

Montreuil, 15<sup>th</sup> June 2021

## **Note to economic operators**

**Subject** : BREXIT – Reminder regarding transit declarations procedures (entrance and exit)

Since January the 1<sup>st</sup> of 2021, customs formalities have been established again between the United Kingdom (UK) and the European Union (EU).

Regarding the transit procedure, the UK has become a State-party to the Common transit convention (CTC). So, new rules are since applying to transit operations from and to this country.

The purpose of this note is to remind certain procedures that economic operators must implement when they lodge their transit declaration in the entrance or exit direction.

### **1. Procedures for transit declarations in the entrance direction (from the UK to France)**

#### ***1.1. Office of transit for goods from the UK to France.***

Due to the entrance of the United Kingdom in the Common transit convention, it is mandatory to indicate an office of transit (transit office code TRA) in the box 51 of the transit accompanying document (TAD), in the frame of transit operations involving the UK and France.

**This office of transit is situated within the new crossed customs territory.** So, in the case of a transit operation with an office of departure situated in the UK and which crosses France, the office of transit would be situated in France.

As a reminder, the Brexit offices of transit situated in France are the following :

- Dunkerque ferry (FR590002) ;
- Calais port tunnel (FR620001) ;
- Rouen (FR003920) ;
- Caen (FR000720) ;
- Le Havre port CREPS (FRD02300) ;
- Cherbourg (FR000950) ;
- Saint-Malo (FR004060) ;
- Brest bureau (FR000690).

Furthermore, only one single office of transit must be indicated on the declaration for the entrance on the European Union customs territory. In case of differences between the office of transit indicated on the declaration and the real one, a diversion would be automatically generated in Delta T, the French national transit application, *via* the smart border system.

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## 1.2. The arrival notification at the office of destination

Transit regulation provides two arrival notification methods. The first one, which is the ordinary regulation so called procedure at the office of destination, and the second one, simplified procedure, at the authorised consignee's premises.

- **Procedure at the office of destination (regular process)**

Transit regulation, as provided by the Union Customs Code (UCC) and the Common transit convention, indicates that the transit ends when the goods, the TAD and other required information are presented to the customs office of destination. The latter notify the arrival of the goods in the national transit application.

Furthermore, in addition of the holder of the procedure, the haulier and anyone else who receives the goods, knowing they were under transit procedure, are also responsible of the goods' presentation at the office of destination, within the time limit set and the implemented measures by the customs authorities to ensure that the goods are correctly identified.

- **Procedure at the authorised consignee's premises (simplified process)**

When the goods are presented in the authorised consignee's premises, he must **notify the arrival of the goods in the national transit application**. In the case where the notification is not done, an enquiry procedure would be launched at the end of the set time limit for the goods' presentation. This procedure may lead to an enforced collection of duties and taxes.

*Nota bene: the authorised consignee status is subject to a preliminary authorisation.*

Otherwise, the notice of arrival must be done **only when the goods are actually arrived** in the mentioned premises. An early stage notification (before the actual arrival of the goods in the premises) may lead to an infraction of an import without a written declaration. Indeed, in that case, the goods would move without a regular declaration after the arrival notification made before.

## 2. Procedures for transit declarations in the exit direction (from France to the UK)

### 2.1. Office of transit for goods from France to the UK.

Due to the entrance of the United Kingdom in the Common transit convention, it is mandatory to indicate **an office of transit** (transit office code TRA) in the box 51 of the transit accompanying document (TAD), in the frame of transit operations involving the UK and France.

**This office of transit is situated within the new crossed customs territory.** So, in the case of a transit operation with an office of departure situated in France and which crosses the Channel, the office of transit would be situated at the entrance of the UK. In that case it is mandatory to use a GB office of transit code.

If the office of transit is the same as the office of destination, it is necessary to indicate separately both offices in the transit declaration.

As a reminder, the British office of transit (GB) are set out in the table below :

<ul style="list-style-type: none"><li>• Dover/Folkestone Eurotunnel Freight (GB000060)</li></ul>	<ul style="list-style-type: none"><li>• UKBF, Bristol International airport (GB000029)</li></ul>
<ul style="list-style-type: none"><li>• Birmingham airport (GB00011)</li></ul>	<ul style="list-style-type: none"><li>• Ramsgate (GB000047)</li></ul>
<ul style="list-style-type: none"><li>• Felixstowe (GB000051)</li></ul>	<ul style="list-style-type: none"><li>• Harwich (GB000052)</li></ul>
<ul style="list-style-type: none"><li>• Scotland frontier -Aberdeen, Glasgow et Edinburgh (GB000067)</li></ul>	<ul style="list-style-type: none"><li>• Hull (GB000072)</li></ul>
<ul style="list-style-type: none"><li>• Immingham (GB000074)</li></ul>	<ul style="list-style-type: none"><li>• Liverpool Seaforth S2 Berth (GB000080)</li></ul>
<ul style="list-style-type: none"><li>• London Heathrow Cargo (GB000084)</li></ul>	<ul style="list-style-type: none"><li>• Tilbury (GB000093)</li></ul>

• London Gatwick Airport Cargo (GB000085)	• Luton Airport FCT (GB000102)
• Stansted Airport FCT (GB000121)	• Cardiff International Airport (GB000122)
• Holyhead (GB000124)	• Pembroke dock (GB000126)
• Purfleet Thames Terminal (GB000149)	• London Gateway port (GB000170)
• Manchester (GB000191)	• Newcastle-Upon-Tyne (GB000218)
• Teesport (GB000219)	• UKBA East Midlands Airport (GB000245)

Any enforcement issue might be brought to the attention of the French customs office concerned by the transit operation.

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***Signé***

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