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**NOTIFICATIONS UNDER ARTICLES 1.4, 10.4.3, 10.6.2 AND 12.2.2
OF THE AGREEMENT ON TRADE FACILITATION**

COMMUNICATION FROM THE UNITED KINGDOM

Revision

The following communication, dated 8 January 2024, is being circulated at the request of the delegation of the United Kingdom.

The United Kingdom hereby makes the following notifications based on Articles 1.4, 10.4.3, 10.6.2 and 12.2.2 of the Agreement on Trade Facilitation.

Article 1, paragraph 4

(a) The official place(s) where the items in subparagraphs 1.1(a) to (j) have been published^{1, 2}

1.1(a) procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents;

Department for Business and Trade	https://www.gov.uk/import-goods-into-uk	Import goods into the UK: step by step guide
	https://www.gov.uk/export-goods	Export goods into the UK: step by step guide
	https://www.gov.uk/government/organisations/export-control-joint-unit	Applying for an export licence from DIT
HM Revenue & Customs, Cabinet Office	https://www.gov.uk/topic/business-tax/import-export	Detailed information on import, export and transit procedures
	https://www.gov.uk/guidance/trading-and-moving-goods-in-and-out-of-northern-ireland	Detailed information on specific requirements applicable to import, export and transit procedures for Northern Ireland under the Windsor Framework
HM Revenue & Customs	https://www.gov.uk/government/publications/transit-manual-supplement	Transit Manual Supplement: guidance for UK customs and traders on transit procedures

¹ Specific arrangements may apply in Northern Ireland including by virtue of the Windsor Framework. The full text of the Windsor Framework: <https://www.gov.uk/government/publications/the-windsor-framework>.

Further details on the operation of the Windsor Framework can be found at: <https://www.gov.uk/government/collections/the-windsor-framework-further-detail-and-publications>.

² The UK published its Border Target Operating Model in 2023, with changes being implemented throughout three key phases (January, April and October 2024) [The Border Target Operating Model: August 2023 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/the-border-target-operating-model).

HM Revenue & Customs (cont'd)	https://www.gov.uk/government/collections/forms-for-import-and-export	A list of import and export forms
Department for Environment, Food and Rural Affairs	https://www.gov.uk/guidance/importing-live-animals-or-animal-products-from-non-eu-countries	Importing live animals, animal products and high-risk food and feed not of animal origin
	https://www.gov.uk/guidance/import-live-animals-and-germinal-products-from-the-eu-to-great-britain	Importing food and drink from the EU to Great Britain
	https://www.gov.uk/guidance/importing-plants-fruit-vegetables-or-plant-material-to-the-uk https://planthealthportal.defra.gov.uk/trade/	Importing plants and plant products

1.1(b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;

HM Revenue & Customs, HM Treasury	https://www.gov.uk/trade-tariff	Trade Tariff tool, to look up commodity codes, duty and VAT rates
	https://www.gov.uk/guidance/trading-and-moving-goods-in-and-out-of-northern-ireland	Specific requirements applicable to tariffs in relation to the Windsor Framework
HM Revenue & Customs	https://www.gov.uk/government/publications/uk-trade-tariff-excise-duties-reliefs-drawbacks-and-allowances/uk-trade-tariff-excise-duties-reliefs-drawbacks-and-allowances-on-or-after-1-august-2023	Guidance on excise, including excise duties, reliefs, drawbacks and allowances
	https://www.gov.uk/government/publications/moving-excise-goods-as-freight-under-the-northern-ireland-protocol-from-1-january-2021	Specific requirements applicable to excise in relation to the Windsor Framework
	https://www.gov.uk/guidance/vat-guide-notice-700	Guidance on Value Added Tax (VAT), including a VAT guide
	https://www.gov.uk/government/publications/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021/accounting-for-vat-when-importing-or-moving-goods-into-northern-ireland-from-outside-the-eu	Specific requirements applicable to VAT in relation to the Windsor Framework
	https://www.gov.uk/guidance/rates-of-vat-on-different-goods-and-services	VAT rates on different goods and services

1.1(c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

HM Revenue & Customs	https://www.gov.uk/guidance/how-to-use-your-ata-carnet	ATA Carnet
Department for Environment, Food and Rural Affairs	https://www.gov.uk/government/publications/fees-for-live-animal-consignment-checks-at-border-control-posts	Fees and charges for Importing live animals, animal products and high-risk food and feed not of animal origin
	https://planthealthportal.defra.gov.uk/trade/imports/imports-from-the-eu/import-fees/imports-fees-overview/	Fees and charges for Importing plants and plant products

