



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL TAXATION AND CUSTOMS UNION

# UK WITHDRAWAL BUSINESS TRANSIT SCENARIOS

IN CASE OF 'NO DEAL' AND THE UNITED KINGDOM ACCEDES TO THE CONVENTION ON A  
COMMON TRANSIT PROCEDURE AND TO THE CONVENTION ON THE SIMPLIFICATION OF  
FORMALITIES IN TRADE IN GOODS

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## I. General Information

This document complements the Guidance note on Withdrawal of the United Kingdom and customs related matters in case of no-deal, and covers the main transit business scenarios.

### Definition of the No Deal + CTC scenario

As of 30 March 2019, 00:00 CET

- A clear cut-off; as of the withdrawal date on 30 March 2019 (00:00 CET), the UK is disconnected from all EU IT systems, including for operations that have started before the withdrawal date.
- On the withdrawal date at 00:00 CET, the UK will accede to the Convention on a common transit procedure and to the Convention on the simplification of formalities in trade in goods.

### Entry summary declaration – Exit summary declaration

When a transit movement is launched before the withdrawal date, the safety and security data is not necessarily already included in the transit declaration. In some of the scenarios in this document, it will not even be necessary to lodge those data. For example in case of scenario 1.b) external transit between EU27 and the UK: the safety and security data is not included in the declaration, because the movement is initiated between EU Member States before the withdrawal date; then, the transit movement will already be in the UK when it becomes a CTC Contracting Party on its own as of the withdrawal date, so lodging the EXS is not applicable any longer. The ENS/EXS becomes mandatory when the transit movement arrives at the border of the EU27 after the withdrawal date, it is necessary to submit it then separately. The ENS/EXS should be lodged as soon as the trader notices that the truck will not pass the EU27/UK border before the withdrawal date.

Nevertheless, the ENS/EXS can be combined with the transit declaration as it is currently the case.

### Abbreviations

CO	Customs Office
CTC	Convention on a common transit procedure
EXS	Exit Summary Declaration (pre-departure)
ENS	Entry Summary Declaration (pre-arrival)
NCTS	New Computerised Transit System
OoDep	Office of Departure
OoDes	Office of Destination
OoTRA	Office of Transit

## II. Scenarios – Destination UK

### 1. External Union Transit Procedure (T1) – Non-Union goods from PL via EU27 to the UK

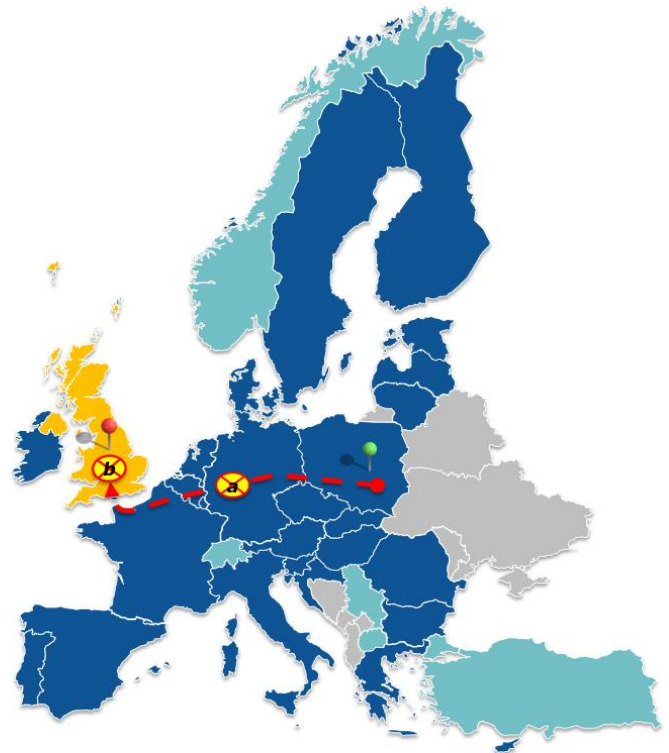
 Departure PL


 Destination UK

- UK withdrawal when goods are in the EU territory
- UK withdrawal when goods are in the UK territory

#### Sub Scenario a): UK withdrawal – when goods are in EU27 territory

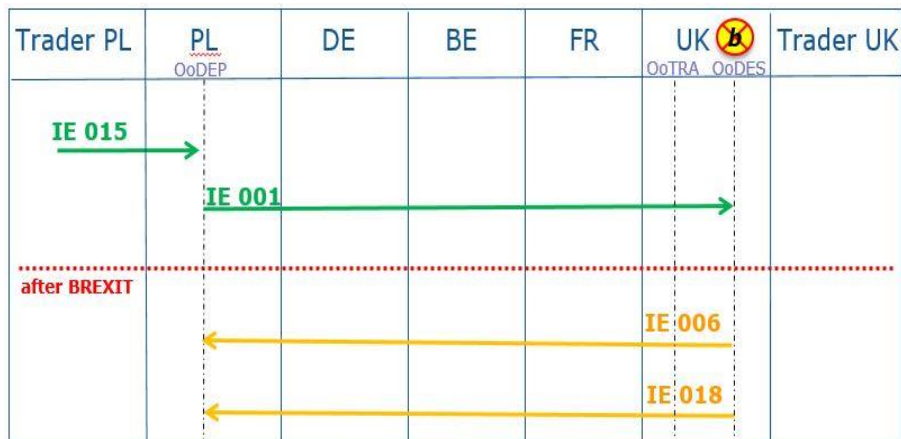
- The movement can continue as a T1 procedure in NCTS
- At the external EU27 border (Example FR/UK) an EXS has to be lodged
- On the UK side, an OoTRA has to be passed
- This additional OoTRA has to request the relevant data with the IE114 at the OoDep and fulfils all the regular duties of that CO role



Trader PL	PL <small>OoDEP</small>	DE 	BE	FR	UK <small>OoTRA OoDES</small>	Trader UK
IE 015	IE 001					
<hr/>						
after BREXIT		EXS				
					IE 114	
	IE 115					
					IE 110	
					IE 006	
					IE 018	

### Sub Scenario b): UK withdrawal – when goods are in the UK

- The movement can continue as a T1 procedure in NCTS



## 2. Common Transit Procedure (T1) – Non-Union goods from TR via EU27+CTC to the UK, International Union Transit Procedure (T2) – Union goods from TR via EU27+CTC to the UK



