Topic	Question	Enquirer	Response
Implementation period and situation as from 1 January 2021 **grace period**	Should an agreement be reached, businesses will have less than two months to prepare. Can the EU agree with the UK on an implementation period to allow businesses time to adapt, including grace provisions on compliance?	Amcham	There is no plan nor possibility for a grace period: as of 1.1.2021, the UK will be a third country trading with the EU on the basis of a bilateral agreement or of WTO terms in its absence. Any treatment we might give the UK such as a grace period would be subject to the MFN clause. From a customs perspective, most of the changes that operators will have to face will happen regardless of the EU and the UK reaching an agreement. Operators will need to comply with customs procedures and formalities from the beginning of next year in any case. The Commission has been actively working on communication campaigns to raise awareness for traders on the changes coming, as explained above. The Commission and national administrations have produced abundant documentation to help businesses prepare and has made it clear that operators have to be ready as soon as the transition period ends. If an agreement is finally reached, however, operators will have the opportunity to have customs duties waived when importing from the UK if the products fulfil the rules of origin requirements established in the agreement. We are aware that the period of time between the knowing the rules of origin of the agreement and its application will be very short. The Commission is looking at several options to facilitate operators to still benefit from preferential treatment from the date of entry into application of the agreement.

	The EEA would like to reiterate its call for an implementation period of ideally 12 months from the beginning of next year which would allow stakeholders on both sides adequate time to prepare for what comes next. At the very least, the EU could look to mirror the temporary facilitations offered by the UK in the area of customs, such as the waivers of sanitary and phytosanitary (SPS) and safety and security checks on goods moving between the two regions. Key factors for this request are: a) MSs and NI readiness, b) COVID, c) other issues, (e.g. at least one Member State is not issuing EORI numbers to UK-based businesses until after 1 January)	EEA	Please see the reply to the question above

Contingency measures	Contingency vs. preparedness: The EU has not yet communicated on contingency measures in order to allow for full focus on negotiation. However, anticipation is essential for business to prepare for the worst-case. Any information given to us in parallel with the negotiations will increase business confidence of what to expect even if those measures are minimal. In case an agreement is not reached, when can we expect the Commission to communicate contingency measures?	EEA	The priority of the Commission is to reach an acceptable and balanced agreement in line with its mandate received from the European Council. It is therefore not appropriate to communicate on possible contingency measures. In any event, operators must be aware that those measures will follow the same principles of the measures adopted in the context of a possible "no deal withdrawal" last year. These are: they will be limited in number and in time, in the interest of the EU, and aiming to mitigate the most significant impact of the no deal scenario. It will in no case however, amount to replacing an Agreement and less so maintaining the status quo of the transition period. As of 1 January 2021, the United Kingdom will no longer be part of the EU Customs Union. Therefore, customs formalities required under Union law will apply to all goods entering the customs territory of the Union from the United Kingdom, or leaving that customs territory for the United Kingdom. This will happen even if an ambitious free trade area is established with the United Kingdom at the end of the negotiations that may provide for zero tariffs and zero quotas on goods, with customs and regulatory cooperation.

	In case the UK will proceed with its **Freeports initiative**, what type of measures the EU intends to take in favor of EU ports ?	FEPORT	In the EU, the creation of free ports is possible, under relevant legal conditions.

	We have noticed that in the published Border Operation Model (page 220) by the UK Government, the following is claimed:"The haulier transporting goods via a RoRo location to the EU must have the Movement Reference Number (MRN) for the EU customs import declarations or the transit (CTC) movement. The MRN is needed by the haulier to present at the GB and the EU border". This is not according to EU standards on import procedures. Some Member States have already announced they will not be able to offer this possibility (type D declaration – UCC art 171). We are therefore wondering if there is a misunderstanding and, perhaps, HRMC (UK)	CEFIC	We advise you to clarify the requirement included in the UK Border Operating Model with HRMC. On the EU side there is no change to the entry requirements as envisaged under the UCC.

	is referring to the ENS (entry summary declaration) as being the pre-lodged declaration ?		

