

Safety and Security (S&S) import declarations – FAQs

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* Any new or amended Q&A since the previous version are underlined *

End of the EU waiver

Why are you delaying the introduction of S&S declaration requirements for EU imports?

- We have been working closely with Ministers to review plans for the introduction of Safety & Security declarations for EU imports, as well as listening to industry about the time it will take them to prepare.

Why are S&S declarations on EU imports needed if you've managed without them for this long?

- Those who export from Great Britain, or import from Rest of World, are already required to make S&S declarations. The Government introduced a temporary waiver on S&S declarations for EU imports into Great Britain due to concerns about trader burdens, lack of trader readiness, and potential disruption exacerbated by COVID-19.
- Border Force already have robust anti-smuggling measures in place. The introduction of Safety & Security declarations on EU imports was only possible following EU Exit, as we were previously part of the EU's Safety & Security Zone. Once implemented, Safety & Security declarations on EU imports will bring an important source of mandatory, pre-arrival data to assist Border Force in identification of the highest risk traffic to detect high harm goods and support the facilitation of legitimate traffic.

Isn't this just placing unnecessary burdens on businesses?

- As we move towards an increasingly digital border, data collection is essential for targeted interventions, enabling the more efficient flow of legitimate goods. The new model seeks to minimise trader burdens as far as possible, but we are aware that for some (for example those who only import from the EU), the ending of the waiver will result in a completely new requirement to submit S&S declarations. We will continue to work closely with industry over the coming months to support businesses in preparing for the new requirements.

How are you supporting businesses to get ready for these changes?

- We continue to engage regularly with a range of border industry stakeholders in the UK and the EU, including the groups representing carriers, hauliers and software companies, to

ensure they understand the new requirements. This includes providing updated guidance on [GOV.UK](https://www.gov.uk), updated technical specifications and information via a range of Government channels including media, social media and specialist trade media. We are also ensuring that existing routes for addressing stakeholders' queries and technical issues are working optimally.

- Where stakeholders are ready to submit their S&S declarations ahead of 31 January 2025, they are encouraged to do so. We will provide support for those who adopt the S&S requirements early to make sure they are able to meet the requirements and get the process right, to make sure they are able to be fully compliant from 31 January 2025.

What will happen if someone tries to import goods without an S&S declaration from 31 January 2025?

- We recognise that some stakeholders will have been preparing for the introduction of S&S declarations on EU imports for some time, and those who are ready to do so are encouraged to start making declarations on your EU imports from now. We are prepared to assist you in doing so, and our IT system, Safety and Security Great Britain (S&S GB) is ready to accept declarations. Since October, HMRC and Border Force have been helping with supporting carriers to prepare to fulfil their obligations, and we will continue to do so.
- If you have not prepared to make S&S declarations for your EU imports, you should prepare for requirements to start on 31 January 2025. Although we will take a supportive approach, and work with carriers, there will be repercussions for those who do not comply once requirements become mandatory from 31 January 2025. We will work with those carriers who have made genuine mistakes to support them into compliance.

Will S&S declarations be needed for Norway/Sweden/EFTA countries once the EU waiver ends?

- When the waiver ends, S&S declarations will be required for imports from the EU, as well as other territories where the waiver applies. These are:
 - Andorra
 - Ceuta and Melilla
 - Heligoland
 - Liechtenstein
 - Monaco
 - Norway
 - San Marino
 - Switzerland
 - the municipalities of Livigno Campione d'Italia
 - the Italian national waters of Lake Lugano, which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio
 - the Vatican City State

Will I need to submit S&S declarations for goods arriving from Northern Ireland?

The government has legislated to guarantee unfettered access for qualifying Northern Ireland goods to the whole of the UK internal market. For safety and security, that means there's no requirement to submit entry or exit summary declarations (except in extremely limited scenarios) for [qualifying Northern Ireland goods](#) entering the rest of the UK from Northern Ireland, if they've arrived:

- directly from Northern Ireland to Great Britain
- indirectly from Northern Ireland to Great Britain, when the goods merely pass through Ireland and are itemised in a travel document which sets out the destination of the goods

If you're moving non-qualifying Northern Ireland goods either directly or indirectly from Northern Ireland to Great Britain, you will need to submit an entry summary declaration before the goods arrive in the rest of the UK from 31 January 2025.

What are you doing to make sure other actors in the supply chain (e.g. hauliers – especially EU based ones) are aware of the requirements?

- HMRC has developed a readiness plan that includes a comprehensive list of readiness activity, and engagement is well underway with trade. This includes a range of targeted engagement activity with key stakeholder groups, including hauliers.
- We have engaged with sector bodies such as CLECAT and IRU, and are developing products such as an explainer video for hauliers and foreign language comms during the next stage of engagement.

