

UK WITHDRAWAL BUSINESS TRANSIT SCENARIOS

AT THE END OF THE TRANSITION PERIOD AND THE UNITED KINGDOM ACCEDES TO THE
CONVENTION ON A COMMON TRANSIT PROCEDURE AND TO THE CONVENTION ON THE
SIMPLIFICATION OF FORMALITIES IN TRADE IN GOODS, RESPECTIVELY

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I. General Information

This document complements the guidance note on “Withdrawal of the United Kingdom and customs related matters relevant at the end of the transition period” document, and covers the main transit business scenarios.

Definition of the scenario

As of the end of the transition period, 00:00 CET

- As of the end of the transition period (00:00 CET), the UK will be disconnected from all EU IT systems, except for ongoing operations that have started before the end of the transition period and to which the UCC will continue to apply in accordance with Article 49(1) of the Withdrawal Agreement and as set out in Annex IV to the Withdrawal Agreement.
- At 00:00 CET on the day following the end of the transition period, the UK will accede to the Convention on a common transit procedure and to the Convention on the simplification of formalities in trade in goods, respectively.

Entry summary declaration – Exit summary declaration

When a transit movement is launched before the end of the transition period, the safety and security data is not necessarily already included in the transit declaration. In some of the scenarios in this document, it will not even be necessary to lodge those data. For example in case of scenario 1.b) external transit between the EU and the UK: the safety and security data is not included in the declaration, because the movement is initiated between EU Member States before the end of the transition period; where the transit movement will already be in the UK as of the end of the transition period, lodging the EXS is not applicable any longer. The ENS/EXS becomes mandatory when the transit movement arrives at the border of the EU as of the end of the transition period, then it will be necessary to submit the security and safety data separately and within the time-limits set out in the UCC legal framework.

Nevertheless, the ENS/EXS can be combined with a transit declaration as it is currently the case.

Abbreviations

CO	Customs Office
CTC	Convention on a common transit procedure
EXS	Exit Summary Declaration (pre-departure)
ENS	Entry Summary Declaration (pre-arrival)
NCTS	New Computerised Transit System
OoDep	Office of Departure
OoDes	Office of Destination
OoTRA	Office of Transit
TP	Transition period

II. Scenarios – Destination UK

1. Common / External Union Transit Procedure (T1) – Non-Union goods from PL to the UK

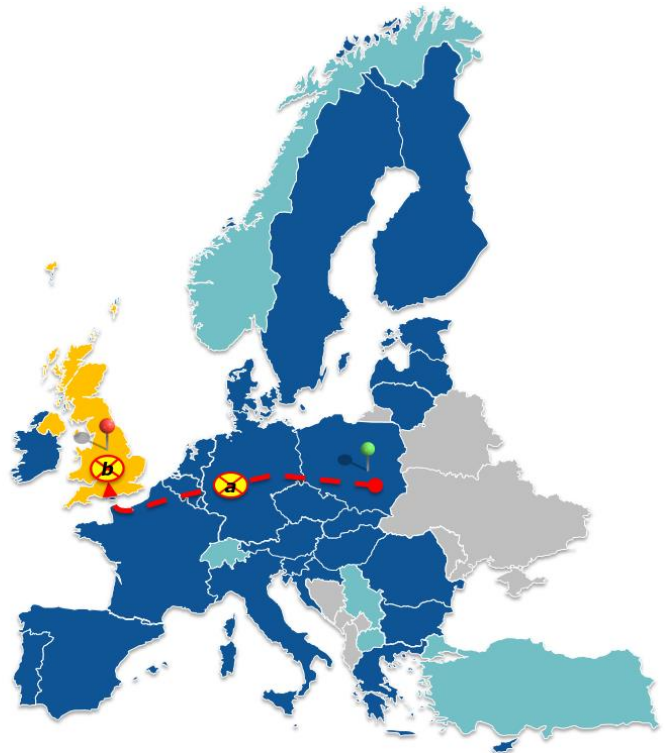
 Departure PL

 Destination UK

- End of the TP when goods are in the EU territory
- End of the TP when goods are in the UK territory

Sub Scenario a): End of the TP – when goods are in the EU territory

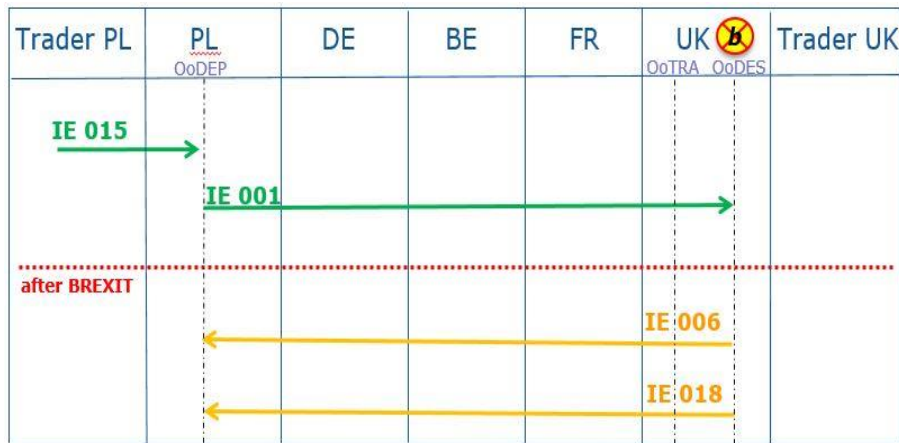
- The movement can continue as a T1 procedure in NCTS.
- At the external EU border (Example FR/UK) an EXS has to be lodged.
- On the UK side, an OoTRA has to be passed.
- This additional OoTRA has to request the relevant data with the IE114 from the OoDep and fulfils all the regular duties of that CO role.



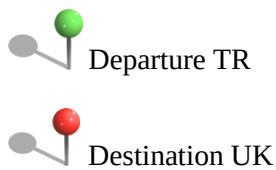
Trader PL	PL OoDEP	DE 	BE	FR	UK OoTRA OoDES	Trader UK
IE 015	IE 001					
after BREXIT		EXS				
					IE 114	
	IE 115					
					IE 110	
					IE 006	
					IE 018	

Sub Scenario b): End of the TP – when goods are in the UK

- The movement can continue as a T1 procedure in NCTS and the procedure will be ended and discharged under the UCC in accordance with Article 49(1) of the Withdrawal Agreement.



