

Resources and Waste Brexit No deal Contingency planning

Stakeholder Meeting 3rd October 2019 Mary Sumner House, London







Agenda When? What? Who? 09:30 Welcome Kate Arnold, Defra 09:35 Operational readiness Kate Arnold, Defra 09:45 International waste shipments and EU Exit Patrick McKell, Defra 09:55 HMRC - No-deal preparation and questions Alexander Vince, HMRC 10:15 HMRC - Exports Neil Hedger, HMRC 10:35 Border Delivery Group - no-deal preparation Shahim Ahmed, Border Delivery Group and questions 11:05 Break out session and refreshment break 11:45 Common approaches Regulators: EA, NIEA, NRW, SEPA 12:05 **RDF Exports** Bethany Ledingham, (RDF Industry Group) 12:20 General Q&A session On the panel: Kate Arnold; Alexander Vince (HMRC); Neil Hedger (HMRC); Bethany Ledingham (RDF Industry Group) and CAs (Jonathan Young; Allison Townley; Peter Lang and Steve Molyneux) Panel chaired by: Heeran Buhecha-Fordyce



Kate Arnold

Head of EU Exit Strategy team, Resources and Waste, Defra







Brexit Overview





No Deal: No. 10

- The UK will be leaving the EU on 31 October whatever the circumstances.
- We would prefer to leave with a deal and we will work in an energetic and determined way to get that better deal.
- If it is not possible to reach a deal we will have to leave with no deal. We will make all necessary preparations to do so.









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Defra's Brexit work

October 2019







The effect of Brexit on our work is broad and deep



Defra is one of the Government departments most affected by Brexit



We will take greater responsibility for funding a range of policy areas including agriculture and fisheries



We will need a new trade policy for the first time in 40 years. Agriculture and food will be one of the most difficult aspects of trade negotiations.

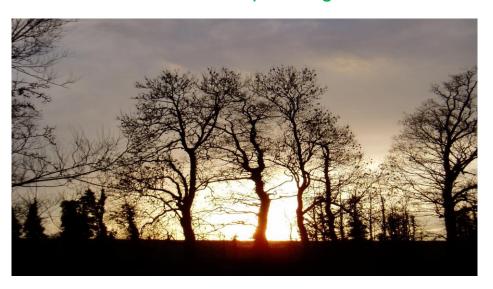


Around 80% of our policy is underpinned by EU legislation



We received £3.3 billion in 2016-17 from the EU, mostly to cover payments to farmers under the Common Agricultural Policy (CAP)

No-deal planning



Statutory Instruments

- The Waste (Miscellaneous Amendments) (EU Exit) Regulations 2019
- The Waste (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2019
- The International Waste Shipments (Amendment) (EU Exit) Regulations 2019

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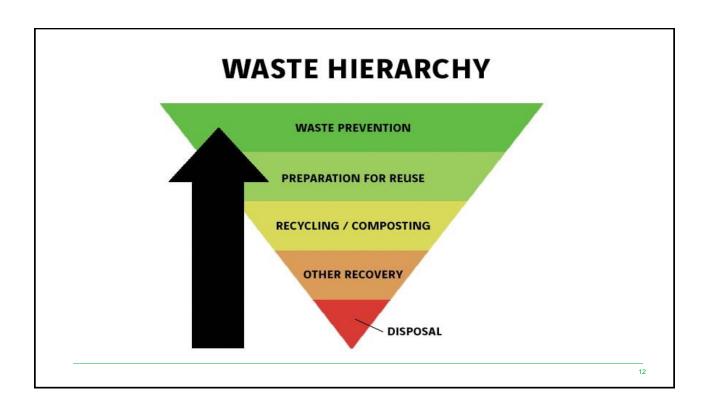
EU exit contingency planning

- Contingencies are in place for leaving the EU without a deal.
- Most planning focuses on the risks presented by possible delays and disruption at ports, and the subsequent implications for the waste sector
- We are confident that there are no domestic legislative or administrative barriers to prevent the normal movement of waste when we leave the EU.
- Border delays could impact other exports, e.g. products of animal origin and in very extreme cases other perishable goods exceeding their use by dates, which then may become waste
- If ports start to become blocked, perishable goods would likely build up at their points of production across the UK rather than at the ports, while alternative domestic markets are found.

