

## Movement of goods—post-Brexit transition guidance from HMRC

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HM Revenue & Customs (HMRC) has published updated guidance for stakeholders. Subjects covered in this guidance include the date for submitting safety and security declarations for imports into Great Britain from some countries being changed from 1 July 2021 to 1 January 2022, as well as the final date for using the deferred declaration scheme, including submitting supplementary declarations up to 175 days after the goods have been imported, being changed from 30 June 2021 to 31 December 2021. While the Brexit transition/implementation period ended at 11 pm on 31 December 2020 (IP completion day), the government continues to issue new and updated Brexit webpages and guidance documents on the associated legal and practical changes. Further guidance may be issued post-IP completion day, so stakeholders are advised to monitor these pages for updates.

The following new and updated documents have been published:

Updated guidance:

- [Declaring reusable packaging for Great Britain imports and exports](#)
- [Delaying declarations for EU goods brought into Great Britain](#)
- [List of goods imported into Great Britain from the EU that are controlled](#)
- [Rules of origin for goods moving between the UK and EU](#)
- [The pre-lodgement model for controlling goods from the EU into Great Britain](#)

Both the UK and EU are keeping their Brexit-related guidance under review and re-issuing stakeholder notices where necessary or appropriate in connection with arrangements and changes taking effect after the Brexit transition period. Not all changes or updates are substantive, but the pages are worth noting for future reference and bookmarking. In some cases, the detail of the guidance may not have changed, but the context, timescales or status of the arrangements outlined may have been updated. In other cases, guidance may contain placeholders or more detail. Some of the guidance published post-IP completion day contains substantive updates to reflect changes taking effect in light of the EU-UK Trade and Cooperation Agreement, and related/subsequent agreements.

As revised Brexit notices and guidance documents continue to be issued, it is a good idea to bookmark the relevant guidance pages and check for updates, in particular:

- [GOV.UK—Guidance and regulation](#)
- [European Commission—Relations with the UK: Consequences for public administrations, businesses and citizens of the EU](#)

The bulk of the government's Brexit guidance has been gathered in its revised webpage: [GOV.UK—Brexit: new rules are here](#).

Sources:

- [Declaring reusable packaging for Great Britain imports and exports](#)
- [Delaying declarations for EU goods brought into Great Britain](#)
- [List of goods imported into Great Britain from the EU that are controlled](#)
- [Rules of origin for goods moving between the UK and EU](#)
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Document information
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**Related Digests**

Declaring reusable packaging—new Brexit transition guidance from HMRC, LNB News 23/12/2020 93; Brexit Bulletin—government delays introduction of full border controls for EU imports until 2022, LNB News 11/03/2021 103