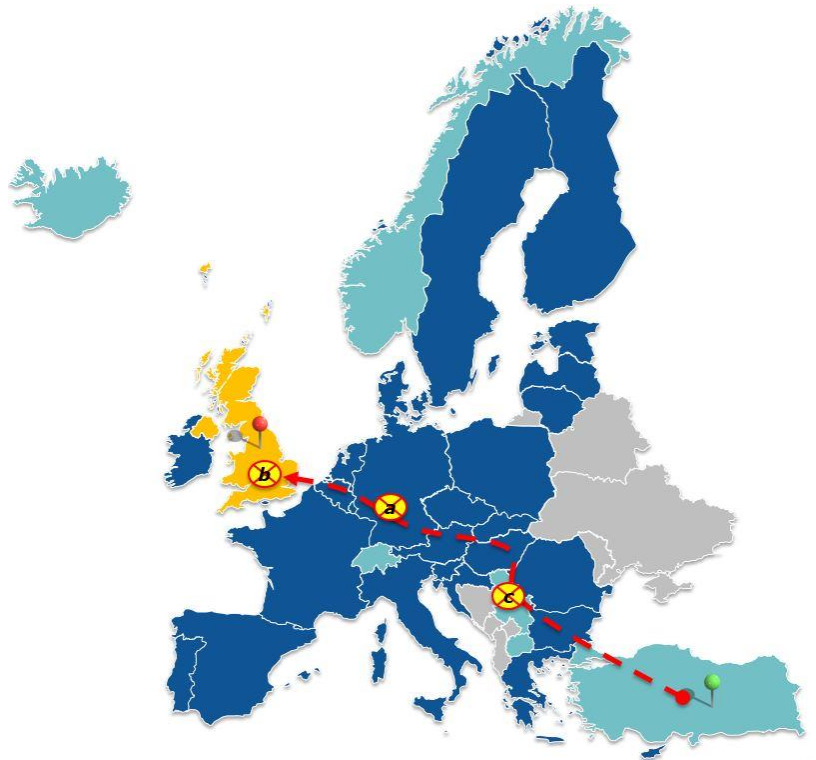
- Common / External Union Transit Procedure (T1) – Non-Union goods from TR via the EU+CTC to the UK
Common / Internal Union Transit Procedure (T2) – Union goods from TR via the EU+CTC to the UK

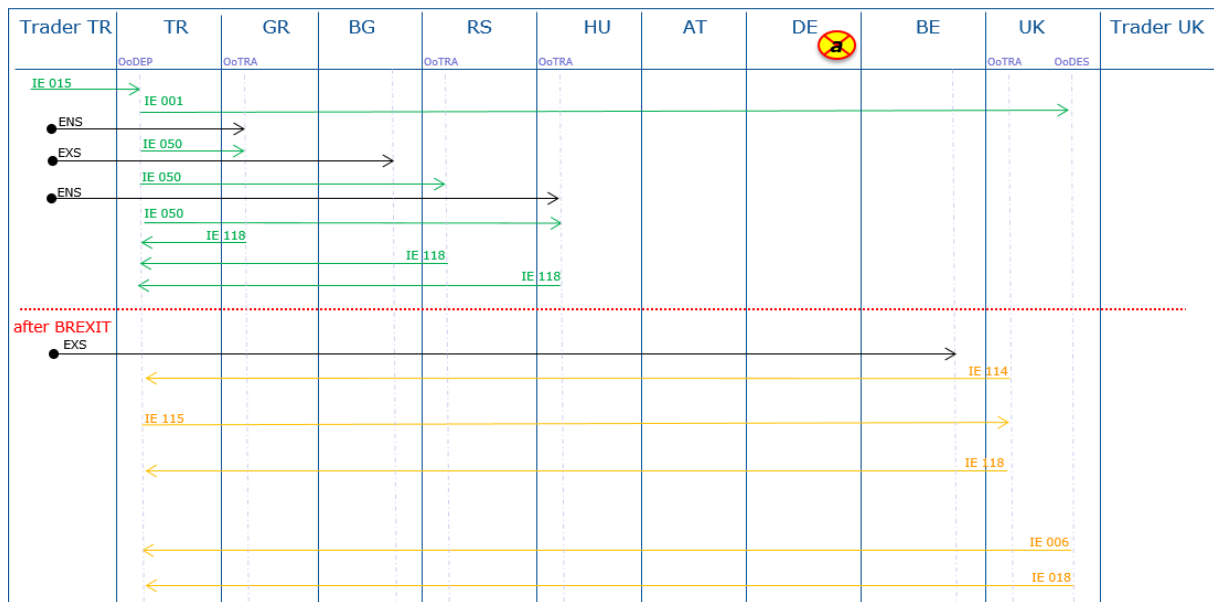


- End of the TP when goods are in the EU territory
- End of the TP when goods are in the UK territory
- End of the TP when goods are in a CTC country

Sub Scenario a): End of the TP – when goods are in the EU territory (e.g. in DE)

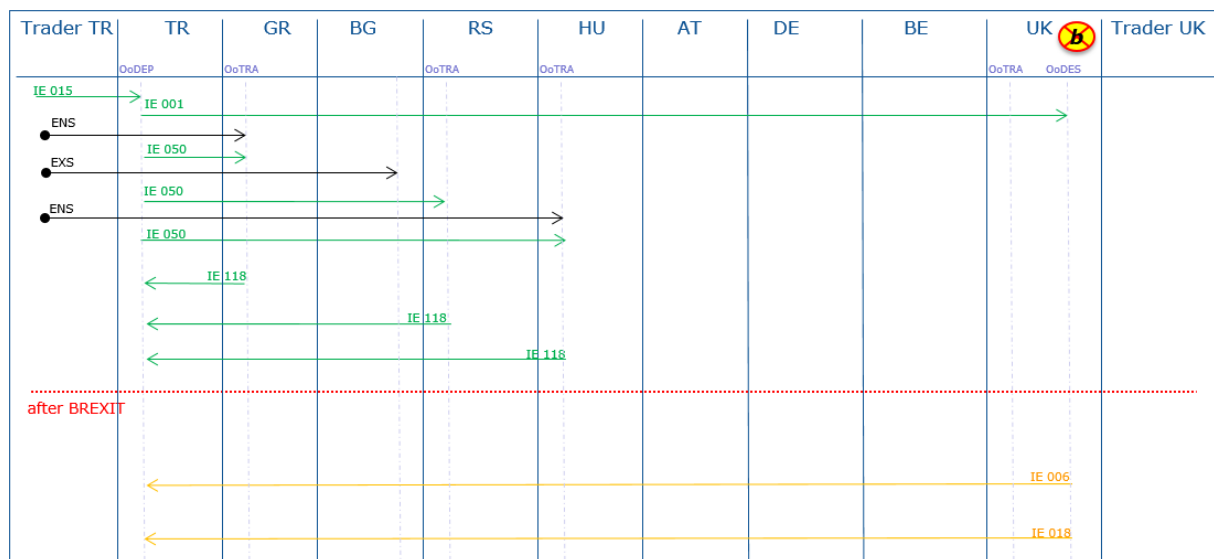
- The movement can continue as a T1/T2 procedure in NCTS.
- At the external EU border (Example BE/UK) an EXS has to be lodged, if not already combined with the transit declaration.
- On the UK side, an OoTRA has to be passed.
- This additional OoTRA has to request the relevant data with the IE114 at the OoDep and fulfils all the regular duties of that CO role.