Key messages for waste management companies

- Your permit or licence still applies and you are expected to continue to meet its conditions.
- You should make a plan in case there are disruptions at the ports that you use.
- Review your own capacity and how long you can store waste on your site
- · Identify alternative storage facilities that could accept your waste
- Assess if there are other export routes to market that avoid impacted ports
- Identify any alternative recovery or disposal routes for your waste
- If you do change your export route, you will also be required to change your export notification.

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Communications with stakeholders

- We have held three stakeholder events in London
- 5 regional events are planned for October around England (Birmingham, Liverpool, York, Bristol and Tonbridge).
- Adverts will appear in trade press
- We will continue to provide information by email. Feel free to forward these emails on
- EA officers will be similarly briefed and can answer questions
- If issues arise following a no deal we will email and possibly phone industry stakeholders

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Government support for importer/exporter

- · Brexit imports and exports helpline
 - · Monday to Friday, 8am to 6pm
 - Telephone: 0300 3301 331
- How to export goods into the EU through roll on roll off (RoRo) locations after Brevit

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/832141/How_to_export_goods_into_the_EU_through_roll_on_roll_off_RoRo_locations_after_Brexit.pdf

- · Get your business ready to export from the UK to the EU after Brexit
- https://www.gov.uk/prepare-export-from-uk-after-brexit
- HMRC Brexit communications resources
- https://www.gov.uk/government/publications/hmrc-brexit-communications-resources

The UK is committed to maintaining the same environmental standards following its exit from the EU.



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Resources and Waste Strategy consultations on four of the key measures

- Make recycling easier and ensure there is a comprehensive, consistent service across England.
- Reform the current packaging waste regulations.
- Introduce a deposit return scheme (DRS) for drinks containers in England, subject to consultation;
- Introduce a new tax on plastic packaging which has less than 30% recycled content
- Summary responses can be read on GOV.UK

Resource productivity



We have a huge and unique opportunity to drive up resource productivity in the UK with our impending departure from the EU whilst also protecting and improving our natural capital. This can be a win-win for all of us.

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International waste shipments and EU Exit

Patrick McKell Head of International Waste Shipments, Ship Recycling, Hazardous Waste and Mercury Policy. Defra







No-Deal - The Withdrawal Act

- Withdrawal Act provided powers to "fix" EU and UK regulations to ensure operability on Day 1 in a No-Deal scenario
- The International Waste Shipments (Amendment) (EU Exit)
 Regulations 2019 were debated in Parliament at end of February and were made on the 14 March.
- Our aim through the SI is to maintain the Status Quo as far as is reasonably possible and provide certainty and continuity for the regulation of international waste shipments.

The International Waste Shipments (Amendment) (EU Exit) Regulations 2019

- amends references to the EU, EU institutions and EU administrative processes to UK equivalents;
- removes provisions which have no practical application to the UK or are redundant:
- corrects out-of-date references;
- updated legal references to refer to relevant UK legislation; and
- amends the requirement for the government to report annually to the European Commission.

Implications for "Green List" waste shipments

- UK imports of waste for recovery no practical changes anticipated
- UK exports of waste for recovery no practical changes anticipated
- UK Exports to non-OECD countries we will rely on the existing EU Regulation EC Reg. 1418/2007 as soon as the UK leaves the EU we plan to write to every non-OECD country to confirm export control procedures

Implications for notified waste shipments I

Imports of EU waste for disposal

- Article 34 of the WSR prohibits the export of waste for disposal outside the EU, except to EFTA countries.
- This means exports of waste <u>from the EU to the UK</u> for disposal will be prohibited when the UK leaves the EU.
- We will be looking to address this under the terms of the Future Economic Partnership. UK retained waste shipments legislation will not prohibit imports of EU waste for disposal

Implications for notified waste shipments

Exports of UK waste for disposal

- We will maintain the current provision in the EU Regulation that prohibits the export of waste for disposal with the exception of exports to EU and EFTA countries
- Existing provisions in WSR allow for imports of waste for disposal from parties to the Basel Convention
- UK Government will need to submit a Duly Reasoned Request to EU MS Government in advance of notification. However, UK rarely exports waste for disposal

Implications for notified waste shipments III

Imports of waste & exports of notified waste for recovery

- no practical changes anticipated as a result of the "fixing" Exit legislation
- EU will treat UK as an OECD Decision country
- We will maintain the current provision in the EU Regulation that prohibits the export of hazardous waste to non-OECD countries – The BASEL BAN Amendment
- All UK and EU consents to ship notified waste between the UK and the EU will remain valid should the UK leave the EU without a withdrawal agreement in place

Notified waste exports – new requirements

- Familiarise yourself with EU Customs Guidelines on the Import and export of Waste,
- Complete notifications forms with details of EU Customs Office of Entry and, where relevant, EU Customs Office of Exit,
- Ensure your waste carriers has a copy of the Movement Document to pass to the Customs Office of Entry into the EU, and, where relevant, EU Customs Office of Exit, if requested by EU customs
- Ensure your waste carrier is suitably authorised to carry waste in the relevant EU countries.
- Determination times will it take longer to get a response?