Departure TR

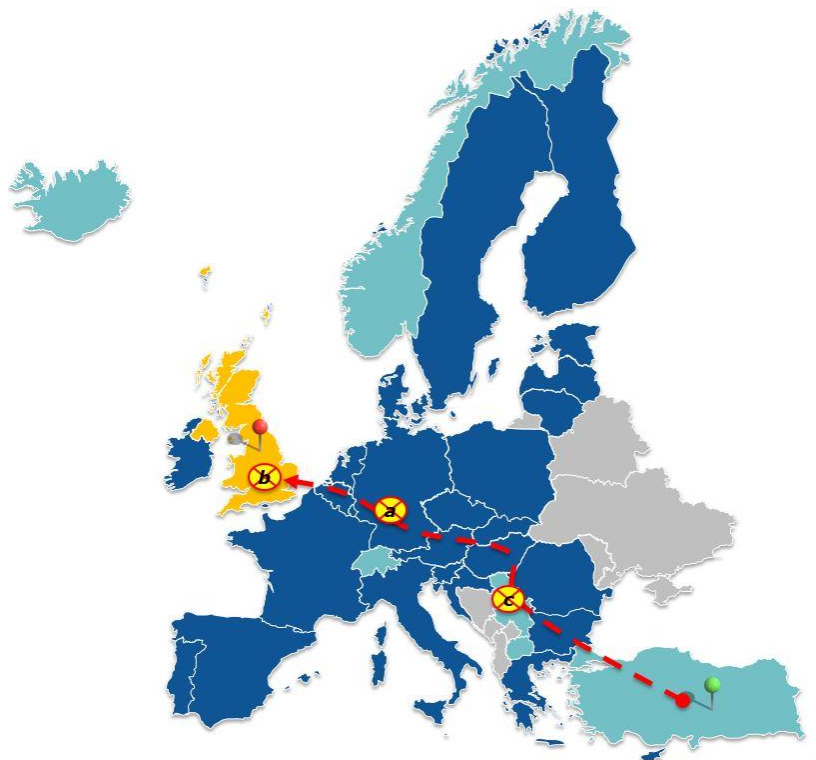


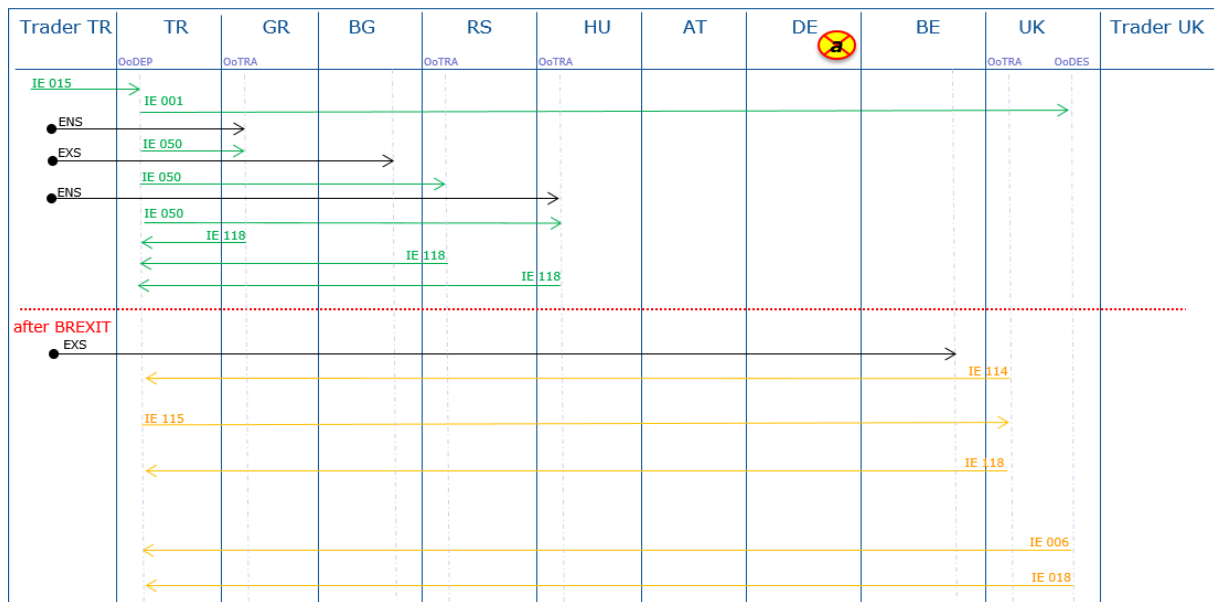
Destination UK

- UK withdrawal when goods are in the EU territory
- UK withdrawal when goods are in the UK territory
- UK withdrawal when goods are in a CTC country

### Sub Scenario a): UK withdrawal – when goods are in EU27 territory (Example in DE)

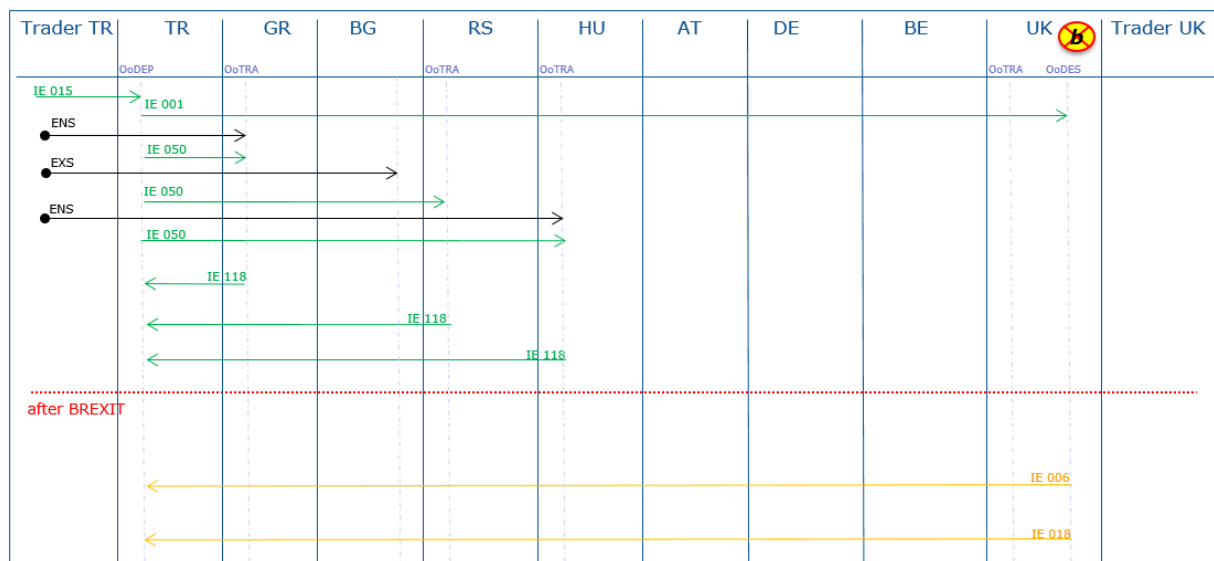
- The movement can continue as a T1/T2 procedure in NCTS
- At the external EU27 border (Example BE/UK) an EXS has to be lodged, if not already combined with the transit declaration
- On the UK side, an OoTRA has to be passed
- This additional OoTRA has to request the relevant data with the IE114 at the OoDep and fulfils all the regular duties of that CO role