Delays	What are your expectations with regard to customs clearances on both sides (EU and UK) from 01.01.2021 and the expected impact on the movement of goods, especially with regard to delays?	CEFIC	The Commission cannot provide any predictions as regards delays on customs clearances. The Commission alone cannot avoid delays in trade flows at the EU-UK border on 1 January 2021: - we work in close collaboration with Member States; - we advise keeping close contact with national authorities

CP42	**Customs procedure 42**: in case of a Free Trade Agreement, will this procedure still be possible?	FEPORT	Customs procedure 42 is established under EU customs and VAT legislation and only applies within the customs territory of the Union (including NI pursuant to Article 13(1) of the Protocol). However customs procedure 42 will not be possible in GB (understood as UK excluding Northern Ireland).

customs decisions deferred payment	Will there be any alternative after Brexit for UK port customers that currently have **deferment accounts** in EU Member States?	FEPORT	EU customs decisions held by UK economic operators will become invalid at the end of the transition period. UK economic operators established in the EU will need an EU EORI number before applying for other EU customs decisions. As operators can have only one valid EU EORI number valid at a time, their new EORI number can only become valid on 1/1/2021 (see below). However, to facilitate and speed up the process, applications may already be submitted in advance of the end of the transition period to allow the competent customs authority to prepare taking the decision. In any case, the decision is only to take effect on the day following the end of the transition period as the earliest. Handling of such applications outside the Customs Decision System. For the specific case of decision on deferred accounts, it is necessary to provide a guarantee (see Article 110 UCC). To provide a comprehensive guarantee it is necessary to be established in the customs territory of the Union (see Articles 89(5) and 95 UCC). Therefore, the port customers that are not established within this territory cannot have deferment accounts in the EU Member States, in accordance with Article 110(b) and (c) UCC, after 1 January 2021. As the deferment may be extended up to 31 days, it is likely that the MSs customs authorities would not let the port operators use their deferment accounts based on a comprehensive guarantee in the EU after 30 November (i.e. 31 days before 1 January 2021). However, a deferred payment in accordance with Article 110(a) UCC may be granted by the EU customs authorities if covered by an individual guarantee which complies with the UCC rules.

EORI registration	We have been made aware that at least one key EU Member State customs authority is currently rejecting all UK-based EORI applications, and that there is no date set as to when this policy will change although the advice is that the applications will only be granted from 1 January. This is clearly a significant issue for businesses of all sizes and could have major implications for customs clearance, since the EORI number is mandatory information for a customs declaration. Is the Commission aware of this challenge and what can be done to resolve this?	EEA	An EORI number is a unique identification number in to the customs territory of the European Union, assigned by a customs authority to an economic operator or to another person to register that person for customs purposes (Art 1(18) UCC-DA). Therefore, an economic operator cannot have at the same time two valid EORI numbers. Accordingly: - economic Operators (EO) established in Northern Ireland must be registered by the "UK customs in respect of Northern Ireland"; - economic operators from GB (understood as UK without Northern Ireland) established in the Union must register in the MS where they are established or, if that is not the case, with the MS where they plan to first start any of the activities listed in Article 5 of the Commission Delegated Regulation (EU) 2015/2446 (UCC-DA). If the legal requirements are met, both categories of economic operators can apply in advance for an EORI number to the competent customs authority, but the first day of the validity period of the new EORI number (i.e. the first day where the economic operator can use the EORI number for exchange with customs authorities) should be 01/01/2021 as the earliest. It is mandatory to have this rule implemented because until the end of transitional period the UK is still a MS and therefore, all the GB EORI are valid.

Codes XI GB XU	With less than 40 working days until the 31st of December 2020, we urgently require clarity on the new geo-nomenclature codes: a) Are there working documents available on how to use the new codes? b) How do governments envisage the implementation, and will operators be given realistic lead time to update global systems facilitating XI and XU? c) What fall back scenarios can be envisaged?	Amcham	Commission elaborated the "Guidance on the Use of 'GB' and 'XI' codes (Annex B) - Geonomenclature codes for the implementation of the IE/NI Protocol". The final version of the document was published on CIRCABC for the attention of the Trade Contact Group, on 6th November 2020. This document provides guidance relating to the use of the codes "GB" and "XI" in the context of the registration and identification of economic operators and for customs declarations, notifications and proof of the customs status of Union goods and gives guidance for their use. It applies from 1 January 2021. The code 'XU' is not used in the context of customs declarations, notifications and proof of the customs status of Union goods. According to the Guidance document there are no fall back scenarios envisaged as per regard the use of the codes "GB" and "XI" in the context of customs declarations, notifications and proof of the customs status of Union goods.