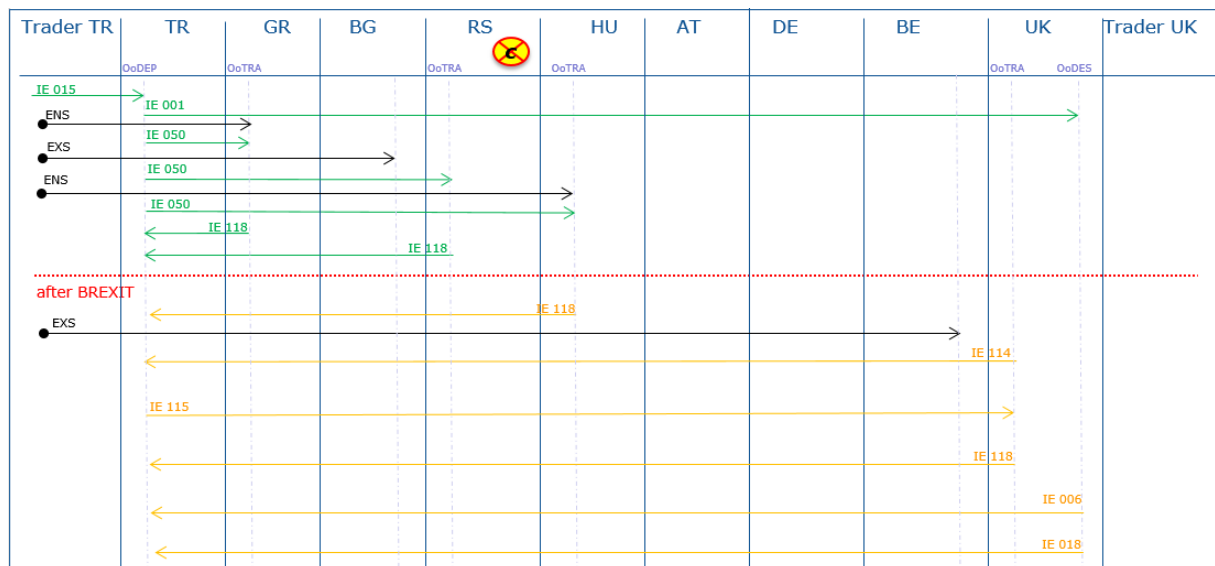
Sub Scenario b): End of the TP – when goods are in the UK

- The movement can continue as a T1/T2 procedure in NCTS and the procedure will be ended and discharged under the UCC in accordance with Article 49(1) of the Withdrawal Agreement.



Sub Scenario c): End of the TP – when goods are in a CTC Country (e.g. in RS)

- The movement can continue as a T1/T2 procedure in NCTS.
- At the external EU border (Example BE/UK) an EXS has to be lodged, if not already combined with the transit declaration.
- On the UK side, an OoTRA has to be passed.
- This additional OoTRA has to request the relevant data with the IE114 at the OoDep and fulfils all the regular duties of that CO role.



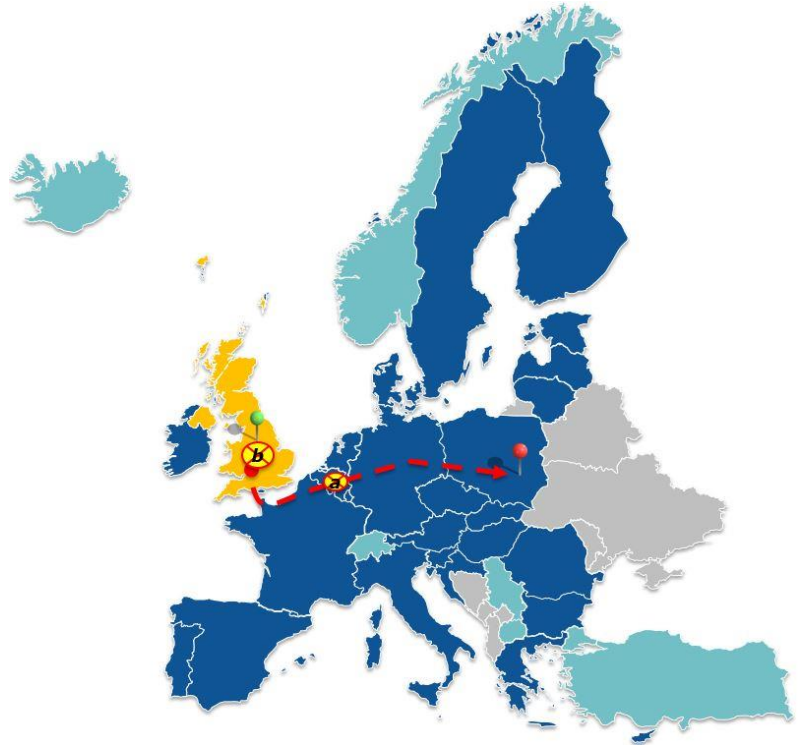
III. Scenarios – Departure UK

1. (Common) / External Union Transit Procedure (T1) – Non-Union goods from the UK to PL

 Departure UK

 Destination PL

- End of the TP when goods are in the EU territory
- End of the TP when goods are in the UK territory



Sub Scenario a): End of the TP – when goods are in the EU territory (e.g. in BE)

- The movement can continue as a T1 procedure in NCTS.