What information is required (including the reduced dataset)?

Are you reducing the size of the S&S dataset overall, or just the number of mandatory fields?

- The overall number of fields will remain the same, but the number of mandatory fields is being reduced. Under the new dataset:
 - There will be 20 mandatory fields, which are security-critical.
 - There are also up to 8 conditional fields, which need to be completed in certain circumstances.
 - The remaining 9 data fields will be optional, but can be voluntarily submitted.

Do I need to change my existing processes/systems if I'm already set up to submit the current dataset?

- If your business is already submitting S&S declarations for either non-EU imports, or voluntarily for EU imports, you do not need to make any changes to your systems or procedures.
- All businesses, including those who will be required to complete Safety and Security declarations for the first time when the EU waiver ends on 31 January 2025 can choose to complete only the mandatory and any relevant conditional fields.

What level of data do I need to provide for an ENS declaration in S&S GB?

- In S&S GB, data is collected at either 'header level' (data that is applicable to the whole declaration) or at item level (data that is relevant to the consignments or types of goods being moved). For a parcel, data should be provided at item/parcel level.

Will information about the revised dataset be published, so I can make sure I'm providing the right information?

- We are engaging with a range of border industry stakeholders in the UK and the EU, including the groups representing carriers, hauliers and software companies in the lead up to 31 January 2025, to ensure they understand and are prepared for the new requirements. This will include providing updated technical specifications and information via a range of Government channels including media, social media and specialist trade media.
- We will publish updated guidance on [GOV.UK](https://www.gov.uk) once the reduced dataset comes into effect, with clear information about the new requirements.
- This will ensure carriers know what information is required of them, as well as promoting a high level of data quality to ensure legitimate trade is not held up unnecessarily.

What should I do if the haulier does not provide me with a CMR?

- Declarants are required to provide all applicable international and national documents, certificates and authorisations produced in support of the declaration, including relevant reference numbers under the data element 'Transport Document Number'.
- Our guidance here: <https://www.gov.uk/guidance/safety-and-security-requirements-on-imports-and-exports> sets out (at Appendix 1) that there are 604 different 'Document Type' codes that would hold reference numbers that should be provided. This includes, but is not limited to, the CMR.

Does the carrier need an EORI number if they aren't submitting S&S declarations themselves / does the carrier EORI need to be included in the S&S declaration?

- If a carrier is having a third party submit the declaration on their behalf then the details of the carrier must be provided in the 'Carrier' field. This field requires an EORI/TIN to be entered. If this EORI/TIN is a non-GB EORI, then the name and address of the carrier will also need to be provided.

What should I do if the relevant customs office of first entry code is not available?

- The Customs Office of First Entry (COFE) codes were created for the original ICS system when we were in the EU. Consequently, any ports that only had EU traffic did not get COFE codes. We identified this in advance of the end of the waiver and have been working hard to try to get every port a COFE code by 31/01.
- Unfortunately, this has become a lot more complicated and time-consuming task than we anticipated. Whilst we have created codes for some ports already, we haven't yet been able to do them all. We are continuing to work on this and will update the COFE code list (which can be found here: [S&S GB location code for the port of entry](#)) as new codes are added. So please keep an eye on gov.uk for updated COFE codes.
- In the meantime, use the nearest port that has a COFE and enter the actual port of unloading into the 'Place of Unloading' field (unless it is accompanied roro then follow the guidance for accompanied roro).

Submitting ENS declarations

How do I submit S&S ENS declarations?

- You can choose to submit ENS declarations yourself, or you can use a third-party such as a [customs agent](#) to submit entry summary declarations on your behalf.

- To submit your entry summary declaration directly, you must be [registered for the Safety and Security \(S&S GB\) service](#). The S&S GB service does not have a user interface and therefore the declaration will need to be lodged by either:
 - purchasing compatible software: <https://www.gov.uk/guidance/list-of-software-developers-providing-customs-declaration-support>
 - developing compatible software in-house – see further information on the developer hub: [API Documentation - HMRC Developer Hub - GOV.UK](#)
 - employing the services of a Community System Provider: [Trade and commercial contacts for Community System Providers - GOV.UK \(www.gov.uk\)](#)

Can I submit S&S declarations if I don't have a GB Economic Operators Registration and Identification (EORI) Number?

- Organisations that submit entry summary declarations need a GB EORI number. If your business is not established in GB and you wish to submit declarations directly, you can apply to register for a GB EORI number at this link: <https://www.gov.uk/eori>.

Do I need to include my S&S Movement Reference Number (MRN) in my Goods Movement Reference (GMR)?

- The inclusion of any safety and security declaration reference numbers in the Goods Vehicle Movement Service is an optional step.

Are we able to include multiple consignments in one S&S declaration?