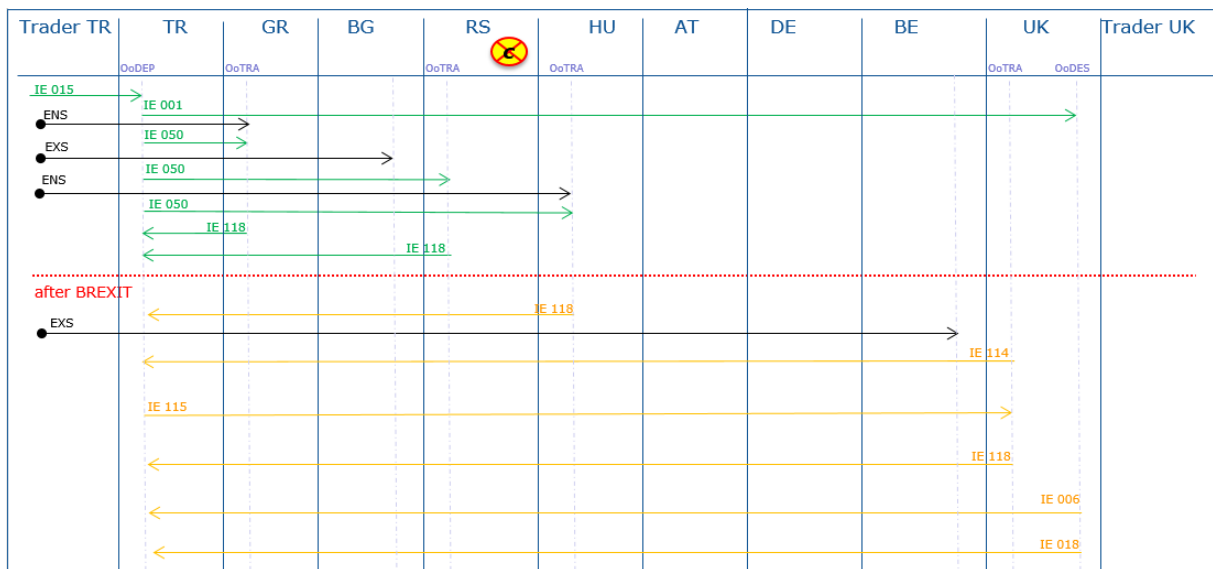
### Sub Scenario b): UK withdrawal – when goods are in the UK

- The movement can continue as a T1/T2 procedure in NCTS



### Sub Scenario c): UK withdrawal – when goods are in a CTC Country (Example in RS)

- The movement can continue as a T1/T2 procedure in NCTS
- At the external EU27 border (Example BE/UK) an EXS has to be lodged, if not already combined with the transit declaration
- On the UK side, an OoTRA has to be passed
- This additional OoTRA has to request the relevant data with the IE114 at the OoDep and fulfils all the regular duties of that CO role



### III. Scenarios – Departure UK

#### 1. External Union Transit Procedure (T1) – Non-Union goods from the UK via EU27 to PL

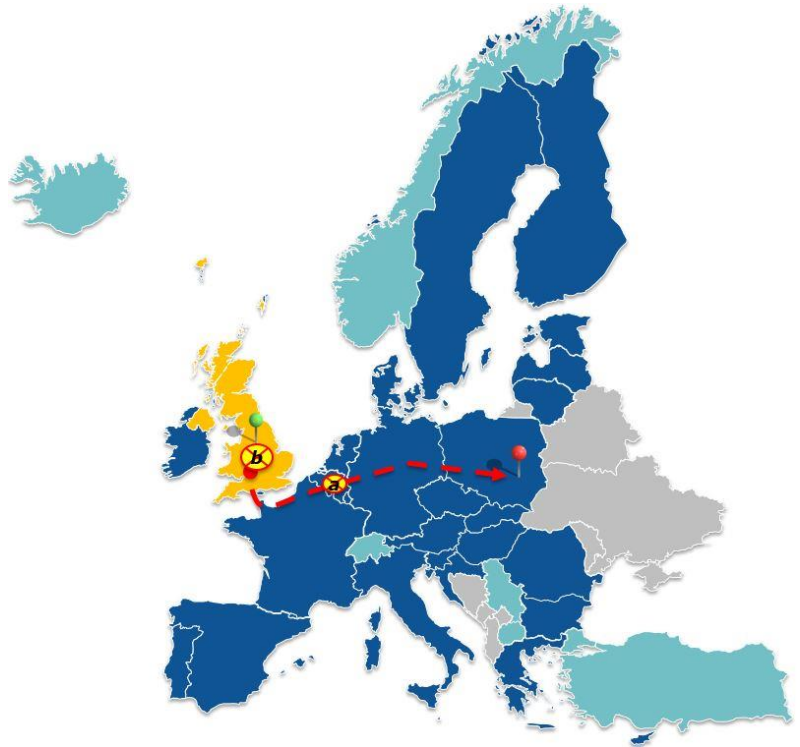
 Departure UK


 Destination PL

- UK withdrawal when goods are in the EU territory
- UK withdrawal when goods are in the UK territory

**Sub Scenario a): UK withdrawal –when goods are in EU territory  
(Example BE)**

- The movement can continue as a T1 procedure in NCTS




Trader UK	UK	FR	BE	DE	PL	Trader PL
	OoDEP				OoDES	
IE 015	IE 001					
<hr/>						
after BREXIT					IE 006	
					IE 018	

**Sub Scenario b): UK withdrawal – when goods are in the UK**

- The movement can continue as a T1 procedure in NCTS
- At the external EU27 border (Example UK/FR) an ENS has to be lodged
- On the EU27 side, an OoTRA has to be passed
- This additional OoTRA has to request the relevant data with the IE114 at the OoDep and fulfils all the regular duties of that CO role