UK waste carriers in the EU

- UK registered waste carriers will need authorisation for each EU country you transport waste through or into
- Acceptance of waste carrier registrations can vary between countries
- Requirements can also differ for waste carriers outside the EU or European Free Trade Association (EFTA) area
- If we leave the EU without a deal, the requirements waste carriers need to meet to carry waste in certain EU member states may change
- Contact the relevant authorities in the country you're transporting waste to or through to find out about the authorisation process.

Summary

- Waste Shipments is an INTERNATIONAL Regime Defra does not anticipate significant changes in the way shipments will be controlled as a result of Exit,
- EU Member States will treat shipments of waste to or from the UK slightly differently. We will become a "third country"
 be aware of the changes.
- In a No-Deal scenario imports of waste for <u>disposal</u> from the EU will be affected.



Any questions?









Customs Update

Alexander Vince HMRC Customs and Border Design Stakeholder Engagement











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UK border priorities

UK Government objectives and priorities for the border:



Maintaining security



Facilitating the flow of goods and people (including animals, food and plants)



Protection of revenue and compliance with standards

UK will maintain security and prioritise flow, ensuring new controls or processes do not interrupt flow of goods.



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Overview



Currently:

businesses can move goods freely between the UK and the EU.



In the event of a no deal:

business importing and exporting goods within the EU will have to comply with new rules.



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Customs declarations – no deal scenario

Customs declarations required for UK-EU trade.

Businesses to decide how they want to manage the declarations process:



Appoint an intermediary



Use specific software



End-to-end service



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HMRC approach to no deal

Day one easements

- Transitional Simplified Procedures
- Intermediaries' liability
- Guarantee relaxations
- Entry Summary Declarations for imports

Day one Ro-Ro locations

- Declarations to be pre-lodged electronically in advance
- Routine fiscal and other controls and checks undertaken away from the flow of traffic

Long term

UK Government is working on:

Automated solutions

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 Use of technology for smarter borders and sharing more data

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Economic Operator Registration Identification (EORI)



You'll need an EORI number that starts with GB to move goods in or out of the UK if there's no Brexit deal



If you'll be dealing with EU customs then you'll need an EU EORI number



If you are VAT Registered:

- You will be auto-enrolled for an EORI starting GB
- The EORI will include your VAT registration number

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RoRo Model – key principle

Day 1



Declarations should be lodged electronically in advance

Routine fiscal and other controls and checks undertaken away from the flow

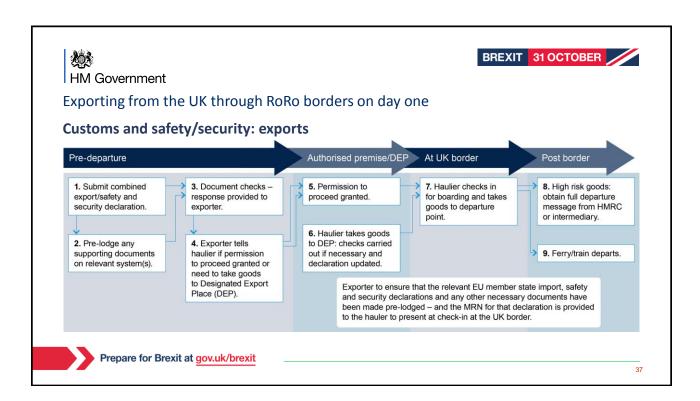


Longer-term

Longer term, UK government is working on automated solutions, use of technology
 for smarter borders and sharing more data



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TSP declaration process

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Controlled goods the Trader:

- · Submits a simplified frontier declaration
- · Ensures all necessary certificates and licences are available.



