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Montreuil, 17 novembre 2020

Memorandum to operators

Object : Brexit – Transit and TIR management methods as part of the Smart Border for import and export flows
Ref. : NA no. 20000160 of 17 November 2020 “Brexit – The Smart Border”
Encls : Appendix 1 – TIR procedure management methods as part of the Smart Border for entry and exit flows
Appendix 2 – Filling in the fields of the TIR Carnet

This document is a courtesy translation of the official French note on the subject which is indicated in reference.

This memorandum describes transit management upon entering and leaving the Union Customs Territory (UCT), as part of the Smart Border, for the movement of goods from and to the UK, vis-à-vis:

- For the Hauts-de-France region, the Dunkerque Ferry and Calais Port/Tunnel inspection offices
- For Normandy, the Caen, Rouen and Le Havre principal offices and the Cherbourg inspection office
- For Brittany, the Brest principal office and the Saint-Malo inspection office

As a reminder, for imports, operators are advised to favour forwarding goods from the UK under the common transit procedure from a UK office of departure to a customs office located within the UCT.

1. Agreement with operators for Delta T

The Delta T application manages flows of goods in transit from the UK and the Republic of Ireland.

To file transit declarations or receive goods in transit, economic operators must have concluded a Delta T access agreement.

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An agreement is required for each establishment concerned by movements of goods in transit. However, once this agreement has been executed, transit operations can be carried out vis-à-vis all customs offices that accept transit declarations.

Operators without a Delta T access agreement should contact their procedure management unit.

If the common transit movement is simply passing through France, a Delta T agreement does not need to be signed.

2. Responsibilities of customs offices regarding transit

2.1. Responsibilities concerning transit of offices on the Normandy and Brittany coasts (not including Le Havre)

The current “transit” responsibilities of the offices remain unchanged. These responsibilities are set out on the EUROPA website at the following address:

https://ec.europa.eu/taxation_customs/dds2/col/col_search_home.jsp?Lang=en=&Screen=0&Lang=en

2.2. Responsibilities concerning transit of the Le Havre CREPS office

Le Havre’s Brexit flows are managed by the Le Havre Port – CREPS (FRD02300) office which has the responsibility of an office of departure, office of transit and office of destination.

2.3. Responsibilities concerning transit of the Dunkerque Ferry and Calais Port/Tunnel offices

2.3.1. Office of departure and of transit responsibilities

The Calais Port/Tunnel (FR620001) and Dunkerque Ferry (FR590002) offices are tasked with day-to-day transit management:

- *As offices of departure*¹
- *As offices of transit*

2.3.2. No transit destination responsibilities (imports and exports)

To ensure streamlined border crossings, the Calais Port/Tunnel and Dunkerque Ferry inspection offices have no transit destination competence in EUROPA and this means that they cannot be mentioned on a transition declaration as offices of destination.

2.3.3. Dunkerque Port and Calais Ville offices

The Dunkerque Port (FR001260) and Calais Ville (FR000740) offices are not connected to the Smart Border.

For information:

- The Dunkerque Port office has responsibilities for transit management as an office of departure, office of transit and office of destination
- *The Calais Ville office has responsibilities for transit management as an office of departure and office of destination*

3. Transit movement management at the border (entry and exit flows)

The management of movements of goods in transit involves handling in connection with the SI Brexit by associating the number plate of the transport unit with the Movement Reference Number (MRN) of the transit declaration, which is mentioned on the accompanying document.

¹ The Calais Port/Tunnel and Dunkerque Ferry offices are not intended to be transit offices of departure for exiting the EU.

3.1. Management of common transit movements

3.1.1. For the entry of goods

Goods placed in transit in the UK and bound for the UCT must be presented, together with their accompanying document, at the transit office, so that notice of the border crossing may be entered in Delta T.

The SI Brexit allows for automation of the border crossing notice as soon as the goods arrive. This means that transiting of the goods is notified automatically in Delta T. SPS goods "SPS goods" mean goods subject to inspection at the border control post (BCP) at the first point of entry into the EU pursuant to Regulation (EU) No 2017/625 on official controls. This essentially concerns live animals, products of animal origin, animal feed, plants and products subject to increased controls or emergency measures. are subject to special arrangements (see point 5).

