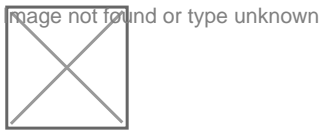


## Day One No Deal (D1ND) Arrangements

Information and resources on arrangements for D1ND



The government has recently published guidance on customs 'easements' (i.e. simplifications) for trading with EU countries that will apply in the event of a Day 1 No Deal (D1ND) scenario. The following summary provides links to the relevant information available on the government website with some additional notes on how these would apply to customers routing EU goods through Bristol.

HMRC have also made available a presentation [Get Ready for Brexit](#) <sup>[1]</sup> which summarises the steps traders need to take.

Please note that while we have made every effort to ensure accuracy, this is a fast-evolving area and the following is meant as guidance only. Please continue to check the included links and other sources for changes as the D1ND date approaches.

### **Economic Operators Registration and Identification (EORI) Number**

If you wish to trade with EU countries following D1ND it is essential that you obtain an *EORI* number from HMRC. Please see <https://www.gov.uk/eori> <sup>[2]</sup>.

### **Port Inventory Control**

All ports are required to operate a government approved electronic inventory linked system for managing international trade in a way that synchronises with government systems. The Port uses the *Destin8* system provided by MCP plc. Customers will need access to the Bristol Destin8 community either through direct membership (as a 'badge holder'), or by using an agent who is a member. For assistance with Destin8 access please call the *Destin8 Customer Services Help Desk* on 01394 600205 or e-mail to [help@destin8.co.uk](mailto:help@destin8.co.uk) <sup>[3]</sup>. The port can provide details of local agents who are Destin8 badge holders if required. Please contact [commercial@bristolport.co.uk](mailto:commercial@bristolport.co.uk) <sup>[4]</sup> for further information.

## Imports

If you need to import goods from the EU after D1ND and have not previously participated in international trade the government has summarised the process here:

<https://www.gov.uk/prepare-import-to-uk-after-brexite> <sup>[5]</sup>

Your agent, cargo broker or freight forwarder will be able to assist you in the process.

## Import Duty Rates

The government will introduce a temporary tariff structure for import duty following D1ND. Please see:

<https://www.gov.uk/government/news/temporary-tariff-regime-for-no-deal-brexite-published> <sup>[6]</sup>  
and:

<https://www.gov.uk/guidance/check-temporary-rates-of-customs-duty-on-imports-after-eu-exit> <sup>[7]</sup>.

Import duty will be reduced to zero for the majority of goods for up to twelve months following D1ND. Please note that, even where goods attract zero duty, imports should be declared and manifested as for dutiable goods - a customs release will still be required before the goods can be entered into free circulation.

## Transitional Simplified Procedures (TSP).

TSP greatly simplifies import declarations by allowing full declarations and duty payments to be delayed for up-to six months for most goods. You will need to have an EORI and register with HMRC to be eligible for TSP. Further details can be found at:

<https://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal> <sup>[8]</sup>

The port will release goods under TSP provided they continue to be manifested through the Destin8 system using transactions agreed with Customs for this purpose. Where these are used the port will receive a customs release through Destin8 in the normal way and the goods will be released to free circulation. You must use an agent who holds a Destin8 badge for Bristol for this to be available to you. Details as to how this process will work is available [here](#) <sup>[9]</sup>. Please consult your agent, cargo broker or MCP plc for further information.

Please also see the following for arrival notifications through roll-on-roll-off ports:

<https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel> <sup>[10]</sup>

## **Financial Guarantees and Duty Deferment Account.**

TSP requires a duty deferment account to be set up where duty is liable. Customers can apply to create a deferment account and authorise an agent to operate the account for them:

<https://www.gov.uk/guidance/setting-up-an-account-to-defer-duty-payments-when-you-import-goods?step-by-step-nav=db1149f5-f60a-4d02-be0c-9c9db2828665> <sup>[11]</sup>

Under normal circumstances the deferment account would need to be backed by a financial guarantee or Comprehensive Customs Guarantee (CCG). Following D1ND this requirement has been waived for six months:

<https://www.gov.uk/guidance/customs-procedures-if-the-uk-leaves-the-eu-without-a-deal#guar-reqs> <sup>[12]</sup>

## **Safety and Security Declarations.**

The requirements for these declarations are being relaxed for the first twelve months after D1ND – please see:

<https://www.gov.uk/guidance/import-control-system#entry-summary-declarations> <sup>[13]</sup>

## **Special Procedures and Guarantees.**

If you are considering applying for customs special procedures including customs warehousing, inward processing or other special procedures – customs are removing the requirement for financial guarantees for at least twelve months:

<https://www.gov.uk/guidance/customs-procedures-if-the-uk-leaves-the-eu-without-a-deal#guar-reqs> <sup>[12]</sup>

## **CFSP**

If you are CFSP (Customs Freight Simplified Procedures) authorised please see:

<https://www.gov.uk/guidance/changes-to-your-customs-authorisations-if-the-uk-leaves-the-eu-without-a-deal> <sup>[14]</sup>

## **Exports**

If you need to export to the EU after D1ND and have not previously participated in international trade the government has summarised the process here:

<https://www.gov.uk/prepare-export-from-uk-after-brexite> <sup>[15]</sup>

Your agent, cargo broker or freight forwarder will be able to assist you in the process.

## **Further Queries**

You will appreciate that this whole area is rapidly evolving and this webpage is our attempt to provide links to the most relevant HMG advice and guidance.

However, if you have any further specific queries please direct them to [customsd1nd@bristolport.co.uk](mailto:customsd1nd@bristolport.co.uk) <sup>[16]</sup> and we will endeavour to signpost you in the right direction.

- [Home](#)
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**Source URL:** <https://www.bristolport.co.uk/trades/commercial-contacts/customs/d1nd>

#### Links

[1] <https://www.bristolport.co.uk/sites/default/files/documents/Get-ready-for-brex-it-HMRC.pdf> [2] <https://www.gov.uk/eori> [3] <mailto:help@destin8.co.uk> [4] <mailto:commercial@bristolport.co.uk?subject=Destin8%20Community%20Agents> [5] <https://www.gov.uk/prepare-import-to-uk-after-brex-it> [6] <https://www.gov.uk/government/news/temporary-tariff-regime-for-no-deal-brex-it-published> [7] <https://www.gov.uk/guidance/check-temporary-rates-of-customs-duty-on-imports-after-eu-exit> [8] <https://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal> [9] <https://www.bristolport.co.uk/sites/default/files/documents/Destin8%20D1ND%20TSP%20Solution.pdf> [10] <https://www.gov.uk/guidance/moving-goods-to-and-from-the-eu-through-roll-on-roll-off-locations-including-eurotunnel> [11] <https://www.gov.uk/guidance/setting-up-an-account-to-defer-duty-payments-when-you-import-goods?step-by-step-nav=db1149f5-f60a-4d02-be0c-9c9db2828665> [12] <https://www.gov.uk/guidance/customs-procedures-if-the-uk-leaves-the-eu-without-a-deal#guar-reqs> [13] <https://www.gov.uk/guidance/import-control-system#entry-summary-declarations> [14] <https://www.gov.uk/guidance/changes-to-your-customs-authorisations-if-the-uk-leaves-the-eu-without-a-deal> [15] <https://www.gov.uk/prepare-export-from-uk-after-brex-it> [16] <mailto:customsd1nd@bristolport.co.uk?subject=Query%20from%20www.bristolport.co.uk%2Ftrades%2Fcommercial-contacts%2Fcustoms%2Fd1nd>