Trader UK	UK	FR	BE	DE	PL	Trader PL
	OoDEP				OoDES	
IE 015	→					
	IE 001					
after BREXIT	←				IE 006	
	←				IE 018	

Sub Scenario b): End of the TP – when goods are in the UK

- The movement can continue as a T1 procedure in NCTS and under the UCC in accordance with Article 49(1) of the Withdrawal Agreement (no OoTRA, messages IE114, IE115 and IE118 are not exchanged).
- At the external EU border (Example UK/FR) an ENS has to be lodged.
- Alternatively, the economic operator may choose to continue the movement under the CTC and pass through an OoTRA on the EU side.
- This additional OoTRA would have to request the relevant data with the IE114 at the OoDep and fulfil all the regular duties of that CO role.

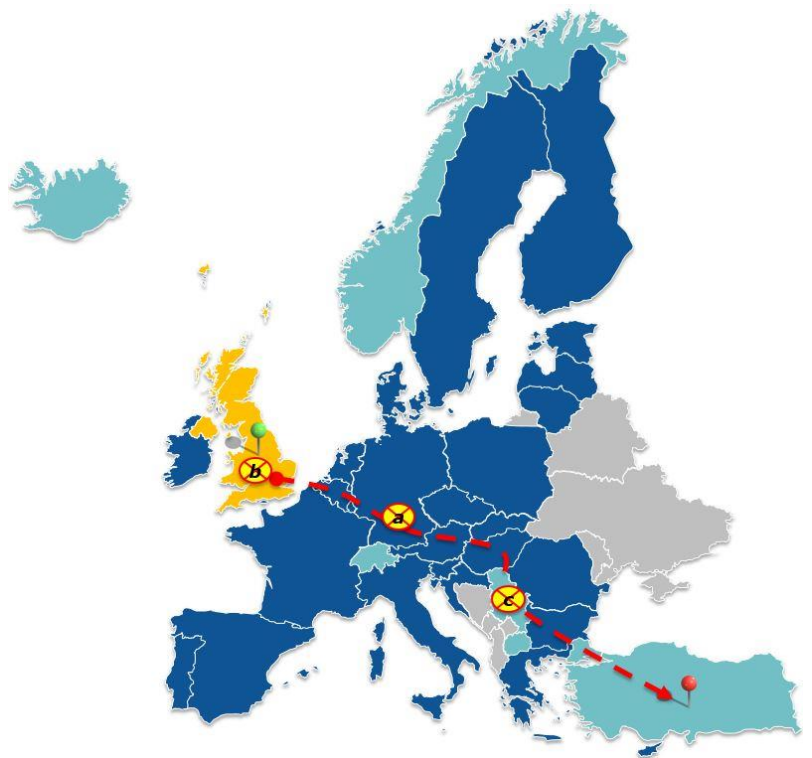
Trader UK	UK OoDEP	FR OoTRA	BE	DE	PL OoDES	Trader PL
IE 015	IE 001					
after BREXIT	ENS					
	IE 114					
	IE 115					
	IE 118					
					IE 006	
					IE 018	

2. **Common / External Union Transit Procedure (T1) – Non-Union goods from the UK via the EU + CTC to TR**
Common / Internal Union Transit Procedure (T2) – Union goods from the UK via the EU +CTC to TR

 Departure UK

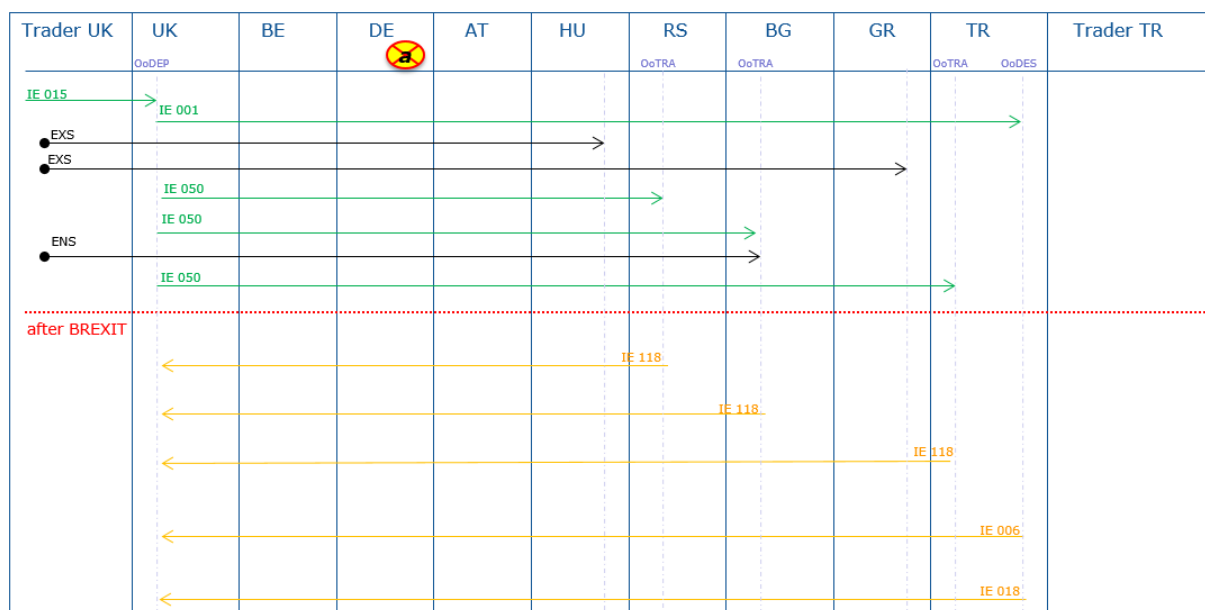
 Destination TR

- a) End of the TP when goods are in the EU territory
- b) End of the TP when goods are in the UK territory
- c) End of the TP when goods are in a CTC Country