Data exchange with NI	Currently, there is no information available on how the data exchange will be organized. For example, how NI would be able to use the EU customs systems and which, where to "address" the customs messages in all these systems; which customs offices would be dedicated to deal with these messages and how. There are no testing scenarios available. A deployment schedule that the readiness would be achieved as late as mid-December 2020, does not allow for proper preparations from business side in the case it is necessary.	Amcham	The data exchange between the systems of Northern Ireland and the EU customs systems will operate in the same way as the data exchange between the Member States and the EU systems. In effect Northern Ireland is treated as if it was a Member State for this purpose.

Safety and security declarations **ENS waiver**	Many Member States will not be able to accept the Transit/Security Accompanying Document (TSAD) and issues processing security data in the EU NCTS. That requires our members to make last minute changes. We recommend to issue a temporary waiver to submit safety and security data until the Member States systems are ready to process this through NTCTS. Would that be possible?	Amcham	Waivers to submit safety and security data would only be possible when there is an alignment of safety and security rules and procedures, e.g. the case with NO and CH. However, up to until now, the UK has not expressed any interest to go in such direction or to include any reference to it in the future agreement.

ENS waiver	We understand the current version of NCTS does not allow processing of ICS/ECS. Although data elements can be keyed in the NCTS application of the Member States, Safety and Security elements are not conveyed over the Common Domain between the MS, demonstrating obstruction in the Trans European Systems. What actions are envisaged to address the current obstacles in NCTS? As regards the following elements, we would like to request a temporary waiver until NTCS6 is ready. No connection with ICS/ECS, inability to create or accept a TSAD in several member states resulting in the necessity to send S&S data through a	EEA	See the reply to question above

	separate ICS/ECS application = two submissions, 1) NCTS declaration + 2) EXS/ENS declaration.		

	If a safety and security waiver is not possible on the grounds that it would require UK alignment with EU rules in specific areas, would there be appetite for a Mutual Recognition Agreement? Both sides are developing separate but similar rules in this area which aim to achieve the same high standards.	EEA	See reply to question above

	Can the possibility for waivers exist in some cases of transits under specific circumstances? e.g. Goods marked with code C and not losing their Union goods status – e.g. a specific example would be the EU-GB-IE landbridge – where EXS and ENS would be required based on UCC.	EEA	The UCC will apply in its entirety to trade with the UK after the end of the transition period. The possibility for waivers on safety and security declarations, except those already provided in the UCC, are not envisaged.

	Would an ENS be required for goods originating in the EU Belgium (Brussels Airport) that are moving to Ireland (Dublin) through but not being imported into GB require an ENS into Ireland when moving under CTC (NCTS)? The goods on the TAD from the Office of Departure would either be 3rd Country T1 goods that would have had the ENS submitted to Belgian Customs and not require a new ENS into a second MS. The same would apply to Community goods in free circulation with a CT Code of TD. Export goods would have an export declaration that would be finalized when the goods departed Ireland. The same could work in reverse	A4E	Consignments on vessels or aircrafts calling at a port or airport in a third country or are transported on lorries or by rail through a third country require a (new) ENS when they are entering the Union again. The customs status or origin of the goods is not relevant.

	and the same question/clarification is required.		

	• The UK will develop and provide its own system = UK Safety & Security system (again for clarification = this question does not concern the handling of Northern Ireland). The transitional period is 1 July 2021. Based on this information the following questions arise: - Does the EU side already have more detailed information on dates or milestones for the implementation of the system? When will this separate risk management system actually be available? - Since a clear date of 1 July 2021 has been set for the legal requirement for the submission, a very practical question arises. It is not clear whether the system will accept data from 0:00 hours on 1 July	IPCSA	Please address your question to the UK authorities

	or whether it will be possible to submit declarations before that date and the legal requirement would then have to be met with the actual time of arrival in the UK (e.g. means of transport starts moving before 0:00 hours on 1 July; arrival would be after 0:00 hours in the UK).		