- Submit a supplementary declaration by the fourth working day of the month Standard goods the Trader:
- Makes a declaration directly in their commercial records prior to goods arriving at the UK Border.
- Updates records with date and approx. time goods arrive in UK
- Submits a supplementary declaration by the fourth working day of the following month



 HMRC will allow up to 6 months before you need to start making supplementary declarations from 1/11/2019

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Duty deferment

Required if you have to Customs or Excise Duty to pay

In practice, this is a direct debit mandate

It allows HMRC to take a monthly payment of duties 15 days after supplementary declaration is made



Guarantees are required in order to defer duty to make monthly payments

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Day 1 easements

Traders will not be required to meet the Customs Comprehensive Guarantee(CCG) criteria when obtaining guarantees.

Traders can still apply for a CCG, as those with Authorised Economic Operator C status can seek a reduction in the level of guarantee



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Entry summary declarations (Safety & Security)



Entry Summary Declarations (ENS) will not be required for the first 12 month period for goods arriving in the UK from the EU and will then be phased in

Gives carriers and hauliers more time to prepare for their obligations

ENS is expected for goods being exported from the UK to the EU (See Europa Website for EU Country details)



S&S information required on export will continue to be provided as part of the export customs declaration



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Special procedures - Day 1

Day 1 easements

Traders will not be required to meet the CCG criteria nor provide a financial guarantee for:







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Inward processing

Outward processing

Temporary admission



Authorised use (end use)

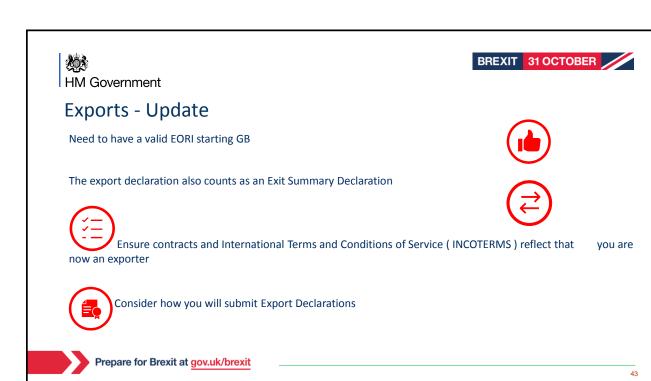


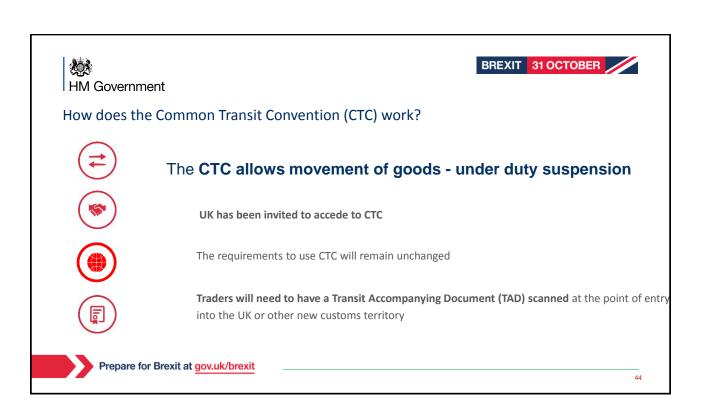
Customs warehousing

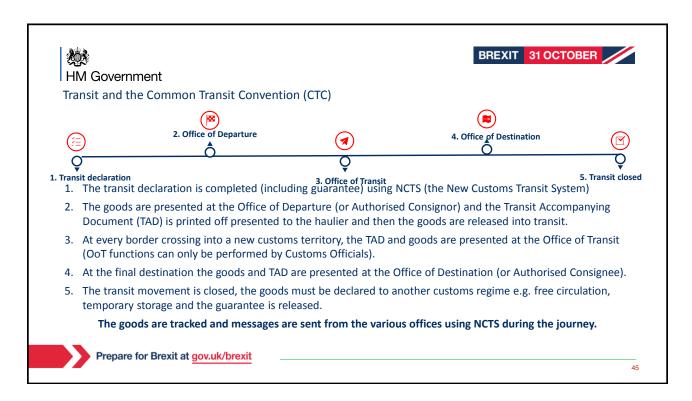
Traders still need to meet criteria for the special procedure

