



Global Trade Bureau – a guide to:
**Importing EU Products of Animal Origin
into Great Britain at the end of the
transition period**

When you are running an international retail business, the smooth transition of your goods into the UK could not be more important. Your goods not only need to arrive, they must arrive without delay, with the right amount of duty paid and, with the correct completion and filing of a customs declaration. At the end of the transition period, we expect to see a significant increase in the volume of customs declarations being processed per year. Moreover, your existing supply chain may not be fully equipped to ensure that you will be compliant in the future framework. Deloitte's Global Trade Bureau is a tech-enabled customs compliance solution that takes care of your customs calculations and declarations, filing and end-to-end process.

Importing goods into Great Britain from 1 January 2021



The UK's departure from the EU will herald the biggest change to the UK's customs landscape in a generation. Many businesses that have previously not needed to consider importing, exporting and tariffs rules and regulations may need to prioritise this. The UK Government announced on 12 June that in order to give businesses time to adjust to these changes, there will be a 6 month phased introduction of border controls on imports of goods from the EU into Great Britain.

- From 1 January 2021, businesses importing standard goods will need to meet minimum customs requirements, such as keeping sufficient customs records, but will have up to 6 months to submit customs declarations. Checks will be carried out on certain high risk categories of goods. The payment of any duties due can be deferred until the customs declaration is submitted.
- From 1 April 2021, businesses will need to pre-notify movements of products of animal origin, regulated plants and plant products and submit the necessary health documentation.
- From 1 July 2021: full border controls become effective. All traders will need to submit customs declarations, and pay any applicable tariffs, at the time of importation (subject to any customs authorisations in place).

HMRC estimates that an additional 180,000 traders will need to make customs declarations for the first time (in addition to the c.141,000 businesses currently making customs declarations).

Importing Products of Animal Origin into Great Britain from 1 January 2021



Traders that plan to import Products of Animal Origin (POAO) into Great Britain at the end of the transition period must be aware of the new rules and formalities that they will be required to follow.

These new rules will have a material impact on retail supply chains. It is vital for importers to consider how the introduction of these new rules will affect their business and current inbound supply model.

Whilst the government has introduced its phased approach to the introduction of import controls, which aims to provide businesses time to adjust to the changes, here are the essential things that you need to know:

- UK Authorities must be notified of imports of POAO using the IPAFFS system from 1st April 2021.
- Also from April 1st 2021, consignments must be accompanied by an export health certificate to demonstrate that the product meets UK standards.
- From 1st July 2021, imports of POAO must enter the UK via a designated Border Control Post (BCP), previously known as a Border Inspection Post (BIP) – capable of handling POAO goods.

The cost of POAO import notifications can vary depending on the complexity of the product & the country of origin. Traders must consider level of in-house capacity and expected annual number of notifications – this can prove to be a time consuming process!

Importing Products of Animal Origin – Must Knows



Traders importing Products of Animal Origin (POAO) into Great Britain at the end of the transition period must be aware of the new rules and formalities that they are required to follow. Following the UK's departure from the EU, and new third country status, the UK has implemented new systems and procedures for importing such products. The aim of the new measures is to facilitate trade and to protect the public, environmental and animal health of the UK.

Please note that the scope of POAO for human consumption includes Composite Products. Therefore, the staged import requirements for POAO also apply to Composite Products.

Key Dates

From 1st January 2021



- No notification required unless POAO are subject to safeguarding measures

From 1st April 2021



- Pre-notify VIA IPAFFS,
- Goods must be accompanied by an Export Health Certificate
- Subject to remote documentary checks

From 1st July 2021



- Pre-notify VIA IPAFFS,
- Goods must be accompanied by an Export Health Certificate,
- Goods must enter via a designated Border Control Post, and
- Subject to documentary, identity & physical checks

Health Certificates



Imports of POAO from the EU into Great Britain from April 2021 must be accompanied by an accurate export health certificate. This certificate will provide details of the shipment, including species, quantity and weight. Prior to the export of the consignment, the goods must be approved by an Official Veterinarian to verify the product meets UK regulations. A single import may consist of multiple health certificates.

Notifying APHA of Imports



Traders will be required to use these health certificates to populate and send notifications to the UK's Animal & Plant Health Agency (APHA). APHA is responsible for facilitating the trade of animals and related products in and out of the UK. Notifications will be raised within the Government's new Import of Products, Animals, Food & Feed System (IPAFFS). In most cases, notifications should be sent at least 24 hours before the consignment arrives at the UK border – although traders can lodge notifications up to 30 days in advance.

