



Global Trade Advisory Alert

Brexit: UK government updates 'Border Operating Model' (the GB-EU border post-transition)

On 8 October 2020, the UK government published its [updated Border Operating Model](#). The document aims to provide further guidance regarding how the GB-EU border will operate post-transition, and what actions are required by traders, hauliers and passengers.

Facts

The transition period will end on 1 January 2021, meaning that the UK will no longer be part of the EU Single Market or the Customs Union, thereby ending the free movement of goods, people, services and capital.

Consequently, it will not be possible to continue moving goods in and out of Great Britain as done in pre-Brexit times, with controls placed on the movement of goods.

The revised Border Operating Model provides, inter alia, additional information regarding:

1. Deferred Declaration procedures and data requirements for Entry In Declarant's Records (EIDR) or Simplified Declaration Procedure (SDP)
2. Guarantees and where a waiver is applicable
3. Information on liabilities (e.g. for customs intermediaries)
4. Information on compliance with the Core Models' rules applicable to every import, export and transit movements

5. The reduced data set required for bulk entries
6. Information on the building of port infrastructure and the inland sites where customs and other related activities will be conducted.

Furthermore, the document also confirms that, from October 2021, a Kent Access Permit will be required for Heavy Goods Vehicles entering the region, and that EU, EEA and Swiss national ID cards will not be acceptable for travel to the UK, including for drivers.

Several new programmes referred to in the original operating model have been renamed. For example, "Smartfreight" is renamed to "Check a Heavy Goods Vehicle is Ready to cross the Border Service". Nevertheless, specifics on trade within, with and through Northern Ireland continue to be determined by the Joint Committee.

What does it mean for you?

All companies that transfer goods between Great Britain and the EU need to ensure they understand the actions required of them to allow these movements or sales to continue.

To afford industry additional time for making the necessary arrangements, the UK Government decided on a three-stage approach in re-introducing frontier controls, until 1 July 2021.

Businesses should ensure the following:

- Businesses should have the correct processes and procedures in place to complete the necessary customs declarations, or that they have outsourced this to a competent vendor. The customs processes change regardless of whether a deal is reached and the UK has phased in implementation - although changes on the EU end take full effect from 1 January 2021.
- Businesses should update their policies and clearly communicate to staff that passports will be required to enter the UK. From October 2021, EU, EEA and Swiss national ID cards will no longer be sufficient for travel. As these rules apply to drivers as well, companies may wish to check that their suppliers are communicating the same message.
- Businesses should check whether they are reliant on heavy goods vehicles (HGVs) using the short strait channel crossings in Kent. If so, they should ensure that a Kent Access Permit is applied for as soon as possible.
- Businesses operating within the customs intermediaries sector should consider their eligibility under the Customs Grant Scheme. The government has made additional funding available to support industry with training, IT and recruitment.

Deloitte's Global Trade Advisory specialists are part of a global network of professionals who can provide specialised assistance to companies in global trade matters. Our professionals help companies seeking to manage the impacts of the developments described above.

For more information, contact:

Belgium

Daan De Vlieger
GTA Brexit Lead
ddevlieger@deloitte.com

Mirko Ambrogetti
GTA Brexit Coordinator
mambrogetti@deloitte.com



Access the latest global and regional tax and trade news, information, and resources from Deloitte tax@hand, a digital platform designed for global tax and trade professionals, available anytime, on any device, at www.deloitte.com/taxathand



Consult the Global Trade Advisory Alert archive providing an overview of the latest alerts from the previous 12 months on deloitte.com



Read the monthly Global Indirect Tax Newsletter summarising the latest developments for VAT, GST, sales tax, and global trade around the globe on deloitte.com



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2020. For information, contact Deloitte Belgium.

[Subscribe](#) | [Unsubscribe](#)