1.1(d) rules for the classification or valuation of products for customs purposes;

HM Revenue & Customs	https://www.gov.uk/trade-tariff	Tool to look up commodity codes, duty and VAT rates
	https://www.gov.uk/guidance/apply-for-a-binding-tariff-information-decision	Apply for a Binding Tariff Information decision
	https://www.gov.uk/guidance/apply-for-an-advance-tariff-ruling	Apply for an Advance Tariff Ruling
HM Revenue & Customs	https://www.gov.uk/guidance/check-what-youll-need-to-get-a-legally-binding-decision-on-a-commodity-code	Guidance on what is required to get a legally binding decision on a commodity code
	https://www.gov.uk/guidance/finding-commodity-codes-for-imports-or-exports	Finding commodity codes for imports into and exports out of the UK
	https://www.gov.uk/government/collections/working-out-the-customs-value-of-your-imported-goods	Working out the customs value of your imported goods

1.1(e) laws, regulations, and administrative rulings of general application relating to rules of origin;

HM Revenue & Customs	https://www.gov.uk/guidance/apply-for-an-advance-origin-ruling	Guidance on applying for advance origin rulings
	https://www.gov.uk/guidance/apply-for-a-binding-origin-information-decision	Apply for a Binding Origin Information decision
	https://www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin	Guidance on meeting the rules of origin
Department for Business and Trade	https://www.legislation.gov.uk/ukpga/2018/22/contents/enacted	Non-preferential rules of origin: Taxation (Cross-border Trade) Act 2018 – in particular Section 17 (Place of Origin of Chargeable Goods)
	https://www.legislation.gov.uk/uksi/2020/1433/contents/made	Non-preferential rules of origin: The Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020
	https://www.legislation.gov.uk/ukpga/2018/22/contents/enacted	Preferential rules of origin: Taxation (Cross-border Trade) Act 2018
Department for Business and Trade	https://www.legislation.gov.uk/uksi/2020/1438/contents/made	Non-reciprocal preferential tariff legislation: The Trade Preference Scheme (EU Exit) Regulations 2020
	https://www.legislation.gov.uk/uksi/2020/1436/contents/made	Non-reciprocal preferential rules of origin legislation: Customs (Origin of Chargeable Goods: Trade Preference Scheme) (EU Exit) Regulations 2020
	https://www.legislation.gov.uk/uksi/2023/561/contents/made	The Trade Preference Scheme (Developing Countries Trading Scheme) Regulations 2023

HM Revenue & Customs	https://www.gov.uk/guidance/use-the-developing-countries-trading-scheme-to-import-goods	Use the Developing Countries Trading Scheme to import goods
	https://www.gov.uk/government/publications/check-your-goods-meet-the-developing-countries-trading-scheme-rules-of-origin	Check your goods meet the Developing Countries Trading Scheme rules of origin
Department for Business and Trade	https://www.gov.uk/guidance/uk-trade-agreements-with-non-eu-countries	Reciprocal Preferential rules of origin: trade agreements including rules of origin legal text
Department for Business and Trade	https://www.gov.uk/government/collections/trading-with-developing-nations	Guidance on the Developing Countries Trading Scheme (DCTS)

1.1(f) import, export or transit restrictions or prohibitions;

Department for Business and Trade	https://www.gov.uk/guidance/import-controls	Guidance on import controls – how the Government monitors imports into the UK.
	https://www.gov.uk/government/publications/uk-strategic-export-control-lists-the-consolidated-list-of-strategic-military-and-dual-use-items-that-require-export-authorisation	Guidance on items that require an export licence from the UK
	https://www.gov.uk/government/collections/notices-to-exporters	Guidance providing ad hoc advice on issues relevant to UK export controls
HM Revenue & Customs	https://www.gov.uk/government/publications/uk-trade-tariff-import-prohibitions-and-restrictions/uk-trade-tariff-import-prohibitions-and-restrictions	Guidance on import prohibitions and restrictions.

