RGR) from customs import duty for goods that are exported from the UK and re-imported within three years of export, subject to certain conditions..
- The general rules for RGR are that:
- the goods would have been in free circulation (i.e. not have been in a customs duty suspensive regime) before being exported
- originally sent from UK (transported /exported)
- for VAT RGR to apply, the exporter and importer must be the same person and any VAT due must have been previously paid in the UK or EU.
- the goods have not been exported to be repaired or processed. If they were but the repair or process was not carried out, relief may still be available

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Returned Goods Relief (Continued)

- Details and conditions for the reliefs are set out in the RGR guidance available online via the link - <https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu>

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MIB – moving between Great Britain and Rest of the World

Commercial goods also known as Merchandise in Baggage are goods (to sell or use in your business) where:

- a commercial transport operator does not carry them for you or you do not pay them to carry them for you
- you've travelled from or to Great Britain carrying goods either in your baggage or in a small vehicle that can carry up to no more than 9 people and weighing less than 3.5 tonnes

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MIB – moving between Great Britain and Rest of the World (continued)

Customs Declaration

MIB below £1500 and weighing less than 1000kgs and not classed as controlled goods:

- make oral declaration to a Border Force Officer at the port if facilities exist; or
- use HMRC's simple online declaration service before coming into or leaving the country.

MIB over £1500 or weighing over 1000kgs or classed as controlled goods

- Submit standard electronic customs declaration to HMRC through a customs agent or intermediary.

Further details can be found at:

<https://www.gov.uk/guidance/taking-commercial-goods-out-of-great-britain-in-your-baggage> and
<https://www.gov.uk/guidance/bringing-commercial-goods-into-great-britain-in-your-baggage>,
<https://www.gov.uk/guidance/taking-commercial-goods-out-of-great-britain-in-your-baggage>

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UKMis Overview

- Role of UKMis and how we interact across HMG/Whitehall
- Economic Affairs Team – structures and key areas of work
- Key relationships
 - TAXUD
 - EU Member States
 - Industry bodies
 - WCO
- How we can support