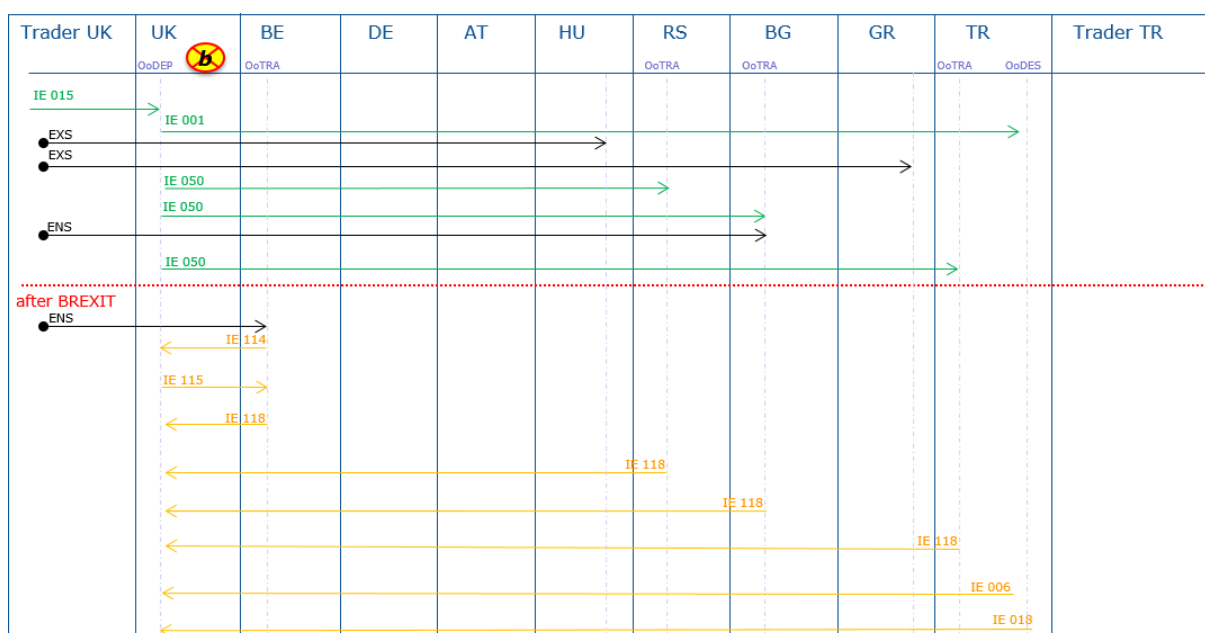
Sub Scenario a): End of the TP – when goods are in the EU territory (e.g. in DE)

- The movement can continue as a T1/T2 procedure in NCTS.



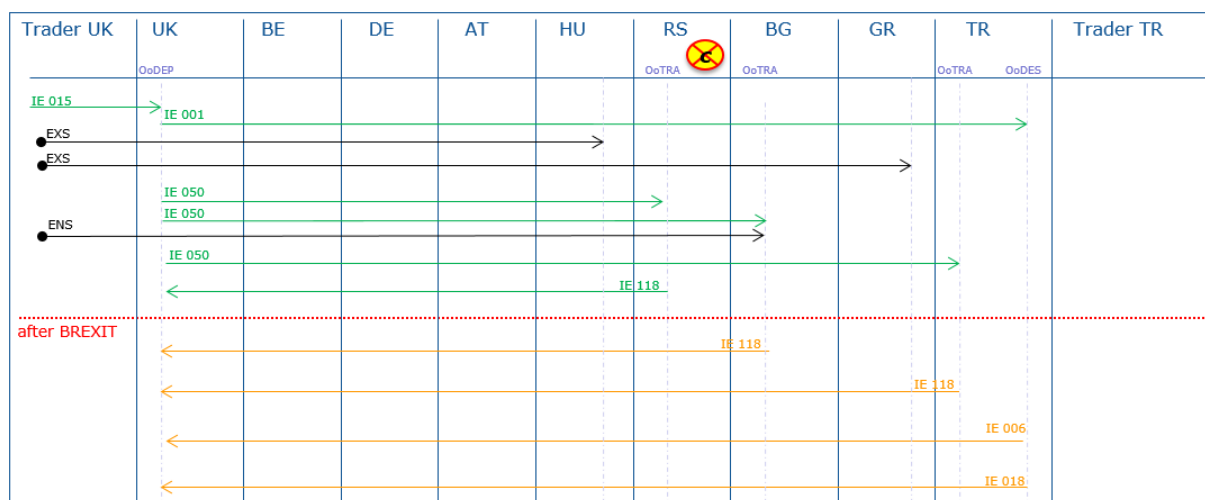
Sub Scenario b): End of the TP – when goods are in the UK

- The movement can continue as a T1/T2 procedure in NCTS and under the UCC in accordance with Article 49(1) of the Withdrawal Agreement (no OoTRA, messages IE114, IE115 and IE118 are not exchanged).
- At the external EU border (Example UK/BE) an ENS has to be lodged, if not already combined with the transit declaration.
- Alternatively, the economic operator may choose to continue the movement under the CTC and pass through an OoTRA on the EU side..
- This additional OoTRA would have to request the relevant data with the IE114 at the OoDep and fulfil all the regular duties of that CO role.



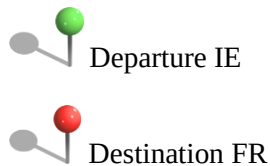
Sub Scenario c): End of the TP – when goods are in a CTC country (e.g. in RS)

- The movement can continue as a T1/T2 procedure in NCTS.

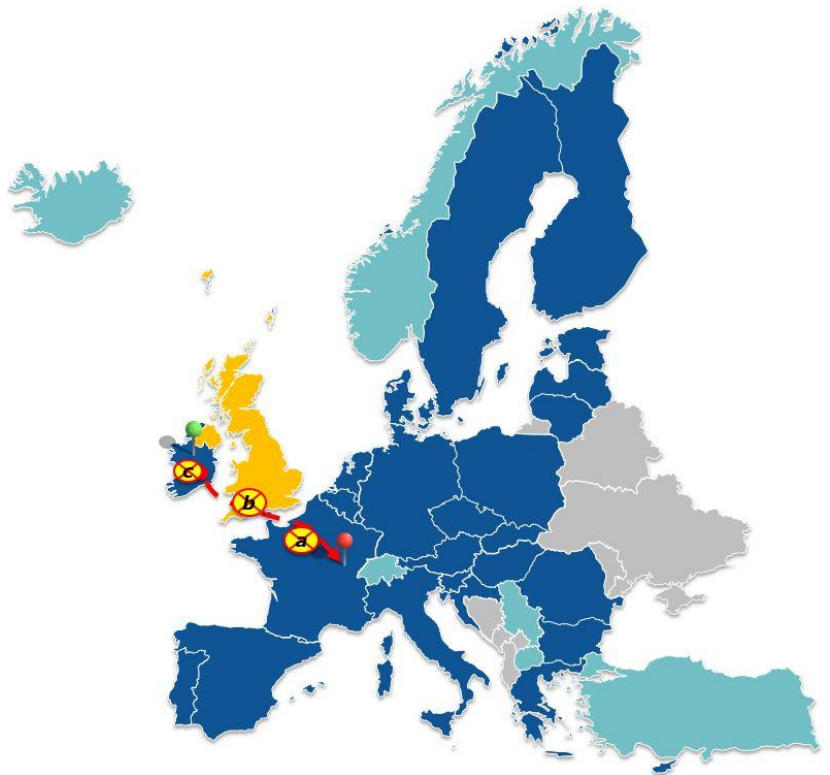


IV. Scenarios – Crossing the UK

1. (Common) / External Union Transit Procedure (T1) - Non-Union goods from IE via the UK to FR