- We have listened to feedback from some sections of industry, and wish to clarify the current technical capability of S&SGB.
- S&SGB allows multiple consignments per ENS declaration, where all of the consignments have followed the same routing for their whole journey, from their country of origin to their final destination, and that all of the required details about each consignment are provided at item level (more guidance on this can be found in the reduced dataset spreadsheet).
- Speak to your carrier, as they are legally responsible for making the ENS declaration for your goods to see whether you can meet the requirements. This may be the airline or haulage company who moves your goods. An agent or intermediary may be able to assist your carrier to meet obligations. HMRC and BF will work with carriers to ensure you are prepared to fulfil the requirements which commence on 31st January.

What should I do if the S&S GB service is temporarily unavailable?

- You can check the availability and any issues affecting the Safety and Security GB (S&S GB) service here: <https://www.gov.uk/government/publications/safety-and-security-gb-service-service-availability-and-issues>.
- You should continue submit declarations where possible, until HMRC confirms that S&S GB is available again. These declarations will be queued until the system is restored.
- If you cannot send declarations during a service outage, you must send any entry summary declarations retrospectively when the S&S GB service is restored.

Why aren't you introducing combined import declarations?

- We understand having to submit multiple customs documents, including a Safety and Security entry summary declaration (ENS), to different IT platforms can be burdensome and duplicative.
- We have considered the possibility of introducing combined declarations, however this is complicated by the differences in the purpose of the customs declaration regime and the safety and security regime, as well as the different particulars required, different IT systems,

and the responsibilities between traders and carriers. Consequently, the decision was made to require separate Safety & Security ENS declarations.

- Safety and Security information needs to be collected, and risk assessed in advance of goods arriving in the UK. The timing requirements for S&S declarations vary by mode of transport. These are different from the timing requirements for a pre-lodged customs declaration, which can be submitted after the goods arrive in the UK (but before presentation to customs authorities).
- Additionally, responsibility for submission of an S&S declaration sits with the carrier, whereas responsibility for the customs declaration sits with the importer. Each declaration is submitted into different systems.
- UK legislation sets out these requirements, which give sufficient time for the risking of goods entering the UK and reflect international standards set out by the World Customs Organisation. HMG will continue to work with stakeholders to understand where improvements can be made to the process in the longer-term.

Responsibilities for submitting ENS declarations

The carrier does not always hold the information needed to make an S&S declaration. Why haven't you changed the legal responsibility / accountabilities from the carrier to another actor in the supply chain?

- We have engaged extensively through the development of the Border Target Operating Model under the previous government. Whilst we acknowledge some industry feedback on liability, we will be maintaining existing practices in line with our international obligations under World Customs Organisation (WCO) SAFE framework and aligned to other countries also operating under this framework. Supply chains are generally set up for the carrier to provide data.
- A party other than the carrier, such as the importer or an intermediary, can lodge the declaration (with agreement) on the carrier's behalf. The declarant must provide the information known to them at the time of lodgement of the entry summary declaration. They are entitled to base their declaration filing on data provided by the trading or contracting parties. Where a third party submits the declaration, the carrier retains the legal responsibility for ensuring the declaration is submitted.
- We will continue to work with carriers to ensure they are able to meet the requirements, including through ensuring that our safety and security guidance (available [here](#)) about responsibilities and accountabilities is clear.

What happens if a haulier engages an intermediary to complete their ENS declarations, but then subcontracts a movement to another haulage company?

- In these circumstances, the sub-contracted haulier would be the 'active means of transport' bringing the goods across the GB border, so they would now assume legal responsibility for making sure all required ENS declarations are submitted. If they haven't agreed for you to submit the declaration on your behalf, then you don't need to take any action, it will be the haulier's responsibility to ensure the required Safety and Security declarations are submitted.
- The contracted haulier may wish to retain responsibility for arranging the submission of the ENS declaration but that would need to be agreed between those parties. You would need to satisfy yourselves as to those agreements and that you are being tasked by the responsible haulier.

Who is responsible if a carrier/haulier only asks a third party to submit ENS declarations for only part of their load?

- This will depend on the context of the movement and why the haulier has asked an intermediary to only submit ENS declarations for part of the load.
- The carrier/haulier will be legally responsible for making sure all consignments within their load are covered by ENS declarations. They are also responsible for ensuring their third parties have or can access the required information to complete the ENS declaration. The intermediary (or any other third party) would be responsible for making sure any ENS declarations they submit on behalf of the haulier are accurate and complete to the best of their knowledge.
- There are many reasonable reasons for why a carrier/haulier may ask an intermediary to submit ENS declarations for only part of the load. For any movement, the intermediary is only responsible for the accuracy and completeness of the ENS declarations for the consignments they are directly instructed to submit.
- If a third party is in any doubt that a carrier/haulier is not providing all the information required to complete an ENS declaration(s) satisfactorily for the movement, they should speak to the carrier/haulier directly to ensure they are satisfied that they have everything needed to submit the ENS declaration(s), and that it is understood which goods the carrier/haulier wants that party to submit ENS declaration(s) for.