When the declared office of transit is not the same as the actual office of transit, the SI Brexit sends the information to Delta T which makes the change.

3.1.2. For the exit of goods (so-called export-transit)

When goods declared for export (outside the national centralised customs clearance procedure (DCN) or under this procedure) are then placed, with the same customs office (outside the national centralised customs clearance procedure) or with the office of presentation (under this procedure), under transit arrangements towards an office of destination located in the UK, oversight of the departure of these goods is handled as part of transit regime monitoring and no ECS movement is generated. The export transit rule is that the office of export (outside the national centralised customs clearance procedure) or the office of presentation (under this procedure) is considered as being the transit office of departure and the office of exit.

Example: If goods are placed in transit in Gennevilliers following clearance for export in the same town (outside the national centralised customs clearance procedure) or under this procedure with Gennevilliers as office of presentation (and, for example, Bordeaux as office of declaration), the export declaration must show "Gennevilliers" as office of exit and the declarant must put the type of exit in box 44 as "immediate exit – immediate transit". This means that no ECS movement will be generated. When the goods actually leave the Calais Port/Tunnel office (for example), the carrier must scan the barcode and the transit declaration or logistics envelope containing several declarations.

During matching, the operator must present the barcode of its transit declaration.

N.B. The Calais Port/Tunnel and Dunkerque Ferry offices are not intended to be transit offices of departure for exiting the EU.

3.2. Management of Union transit movements

Operators can file a Union transit declaration, in advance, with departure from the offices that have an interface with the Smart Border. The declaration may be lodged:

- 30 days prior to presentation of the goods if the advance declaration in Delta T is used
- 72 hours prior to presentation of the goods for operators using EDI who will not yet be entitled to use the advance declaration on 1 January 2021

The transit declaration must show one of the following acronyms as shipping country: "GB", "IE" or "XI".

Economic operators may print off a provisional accompanying document beforehand so as to be able to present a document for matching the transport unit before boarding.

Once the goods have boarded the ferry or Eurotunnel shuttle, the SI Brexit generates a "boarding notice" which becomes part of the lifecycle of the transit declaration in Delta T. This notice shows the time and day when the lorry boarded as well as the office of arrival to which the goods will be presented.

To comply with customs regulations, this boarding notice is not sent immediately to the operator. Timers have been introduced for the Brittany and Normandy points of entry so that this notice is sent around two hours prior to disembarkation. So, for ports in these two regions, validation of the advance customs declaration takes place when the ferry is approaching the French coast.

Once it has received this notice, the operator validates the advance customs declaration.

For declarations filed using EDI, up to 72 hours prior to the goods' departure, the operator does not have to carry out a second validation. The SI Brexit requests Delta T to conduct *ad hoc* inspections.

If any of the relevant inspections turn out to be unsatisfactory, the release note is not granted and the transport unit is directed into the Orange lane towards the customs carpark.

Otherwise, the transport unit is directed into the Green lane and authorised to leave the infrastructure.

Observation:

It is recommended that a complete transport unit be covered by:

- the same type of customs procedure (transit or import declaration(s) outside the national centralised customs clearance procedure or import declaration(s) under this procedure)
- the same type of goods (only for SPS goods or only for non-SPS goods)

Traffic flows would be disrupted if all the load was directed into the Orange lane when only part of the goods are concerned by the inspection.

4. Management of movements under the TIR procedure at the border (entry and exit flows)

4.1. Management of movements under the TIR procedure – entry into the UCT

Since 2009, it has been mandatory to use the New Computerised Transit System (NCTS) for goods placed under the TIR procedure for the part of the journey that takes place in the UCT.

Besides presenting the TIR Carnet, the vehicle and the goods, the holder of the TIR Carnet (or agent) is responsible for the Carnet's data being recorded in the computerised transit system of the customs office of departure or entry. In France, the special TIR declaration is filed in Delta T.

This procedure must be carried out before presentation to customs, when the goods are still located in the UK.

During the matching operation on the UK side, the carrier chooses the "TIR/ATA" option to inform customs that it should be subject to special handling upon disembarkation.

When disembarking, as part of the Smart Border, the carrier that has indicated that it is moving under the TIR regime is directed into the Orange lane towards the customs carpark in order to carry out the entry formalities.

