

Swain Group – Customs Clearance

Route Example

04 November 2020



GB to Belgium

(shipping from GB to France and on to Belgium)

- GB exporter zero rates VAT as the goods are leaving the UK customs territory
- GB exporter creates commercial invoice and packing list
- GB exporter arranges European Accompanying Document (EAD) export declaration – The EAD will be generated when the entry is initiated in NCTS
- EAD auto generates an EXS exit safety and security declaration
- Transport Accompanying Document (TAD) – T1 to be raised (can be consolidated if hub-to-hub groupage)
- T1 effectively closes the initial EAD (cannot have two processes at same time)
- T1 has EXS layer built in
- T1 needs to be consigned to a customs location (authorised consignee or approved place)
- T1 can be authenticated at loading point (or enroute) if authorised consignor or approved place. If not, TAD needs to be taken to customs Office of Departure to be authenticated (this should be avoided and authorised consignor or approved place should be your first choice)
- Hard copy of authenticated T1 needs to go with the driver/goods



GB to Belgium

(shipping from GB to France and on to Belgium)

- Movement Reference Number (MRN) generated by T1/EXS needs to be lodged on GVMS (Goods Vehicle Movement Service)
- GVMS generates Goods Movement Reference (GMR)
- GMR is given to driver (he/she will need this at the UK border along with the hard copy TAD)
- Complete the 'Check an HGV is ready to cross the border' (used to be called SMART Freight) portal to confirm 'border ready' to receive a KAP (Kent Access Permit). You cannot enter Kent without one and may be fined if you do (circa £300) – we believe that your Haulier will have to do this... this has not gone live yet
- If you arrive in FR without a valid transit document you might be sent back to GB!
- French ENS entry safety & security declaration required 2 hours before goods arrive in Calais
- Belgium importer arranges Belgium import entry
- Goods are taken to the T1 destination place (this might be prior to ultimate delivery unless ultimate delivery is authorised consignee or equivalent)
- Belgium importer pays Belgium import duty either directly to Belgium customs or to agent if agent deferment account used
- Belgium importer accounts for Belgium VAT either payable at point of clearance or through VAT accounting (if available)
- ALL of the above applicable from 1st January 2021

GB to Belgium

(shipping from GB directly to Belgium)

- GB exporter zero rates VAT as the goods are leaving the UK
 - GB exporter creates commercial invoice and packing list
 - GB exporter arranges EAD export declaration - The EAD will be generated when the entry is initiated in NCTS
 - EAD auto generates an EXS exit safety and security declaration
 - MRN generated by EAD/EXS needs to be lodged on GVMS (Goods Vehicle Movement Service)
 - GVMS generates GMR (Goods Movement Reference)
 - GMR is given to driver (he/she will need this at the UK border)
 - Decision time : is the load clearing (whilst it crosses the channel) with (a) pre-lodged Belgium import entry or (b) inland in Belgium (in which case a transit is required to pass through the respective Belgium port without clearing)
- a) You should obtain confirmation of the Belgium import entry MRN(s)
- b) You should have a TAD (transit accompanying document) issued in GB and authenticated at authorised premises prior to departure from GB

GB to Belgium

(shipping from GB directly to Belgium)

- If you arrive in Calais, for example, without a pre-lodged FR import entry or valid transit document you might be sent back to GB
- Belgium importer arranges Belgium import entry (needs to be done at point 8 above if pre-lodged rather than transit)
- ENS entry safety & security declaration required 2 hours before goods arrive in Belgium port
- Belgium importer pays Belgium import duty either directly to Belgium customs or to agent if agent deferment account used
- Belgium importer accounts for Belgium VAT either payable at border or through VAT accounting (tbc if available in Belgium)
- ALL of the above applicable from 1st January 2021