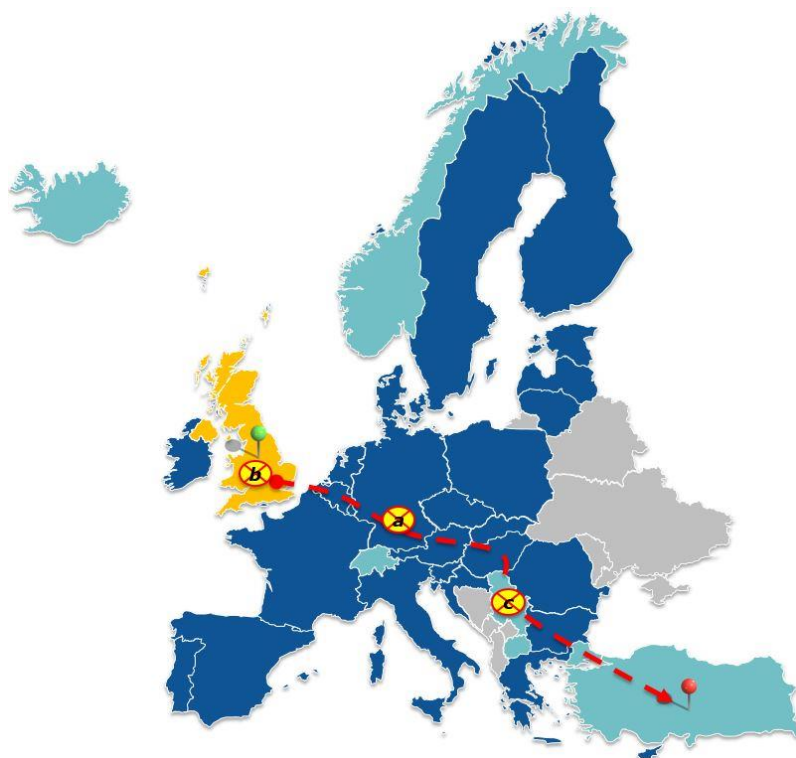
Trader UK	UK 	FR	BE	DE	PL	Trader PL
	OoDEP	OoTRA			OoDES	
IE 015	→					
	IE 001 →					
<hr/>						
after BREXIT	ENS →					
	← IE 114					
	IE 115 →					
	← IE 118					
	←				IE 006	
	←				IE 018	

2. **Common Transit Procedure (T1) – Non-Union goods from the UK via EU27 + CTC to TR,**  
**Internal Union Transit Procedure (T2) – Union goods from the UK via EU27 +CTC to TR**

 Departure UK

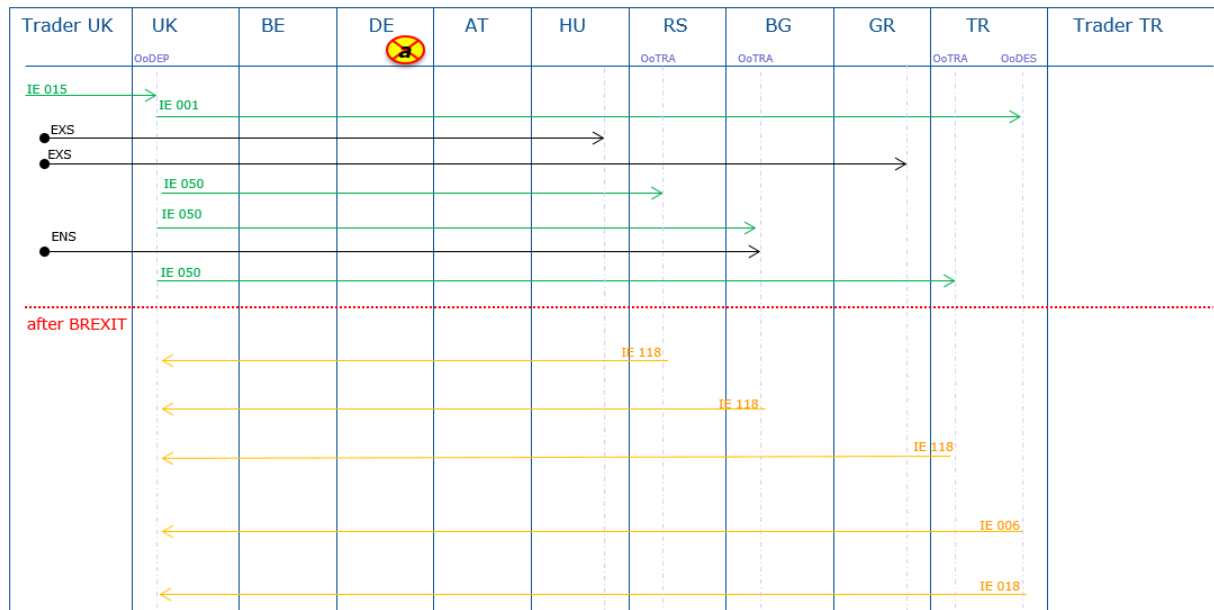
 Destination TR

- UK withdrawal when goods are in the EU territory
- UK withdrawal when goods are in the UK territory
- UK withdrawal when goods are in a CTC Country



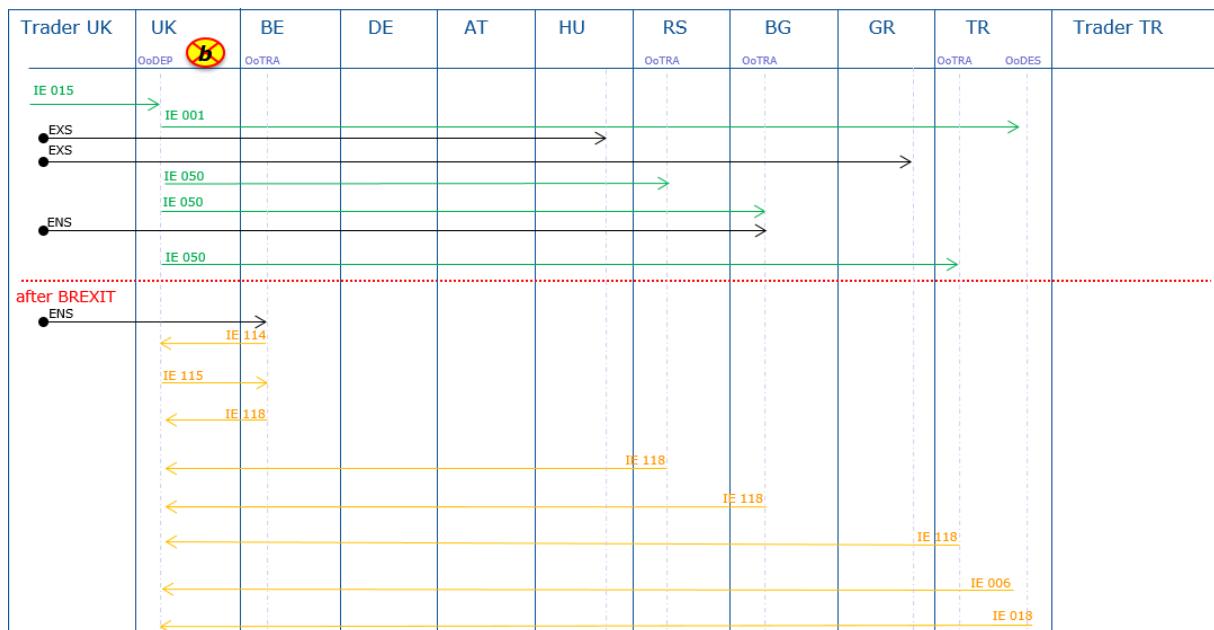
### Sub Scenario a): UK withdrawal – when goods are in the EU territory (Example DE)

