

## **CUSTOMS INFORMATION PAPER (09) 32**

### **Export Control System (ECS) implementation – Deadlines for the lodgement of Customs export declarations**

<b>Who should read:</b>	<b>All traders involved in international export trade including exporters, agents, freight forwarders and carriers</b>
<b>What is it about:</b>	This paper explains the legal deadlines for the lodgement of export declarations which come into effect on 1 July 2009.
<b>When effective:</b>	1 July 2009
<b>Extant until/ Expires</b>	Until further notice

#### **1. Introduction**

[CIP \(09\) 31](#) provided a summary of the major changes traders can expect when the Export Control System (ECS) and the Safety and Security (S&S) requirements are implemented from 1 July 2009. This CIP, on legal deadlines for the lodging of Customs declarations, is one of a series which provide more detail on specific issues relating to ECS. The paper sets out the time limits which come into effect on 1 July and explains how HMRC plans to oversee their implementation.

#### **2. Background – Deadlines for the lodgement of Customs declarations**

The Safety and Security Regulation which comes into effect on 1 July 2009 introduces new, minimum, deadlines for the lodgement of export declarations. Full details can be found in Article 592b(1) of Commission Regulation (EC) No 1875/2006. They are summarised as follows:

- (i) for “deep sea” containerised cargo, at least 24 hours before the goods are loaded;
- (ii) for “short sea” containerised cargo, at least two hours before leaving the port;
- (iii) for air traffic, at least 30 minutes prior to departure from an airport;
- (iv) for rail and inland waters traffic, at least two hours prior to departure;
- (v) for road traffic, at least one hour prior to departure; and
- (vi) for supplies for ships and aircraft at least 15 minutes prior to departure.

These are the minimum legal deadlines that were agreed for both exports and imports after consultation with various trade bodies. It should be noted that

some commercial carriers (particularly in the maritime industry) may require receipt of the information included in an export declaration long before the statutory deadlines to enable them to meet their own Safety and Security and commercial responsibilities.

Whilst most of the deadlines set have caused little comment, we and other Member States Customs administrations are aware that the 24 hour containerised cargo deadline appears to have raised some questions from the trade. Companies may need to review their present practices in the light of ECS legislation and we will continue to work closely with the trade to help them to meet the new requirements in the months following implementation of ECS.

### **3. ECS S&S legislation – operation of the lodgement deadlines in the UK**

The ECS Safety and Security legislation requires early lodgement of Customs declarations to allow EU Customs authorities sufficient time to carry out ECS Safety & Security risk analysis. The lodgement deadlines vary depending on the mode of transport (see above).

HMRC's Exports Policy team has confirmed that the lodgement period starts at the point where the export declaration is legally accepted. Legal acceptance of an export declaration occurs when the first "Arrival" message is input to CHIEF. This can only occur when the goods are physically in a customs controlled/approved area and thus available for immediate examination.

The UK ECS solution is based upon existing CHIEF processing which is largely automated and will not normally, therefore, need to make use of the full permitted deadline periods. In the overwhelming majority of cases, Permission to Progress (P2P) will be given almost immediately upon legal acceptance. For the majority of export scenarios this will mean little or no change to current practices. However, traders involved with export traffic must recognise that these lodgement deadlines exist and that Customs can make full use of them which thus could cause delays (particularly in the maritime container environment) if the input of CHIEF declarations or Arrival messages is delayed .

### **4. HMRC role in monitoring ECS changes**

HMRC recognise that the introduction of these new legal requirements may require change from current commercial practises for some. As such, there is no intention at the current time, to take a heavy handed approach to enforcing adherence to these deadlines. However, HMRC will be monitoring how certain aspects of the ECS changes are progressing for some time after ECS implementation and may then need to look to enhance enforcement of the deadlines at a later stage. Further guidance will be issued before any such action is taken. HMRC will continue to work together with the trade to help them to meet the new requirements following the implementation of ECS.

## 5. Contacts

Further details on the Export Control System and related issues can be found on the [ECS webpage](#). The Tariff is also being updated to reflect all the changes – the updated exports section (Volume 3 Part 1) will be available in June. Traders are advised to review section 1.1 - 1.4 and 1.9 particularly. If your query is not answered by the FAQs (Frequently Asked Questions) available on the ECS web page or the Tariff please email your query to:

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Issued on the **7 May 2009** by the JCCC Secretary, HM Revenue and Customs, Customs & International Directorate. E Mail @ [JCCC Secretariat](#)

If you have a question about the content of this paper please use the details provided in the 'Contacts' section. For general HMRC queries speak to the National Advice Service on 0845 010 9000 or follow this crumb trail which details how to contact us by phone, e-mail or post: HMRC home ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)) >Contact Us

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