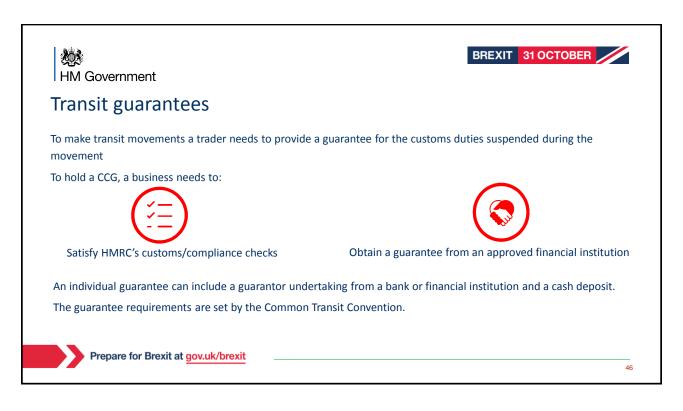


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Simplified transit procedures

Under the CTC, traders can apply for authorisation to use simplified transit procedures.

The main types of authorisation are:



Authorised Consignor Status allows traders to declare goods to transit at their premises rather than an Office of Departure. Traders applying for this need to have a CCG.



Authorised Consignee Status allows traders to end transit movements at their premises rather than an Office of Destination. Traders applying for this generally need a temporary storage facility.

HMRC is working to enable traders to be authorised as quickly as possible



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ATA Carnets



Are an internationally agreed method of moving certain goods between customs territories temporarily.



Will become an option for moving goods into and out of the EU on a temporary basis (i.e. a time-bound



Using an ATA Carnet (or a temporary admission declaration) will become BAU for moving goods temporarily between the UK-EU.



If goods are only going to the EU, once inside the EU then the Carnet will not be required again (it will remain a single customs territory) after it has been stamped out of the UK and into the EU.



If goods are moving to other customs territories they need stamping in and out



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Empty trucks

Entering/leaving the UK

For UK customs purposes there will be no requirement to make a customs declaration for empty lorries.

Packaging

Where an otherwise empty lorry contains some packaging no customs declaration will be required and the lorry will be treated as empty.

This applies to:



Empty containers and pallets



Equipment for controlling the temperature inside the container



Internal partition, shelves and similar for stowing goods



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VAT - Overview

If the UK leaves the EU without a deal, the government's aim will be to keep VAT processes as close as possible to now

However, there will be some changes that will affect businesses

We have taken steps to mitigate the impact of changes where we can

We want to help businesses understand what they need to do, and help them to do it, so they can continue trading smoothly









Import VAT - What's changing?

In a No Deal Scenario, postponed VAT accounting will be introduced for imports from the EU and Rest of the World

- Business will not need to register to use postponed VAT accounting
- Provide VAT registration number on their customs declaration



- Online monthly statement will show the import VAT that's been postponed this provides the evidence to declare/ recover import VAT on your VAT return
- Postponed accounting won't be available for postal goods of £135 or less
- Postponed accounting won't be available for non-VAT registered businesses



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VAT - What's changing?

- HMRC are working with stakeholders to help businesses be compliant and parcel operators adjust to the new processes
- HMRC updated GOV.UK with more guidance on the service and rules around VAT
- The parcels service is now available for non-UK businesses to register online









VAT - For action

- If you currently use Mini One Stop Shop or the EU VAT refund system please prepare your businesses by reading the guidance on IT systems on GOV.UK
- Review VAT rules in member states where you do business. The European Commission has <u>recently published</u> <u>guidance</u>
- If you have suppliers based overseas who will be sending goods to you, <u>alert them to the guidance on Low Value</u> goods.
- · Familiarise yourselves with the statutory instruments which you can read on GOV.UK or Legislation.gov.uk
- If you want to understand how postponed accounting will operate, please sign up for alerts to guidance updates on GOV.UK



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Moving goods between Ireland and Northern Ireland

Goods moving between Ireland and Northern Ireland will face different procedures compared to other UK-EU trade



For most movements of goods across the land, air and sea borders between Ireland and Northern Ireland, you will:

- need to pay import VAT on goods arriving from Ireland, we will cover this on the next slide
- · not need to get a customs agent or an EORI number
- **not** need to pay Customs Duty or make customs declarations



The only exceptions will be for goods liable to Excise Duty (alcohol, tobacco and certain oils).





