

Use of Transitional Simplified Procedures (TSP) at CCS-UK inventory-controlled locations of the UK leaves the EU without a deal

HMRC has recently announced an extension of the Transitional Simplified Procedures (TSP) which will make importing easier. This is as detailed [here](#). This service update and the attached instructions are to provide CCS-UK users with details of the process to be used if a nominated agent wishes to use Transitional Simplified Procedures at a CCS-UK inventory-controlled location. There are three scenarios:

1. The nominated agent wishes to use TSP and are importing goods that are not on the TSP controlled goods list (i.e. they are standard goods).
2. The nominated agent wishes to use TSP and are importing goods which are on the TSP controlled goods list – these are some goods that you must have a licence to import, or excise goods like alcohol or tobacco and the controlled goods list can be found [here](#).
3. The nominated agent is not able to or does not wish to use TSP.

Scenario 1

To use TSP for standard goods at a CCS-UK location the nominated agent will need to have a Community Transit (CT) guarantee or waiver. They will follow the TSP standard goods procedure and, as detailed in the HMRC guidance, may opt to delay submission of the supplementary declaration in this procedure until 04 October 2019.

If the agent does not have a CT guarantee or waiver, they will need to use the TSP controlled goods procedure (which can be used for both standard and controlled goods).

Scenario 2

For controlled goods (or standard goods using the TSP controlled goods procedure) the nominated agent will need to use the controlled goods procedure. In this process a supplementary declaration will need to be submitted by the fourth working day of the month after the goods' arrival in the UK.

Scenario 3

In this scenario the nominated agent will use the same processes as currently for 3rd country goods i.e. full frontier declarations or Customs special procedures (for example temporary admission).

A separate service update is being issued to provide CCS-UK customers with guidance on options at non-inventory controlled locations such as Ro-Ro locations.

For further information or clarification please contact alp.team@bt.com where we will be pleased to advise and help you.

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