Revenue summary of the main aspects of the UK Border Target Operating Model (BTOM)

This is intended as a support for trade and business in understanding key aspects of the UK Border Target Operating Model (BTOM).

It is not an alternative to reading the detail of the BTOM. The draft BTOM was published on 5th April 2023. Having received feedback from stakeholders on the proposals, the UK published a final version on 29 August 2023, a copy of which can be accessed HERE

The BTOM will apply to all goods imports to GB including from Ireland, the EU and Rest of World movements. The only exception to this is movements to/from NI which are governed by the Windsor Framework.

Currently, if you are importing non-controlled goods from Ireland to GB you can delay making your customs declarations for up to 175 days, as long as you make an entry in declarant's records at the time of import. The BTOM outlines a timeframe for the removal of this easement meaning goods moved from the island of Ireland will become subject to checks and controls on a phased basis from 31 January 2024.

Supply chains dealing with imports of medium risk sanitary and phyto-sanitary (SPS) products (meat, dairy, fish, high risk food/feed from non-animal origin) from the EU should start preparations now.

The BTOM sets out a delivery plan and timeline for a new UK Single Trade Window. The scope is to:

- provide a simplified, secure gateway where traders and intermediaries will be able to meet their border obligations by submitting information to Government in one place
- save traders the administrative burden of capturing data multiple times, and
- enable more targeted interventions to speed up the process for legitimate trade across the border.

This is separate from the trusted trader scheme that will operate under the Windsor Framework.

The BTOM has implications for exporters of Irish agri-food goods to GB. Import controls in GB will include the introduction of a requirement to pre-notify imports of agri-food goods before they move to GB, as well as an extension of the requirement for export health certification to a wide range of agri-food products.

UK authorities will conduct an Expression of Interest process to provide an opportunity for a representative range of businesses to participate in a Trusted Trader authorisation for SPS goods pilot from January 2024. More information can be found on Pages 42 to 47 of the BTOM document.

Main milestones outlined in the BTOM

There are four milestones between the December 2023 and 31 October 2024 as follows:

20 December 2023

- The requirement to submit safety and security (S&S) declarations for certain low risk movements is permanently waived – outbound fish, outbound transit (provided an entry summary declaration has been submitted within the previous 14 days), outbound freeport goods.

31 January 2024

- Export health certificates and phytosanitary certificates are introduced for medium risk animal products and plant and plant products imported to GB from the EU including IE.
- Full customs controls, including the requirement to pre-lodge import declarations, will be introduced for goods imported to GB from the EU including IE.

30 April 2024

The introduction of documentary and risk-based identity and physical checks on medium risk animal products, plants, plant products and high-risk food and feed of non-animal origin from the EU*. At this point, imports of SPS goods from the rest of the world will begin to benefit from the Target Operating Model. The global model of controls will be introduced for rest of the world imports, health certificates will no longer be required for low-risk goods and pre notification will no longer be required for low-risk plant and plant products. Existing inspections of high-risk plants/plant products from the EU will move from destination premises to Border Control Posts.

31 October 2024

S&S declarations for EU imports will come into force from 31 October 2024. Alongside this, a reduced dataset for imports (a reduced dataset aligning SPS with S&S/customs requirements) and use of the UK Single Trade Window will remove duplication where possible across different pre-arrival datasets – such as S&S, SPS, and pre-lodged customs declarations.

* Documentary and physical checks at West coast ports receiving Irish goods direct from Ireland will not commence before 31 Oct 2024.

Landbridge movements

For sanitary checks, excluding live animals, the UK intend to introduce simplified transit certificates. These certificates will be required from 31 January 2024 for EU goods and the expectation is that checks on EU transits of medium risk consignments will begin on 30 April 2024. Low-risk consignments transiting GB will just require pre-notification and will be subject to surveillance and non-routine checks only. A table showing both the EU and UK requirements when using the landbridge is included below for reference:

IE-UK-FR landbridge requirements	
Pre departure from IE – EU requirements	- Submission of transit declaration, including EXS information, to Revenue – requires a comprehensive guarantee - Use of PBN at exit from Ireland - SPS pre-notification in TRACES for re-entry to FR
Pre departure from IE – UK requirements from 31 January 2024	- Pre-notification of High, Medium and Low Risk SPS products in IPAFFS* - High & Medium Risk SPS products also require export health certification - Use of GVMS (in order to complete Office of Transit formalities) - Entry Summary Declarations (ENS) for safety and security will be required from 31 October 2024

En route – UK requirements from 31 October 2024	• 100% documentary and seal checks on <u>entry</u> to UK for High Risk POAO at Border Control Post (BCP) • 100% documentary and 1-30% seal checks on <u>entry</u> to UK for Medium Risk POAO • 100% seal checks <u>at exit</u> from UK for High Risk POAO • 1-30% seal checks <u>at exit</u> from UK for Medium Risk POAO • 100% documentary checks and 3-100% identity and/or physical checks at entry on High Risk plant & plant products • Generally, 5% (rest of World) and 3% (EU) checks (documentary/identity/physical) at entry on Medium Risk plant & plant products • Risk based/random checks at entry on Low Risk POAO and Low risk plant & plant products
Pre-departure from UK – UK requirements	• Standalone EXS must be created prior to departure from UK** • GVMS to be used at exit
Pre-departure from UK – EU requirements	• Standalone ENS must be created prior to departure from UK • SI Brexit entry for entry to FR
* IPAFFS entry can only be completed by a UK entity, Revenue and Department of Agriculture, Food and the Marine have requested further clarity from the UK administration on how this will operate for landbridge movements where there is no UK entity involved in the commercial transaction.	
** Exit Summary Declarations (EXS) for safety and security when leaving the UK will be waived where goods have entered the UK in the previous 14 days – from 20/12/23	

Safety & Security

In addition to the milestones outlined previously, the BTOM also outlines a S&S declaration amendment process that will allow for declarations to be amended up until the point of arrival.

Once the waiver for S&S declarations for imports from the EU is removed in October 2024, a reduced S&S dataset will be introduced. This will introduce 24 mandatory data elements; 13 additional data fields will be optional but can be voluntarily submitted by any carrier that chooses to do so.

The UK has tested how data insights and new technology can reduce border frictions and are reviewing how supply chain data could replace traditional S&S declarations through their Ecosystem of Trust pilot. A full evaluation of these pilots has been published [here](#).

Express/postal carriers

Fast Parcel Operators who operate Anti-Smuggling Nets (ASNs) to meet S&S obligations before the end of the transition period can continue to use them. ASN are used for compliance and visibility by HMRC and Border Force for import controls in the same way as ICS2 is in the EU.