1.1(g) penalty provisions for breaches of import, export, or transit formalities;

HM Revenue & Customs	https://www.gov.uk/government/publications/excise-notice-301-civil-penalties-for-contraventions-of-customs-law/excise-notice-301-civil-penalties-for-contraventions-of-customs-law	Notice 301: Civil penalties for contraventions of customs law
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1.1(h) procedures for appeal or review;

HM Revenue & Customs	https://www.gov.uk/government/publications/excise-notice-301-civil-penalties-for-contraventions-of-customs-law/excise-notice-301-civil-penalties-for-contraventions-of-customs-law#reviews-and-appeals	Notice 301, Section 6: Civil penalties for contraventions of customs law (Reviews and appeals).
	https://www.gov.uk/hmrc-internal-manuals/appeals-reviews-and-tribunals-guidance/artg2010	Appeals reviews and tribunals guidance.

1.1(i) agreements or parts thereof with any country or countries relating to importation, exportation, or transit; and

Department for Business and Trade	https://www.gov.uk/guidance/uk-trade-agreements-with-non-eu-countries	Existing UK trade agreements with non-EU countries.
Prime Minister's Office	https://www.gov.uk/government/publications/ukeu-and-eaec-trade-and-cooperation-agreement-ts-no82021	Trade and Cooperation Agreement (and other agreements) with the EU.
Cabinet Office	https://www.gov.uk/government/collections/the-windsor-framework-further-detail-and-publications	The Windsor Framework – further detail and publications

HM Revenue & Customs	https://www.gov.uk/government/publications/reference-document-for-the-customs-tariff-free-access-for-goods-from-british-overseas-territories-eu-exit-regulations-2020 https://www.legislation.gov.uk/uksi/2020/1434/contents/made	Information on arrangement for import duty on trade in goods from certain British Overseas Territories and related legislation
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1.1(j) procedures relating to the administration of tariff quotas.

Department for Business and Trade	https://www.gov.uk/guidance/tariffs-on-goods-imported-into-the-uk#importing-goods-covered-by-a-tariff-rate-quota	Tariffs on goods imported into the UK (Importing goods covered by a tariff-rate quota)
HM Treasury, Department for Environment, Food and Rural Affairs	https://www.legislation.gov.uk/uksi/2020/1432/contents/made	Tariff Quotas: The Customs (Tariff Quotas) (EU Exit) Regulations 2020
HM Treasury, Department for Environment, Food and Rural Affairs	https://www.gov.uk/government/publications/reference-documents-for-the-customs-tariff-quotas-eu-exit-regulations-2020	Tariff Quotas: Reference Documents for The Customs (Tariff Quotas) (EU Exit) Regulations 2020
Rural Payments Agency	https://www.gov.uk/government/collections/notice-to-traders	Notice to traders on licence-based tariff quotas
Department for Environment, Food and Rural Affairs, Department for Business and Trade	Reference Documents for The Customs (Tariff Quotas) (EU Exit) Regulations 2020 - GOV.UK (www.gov.uk)	Notice to traders made under Regulation 6(4) Customs (Tariff Quotas) (EU Exit) Regulations 2020

(b) The Uniform Resource Locators of website(s) referred to in paragraph 2.1

Each of these items has been published on the UK Government web pages at www.gov.uk, with specific Uniform Resource Locators referenced under Article 1.4(a) above.

(c) The contact information of the enquiry points referred to in paragraph 3.1

Contact information on enquiry point is:

HM Revenue & Customs

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries>

Article 10, paragraph 4.3

Delivery of the UK Single Trade Window is underway with the Programme targeting March 2024 for its first public release of functionality. The STW will be delivered in stages through strategic releases, each one adding new features and delivering an improved user experience. When fully operational, the UK Single Trade Window will be a gateway between businesses and UK border processes and systems, allowing users to meet their border obligations by submitting information once, and in one place.	https://www.gov.uk/government/consultations/the-uk-single-trade-window-public-consultation/the-uk-single-trade-window-consultation-on-features-to-inform-design-and-legislation
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Article 10, paragraph 6.2

UK legislation does not require the use of customs brokers. UK legislation does not define "customs brokers" and only defines "customs agents" as well as setting out relevant requirements for their use in section 21 of the Taxation (Cross Border) Trade Act 2018. Guidance on the use of customs agents can be found here - <https://www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf>

Article 12, paragraph 2.2

Details of contact point for the exchange of information set out in Article 12:6:1 (b) and/or (c).

imat@hmrc.gov.uk