UK Mission to the
European Union

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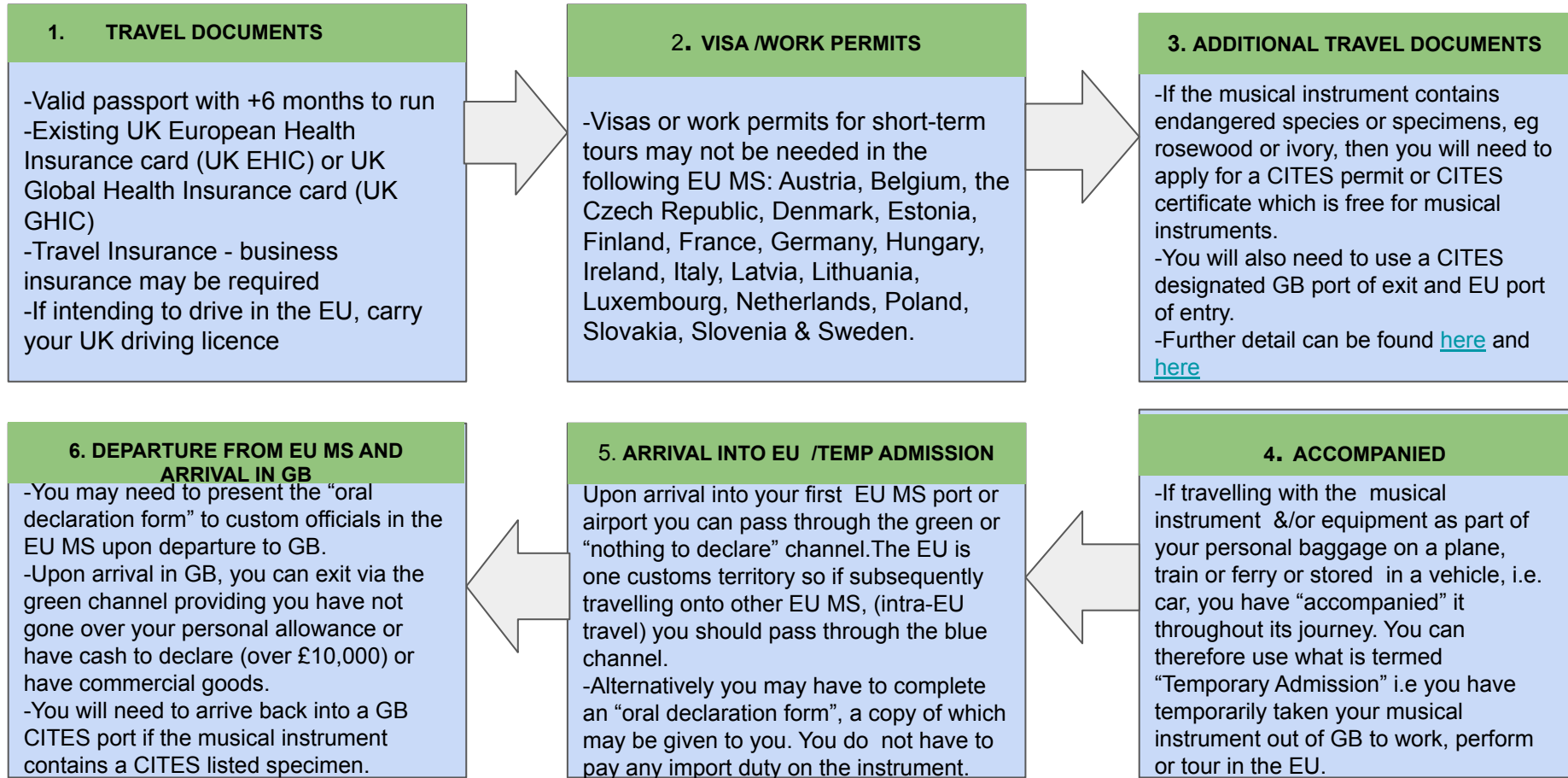


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Case Study 1

A Musician travelling from GB to an EU Member State with portable equipment or a musical instrument such as a violin or guitar either for personal or business use.