The holder of the TIR Carnet, or the person acting under its authority, presents the road vehicle, the goods and the TIR Carnet to customs. It informs customs of the MRN allocated to the declaration by the Delta T system.

4.2. Management of movements under the TIR procedure – exit from the UCT

After matching, the holder of the TIR Carnet, or the person acting under its authority, must attend the customs office of exit to have the Carnet stamped and to bring an end, in Delta T, to its electronic TIR declaration that is used for the EU part of the journey.

5. Management of SPS products (imports)

When an operator files a transit declaration, it is required, for sanitary and phytosanitary (SPS) products, to enter the document code that corresponds to its goods ("853" for animals and products of animal origin, "851" for plant products and "852" for foodstuffs) and the common health entry document (CHED) number filed in TRACES (Trade Control and Expert System) beforehand.

During matching in the UK, the driver also reports the carriage of SPS goods.

Depending on the status of the CHED and verification in the Delta T application, the transport unit will be routed into the Green lane or the Orange Veterinary and Phytosanitary Border Inspection Office (SIVEP) lane.

As a reminder, goods that are only subject to a documentary inspection and having been issued a CHED will be directed into the Green lane. Owing to the interconnection between Delta T and TRACES-NT, the SI Brexit is able to question TRACES-NT to check that a validated CHED has been issued. For goods requiring identity and physical inspections, these will be carried out in a SIVEP upon arrival in France.

If the transport unit is directed for a “SIVEP inspection” and in order to comply with regulatory logic, which means that customs procedures are carried out after the inspection:

- The boarding notice is sent to Delta T (for validation of the operator’s declaration) only if the CHED has been validated
- No automatic crossing notice is issued by the SI Brexit in Delta T if the CHED mentioned in the declaration is not valid

The issuing of the CHED prior to matching is the operative event for sending the boarding notice in Delta T.

Transport units directed into the Orange SIVEP lane must firstly go to the SIVEP.

There are three scenarios after the inspection:

Scenario 1: With an advance Union transit declaration filed using Direct Trader Input (DTI), the declarant validates its declaration in Delta T following the SIVEP inspections and the issuing of the CHED. The interconnection between Delta T and TRACES-NT allows the lorry to pass into the Green lane once the transit declaration has been validated. It can leave the carpark when release is granted.

Scenario 2: To manage a Union transit declaration filed using EDI, the declarant sends an email to the office of transit departure with the following information:

- The PDF of the CHED authenticated by electronic signature, as issued by the border control post (SIVEP)
- In the email’s subject line: the transit declaration number and the relevant office

The declarant can leave the carpark when release is granted.

Scenario 3: With a common transit declaration, once the inspections have been carried out, the declarant sends an email to the office of transit crossing with the following information:

- The PDF of the CHED authenticated by electronic signature, as issued by the border control post (SIVEP)
- In the email’s subject line: the transit declaration number and the relevant office

Using this information, the customs officers will notify the crossing manually in Delta T.

As a departure from the foregoing, and due to the sensitive nature of SPS products, the Calais Port/Tunnel office handles declarations of SPS goods that are presented at the Normandy and Brittany offices when they are closed.

This means that outside the opening hours of these offices on the Normandy or Brittany coasts, operators are asked to send this information by email to the Calais Port/Tunnel inspection office with a copy to the relevant office.

6. Management of fishing products brought into Calais and inspected in Boulogne-sur-Mer

In consultation with the Directorate General for Food (DGAL), the concept of switching over SPS inspections of fishing products in common or Union transit from the Calais Port/Tunnel office to the Boulogne-sur-Mer SIVEP has been validated.

The transit declaration must show Calais Port/Tunnel as the office of departure or of transit and Boulogne as the office of destination.

During matching in the UK, the driver reports the carriage of fishing products.

Due to the presence of fishing products in the transport unit and the changeover of SPS inspections from Calais to Boulogne, the SI Brexit carries out automatic actions in Delta T.

At Boulogne-sur-Mer, once the compliant certificate has been issued, the operator carries out the transit procedures at the destination irrespective of the Boulogne office's opening hours. This exception only applies to specific flows of fishing products.