- The movement can continue as a T1/T2 procedure in NCTS



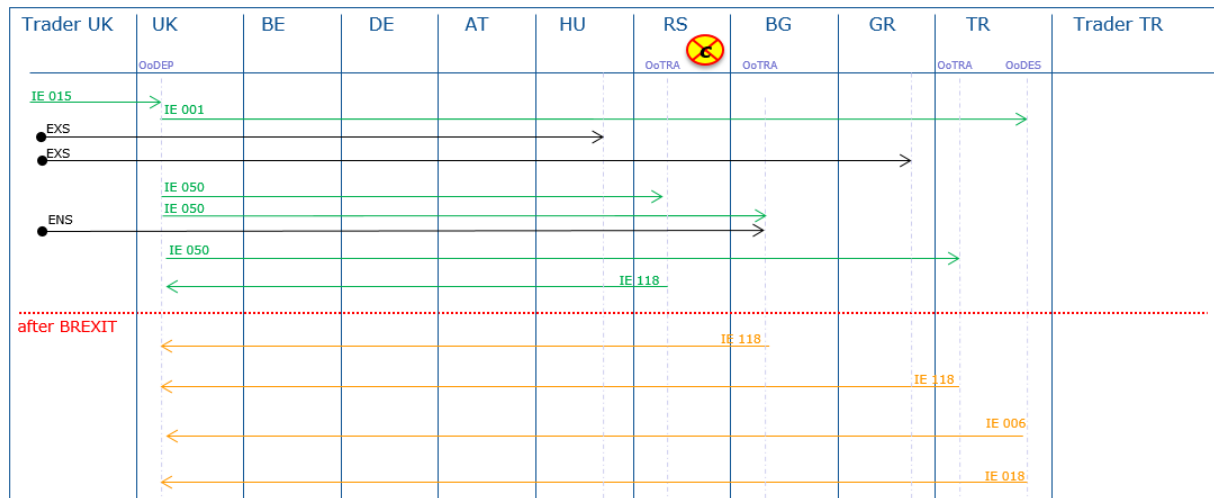
### Sub Scenario b): UK withdrawal – when goods are in the UK

- The movement can continue as a T1/T2 procedure in NCTS
- At the external EU27 border (Example UK/BE) an ENS has to be lodged, if not already combined with the transit declaration
- On the EU27 side, an OoTRA has to be passed
- This additional OoTRA has to request the relevant data with the IE114 at the OoDep and fulfils all the regular duties of that CO role



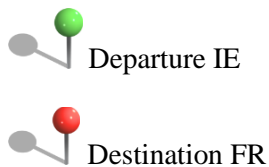
### Sub Scenario c): UK withdrawal – when goods are in a CTC country (Example RS)

- The movement can continue as a T1/T2 procedure in NCTS

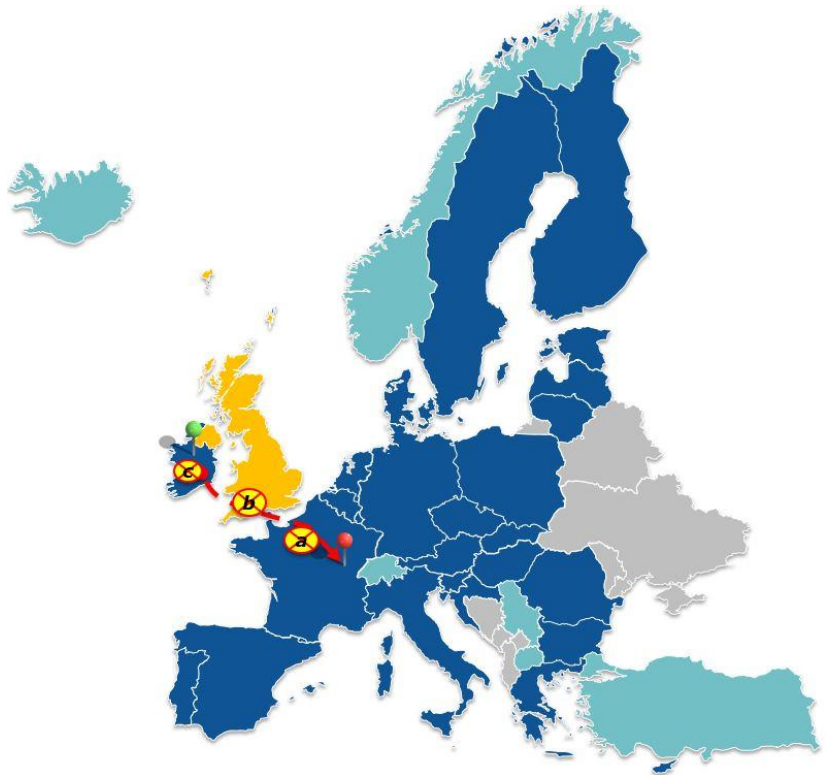


## IV. Scenarios – Crossing the UK

### 1. External Union Transit Procedure (T1) - Non-Union goods from IE via the UK to FR



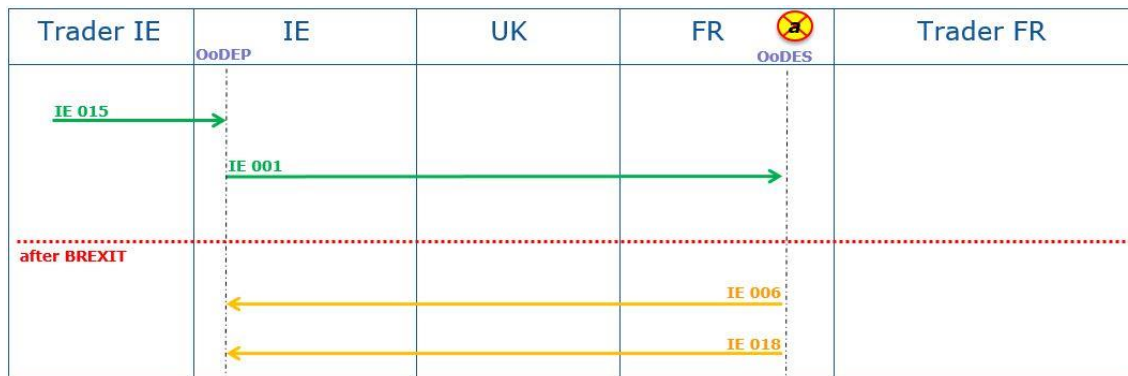
- UK withdrawal when goods are in the EU territory
- UK withdrawal when goods are in the UK territory
- UK withdrawal when goods are in the IE territory



