

Transitional simplified procedures

In the case of a no-deal Brexit, if you are importing goods from the EU you will have the option of using transitional simplified procedures (TSP) to declare your goods to customs. This allows you to defer making a full declaration and paying customs duty until after the goods arrive in the Northern Ireland.

TSPs were launched as a solution for goods moving through 'roll-on, roll-off' ports, including Dover and the Channel Tunnel, and have since been expanded to cover all ports and airports.

HMRC expects that TSPs will be in place for more than a year after a no-deal Brexit.

Depending upon the product there are two types of TSPs:

- For most products, importers registered for TSP must make a simplified declaration, either electronically before checking the products in for shipment on the EU side, or by an entry within their commercial records of when the products cross the border. The importer must then send a supplementary declaration to HMRC by the fourth working day of the month after the goods arrive in the UK. HMRC will take any duty payable by direct debit on the 15th day of the month after the goods arrive in the UK.
- For controlled goods such as alcohol, tobacco or goods requiring an import or export licence, an online declaration must be made before importing the controlled goods into the UK, along with full supporting documentation.