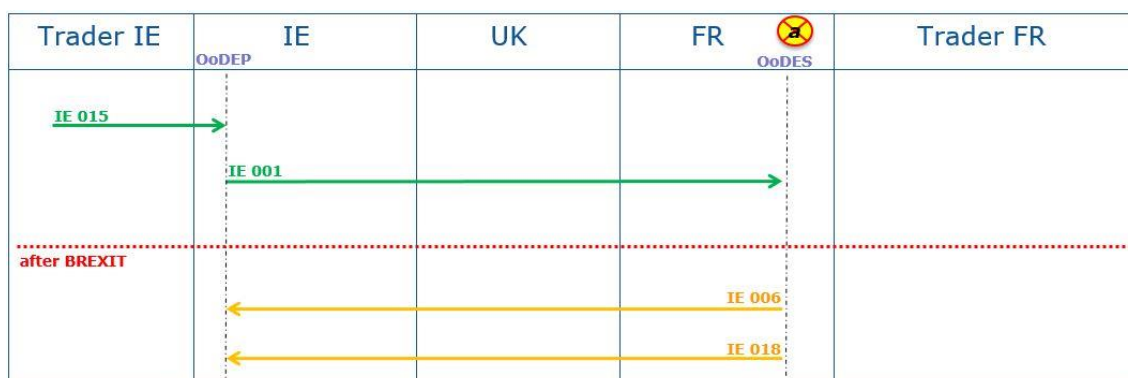


- End of the TP when goods are in the EU territory
- End of the TP when goods are in the UK territory
- End of the TP when goods are in the IE territory



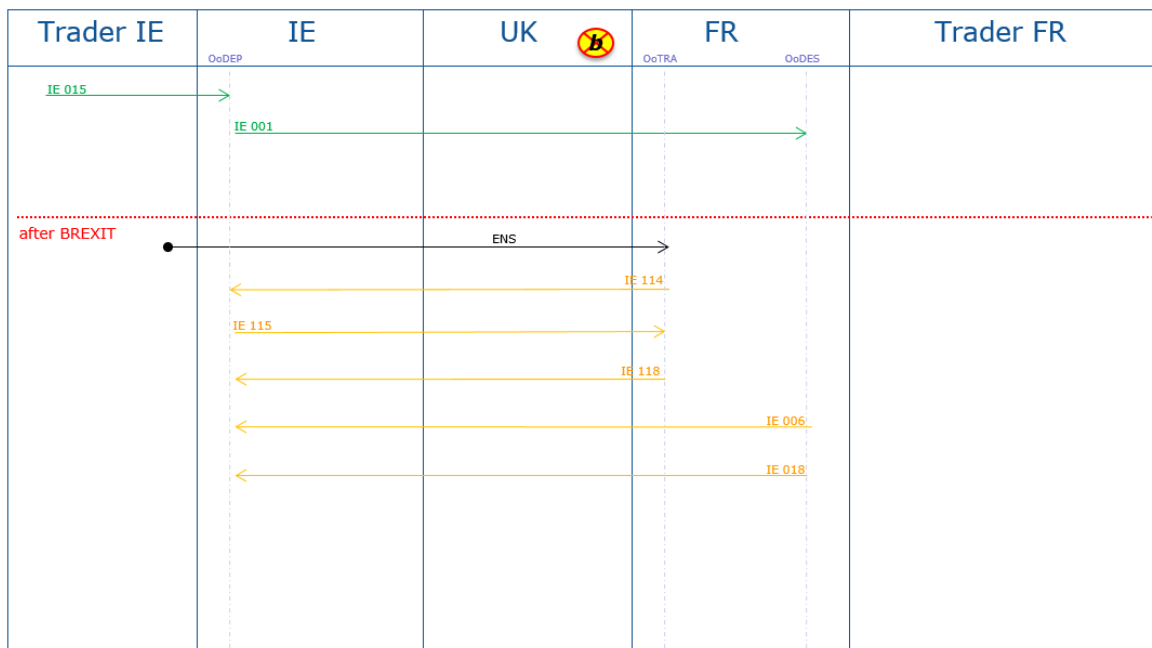
Sub Scenario a): End of the TP – when goods are in the EU territory after crossing (e.g. in FR)

- The movement can continue as a T1 procedure in NCTS.



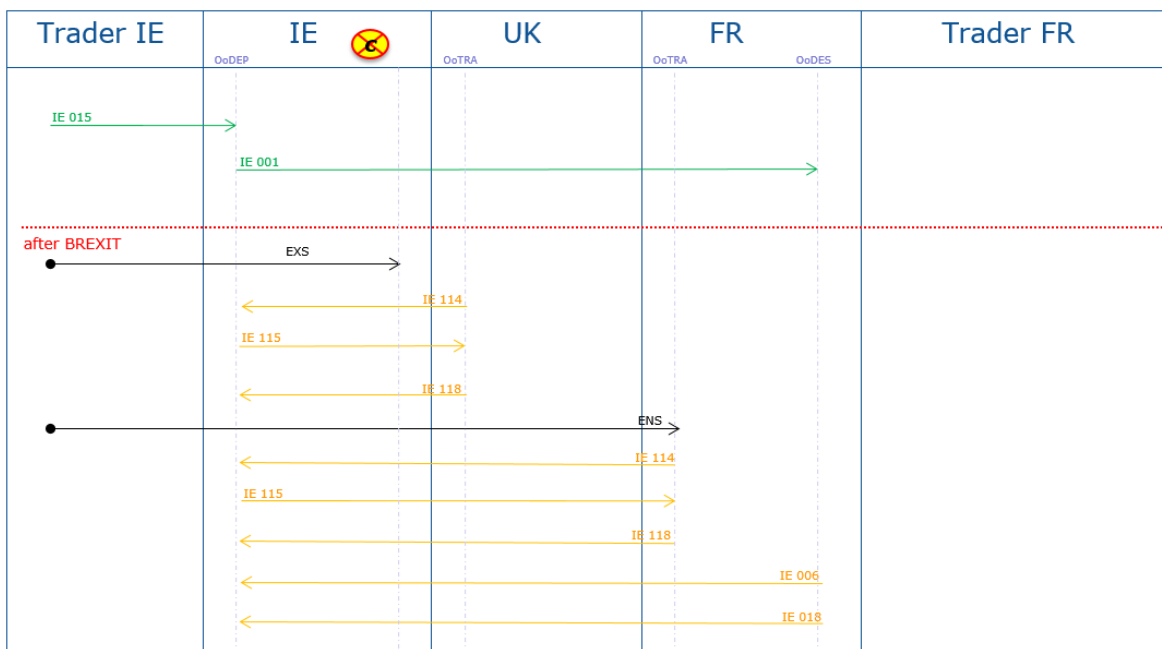
Sub Scenario b): End of the TP – when goods are in the UK

