

CODE	Description of process	Island of Ireland model	Est market price
EAD	<b>EXPORT DECLARATION.</b> In order to export goods you must put them under customs control, this is done by creating an EAD export declaration. It is also the control mechanism for zero rating VAT on the basis that goods are leaving the customs territory.		TBC
EXS	<b>EXIT SUMMARY DECLARATION.</b> This is auto created by the EAD and alerts the export border that you are on your way. If no EAD required (NI-GB for example) then EXS is a stand-alone declaration.		TBC
ENS	<b>ENTRY SUMMARY DECLARATION.</b> The opposite of the EXS. The ENS alerts the import border of your imminent arrival. It is not auto generated by another process as the import declaration, in many cases, can be done later whereas the ENS must be lodged at least 2 hours before you arrive at the border.		TBC
IMP	<b>IMPORT DECLARATION.</b> Normally submitted electronically. Accounts for import duty and VAT in the destination country and also declares any additional trade measures such as export health certificate.		TBC
EHC	<b>EXPORT HEALTH CERTIFICATE.</b> Most POAO (products of animal origin) require an EHC. An EHC must be issued by the exporter and endorsed by an authorised vet prior to despatch.		Arranged by exporter
PHYTO	<b>PHYTOSANITARY CERTIFICATE.</b> If an EHC is for products of animal origin then consider phyto is for products of plant origin. Again it should be issued by the exporter and endorsed by the appropriate authority.		Arranged by exporter
TRACES	Online tracking and control system for EHC and phyto movements. The export movement is registered and the BCP (Border Control Post) nominated. Submission of the TRACES entry generates a document reference number which should be declared on arrival at the BCP.		TBC
IPAFFS	Import of products, animals, food and feed system in to UK must be registered in IPAFFS. Consider it the UK version of TRACES. So EU export will be on TRACES and UK import on IPAFFS		TBC
BCP	<b>BORDER CONTROL POST</b> (previously referred to as a BIP). Goods covered by EHC or phyto must be presented at the BCP when they first enter the Customs territory. Be aware that there is normally a charge levied by the BCP of around €50 per consignment to be checked.		TBC
DUTY	Duty rates in EU and/or UK are not yet set, they might be nil. Information not likely until Q3 2020 at the earliest. If duty is payable it will require a deferment account with customs to pay. If importer has own deferment there is no charge. If agent deferment is required, charges apply and payment will normally be required in advance.		TBC

FLOW	EAD	EXS	ENS	IMP	EHC	PHYTO	TRACES	IPAFFS	BCP	DUTY
NI to GB		✓								
GB to NI			✓	✓	✓	✓			✓	Possible
ROI to GB	✓	✓	✓*	✓*	✓*	✓*	✓	✓*	✓*	✓
GB to ROI	✓	✓	✓	✓	✓	✓	✓		✓	✓
NI to ROI	No paperwork or process required (providing remaining on island of Ireland and not for export)									
ROI to NI	No paperwork or process required (providing remaining on island of Ireland and not for export)									

**What constitutes a declaration/consignment?** In simple terms, from one EORI number to another. EORI number is the official unique code for the exporter or importer. Quite normal, for example, to have one export EORI with multiple deliveries in GB, but if GB is all consigned to same [GB] EORI number then it is one consignment in customs terms and therefore one export declaration and one import. The number of deliveries is not relevant in this case.