Who is responsible for POAO formalities?



Responsibility for meeting customs obligations upon import falls on the importer of record who is declared in box 8 of the import declaration, commonly referred to as the SAD or C88. Incoterms – international commercial terms used for cross-border movements of goods – establish the obligations of the seller and the buyer, including which party is responsible for import.

For imports of POAO, the exporting party - or a foreign supplier - will usually be responsible for applying for Export Health Certificates. The certificate should travel with the physical consignment.

The importer of record, or its agent, will be responsible for completing necessary import formalities associated with a particular consignment. This includes notifying the BCP of an import at least 24 hours before arrival. However, either party may submit notifications. The Importer should discuss responsibilities with the exporter, suppliers and customs agents to agree on responsibilities prior to the 1st January.

Considerations for Traders



Identifying Products of Animal Origin



Importers must check its product against EU document CIR 2019/2007 to prepare their business for 1st January.

This document outlines which commodities will be considered POAO upon import into the UK. The document identifies POAO by tariff headings and covers exceptions.

The Government has stated that the scope of POAO for human consumption includes Composite Products, such as pizzas and sandwiches.

Export Health Certificates



In order to import POAO into Great Britain, consignments must be accompanied by an export health certificate (EHC). This document is used to populate relevant import notifications.

This is required to accompany the consignment during transport. It is the responsibility of the exporter to secure this from the country of origin's relevant competent authority.

An individual health certificate is required for each species/type of product.

Raising Notifications



Traders whom decide to defer its import controls from 1 January 2021 must alert the authorities of an import of POAO from 1st April 2021. This is done using the Import of Animal Products, Food, Feed System (IPAFFS).

If you have not done so already, decide who will be making these notifications. Businesses may wish to do this in-house, in which case, an account should be created (register [here](#)), or it can be outsourced to a customs agent or freight forwarder, who will complete notifications on your behalf.

POAO notifications are also known as CHED-Ps, and are made up of two parts, consignment details and results of checks.

Border Control Posts & Shipping Routes



A key consideration post-transition period is POAO shipping routes. From 1st July, all EU POAO imports must enter via a BCP; a designated inspection facility, where checks on animal products will be carried out.

The commodities that BCPs are equipped and approved to process will differ between BCPs. Major ports with POAO inspection capabilities include Felixstowe, Southampton and Heathrow. Traders should consider if their current shipping routes are appropriate. If not, it may be necessary to explore new ports of entry. Currently, Dover is not approved to process POAO imports.

Goods Subject to Safeguarding Measures



From January 2021, POAO subject to safeguard measures require an IPAFFS notification. Upon submission of the IPAFFS notification, traders - or its representatives - will need to give the EU exporter or official veterinarian the unique notification number (UNN) that is generated when you pre-notify APHA of the import.

The EU exporter is responsible for adding the UNN to the commercial documentation or health certificate (if one is required).

Wholesale food businesses supplying food of animal origin require approval by the competent authority under Regulation 853/2004.

Importing Into Northern Ireland



As per the Northern Ireland Protocol, traders importing Products of Animal Origin into Northern Ireland must follow different rules.

Refer to The Protocol document and NI's Department of Agriculture, Environment & Rural Affairs (DAERA) guidance for specific details.

A key difference is creating notifications via TRACES NT as opposed to Great Britain's IPAFFS system.

Non-EU Goods Transiting EU



Non-EU POAO consignments that transit the EU on their journey to Great Britain may be subject to different requirements. From January 2021, consignments of POAO that have undergone full veterinary public and animal health checks on entry into the EU can enter GB via any point of entry and will not require an EHC or pre-notification on IPAFFS. From April 2021, goods that have undergone full veterinary public health and animal health checks on entry into the EU can enter GB via any point of entry. However, these goods must be accompanied by an EHC and be pre-notified on IPAFFS.

For both stages, if consignments have not had full checks upon EU entry, these goods must enter GB via an appropriate BCP. An accompanying EHC and IPAFFS pre-notification is required. UK importers should communicate with relevant suppliers and transport operators to determine specific requirements for non-EU POAO from January 2021.



How can I prepare my POAO supply chain for the end of the transition period?

Communicating with stakeholders is a crucial step for businesses preparing for the end of the transition period. For maximum oversight, involved parties should align on roles and responsibilities – ensure that incoterms are considered and your contracts clearly state who will carry out each step.

