Including multiple consignments in one ENS declaration in S&S GB

Multiple consignments can only be included within the same ENS declaration so long as <u>all</u> the goods within the declaration have had the exact same countries of routing from the country of dispatch/export to the country of destination/import.

For example:

- Air fryers and laptops bound for GB are loaded onto the same lorry in Germany. They
 are driven to GB together. In this situation all the goods share the same countries of
 routing (DE-FR-GB) and so can be included on x1 ENS declaration.
- Air fryers bound for GB are loaded onto a lorry in Germany. Laptops bound for GB are loaded onto a lorry in Spain. Both goods are driven to a consolidation warehouse in France where they are consolidated onto the same (but different) lorry to finish their journey to GB. In this situation, the air fryers and the laptops have different countries of routing (one is DE-FR-GB and the other is ES-FR-GB) and therefore will require different declarations.

How should countries of routing be recorded?

The countries of routing must be declared in chronological order and must cover the movement of the goods from the country where they were declared to export (the country of dispatch) to the country where they are declared to import (country of destination), including all countries that the goods have transited via. For example:

- Air fryers are exported from China bound for GB. The air fryers are flown to Germany and then transferred onto another plane where they are then flown to GB. The countries of routing of the air fryers would be CN-DE-GB.

Do I need to include all the countries I've travelled through?

For lorry and rail movements the countries of routing also needs to include any countries the lorry/train has driven through, even if it hasn't stopped. For example:

- A lorry has driven from Germany to GB via the Netherlands, Belgium, and France. The countries of routing would be DE-NL-BE-FR-GB

For all other movements the countries of routing must include any ports the means of transport the goods were on stopped at. For example:

- A ship has sailed from China to GB but stopped at ports in India and Italy. The countries of routing would be CN-IN-IT-GB

What happens if the goods are moved on more than one mode of transport?

A change of 'mode of transport' does not 'break' or 'reset' the countries of routing. For example:

- Air fryers are exported from China bound for GB. The air fryers are flown to Germany and then transferred onto a lorry to complete their journey to GB. In this situation the countries of routing for the air fryers would be CN-DE-FR-GB.

What do you mean by country of dispatch?

The country of dispatch is the country from which the goods have been declared to export, this should not be confused with the country of origin – goods may be dispatched from a country that they have not originated in. For example:

- Air fryers are exported from China and flown to Germany. The air fryers are declared
 to free circulation in Germany and are moved to the importers warehouse. A few
 weeks later the German importer then sells the air fryers to a GB customer and
 sends them via lorry to GB. In this situation, the country of dispatch is now Germany,
 not China which is the goods 'country of origin', and so the countries of routing would
 be DE-FR-GB.
- Air fryers are exported from China and flown to the Netherlands where they are declared to customs warehousing. 12 months later the owner of the goods decides to move the goods out of Dutch customs warehousing to GB customs warehousing and formally exports them out of Dutch customs warehousing to formally import them into GB customs warehousing, moving via air. In this scenario the country of dispatch is the Netherlands, not China which is the goods 'country of origin', and so the countries of routing would be NL-GB.

What do I need to do for customs transit or temporary storage movements?

A declaration to import/export for 'customs transit' or for 'temporary storage' are 'customs procedures' that are <u>excluded</u> from the definition laid out in 'what do you mean by country of dispatch'. For example:

- Air fryers are exported from Turkey bound for GB via lorry. They undergo a customs transit movement of the EU to GB. In this situation the countries of routing would still be from Turkey to GB and all the countries it drove through (for example TR-BG-RO-HU-AT-DE-FR-GB).
- Air fryers are exported from China bound for GB. They are flown to Germany, where they are held in temporary storage for two days whilst they await their onward flight to GB. In this situation the countries of routing would still be CN-DE-GB.

Do I need to list every country for goods imported from the EU?

For goods that are exported from a country within a customs union (for example the EU), the country of dispatch must be the country/member state within that customs union that the goods began their journey in, rather than the country where the goods formally 'exit' the customs union. This includes journeys from within the customs union prior to consolidation onto a single mode of transport. For example:

- Air fryers are loaded onto a lorry in Germany bound for GB and moved to GB via France. Whilst the air fryers formally leave the customs union in France, the goods began their journey in Germany and therefore the countries of routing is still DE-FR-GB
- Air fryers bound for GB are loaded onto a lorry in Germany. Laptops bound for GB are loaded onto a lorry in Spain. Both goods are driven to a consolidation warehouse in France where they are consolidated onto the same lorry to finish their journey to GB. Whilst the air fryers and the laptops formally exit the customs union from France, their respective journeys started in either Germany or Spain. The air fryers countries of routing would be DE-FR-GB and the laptops countries of routing would be ES-FR-GB.