transit	Will it be possible to submit Transit Accompanying Documents electronically? Currently they are required to be printed (Article 41 par 3 of the Common Transit Convention (20 May 1987)). The fact that carriers will have to present printing hard copies of loading list will result in the printing of millions of pages each year for road movements – which is not in line with the EU's green deal policy.	Amcham and EEA	As you correctly note, Article 41(3) of the Common Transit Convention (CTC) requires the use of the TAD in printed form. By contrast, the corresponding Union provisions (i.e. Article 184 of Commission Delegated Regulation (EU) 2015/2446) allows the use of other means of communication of the MRN of a transit operation to the customs authorities, as soon as NCTS has been upgraded to version 5. Until that moment in time, the printed TAD is needed, also for situations described as 'incidents en route'. In that respect, we admit that the CTC rules and the Union provisions are not fully aligned. The reason is that some Common Transit countries are not yet prepared to switch to means other than paper. The issue does not only concern the UK when it becomes a contracting party to the CTC, but rather all Common Transit countries. The Commission is consulting the CTC countries. However, any solution allowing an electronic TAD would only apply from the deployment of NCTS 5, which will happen as of 1 January 2021. The requirement to print the TAD applies today for transit movements so we would be interested to know how your members deal today with declarations that require substantial printing. Are any efficient solutions already applied in practice that could perhaps serve as an intermediate solution? Depending on the contribution , the Commission may further explore best practices as an intermediate solution before the full deployment of NCTS 5.

TAD	The closure of an EAD at point of exit is done automatically in some countries when the T2 is raised, however, in many locations it is a manual process completed by Customs, resulting in significant backlogs. Would it be possible to close EADs automatically/electronically in all member states and in the UK? We are aware of the fact that the EU and the UK are not the only members of the CTC, however these issues are not new and should be addressed in order to ensure a smooth movement of goods at the end of the transition period.	Amcham and EEA	This issue is not specifically linked to the end of the transition period but is an issue of a general nature linked to the operation of the export and NCTS systems of the Member States, which should be solved with NCTS 5.

transit	We have an issue with the applicability of the T2 transit procedure in use for intermodal consignments transiting Switzerland by train en route from Northern Italy to the UK. ---is there a possibility to retain the T2 privileges in the future? Or will there be a new documentation requirement – and if yes what kind – from January 2021 onwards.	UIRR	Two procedures must be distinguished: the T2 transit procedure and the T2-Corridor as provided for in Article 119(2)(c) UCC-DA and the corresponding Article 21a, Appendix II, CTC. The T2-Corridor concerns the movements of Union goods based on the presumption of the Union status of goods. It remains applicable to **Union** goods moved by rail from Italy to the UK when crossing Switzerland. However, you will need indeed a T2 transit procedure to reach the UK. If you decide to do so, it is up to you to evaluate if it is administratively easier to start the T2 procedure in Italy or elsewhere.

export followed by transit	Would DG TAXUD and the MS consider classifying the Office of Export at the airport also being the Office of Exit instead of the port being the Office of Exit when goods are moving under CTC and treat these the same as a direct departing flight, therefore applying the provisions of the Single Transport Contract? The post exit validation control would be performed through the discharge of the TAD at the Office of Destination to discharge the movement and any debt and providing better control and visibility of goods through electronic means than today and supplemented by the Office of Transit activity as the goods move across the EU-UK border. The use of	A4E	As regards the determination of the customs office of exit, the facilitation related to the single transport contract remains applicable, subject to the requirements set out in Article 329(7) IA.

	such a provision already allowed for in the UCC would additionally result in less impact and delays on processing of goods, plus unnecessary burdens for Customs and trader resources.		

export followed by transit	In an export followed by a transit, when the crossing of the border is by truck and no single transport contract applies- Can goods be presented for export below the value of 1000 EUR with the transport document and/or invoice to the customs office of departure of the transit procedure?	EEA	If express consignments below 1,000 Euro are placed under common transit and the office of destination of the transit operation is situated in the UK, then Article 329(6) UCC IA can be applied. In this case the office of departure of the transit operation would be considered the office of exit for the export procedure. Upon arrival at the border-crossing point, the goods would be covered by a transit declaration, facilitating exit from the Union customs territory of the EU. Please note this provision applies regardless of the value of the goods. The standard rules and requirements, including data requirements, including data requirements for transit declarations are applicable. As the inland export office would also be the customs office of exit, if there is an obligation to submit a pre-departure declaration, the transit declaration should also contain the security data. However, if this is not technically possible, an EXS must also be lodged at that customs office of exit (and not at the border office).