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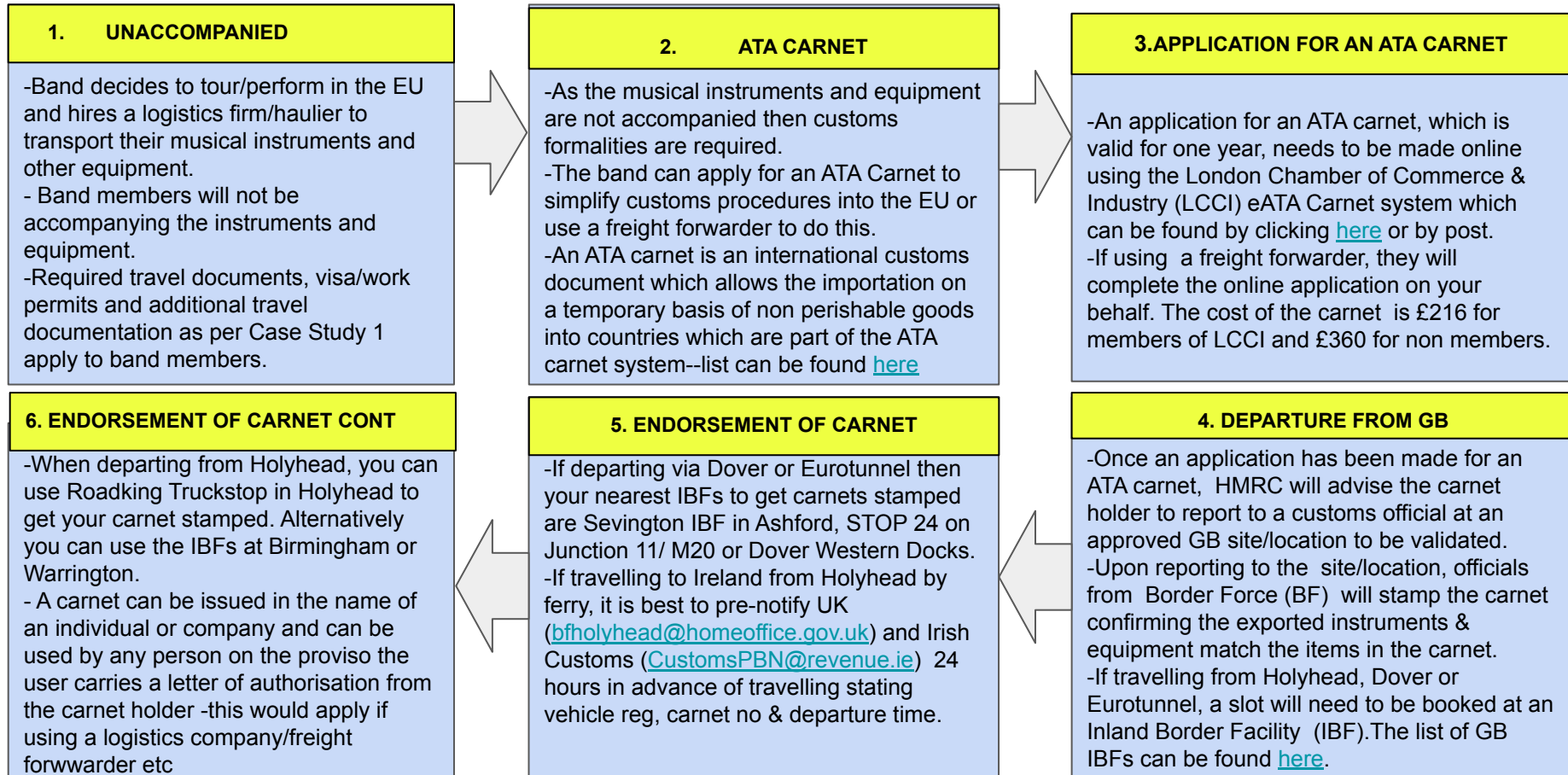


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Case Study 2

A band hiring a transport company to move their musical instruments and equipment from GB to the EU using an ATA Carnet however the band do not accompany the instruments and equipment.

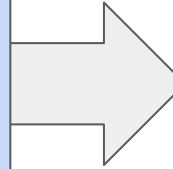
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7. ENDORSEMENT OF CARNET CONT

-If using a representative such as a logistics company, then you have to list their name in Box B (if they don't hold a letter of authorisation) & sign it yourself in Box J on the front green cover of the carnet. Further detail on carnets & what makes them up can be found [here](#) & [here](#).

-Carnets are also valid for items in hand luggage or baggage transported via air. For flights to the EU, it is important to ensure customs staff are available to validate your carnet on exit & re-entry at UK airports. Upon arrival into the first EU MS airport, you will need to ensure your carnet gets stamped at the relevant customs office.



8. ENTRY INTO EU

-For companies moving goods under a transport contract, the carnet holder will need to ensure that the relevant Safety & Security (S&S) declaration is made at appropriate times on both import/export at the seaports.

-Upon entry into the first EU MS, the driver will be required to present the carnet to customs officials who will stamp it. If passing through other EU MS, the carnet does not need to be presented or stamped again as the EU is one customs territory.

-The carnet will then only need to be presented and stamped by the relevant MS customs upon exit from the EU.

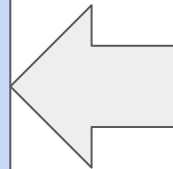
10. ARRIVAL BACK INTO GB

-Prior to your departure from the EU, refer to the carnet procedures given by the LCCI or contact the HMRC helpline on 0300 322 9434 to ensure a customs official is available upon return to GB.

-The carnet holder will need to submit an S&S declaration from 01/07/22.