#### Sub Scenario a): UK withdrawal

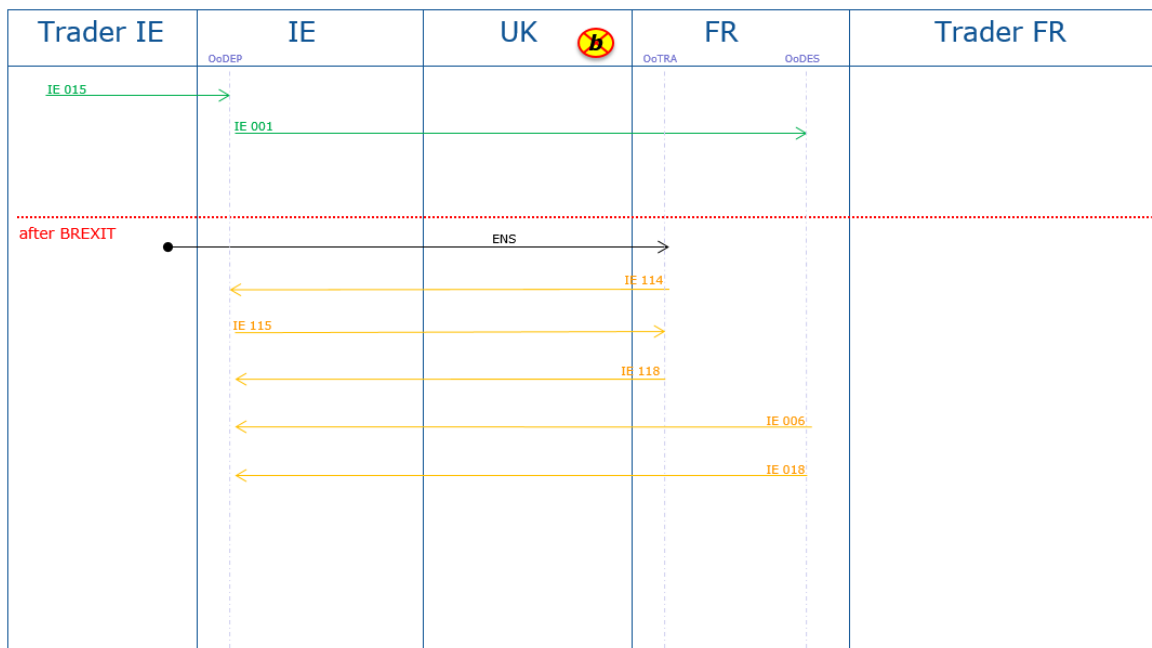
– when goods are in the EU territory after crossing (Example FR)

- The movement can continue as a T1 procedure in NCTS



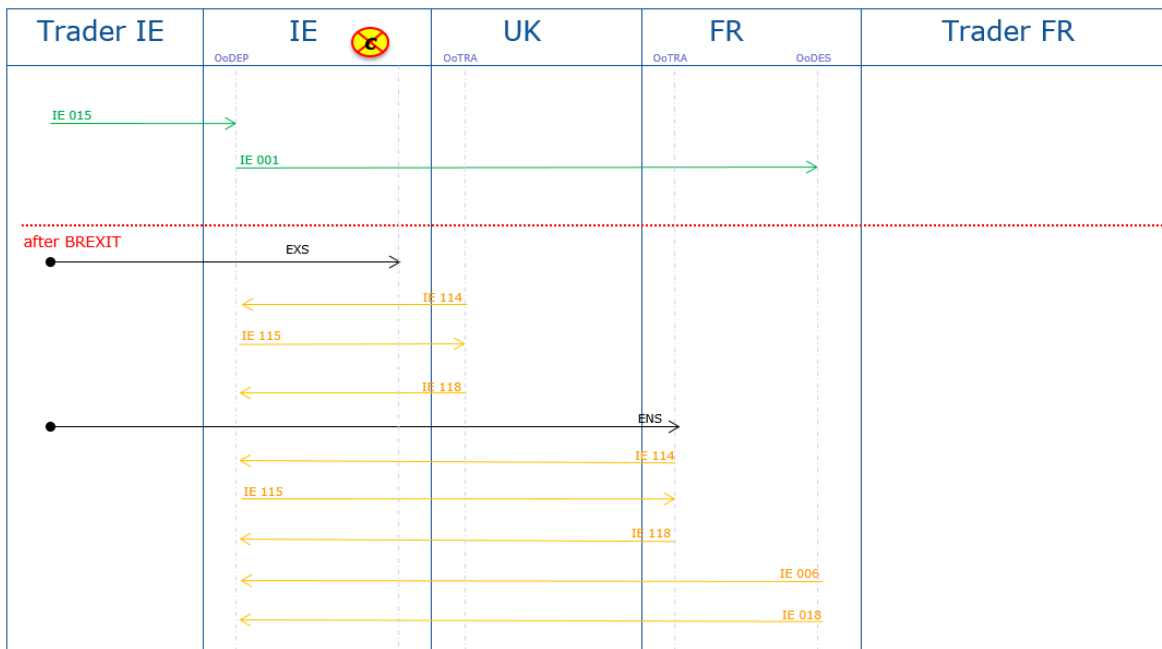
#### Sub Scenario b): UK withdrawal – when goods are in the UK

- The movement can continue as a T1 procedure in NCTS
- At the external EU27 border (Example UK/FR) an ENS has to be lodged
- On the EU27 side, an OoTRA has to be passed
- This additional OoTRA has to request the relevant data with the IE114 at the OoDep and fulfils all the regular duties of that CO role