Special procedures	Re. **returnables** automotive suppliers have the following questions: -What formalities will apply on empty stillage movements at EU ports of export and at EU ports of import and whether there are differences at member state level. -Will all member states demand full declarations? Will some member states accept standing cross-border oral declarations for imports of empty stillages? -Does DG TAXUD plan a coordinating role or will it publish guidance on this matter? For background information, because of the high level of integration it is quite common for a supplier to send parts to the UK and the boxes are	CLEPA	The Commission has published on the Europa website (UCC guidelines) a common understanding reached with the Member States on the customs formalities applicable to returnable packaging: https://ec.europa.eu/taxation_customs/sites/taxation/files/common_understanding_return-refill_containers.pdf While the assessment of each individual case remains an operational responsibility of each Member State's customs administration, the common understanding provides a framework to support Member States in this task, thus contributing to a harmonized implementation throughout the European Union. The common understanding clarifies the requirements for placing under a customs procedure or for re-exporting so called return-refill containers. Said containers are originally exported from the customs territory of the Union as Union goods are returned to that territory within a period of three years and declared for release for free circulation with relief from import duty. It also clarifies the possibility of using oral declarations, as well as possible methods for checking whether the conditions for returned goods are fulfilled. In addition, Article 104(1)(e) UCC-DA establishes that empty packages (or ULDs) are waived from ENS unless they are carried under a transport contract. In other circumstances, then an ENS has to be lodged for these empty packages or ULDs.

	afterwards send back empty to the EU to be re-used for a new shipment		

Special Procedures	We don't currently make entries every time we move empty equipment on flights and propose we use the same provisions for moving the ULD's on trucks for a customs purpose. When moving empty ULDs on the Eurotunnel, there is a requirement to include the empty ULDs in the electronic envelope. Is the expectation from the Commission that the ULDs will require an AWB number or another reference number including the Number of Pieces and weight for empty ULD? This would be problematic in that what is the community status of the ULD as the original customs formalities would have been completed as a temporary import allowing them to leave	A4E	Please see the reply to the question above

	and enter the EU without a customs entry being made each time.		

Special procedures	Equipment on trucks: Today empty unit load devices (ULDs) on trucks, or sometimes even entire trucks just loaded with empty ULDs, are not reported at all since we are talking union goods either way. In future, how should this equipment be included in the customs process: Assigning AWB numbers? Pieces and weight from empty ULD?	A4E	Please see the reply to the question above

Special procedures customs warehouse	Re. safety stock and customs warehousing The question is what happens when a UK based supplier has safety stock stored in the EU in case their clients need it. If this safety stock would be demanded by the clients after January 1st, would duties apply? Our understanding is that it may depend on whether the warehouse falls under customs supervision, but it is not always very clear what private warehouses would fall under this rule and which would not. Also here the question is whether there may be TAXUD guidance on the issue or that it will change from Member State to Member State.	CLEPA	The legal situation on customs is the same in all Member States, so no changes from Member State to Member State should take place: - if the safety stock is in free circulation (Union goods), import duties are not due; -if the safety stock is under customs warehousing (non-Union goods), import duties are due.

Company owned aircraft parts	Company owned aircrafts parts: Post-Brexit, how will Airlines continue to support their operations by moving company-owned aircraft parts and materials (Non-Revenue) using their own flights between the UK and EU without having to apply full cargo (Revenue) customs processing, with all of the associated cost and time delays? The UK will still be an important part of all European airline schedules post-Brexit and a practical solution needs to be found for this issue in order to ensure smooth operations without the unnecessary delays that this customs processing will induce.	A4E	Company-owned aircraft parts and materials have to be presented to customs and need to be declared for a customs procedure. Any practical solution must be in line with Union customs legislation.