-You will need to arrive back into an approved GB site/location where BF will stamp the carnet.

-If returning via Dover the primary location to get this done is Dover Western Docks or Sevington IBF. If returning via Eurotunnel you can get this done at STOP 24, at J11/M20.



9. ENTRY INTO EU CONTINUED

-If arriving in France from the Dover or Eurotunnel, you will automatically be directed via the orange itinerary to the Centre Douane SIVEP (customs office) in Calais where your ATA carnet will be stamped. France has implemented a "smart border routing system" - further information on this and entry into other EU MS seaports such as Spain, Belgium and the Netherlands can be found [here](#)

-If arriving into Ireland, follow the signs directing you to the customs terminal T11 at Dublin Port.

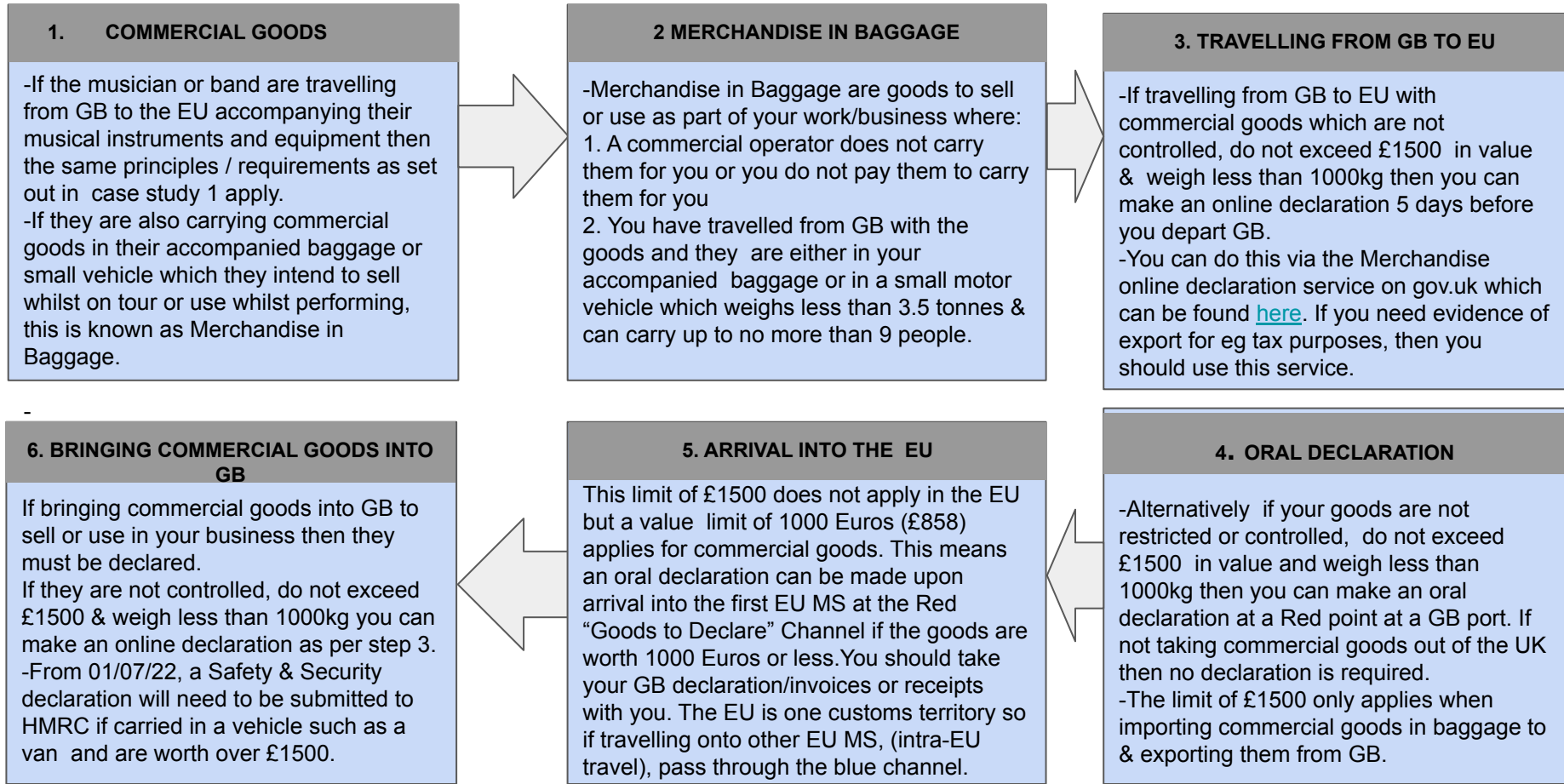
-For other EU MS such as Belgium, Spain and the Netherlands, ensure you get your carnet stamped upon arrival at the relevant customs office.

