

Brexit – Transitional Simplified Procedures (TSP)



If the UK leaves the European Union without a deal, clients are strongly encouraged to make an early application for TSP. TSP allows goods to be brought in to the UK from the EU without the requirement for a customs declaration at the time of import. This can be done later. These are the key points:-

- Traders must apply to HMRC. There are a few validation checks that HMRC will make to ensure your company has a good compliance record. For further information and to apply, follow this [link](#). TSP cannot be used for goods being customs cleared to [special procedures](#) such as customs warehousing.
- You must have a duty deferment account if your goods are subject to duty with the new [temporary rates of duty](#) in mind, although the requirement for a bank guarantee is being delayed for one year after the UK's departure from the EU. For further information, follow this [link](#) and an application form can be found [here](#).
- No frontier declaration. In the case of road freight, the driver just needs to have your EORI number at the point of exit from the EU.
- You are required to hold the following data in your company records, which is subject to audit by HMRC:
 - Date and time the goods arrived in the UK
 - Description of the goods and the commodity code and quantity imported
 - Purchase and (if available) sales invoice numbers
 - Customs value
 - Delivery details
 - Supplier emails
 - Serial numbers of any certificates or licences
- Supplementary Declaration (SDI) to be completed by the fourth working day following month of import
- The plan is to allow traders a six month period before the first supplementary declarations need to be submitted to allow businesses to 'ramp up' their operations. Any duty would not be payable until the 15th of the month following the month of import
- A final supplementary declaration (FSD) listing all SDIs to be transmitted to HMRC by the fourth working day following the month of import
- Clients will need to control which shipments are to be customs cleared under TSP. This list needs to be regularly compared with customs clearance documents submitted by forwarders and immediate action will need to be taken in the event that a shipment has been identified as having arrived, but not had a TSP declaration made.

For further information, speak to your normal ACS contact.