Withdrawal Agreement Open movements	In respect to the detail on point 5.3 Customs status of goods / Ongoing movements of goods that's provided in the Guidance, there are a number of operational issues we would still like to clarify and thus like to seek confirmation is possible: a) If that rule applies to consignments all over their lifecycle, i.e. please confirm that the decisive date is the date of collection from shipper (pick-up date) as provided on AWB we use, no matter if the consignment is re-loaded between two or more means of transport on its way to UK/ EU27; b) If the AWB would be satisfactory proof of the fact that 1) transport started before the date and ended after and 2)	Amcham (a and b) and EEA (c)	A distinction must be made between the cases covered by paragraph (2) and paragraph (3) of Art 47 WA, as follows: - Paragraph (2) states the general rule: that the status of Union goods that started to be moved before the end of the transition period but reach their final destination after that date, irrespective of the means of transport used, must be proven as well as the start date of the movement. As a proof of status, any of the means referred to in Art 199(1) of Commission Implementing Regulation (EU) 2015/2477 can be used. The air waybill is one of the documents that can be used as proof for the start of the movement. - Paragraph (3) refers only to movement of goods by air, stating that the presumption of customs status of Union goods is preserved under the conditions that (i) the movement by air started before the end of the transition period and the movement ended thereafter and (ii) the goods are carried under a single transport contract. The general rule in paragraph (2) must apply to goods that are moved in different transport modes. Therefore, their status as Union goods must be proven, unless at the exact moment of the end of the transition period (i.e., on 31 December 2020), those goods are loaded at an airport under the conditions stated in paragraph (3). For movements through the Eurotunnel, the general rule of Article 47(2) applies. Accordingly, as the presumption of Union status of goods is not applicable, their status needs to be proven. For trucks with mixed consignments, the same rules that apply today will continue to apply. For trucks loaded only with goods having the customs status of Union good that status as well as the start date of the movement will have to be proven. As the proofs are not electronic, please

	goods have Union status (we believe that AWB would suffice); c) Regarding Eurotunnel crossings, we would like to seek the following confirmation from the Commission: noting the above rule (goods in consignments will keep their Union status if collected [picked-up] prior to Brexit deadline), how would Eurotunnel treat this volume (we were informed that the new regime at the Eurotunnel crossing will require pre-lodgment of an MRN/TAD to permit a truck to board the train)?. Then, what would be the process for trucks with Union status goods (no transit / no TAD) or mixed material on board?		contact the French customs authorities for more information on the practical arrangements they have or are planning to put in place.

open movements	The Guidance should be enriched with scenarios of goods leaving from the EU Continent via UK towards Northern Ireland and the Republic of Ireland respectively, using (AIR-ROAD-SEA) and vice versa. Describing the scenario both in the first days of transition as consequence of the Withdrawal Agreement, (picked up prior/delivered after) as well as for future scenarios afterwards of transits over and on British soil, describing the definitive process. Would this be foreseen?	Amcham and EEA	See reply to question above

Customs status	There is a need for specific guidance from the Commission regarding the application of Article 47, which concerns ongoing customs procedures after 31st December. What kind of documents will be used to prove the goods were loaded before 31st December midnight? What will happen in case of any delays to cross the border? Some countries mention a five-day limit (Jan 5th). This might not be enough for trucks coming from Eastern EU countries or in cases of groupage. In cases of groupage, the CMR used for loading will not be the one used for crossing. In such cases, what document can be used: the invoice? a packing	CLECAT	The Guidance Note explains in section 5.3 that 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. Any documents mentioned in Article 199 UCC-IA may be used to prove that the goods were loaded before 31 December 2020 (e.g. transport documents or the invoice). Any delays in the border will not have an effect in the application of Article 47 WA. 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. Further details are provided in section 5.3 of the Guidance Note.

	list? In that guidance, the Commission also needs to address details regarding Customs, VAT and Intrastat management, but also Excise.		

open movements **SPS controls**	Is it correct to say that ongoing shipments will not have to follow the rules (also as regards SPS) that will be implemented as from 01/01/2021? will it be the only exception or goods already produced will also enter into this category?	Fooddrinkeurope	Ongoing shipments of Union goods from GB to the EU are governed by Article 47 of the Withdrawal Agreement, i.e. the Union goods that moved as above may keep their Union status but will need to prove it unless the case is covered by paragraphs 3 or 4 of this Article. In the SPS area, border controls will apply to GB animals and goods which will cross the border as from 1 January 2021 00:00, whatever the time of departure of the consignment.

Withdrawal Agreement temporary storage	We would like to know more about the procedure for goods in temporary storage that arrived to the UK before 31-12-2020, but are released from storage after 31-12-2020. Will the post-Brexit customs rules be applicable to such goods or the current ones?	FEPORT	Article 49 of the Withdrawal Agreement applies to such goods. This means that the situation of temporary storage of these goods in the UK may last for no longer than 90 days and the goods will be subject to the UCC (not to the post-Brexit customs rules) until the temporary storage situation in the UK finishes or until the 90-day time limit expires.