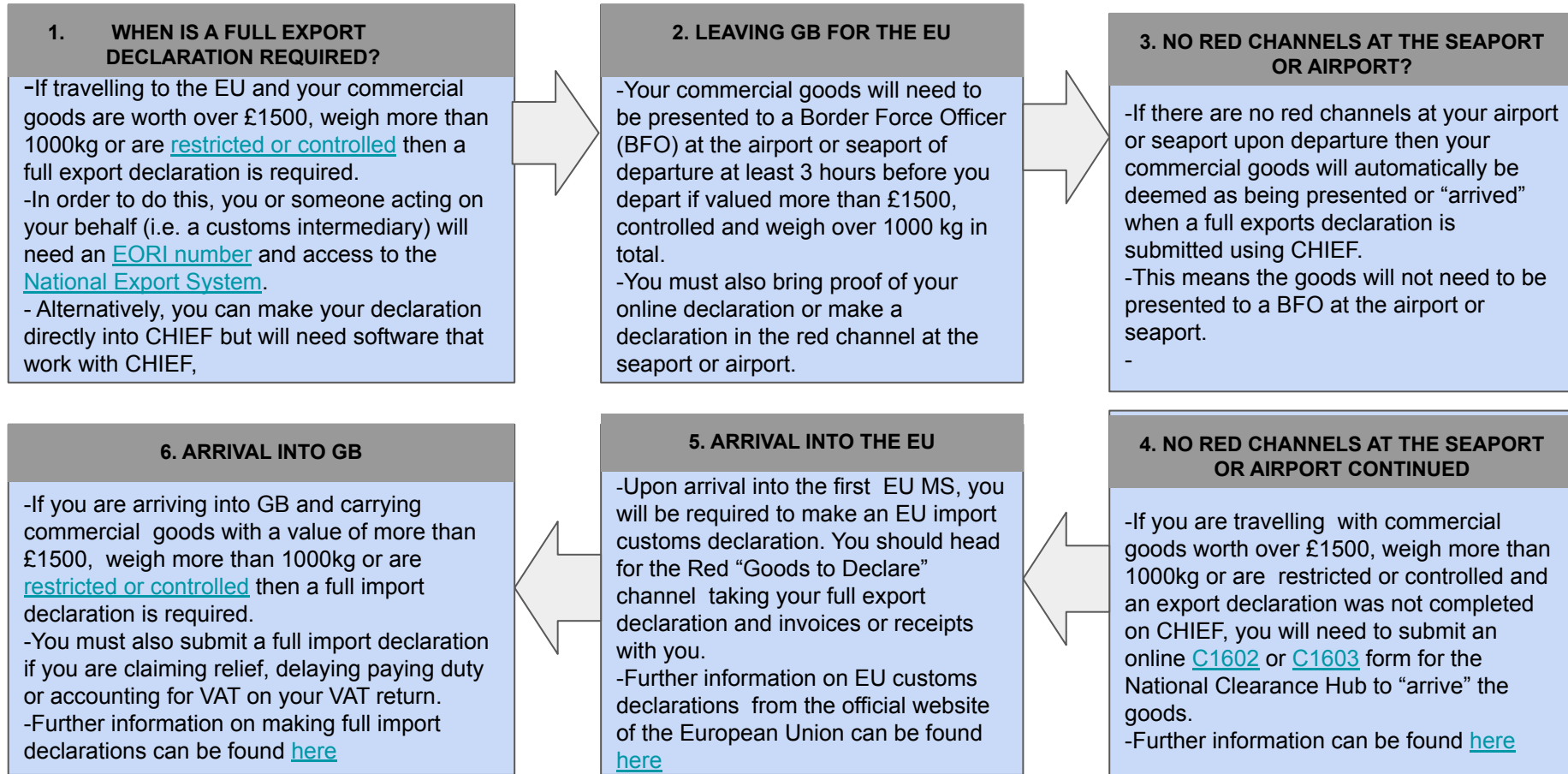
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Case Study 3