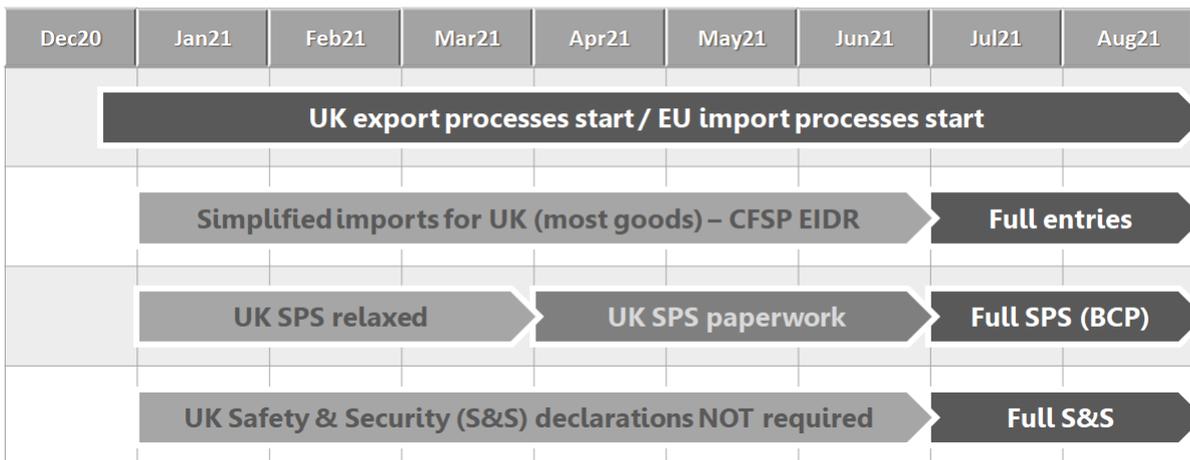
CODE	Description of process	Mainland EU model	Est market price
EAD	<b>EXPORT DECLARATION.</b> In order to export goods you must put them under customs control, this is done by creating an EAD export declaration. It is also the control mechanism for zero rating VAT on the basis that goods are leaving the customs territory. EXS auto generated.		TBC
ENS	<b>ENTRY SUMMARY DECLARATION.</b> Alerts the import border of your imminent arrival. It is not auto generated by another process as the import declaration, in many cases, can be done later whereas the ENS must be lodged at least 2 hours before you arrive at the border.		TBC
IMP	<b>IMPORT DECLARATION.</b> Normally submitted electronically. Accounts for import duty and VAT in the destination country and also declares any additional trade measures such as export health certificate.		TBC
TAD	<b>TRANSIT ACCOMPANYING DOCUMENT.</b> Two types of transit : UNION where goods are travelling from EU to EU via UK (no export or import required) and COMMON where goods are passing through the initial border un-cleared with customs clearance taking place inland. Both transit procedures carry a risk and you may be required to pay a deposit to cover the bond.		TBC
EHC	<b>EXPORT HEALTH CERTIFICATE.</b> Most POAO (products of animal origin) require an EHC. An EHC must be issued by the exporter and endorsed by an authorised vet prior to despatch.		Arranged by exporter
PHYTO	<b>PHYTOSANITARY CERTIFICATE.</b> If an EHC is for products of animal origin then consider phyto is for products of plant origin. Again it should be issued by the exporter and endorsed by the appropriate authority.		Arranged by exporter
TRACES	Online tracking and control system for EHC and phyto movements. The export movement is registered and the BCP (Border Control Post) nominated. Submission of the TRACES entry generates a document reference number which should be declared on arrival at the BCP.		TBC
IPAFFS	Import of products, animals, food and feed system in to UK must be registered in IPAFFS. Consider it the UK version of TRACES. So EU export will be on TRACES and UK import on IPAFFS		TBC
BCP	<b>BORDER CONTROL POST</b> (previously referred to as a BIP). Goods covered by EHC or phyto must be presented at the BCP when they first enter the Customs territory. Be aware that there is normally a charge levied by the BCP of around €50 per consignment to be checked.		TBC
DUTY	Duty rates in EU and/or UK are not yet set, they might be nil. Information not likely until Q3 2020 at the earliest. If duty is payable it will require a deferment account with customs to pay. If importer has own deferment there is no charge. If agent deferment is required, charges apply and payment will normally be required in advance.		TBC

FLOW	EAD	ENS	IMP	TAD	EHC	PHYTO	TRACES	IPAFFS	BCP	DUTY
GB to EU	✓	✓	✓	Probably	✓	✓	✓		✓	✓
EU to GB	✓	✓*	✓*	Optional	✓*	✓*	✓	✓*	✓*	✓
EU to EU <sup>1</sup>				✓	✓	✓	✓		✓	
NI to EU <sup>1</sup>				✓	✓	✓	✓		✓	
EU to NI <sup>1</sup>				✓	✓	✓	✓		✓	

<sup>1</sup> via GB landbridge

**What constitutes an export?** Goods leaving one customs territory and going to another. Consider that an export declaration in one territory requires an import declaration in another. Union transit from EU to EU via GB is NOT an export and therefore does not require an import declaration. The transit allows the goods to enter GB without import documentation and leave again without an export declaration. Be careful : EU to EU must re-enter the EU via a BCP (Border Control Post) if SPS goods (under review).

\*The items marked with an asterisk and highlighted in yellow on the flow tables are those that have been initially relaxed by the UK. They are still relevant but are being phased in from 1<sup>st</sup> January 2021. The graphic below gives the timelines involved.



Within the flow matrices described in the preceding pages we have not included the port processes which may be required to pre-lodge the customs information ahead of the vehicle’s arrival. We are able to arrange these important steps in most cases but as they varying according to the ports involved we have not included them here. For example:

- 📌 UK ports : GVMS (Goods Vehicle Movement System) or port inventory system
- 📌 Calais / Eurotunnel : LES (Logistics Envelope System)
- 📌 Dutch ports : portbase.nl
- 📌 Belgian ports : RX Seaport

Many Thanks

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