Protocol on Northern Ireland **GB-NI**	For goods moving between Great Britain (GB) and the Northern Ireland (NI): What customs formalities will be required?	Amcham, EEA	According to Articles 5(3) and 13(1) of the Protocol on Ireland/Northern Ireland, the UCC applies in Northern Ireland, which remains as a part of the customs territory of the Union. Great Britain will no longer belong to the customs territory of the Union as of 1 January 2021. This means that the customs formalities required for movements of goods between NI and GB are the same as the ones applicable to movements of goods to/from the customs territory of the Union from/to any other third country.

GB-NI goods at no risk	Can the Commission elaborate on the EU's approach to shipments moving from Great Britain to Northern Ireland which could be at risk of continuing to the Republic of Ireland, and which scenarios would constitute 'at risk'?. Further clarification is also necessary on the liabilities for both declarants and carriers in the various scenarios.	Amcham, EEA	As specified in Article 5(2) of the Protocol, the criteria for considering whether a good brought into NI from outside the Union is not at risk of subsequently being moved into the Union are to be established by a decision of the Joint Committee. The EU and the UK continue their discussions on the decisions which the Joint Committee shall adopt before the end of the transition period.

GB-NI	Is there any update on the definition of "goods that are at risk" of entering the EU via NI?	Digitaleurope	Please see the reply to the question above

GB-NI-IE	Could the Commission share with the associations a flow chart that describes step by step the customs process of moving goods under the Northern Ireland Protocol section (from the Republic of Ireland to Great Britain and vice versa)?	CEFIC	Rules applicable to movement of goods between two EU MS will apply to goods moving between NI and IE. Union goods brought from IE to NI would be an intra-Union transaction. There will be no customs formalities. For VAT purposes, the transaction between the Ireland and NI is considered as an intra-community supply in the Member State of departure and as an intra-community acquisition in NI (or vice versa). These operations are to be mentioned in the VIES (VAT Information Exchange System) listing as so as to ensure the necessary follow-up For movements GB-NI, please see the reply to the question above

NI-GB	For EU-consignments delivered over Northern Ireland to Great Britain which documents will serve as proof to be eligible for VAT exemption on sales (export) of goods to a third country? Will there be a customs office of exit that monitors the exit of the goods from the Community and reports back to the customs office of export, so that an export notice (exit confirmation) can be issued and send to the EU-exporter?	CEFIC	The requirements and procedures for the export of goods from the EU to a third country as per the UCC apply. The general rule for determining the competent office for placing the goods under the export procedure also applies. In the case at hand, the office of exit will be in NI. As long as UCC applies as regards NI-GB, customs documentation can be used to prove export exemption.

IE-NI	For goods moving between Northern Ireland and the Republic of Ireland (RoI) / rest of the EU: What record keeping obligations will be required?	Amcham, EEA	Please see the reply to the question above

IE-NI	For goods moving from EU to RoI and on to NI: For goods that travel from the EU to the Republic of Ireland, and then later move on to Northern Ireland, there is no export declaration and therefore no evidence of export. How will businesses prove the export for VAT purposes?	Amcham	Please see the reply to the question above

NI-GB	What are the safety and security requirements for moving goods from Northern Ireland to Great Britain and in which system will they be processed?	Amcham	LG: The safety and security requirements and formalities prior to the exit of goods from the EU to a third country as per UCC apply.

Negotiations EU-UK **Future agreement rules of origin**	Is there any progress on the negotiations for rules of origin? Will there be a specific derogation for the TV sector manufacturing in Europe considering their unique supply chains?	Digitaleurope	Discussions are on-going on the Chapter on Rules of Origin and there is beneficial progress on certain parts (proof and verification issues). The Commission has taken note of the EU TV manufacturing sector's views. We cannot comment further as the negotiations are still ongoing.

Future agreement ro-ro	We are aware that the UK and the EU want to simplify customs procedures for **RoRo traffic** that passes through so-called "roll-on/roll-off" ports that will be designated by the parties. In that regard, we have the following questions: a) Will simplified customs procedures only be applied to ports on both sides of the Channel, or also to for example German ports that operate freight ferry services with the UK. b) If not, what actions are envisaged to mitigate negative impacts on competitiveness for those European ports to which these simplified procedures are not applied?	FEPORT	As announced in several Communications, the UCC will apply to trade with GB as a third country as soon as the transition period ends. There are some available simplifications under the UCC that can be offered but none in addition to this. The EU does not intend to commit to anything beyond what is available under the UCC, as per the mandate received from the European Council.