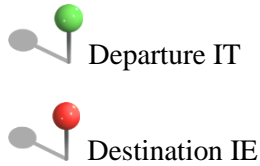


### Sub Scenario c): UK withdrawal – when goods are still in Ireland

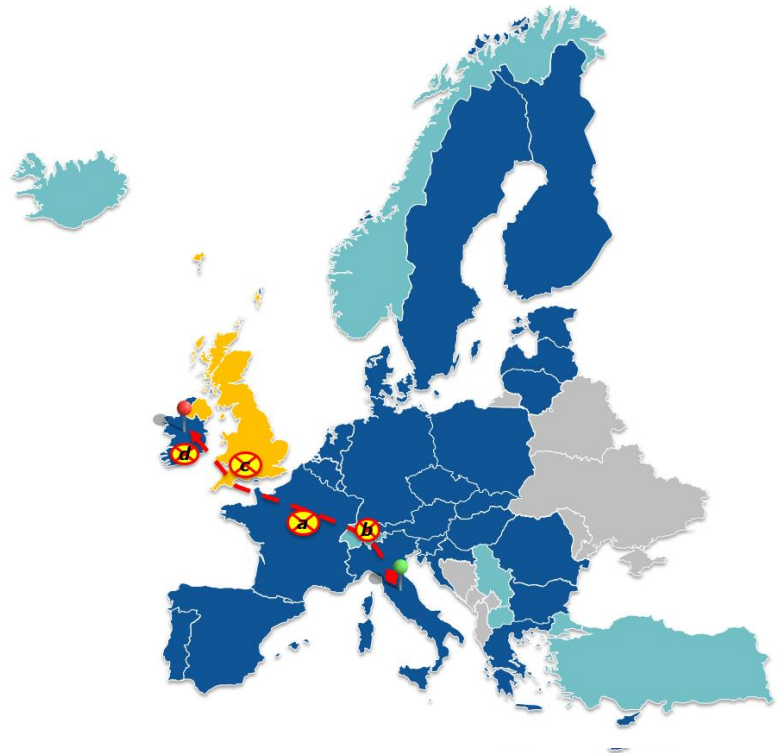
- The movement can continue as a T1 procedure in NCTS
- At the EU27 border before leaving the EU (Example IE/UK), an EXS has to be lodged
- At the EU27 border before entering the EU (Example UK/FR) an ENS has to be lodged
- On the UK and EU27 side, an OoTRA has to be passed
- These additional OoTRA have to request the relevant data with the IE114 at the OoDep and fulfil all the regular duties of that CO role



## 2. External Union Transit Procedure (T1) - Non-Union goods from IT via CH-FR-UK to IE, Common Transit Procedure (T2) – Union goods from IT via CH-FR-UK to IE

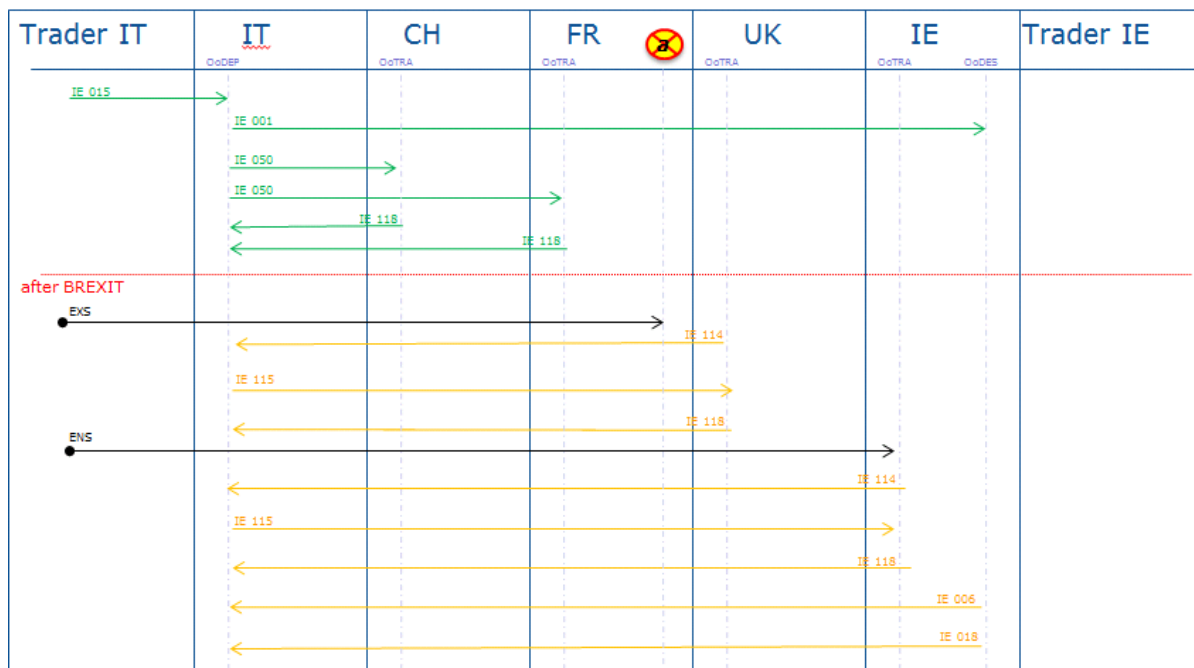


- UK withdrawal when goods are in the EU territory
- UK withdrawal when goods are in the CTC country
- UK withdrawal when goods are in the UK territory
- UK withdrawal when goods are in the IE territory



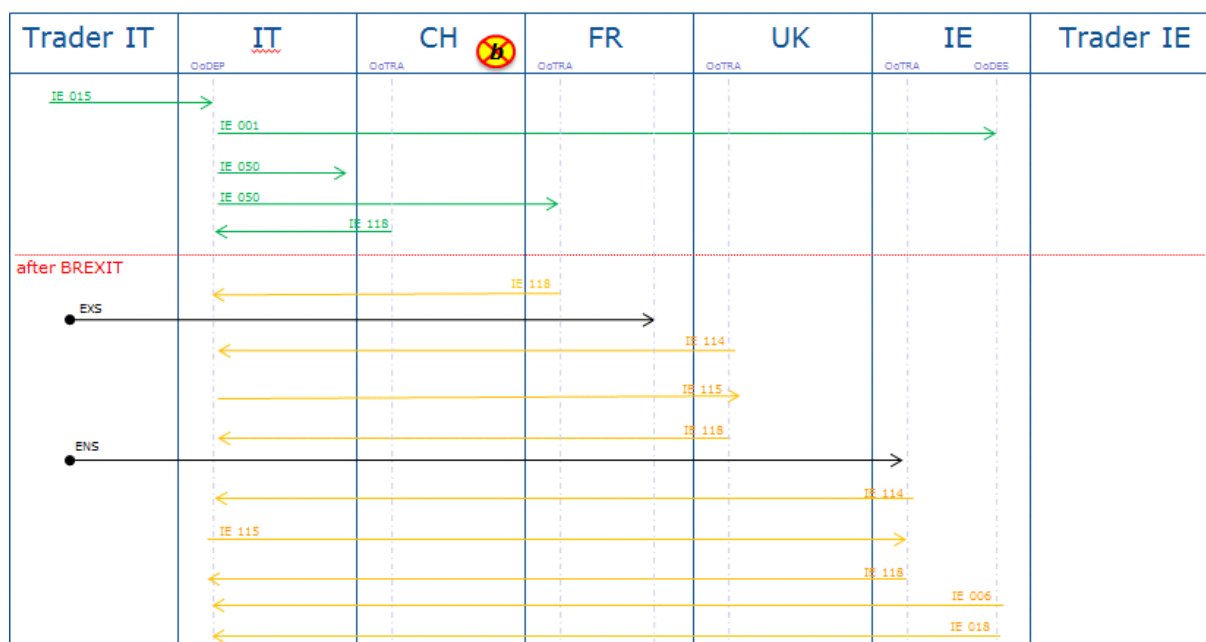
### Sub Scenario a): UK withdrawal – when goods are in the EU territory (Example FR)