Outside the Boulogne office's opening hours, when the transit declaration does not move to "Discharged at destination" status, the operator contacts the Calais Port/Tunnel inspection office by email with a copy to the Boulogne office. It sends:

- The PDF of the Common Veterinary Entry Document (CVED)/CHED authenticated by electronic signature, as issued by the border control post (SIVEP)
- In the email's subject line: the transit declaration number and the relevant office

Once the transit procedure has been discharged at the destination, the operator concerned by this flow can then choose whether to draw up a customs import declaration or another transit declaration.

NB: Transport units containing fishing products that have the Dunkerque Ferry office as the office of departure or of transit are processed in the SI Brexit as transport units containing SPS products. This means that they are directed to the Dunkerque SIVEP post instead of to Boulogne.

7. Formalities – Fallback procedure

With regard to the Smart Border, should Delta T stop working, the usual fallback Delta T procedures will be rolled out. To ensure streamlined border crossings, the following arrangements will apply:

- In common transit, all border crossing notices are reintegrated afterwards on the basis of the information provided for matching on the UK side. Physical attendance at the office will not be required.
- The SI Brexit fallback procedure is subject to specific instructions

The Directorate General's Clearance Policy Bureau (dg-comint1@douane.finances.gouv.fr) must be informed of any problems in applying these provisions from a regulatory standpoint.

The Brexit Project Manager
Signed

Jean-Michel Thillier

<p>Factsheet 1: TIR procedure management methods as part of the Smart Border for entry and exit flows</p>
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1- TIR formalities – entry into the Union Customs Territory (UCT)

Step 1: Formalities on the UK side

Before leaving the UK customs territory, the goods and the TIR Carnet are presented to the final UK customs office.

For the EU part of the TIR journey, there must be a paperless declaration as well as the paper Carnet. Operators will therefore need to file a special TIR declaration with the office of departure for the declaration being the office of entry of the goods into the UCT. The declaration is filed either in Delta T or in the TIR-EPD application.² Therefore, the departure declaration appears in Delta T for the customs officer with “under inspection” status on the grounds of “TIR” targeting.

During matching, the carrier reports that it is driving under the TIR procedure.

Step 2: Formalities upon entry into the UCT

When it arrives in France, the transport unit is routed into the Orange lane.

The holder of the TIR Carnet, or the person acting on its behalf, presents the road vehicle, the goods and the TIR Carnet to customs. It informs customs of the Movement Reference Number (MRN) allocated to the declaration by the Delta T system. _

Customs:

- Checks the validity of the TIR operation in accordance with the effective provisions laid down by the TIR Convention
- Prints off the declaration’s accompanying document (AccDoc)
- Fills in and stamps the TIR Carnet (Voucher No. 1 and Counterfoil No. 1), then staples the AccDoc to Voucher no. 2 of the TIR Carnet and writes the MRN on the TIR Carnet in box 2 of Counterfoil No. 1 and on Voucher No. 2 for the relevant TIR operation. Voucher No. 1, with the MRN number, is torn out and kept by customs. The TIR Carnet and the AccDoc are handed back to the holder or its agent.

The transport unit is authorised to continue on its way.

2- TIR formalities – exiting the Union Customs Territory (UCT)

Step 1: Prior formalities

- 2 The TIR-EPD application, which was developed by the International Road Transport Union (IRU) together with national customs administrations, enables carriers to file electronic pre-declarations online before the goods leave. TIR approved carriers are authorised to use this module by their guaranteeing associations, in compliance with the TIR Convention and the agreement ratified with the Directorate General of Customs and Excise (DGDDI).

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The holder of the TIR Carnet or its agent is responsible for entering the TIR Carnet data into Delta T/EU's New Computerised Transit System (NCTS) of the country of entry into the UCT or of departure of the TIR operation.

Step 2: Formalities upon exiting the UCT

During matching, the carrier reports that it is driving under the TIR procedure.

After matching, the carrier must attend the French customs office of exit from the UCT to have its TIR Carnet stamped and to bring an end, in Delta T, to its special TIR declaration that is used for the EU part of the journey only.

Customs:

- Checks the validity of the TIR operation in accordance with the effective provisions laid down by the TIR Convention
- Notifies the arrival in Delta T and, records, if necessary, any incidents during the journey (appearing in the TIR Carnet and/or the AccDoc)
- Fills in Counterfoil No. 2, keeps Voucher No. 2 and the AccDoc, then returns the TIR Carnet.

The transport unit is authorised to leave the territory.