- The movement can continue as a T1 procedure in NCTS and under the UCC in accordance with Article 49(1) of the Withdrawal Agreement (no OoTRA, messages IE114, IE115 and IE118 are not exchanged).
- At the external EU border (Example UK/FR) an ENS has to be lodged.
- Alternatively, the economic operator may choose to continue the movement under the CTC and pass through an OoTRA on the EU side. .
- This additional OoTRA would have to request the relevant data with the IE114 at the OoDep and fulfil all the regular duties of that CO role.

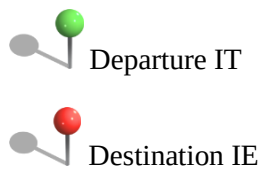


Sub Scenario c): End of the TP – when goods are still in Ireland

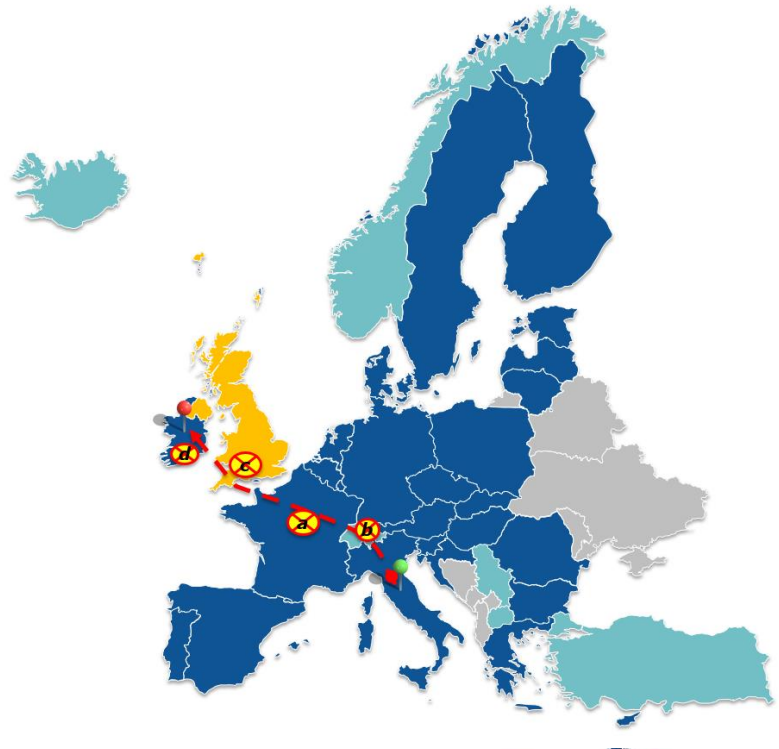
- The movement can continue as a T1 procedure in NCTS.
- At the EU border before leaving the EU (Example IE/UK), an EXS has to be lodged.
- At the EU border before entering the EU (Example UK/FR) an ENS has to be lodged.
- On the UK and EU side, an OoTRA has to be passed.
- These additional OoTRA have to request the relevant data with the IE114 at the OoDep and fulfil all the regular duties of that CO role.



2. Common / External Union Transit Procedure (T1) - Non-Union goods from IT via CH-FR-UK to IE Common / Internal Union Transit Procedure (T2) – Union goods from IT via CH-FR-UK to IE



- End of the TP when goods are in the EU territory
- End of the TP when goods are in the CTC country
- End of the TP when goods are in the UK territory
- End of the TP when goods are in the IE territory



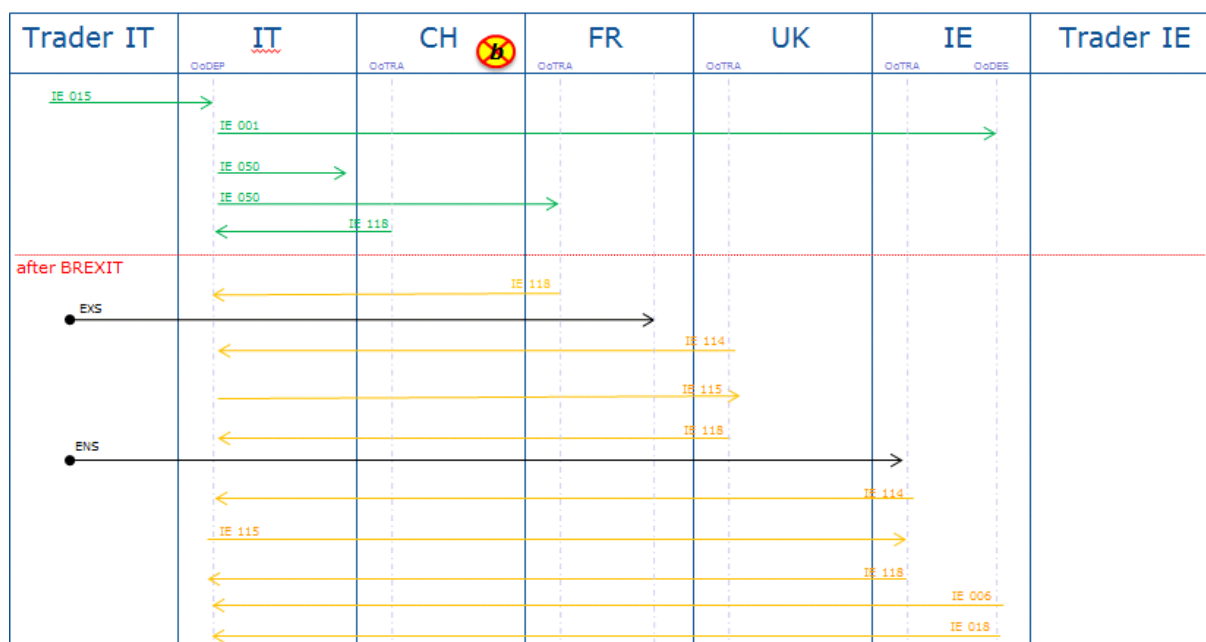
Sub Scenario a): End of the TP – when goods are in the EU territory (Example FR)

- The movement can continue as a T1/T2 procedure in NCTS.
- At the EU border before leaving the EU (Example FR/UK), an EXS has to be lodged.
- At the EU border before entering the EU (Example UK/IE) an ENS has to be lodged.
- In the UK and in IE an OoTRA has to be passed.
- These additional OoTRA have to request the relevant data with the IE114 at the OoDep and fulfil all the regular duties of that CO role.

