



# **Jobal VAT Newsletter**

# Brexit Changes from 1 January 2022

An importer bringing goods into Great Britain will no longer be able to delay making import customs declarations as was possible during 2021. Most GB importers will have to make declarations and pay relevant tariffs at the point of import.

Helpfully, HM Revenue & Customs issued guidance which points out that one solution, Simplified Declarations, which takes 60 days to approve.

Exports between Great Britain and the EU will be subject to full customs controls. This means that goods must be presented to customs and the export declarations must be entered into HMRC systems to decide if any further physical checks are required.

All products of animal origin (POAO) and animal by products (ABP) imports into Great Britain will need to be pre-notified via the import of products, animals, feed and feed systems (IPAFFS). If not already, relevant businesses should look to register for IPAFFS as soon as possible. This pre-notification will also apply to procedures where Great Britain is used as a land bridge between two points within the EU, usually France to Ireland and vice versa.

Pre-notification must be "at least" 4 hours before the goods enter Great Britain. But it's likely that this oddly timed period will change from 1 July 2022.

### Ian Marrow

**Rickard Luckin** Chelmsford United Kingdom



W: www.rickardluckin.co.uk E: lan.Marrow@rickardluckin.co.uk

## RickardLuckin

Hauliers should be registered for the Goods Vehicle Movement Service (GVMS) which should reduce the stops and checks made on goods moving from the EU to GB. They will also need to identify and record the precise export point from the EU to GB

Further changes in are due to take place in July 2022, and there will be a further update to enable businesses to prepare shortly.

If you have any questions about the above or any other aspects of how Brexit may affect your business, please contact Ian Marrow above.

#### About MGI Worldwide with CPAAI

MGI Worldwide with CPAAI is a leading top-20 international network and association of almost 9,000 audit, accounting, tax and consulting professionals in some 400 locations around the world.

### mgiworld.com

### cpaai.mgiworld.com

MGI Worldwide is an international network of independent accounting, legal and consulting firms that are licensed to use "MGI" or "member of MGI Worldwide" in connection with the provision of professional services to their clients. Members firms of MGI Worldwide are a network as defined in the IESBA Manual and EU Audit Directives. CPAAI, also knowns as CPA Associates international, is an association of independent accounting and consulting firms that are licensed to use "member of CPAAI" in the provision of professional services to their clients. The members of CPAAI" on to from a network uder the terms of the IESBA Manual on FU Audit Directives and its members are CPAAI and not form a network uder the terms of the IESBA Manual or EU Audit Directives and its members of GMGI Worldwide and not to use the names MGI or MGI Worldwide in connection with the provision of professional services to their clients. MGI Worldwide and CPAAI are brand the terms of the IESBA Manual or EU Audit Directives and its members of GMGI Worldwide and prote use the names MGI or MGI Worldwide in connection with the provision of professional services to their clients. MGI Worldwide and CPAAI are brand the IESBA Manual and EU Audit Directives and its members of MGI-CPAAI, a company limited by guarantee and registered in the Isle of Man with registration number G132380. MGI Worldwide and CPAAI are themselves non-practising entities and do not professional services to clients. Services are provided by the member firms of MGI Worldwide and CPAAI are themselves non-practising entities and do not professional services to their clients. Services are provided by the member firms of MGI Worldwide and CPAAI are not liable for one another's acts or omissions.