Discussing your compliance responsibilities with foreign suppliers can lead to a greater understanding of your products, their ingredients and their origin. Having a strong understanding of your animal products drives compliance, provides visibility over the supply chain and can identify cash-saving opportunities.

Are my businesses goods subject to POAO rules?

A key challenge that businesses have faced leading up to the end of the transition period is understanding whether their EU animal product imports are formally considered POAO. This classification will determine whether they will be subject to extra formalities mentioned in this document from 2021.

The EU Commission Implementing Regulation 2019/2007 document formally outlines commodity codes classified as Products of Animal Origin ([Regulation 2019/2007 Annex I](#)). To improve your businesses compliance position, consider creating a Products of Animal Origin database. This file is an effective way to keep track of your ongoing responsibilities for each SKU from January 2021 onwards.

Traders must also consider whether their products are subject to DEFRA safeguarding measures. See the list of products [here](#).

Who Raises Export Health Certificates?

Many businesses who exclusively trade within the EU will be subject to unfamiliar rules and processes from 1st January 2021. Accurate Health Certificates will become a crucial document for traders to ensure customs compliance. Businesses must communicate with their exporters and suppliers to put processes in place for creating of export health certificates.

Typically, the exporter/supplier will apply for the health certificate and ensure it is approved in the product's official country of origin. Suppliers should know their products inside out and be aware of the changes to UK legislation.

How do imports of POAO interact with the Delayed Declaration period?

If your business meets the requirements and plans to take advantage of the delayed customs declaration period between January & July 2021, it is important to consider how this period interacts with imports of goods subject to additional formalities.

Whilst delayed declarations of imports of controlled goods are not permissible during this period, importers of Products of Animal Origin can continue to benefit from this adjustment period, as long as the product specific rules are followed – such as notifying APHA.

Do my shipments require a Catch Certificate?

If your business is involved in the importation of EU fishery products, your supply chain may be subject to new compliance requirements. From January 2021, most imports of marine-caught fish and some shellfish will need to be accompanied by a Catch Certificate. A catch certificate will be required for each consignment of fish or fishery products, along with an EHC and IPAFFS notification (as per POAO).

Catch certificates should be secured by the EU exporter, who will be responsible for providing a copy to the UK importer. Documentary checks on these certificates will take place from January 2021. In order to facilitate inspections, the importer must submit the certificate to the relevant Port Health Authority or fisheries authority at least 2 hours prior to arrival via road and 4 hours prior to arrival via airfreight, rail and direct landings from a fishing vessel.

Certain fish & fishery products are not subject to this requirement. See the list of exclusions [here](#).

I don't think my businesses imports are considered POAO – are there other rules to consider?

Products of Animal Origin is one of a number of animal product related categories. Other imports, such as:

- Live Animals
- High Risk Food & Feed
- Germplasm
- Fishery Products

are subject to different rules and compliance regulations. The Government has released guidance notes regarding other products. See the guidance [here](#).

How Deloitte Can Help



Deloitte's **Global Trade Bureau** is a tech-enabled customs compliance solution that takes care of your customs calculations and declarations, filing and end-to-end process optimisation. Our dedicated experts, drawn from customs and freight forwarding backgrounds are able to assist your business with its Product of Animal Origin requirements and formalities from the 1st January 2021, helping you to keep your business moving.

Global Trade Bureau can work alongside your supply chains to identify specific requirements your business will face at the end of the transition period. The team can **submit IPAFFS notifications** to authorities using your export health certificates, **provide recommendations** on suitable ports of entry to optimise your supply chain and **keep you up to date** with changes to the legislative and regulatory environment.

Other Services



Deloitte provide a range of trade and indirect tax advisory services to help businesses prepare for the changes that will arise at the end of the transition period, including:

- **Manage customs compliance.** Our Global Trade Bureau combines deep global trade expertise with technology to offer a differentiated solution for managing customs compliance.
- **Identify the indirect tax impacts.** Prioritize focus based on business structure, supply chains, operating model, location.
- **Map existing and proposed supply chains** and analyse the resulting customs and tax obligations and mitigations, including potential systems updates.
- **Identify the customs** and related registrations and authorisations necessary for the business' post-Brexit operations.
- **Consider available duty reliefs** and how these may assist the business in not only reducing its customs duty bill, but also whether these can add efficiency within the supply chain.
- **Engage with tax authorities** on post-Brexit customs and tax policy

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