Trader IT	IT OoDep	CH OoTRA	FR OoTRA	UK OoTRA	IE OoTRA OoDES	Trader IE
	IE 015 →					
	IE 001 →					
	IE 050 →					
	IE 050 →					
	← IE 118					
	← IE 118					
after BREXIT						
EXS	←			IE 114		
	← IE 115			→		
ENS	←			IE 118		
	←			→	IE 114	
	← IE 115			→		
	←			→	IE 118	
	←			→	IE 006	
	←			→	IE 018	

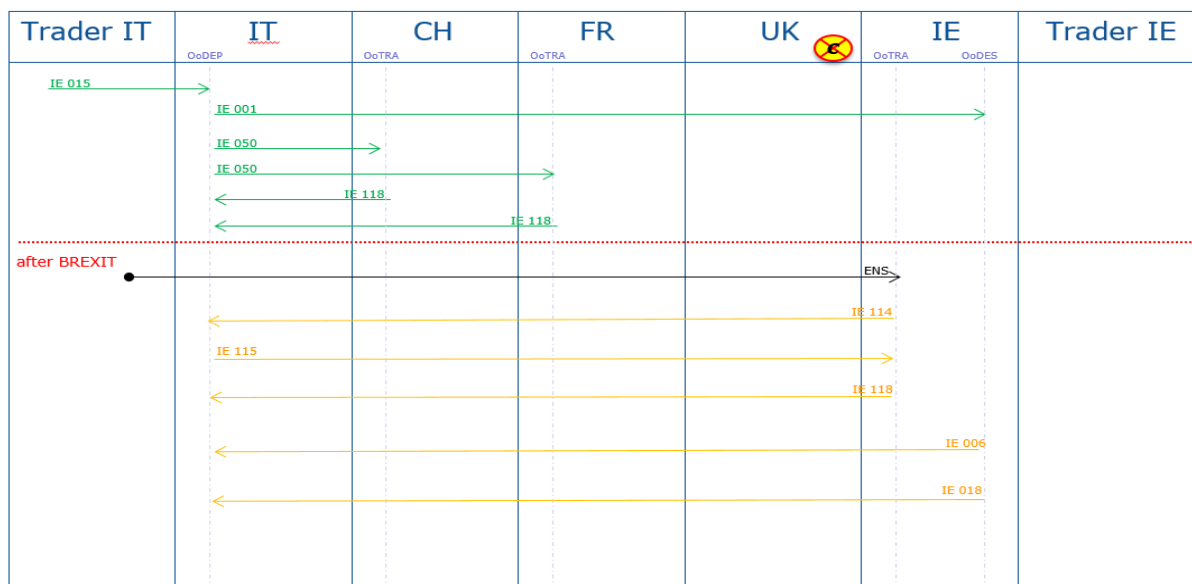
Sub Scenario b): End of the TP – when goods are in a CTC Country (Example CH)

- The movement can continue as a T1/T2 procedure in NCTS.
- At the EU border before leaving the EU (Example FR/UK), an EXS has to be lodged.
- At the EU border before entering the EU (Example UK/IE) an ENS has to be lodged.
- In the UK and in IE an OoTRA has to be passed.
- These additional OoTRA have to request the relevant data with the IE114 at the OoDep and fulfil all the regular duties of that CO role.



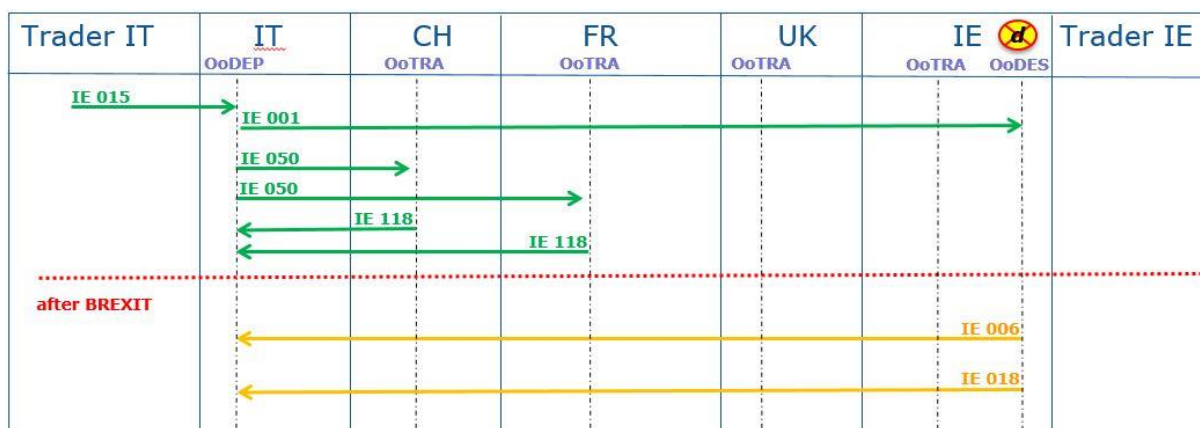
Sub Scenario c): End of the TP – when goods are in the UK

- The movement can continue as a T1/T2 procedure in NCTS and under the UCC in accordance with Article 49(1) of the Withdrawal Agreement (no OoTRA in IE, messages IE114, IE115 and IE118 are not exchanged).
- At the external EU border (Example UK/IE) an ENS has to be lodged.
- Alternatively, the economic operator may choose to continue the movement under the CTC and pass through an IE OoTRA.
- This additional OoTRA would have to request the relevant data with the IE114 at the OoDep and fulfil all the regular duties of that CO role.



Sub Scenario d): End of the TP – when goods are in Ireland

- The movement can continue as a T1/T2 procedure in NCTS.



V. Enquiry & Recovery procedure

When the UK has become a CTC country, both the enquiry and the recovery procedures can be handled as described in the system specifications and in the Transit manual.