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## BREXIT

### Clarification on the Customs status of goods for ongoing movements at the end of the transition period.

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Following several enquiries made by the general public and certain economic operators, the Department of Customs would like to provide further clarification on the Customs status of goods for ongoing movements at the end of the transition period and which are brought into the Customs territory of the EU after the end of the transitional period.

Specific reference is being made to article 5.3 of Guidance Note – Withdrawal of the United Kingdom and EU Rules in the Field of Customs, including Preferential Origin - [https://ec.europa.eu/taxation\\_customs/UnitedKingdom\\_withdrawal\\_en](https://ec.europa.eu/taxation_customs/UnitedKingdom_withdrawal_en)

The cited article states that ‘Union goods which are moving as intra-Union movement from the UK to the Union (or vice versa) around the end of the transition period may still be treated as an intra-Union movement, subject to the fulfilment of the requirements set out in Article 47 of the Withdrawal Agreement. This will equally apply to Union goods moving between two points in the customs territory of the Union via the UK. According to Article 47(2) of the Withdrawal Agreement, the following is to be proven by the person concerned when those goods arrive at the respective border between the Union and the UK:

- (i) that those movements\* have started before the end of the transition period and ended thereafter; and

(ii) that the goods have the customs status of Union goods.

\*Start of the movement of goods – this refers to the moment when the goods are released from the exporter to the client through a carrier providing air, road, water or rail transport services.

The means of proof of the customs status of Union goods to be used for that purpose are set out in Article 199 UCC IA.

The proof of the start of the movement prior to the end of the transition period is to be provided by a transport document or any other document showing the date when the movement, which covers the border-crossing part, has started. This would in most cases be the date the carrier took over the goods for the transport; other cases may be where the goods are taken over by a freight forwarder who takes over the responsibility of the goods and who then later subcontracts a carrier. In the latter case, the economic operator will possibly not have any control over the timing of the transport; nonetheless, where he intends to make use of the Withdrawal Agreement for the respective movement of goods, the economic operator should provide a proof of status to the freight forwarder. Examples of transport documents are:

- CMR document,
- CIM consignment note,
- bill of lading,
- multimodal bill of lading, or
- air waybill.

Where, when arriving at the border between the Union and UK after the end of the transition period, the economic operator cannot provide the respective proofs, those goods will be treated as third country goods, i.e. the respective customs debt, VAT and excise duties, where applicable, will have to be paid when those goods are released for free circulation in the customs territory of the Union. Where applicable, export or import licenses will be required for those ongoing movements without proofs.

(e-signed)

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