A Musician or band travelling from GB to the EU with commercial goods (eg band merchandise) in their accompanied baggage (eg via plane) or carried in a small motor vehicle (eg via ferry) which they are travelling in.

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EU Customs

- TAXUD overview and their relationship with UKMIS
- TAXUD has confirmed:
 - No distinction between 'professional purposes' and 'professional equipment'
 - Portable musical instruments can be declared orally for temporary admission
 - Oral declarations can be made by going through the green or 'nothing to declare channel'
 - Supporting documents may be required to place goods under temporary admission
 - Goods can be re-exported to discharge the temporary storage (without any customs declarations to be lodged) when leaving the EU
- TAXUD guidance in development - opportunity for the sector to shape
- BPDG - links to priority Member States officials and how work can continue with the stakeholders

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Haulage

- DfT is considering the evidence gathered as part of the Call for Evidence we ran over the summer. We will update the sector on our approach later this year.
- On splitter vans, DfT has been in touch with our counterparts in the European Commission (DG Move). They have confirmed their view that splitter vans do not fall in the scope of the TCA, and their use is therefore subject to Member State law.
- They have confirmed too that, even within the EU, the use of splitter vans from other EU Member States is subject to Member State law. This was also the case while the UK was a member of the EU, and as the TCA does not apply to splitter vans, their use by UK operators will continue to be governed by Member State law.

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Summary of stakeholder questions

- Is it possible to provide a list of portable musical instruments?
- Can an 'international event' for the temporary importation of professional equipment and goods include music events?

- What is meant by 'oral' and 'by conduct'?
- Can musical instruments and equipment required for the production of a music performance can be taken temporarily into the EU using the oral or by conduct routes?
- How appropriate are Duplicate Lists for touring EU countries?

- When travelling with a combination of musical instruments, equipment and merchandise is it possible to do an oral or by conduct declaration?
- Splitter vans carry people and equipment are they subject to the cabotage rules
- Can a haulage driver accompany goods on the musician's behalf?



Questions

1. In certain circumstances can instruments, equipment and merchandise be taken across borders without the need for an ATA Carnet or full customs declaration?
2. Within the UK 'an oral declaration' at the 'goods to declare' channel or the 'red point' phone in the customs area at the port can be used, whereas within the EU a 'Declaration By Conduct' can be used. Do these mean the same thing?
3. *'To make the declaration, you must carry the goods through the customs control point. If there are no customs control points, you should follow an exit sign and leave the airport or port.'* Does this refer to an EU port?
4. Can you confirm and set out what tariffs, VAT and Duty may be applicable to musicians entering the EU as the information is hard to find.
5. Where to go to get ATA Carnets stamped at EU ports other than Calais eg. Rotterdam, Zeebrugge.



Next Steps

- Continued review and development of gov.uk for UK rules around customs, including ATA Carnets and Duplicate Lists
- DCMS to consider whether gov.uk 'landing page' signposting text should be updated
- UKMIS to provide update on TAXUD guidance products
- Continued DCMS led links between BPDG, DIT and stakeholders to raise priority Member State issues
- Sector to continue to provide feedback to DCMS
- Thanks for taking part and any further questions welcome at this stage

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