- The movement can continue as a T1/T2 procedure in NCTS
- At the EU27 border before leaving the EU (Example FR/UK), an EXS has to be lodged
- At the EU27 border before entering the EU (Example UK/IE) an ENS has to be lodged
- In the UK and in IE an OoTRA has to be passed
- These additional OoTRA have to request the relevant data with the IE114 at the OoDep and fulfil all the regular duties of that CO role



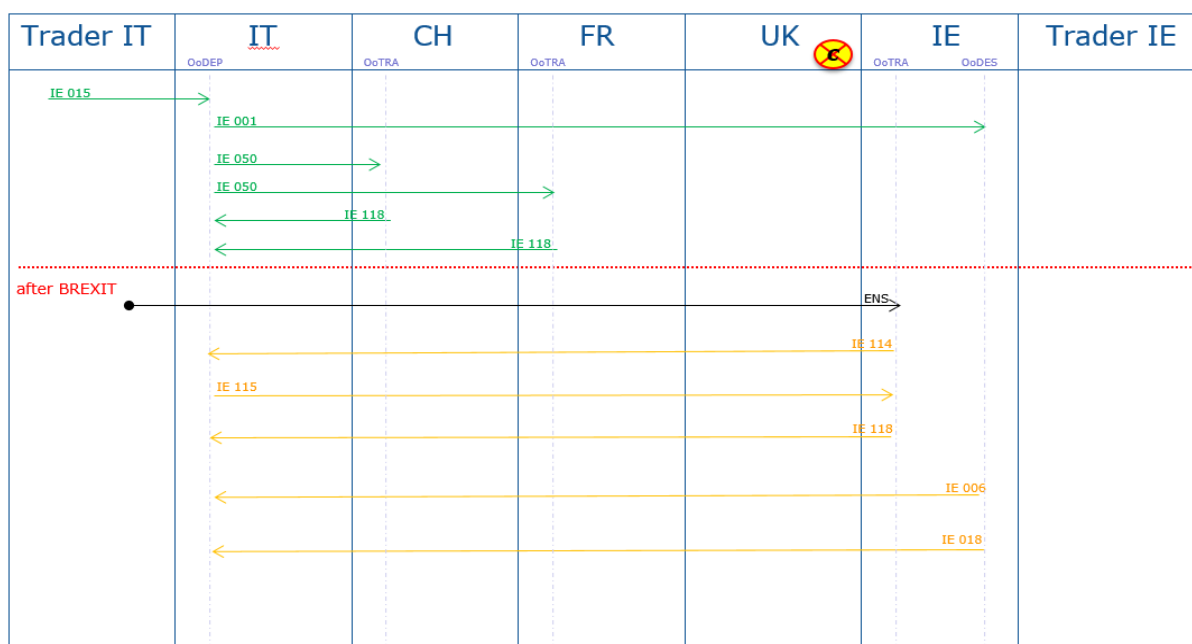
### Sub Scenario b): UK withdrawal – when goods are in a CTC Country (Example CH)

- The movement can continue as a T1/T2 procedure in NCTS
- At the EU27 border before leaving the EU (Example FR/UK), an EXS has to be lodged
- At the EU27 border before entering the EU (Example UK/IE) an ENS has to be lodged
- In the UK and in IE an OoTRA has to be passed
- These additional OoTRA have to request the relevant data with the IE114 at the OoDep and fulfil all the regular duties of that CO role



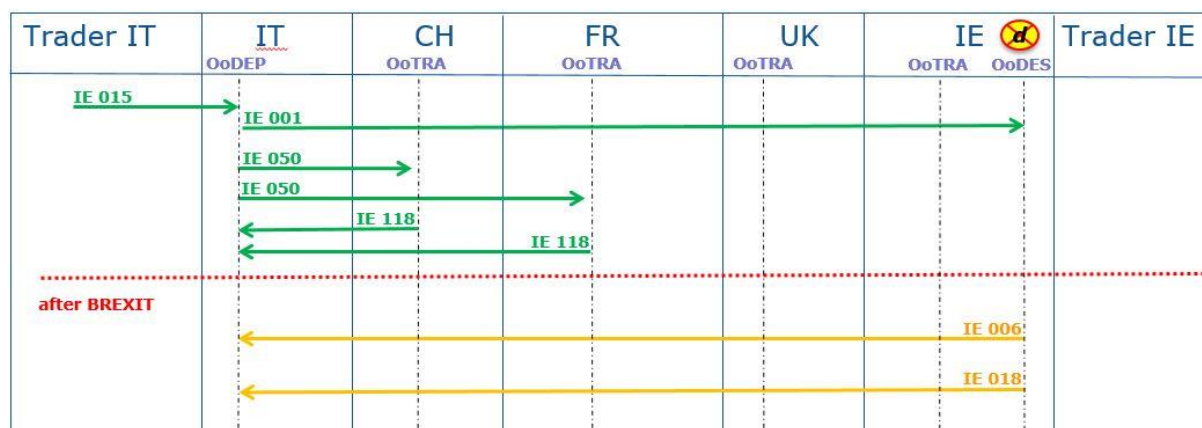
### Sub Scenario c): UK withdrawal – when goods are in the UK

- The movement can continue as a T1/T2 procedure in NCTS
- At the external EU27 border (Example UK/IE) an ENS has to be lodged
- In IE an OoTRA has to be passed
- This additional OoTRA has to request the relevant data with the IE114 at the OoDep and fulfils all the regular duties of that CO role



### Sub Scenario d): UK withdrawal – when goods are in Ireland

- The movement can continue as a T1/T2 procedure in NCTS





## **V. Enquiry & Recovery procedure**

### **➤ Enquiry procedure**

After UK becoming a CTC country, the enquiry procedure can be handled as described in the system specifications and in the Transit manual.

### **➤ Recovery procedure**

After UK becoming a CTC country, the recovery procedure can be handled as described in the system specifications and in the Transit manual.