Future agreement conformity assessment	Can the Commission provide an update on recognition of conformity assessments, an issue which will prove challenging regardless of whether a deal is reached – is it likely this issue will be resolved within the time remaining, and if not, are there contingency measures in mind?	Digitaleurope	Discussions are on-going on the Technical Barriers to Trade chapter. The Commission is continues to emphasise the importance of ensuring that the supplier's declaration of conformity will continue to be accepted by both Parties after the end of the transition period . This is of importance for electrical and electronic products, where SDoC is widely used. The text on the conformity assessment is not yet finalised but we hope to find an agreement on this point. UKTF: the EU will not recognise conformity assessments by third party assessment bodies in the UK. Since 2018 the COM has been highlighting, in countless "readiness notices", that manufacturers/importers who want to supply to the EU market have to ensure they hold certificates by third party assessment bodies in the EU.

	Have negotiations addressed the equal recognition of the electronic provision of services and electronic signing of contracts?	Digitaleurope	This is not envisaged.

	What progress has been made on the dialogue in emerging technologies proposal included in the EU-UK political declaration and suggested in the UK draft text, and how will this contribute to future regulatory cooperation?	Digitaleurope	Still under negotiation

	We also emphasize that the same process must be applicable in all EU countries. Could that be ensured?	CLECAT	A2: Customs legislation is the same in all EU MSs, so the same process should apply in all EU countries.

EU Guidance Documents	Some of the current EU guidance documents are out of date and require updates. When will this be done?	Amcham	An update of the guidance documents is envisaged, however it depends on the outcome of some ongoing discussions with the UK. The critical nature and timing of this task is understood

Guidance	The Guidance should be enriched with scenarios of goods leaving from the EU Continent via UK towards Northern Ireland and the Republic of Ireland respectively, using (AIR-ROAD-SEA) and vice versa. Describing the scenario both in the first days of transition as consequence of the Withdrawal Agreement, (picked up prior/delivered after) as well as for future scenarios afterwards of transits over and on British soil, describing the definitive process. Would this be foreseen?	Amcham and EEA	See reply to question above

Guidance E-commerce	Are there any updates to the document (or in the area of) Notice to stakeholders – withdrawal of the United Kingdom and EU Rules in relation to online sales (B2C) of goods with subsequent parcel delivery?	Amcham	Updates are envisaged but it depends on finalisation of ongoing discussions with the UK.

Goods subject to SPS controls	A. To avoid major challenges at the border, can there be an agreement to allow for SPS goods between the UK and the EU to be brought to designated inland location.	Amcham	As recommended in our readiness notices, the MS are prepared to apply border controls at the first point of entry in the EU. Official controls at the EU borders are a key point of our SPS legislation, for the following reasons: - To streamline resources and to concentrate on the main points of trade traffic. - To avoid any introduction of animal/plant diseases inside the EU territory. - To safely apply the principle of free circulation of animals and goods, once the border controls have been performed. And regardless of the health risks that such option could bring, the human resources of the competent authorities are not organised to apply these systematic controls inland. Therefore this would not assist the matter.

	B. Could the EU / MS mirror the UK's phased approach to sanitary and phytosanitary (SPS) goods, where pre-notification is required from 1 April 2021 and full checks beginning only on 1 July 2021?	Amcham	Please see the reply to the question above

	C. Can there be an agreement to allow for SPS goods from the UK to the EU to be brought to designated inland locations, in line with the geographical flexibilities allowed in the UCC? If so, are any plans foreseen to amend the relevant regulations (i.e. Regulation (EU) 2019/2124 of 10 October 2019) on rules for customs/veterinary surveillance at border control posts (BCPs) of SPS consignments?	Amchamm, EEA	Please see the reply to the question above

	D. If a UK based processor uses EU origin meat protein which is on their stock BEFORE 31/12/20 in a product for re-export to EU , will they need to have incoming health cert for that EU origin material in order to be allowed to be allowed to export to EU?	Fooddrinkeurope	No. The final product exported to the EU will be accompanied by an official Import Certificate in the EU, which will include the necessary guarantees about the origin of the raw material.

	Is it correct to say that ongoing shipments will not have to follow the rules on SPS that will be implemented as from 01/01/2021? will it be the only exception or goods already produced will also enter into this category?	Fooddrinkeurope	In the SPS area, border controls will apply to GB animals and goods which will cross the border as from 1 January 2021 00:00, whatever the time of departure of the consignment.