



# SLM Insights

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## BREXIT AND CUSTOMS IMPORT

As of 1 January 2021, the United Kingdom will no longer be part of the Customs Union. This entails changes to the rules governing the movement of goods and the customs procedure for them. In particular, the end of the transitional period will involve: (i) the introduction of checks on goods at borders in several stages (up to complete checks from 1 July 2021); (ii) the imposition of special customs obligations on commercial operators importing controlled goods (such as excisable goods); (iii) the accession of the United Kingdom to the Common Transit Convention (CTC).

As far as customs controls are concerned, the relevant procedures will be carried out with different procedures and timing depending on the type of goods. In particular, standard documentation and basic customs requirements will be required in the first phase starting from 1 January 2021. In the next phase starting from 1 April 2021, will be required, for certain types of goods, additional certifications including health documentation. Finally, from 1 July 2021 the new customs procedure will enter into force in full and therefore full customs declarations will be required

in addition to the increase in physical checks of the goods.

As regards goods with additional customs requirements, such as excisable goods, the importer could be allowed to use the Custom Freight Simplified Procedure (CFSP) a simplified procedure allowing faster customs treatment by means of an electronic customs system for imported goods. If the import involves sanitary and phytosanitary goods, the importer will be required to submit an import health certificate (EHC).

Finally, from 1 January 2021, the United Kingdom will accede to the Common Transit Convention (CTC) no longer as an EU Member State, but as a separate contracting party. It follows that EU-goods transported to the United Kingdom will first have to be placed under the export procedure, and only then can they be placed under the common transit procedure, with the exception provided for in the Ireland/Northern Ireland Protocol, according to which EU customs legislation will continue to apply to Northern Ireland.



**Genova**

Via XX Settembre, 14/17  
16121 Genova  
Tel. +39 010 586841

**Milano**

Via Agnello, 6/1  
20121 Milano  
Tel. +39 02 36576390

**Venezia**

San Polo 720  
30125 Venezia  
Tel. +39 041 2412865

[mail@mordiglia.it](mailto:mail@mordiglia.it)  
[www.mordiglia.it](http://www.mordiglia.it)