Why is a third party responsible for accuracy when submitting declarations on behalf of the carrier? Why isn't the carrier responsible for giving accurate information instead?

- In most cases, if the declarant can demonstrate that the information they have provided was based on data given to them by the carrier, trading, or contracting parties, which is accurate to the best of their knowledge at the time of lodgement, they will be considered to have fulfilled their obligations to accuracy. If the declarant learns later that one or more particulars contained in the filing have been incorrectly declared, an amendment must be made and the provisions on amendments will apply.
- The intermediary (or other third party) should make sure they are able to demonstrate that they submitted information that was supplied to them by the carrier. We would also expect the intermediary to make sure that they do not include any information provided by the carrier that they reasonably ought to have known was unacceptable for the declaration or false (for example, putting 'consolidation' or 'groupage' into the goods description or completing a data element in a manner opposed to published guidance).

Timing requirements / amendments

Why do I sometimes need to submit my S&S declaration before I know all the transport details?

- For Ro-Ro, the time the ENS must be lodged is 2 hours before arrival at GB for ferry crossings, or 1 hour before arrival at the Eurotunnel terminal in Coquelles.
- The majority of ferry crossings would allow enough time from arrival at the port to submit their declarations within the prescribed time limits. For Calais-Dover ferry crossings and the Eurotunnel, where the time limit for submission is before arrival at the French port, hauliers must submit their declaration within the legal timeframes with the intended crossing route and details. These details must be to the best of your knowledge and be accurate at the time of submission. If the route changes, they can amend their declaration with the actual route, as amendments can be done up to the point of arrival at the GB border.

What should we do if we identify that a declaration is missing/incorrect after the legal deadline/the goods have arrived?

- In these circumstances, you must submit the declaration or amendment retrospectively even if this is outside of the legal deadline. Failure to do so may lead to enforcement action.

When are ENS declarations required?

Which imports require S&S declarations? Is this just for Sanitary and Phytosanitary (SPS) movements?

- From **31 January 2025**, any goods imported from the EU to Great Britain must be covered by a Safety & Security declaration (also known as an Entry Summary Declaration or ENS) unless otherwise covered by an existing waiver. Further information on existing waivers can be found here: [Making an entry summary declaration - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/making-an-entry-summary-declaration).
- S&S requirements are a form of customs control and completely separate from SPS checks.

Do recovery vehicles require entry summary declarations?

- Recovered UK vehicles are re-imported into the UK via an ‘oral’ or ‘by conduct’ declaration. However, the exemption from the requirement to submit ENS declarations under Article 104 of the retained [Commission Delegated Regulation \(EU\) 2015/2446](https://eur-lex.europa.eu/eli/reg/2015/2446/oj) (paragraphs e and f) which normally applies to goods declared to customs orally or by conduct, does not apply if the goods are being moved under a transport contract. Therefore, if the vehicle is being moved by a third party and the owner of the vehicle does not accompany the movement, then they are not covered by the ENS waiver and must submit an ENS declaration.

Do household removals require entry summary declarations?

- Personal effects and other household items for the personal use of the persons concerned are exempt from the requirement to submit an ENS under Article 104 of the retained [Commission Delegated Regulation \(EU\) 2015/2446](https://eur-lex.europa.eu/eli/reg/2015/2446/oj) (paragraph d). There is an exception to this waiver for goods being carried under a transport contract, so if a removals company is carrying the goods on behalf of the owners, the goods are being moved under a transport contract and the waiver does not apply and an ENS declaration must be submitted.
- If the owner of the goods is moving their goods themselves (whether in their own vehicle or a hired vehicle) these goods are not being moved under a transport contract and so the waiver does still apply and an ENS is not required.

Do I need an entry summary declaration for ATA/CPD carnet users?

- You do not need an ENS declaration for goods moved under an ATA or CPD Carnet unless they are being moved under a transport contract.
- A transport contract, or contract of carriage, is an agreement between a carrier and shipper or passenger, setting out each party’s duties and rights.

Do I need an ENS for freight/goods remaining on board? Or for goods that arrive on a ship but are never unloaded and subsequently exported to an onwards destination?

- Safety and security declarations must be submitted for freight remaining on board a vessel or aircraft.
- The only exception to this is where a vessel or aircraft passes through UK territorial waters or airspace without stopping at a port or airport, in which case no safety and security requirements apply.

Do I need an ENS for goods transiting through Great Britain?

- All goods that enter GB will require an ENS declaration unless covered by a waiver – this includes goods in transit.