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VAT on goods you move from Ireland to Northern Ireland in a nodeal Brexit

Import VAT will be due on goods you move from Ireland to Northern Ireland. This includes goods that:

- · end their journey in Northern Ireland
- · move through Northern Ireland on the way to Great Britain



If you're registered for VAT

· You'll need to account for import VAT on goods you move from Ireland to Northern Ireland on your normal VAT return

If you're not registered for VAT

- You'll need to account for import VAT on goods you move from Ireland to Northern Ireland
- HMRC is developing a new online service to make this as simple as possible



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Key actions for businesses

Businesses who trade with the UK need to act now to ensure that they are prepared in the event of a no deal EU exit.



Maker sure you have for an EORI number (UK and EU) and registering for TSP if you are established in the UK.



Confirm you can complete each data field in the declaration.



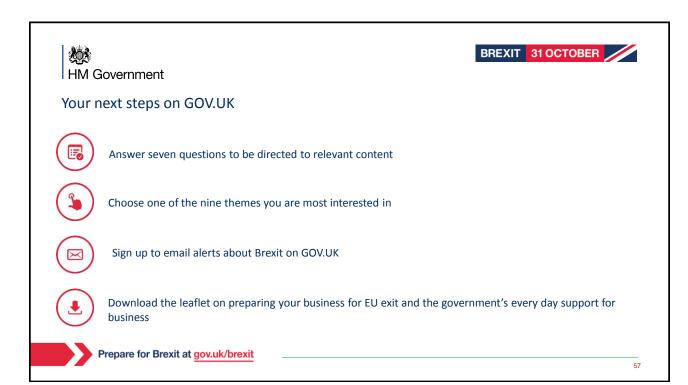
Agree responsibilities with your customs agent and logistics provider for each part of the process and update your contracts to reflect this.

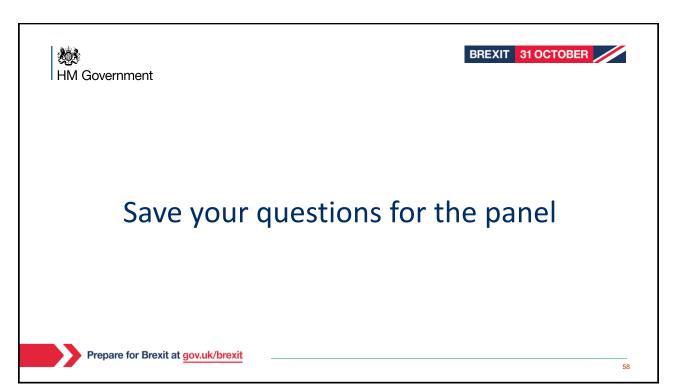


Identify software for submitting documents, if you do not use a customs agent.



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Presentations will include information on border preparedness, customs procedures at the border and relevant sector-specific content. Participants are invited to attend the webinar most relevant to their sector, from: Webinars

- Agriculture and Foods (Agri-foods)
- Chemicals
- Automotive
- Hauliers/logistics
- Life sciences
- · Non-specific/general traders

How to register for the webinars:

Visit borderdeliverygroup.eventbrite.com and choose the webinar you find most appropriate and register to confirm your attendance. Dates for further weeks are continuously being added. Access to relevant material and the arrangements for submission of questions in advance of the webinar itself will be provided to registered participants.



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Advice around Importing from the EU/Exporting to the EU/Providing services or doing business in the EU/Employing EU citizens/Transferring personal data/Support available in your local area

https://registration.livegroup.co.uk/BrexitBusinessReadinessEvents

Brexit Business Readiness Events

Week commencing 7 October Monday Derry/Londonderry Monday Cambridge Tuesday Tuesday Belfast Ipswich

Wednesday Newcastle upon Tyne

Friday Carlisle

Week commencing 14 October Monday Cardiff

Liverpool Wrexham Monday Tuesday Tuesday

Week commencing 21 October

Monday Manchester

Monday Reading
Tuesday Middlesbrough Tuesday Stoke-on-trent Wednesday Canterbury



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EU Industry Days - Traders and Hauliers

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Prepared traders and hauliers are less likely to cause disruption at the border, to address this BDG is leading engagements with traders and hauliers across Europe through bespoke Industry Days, focusing on the key topics of concern to that region.



Events delivered:

Belgium x 3

Dates planned:

Bulgaria

Austria Germany

Czech Republic

Italy

Spain x 2

Repeats in:

France x 2

Czech Republic

Netherlands

France

Poland

Netherlands

Romania

Poland

Slovakia

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Haulier Handbook – for UK to EU and EU to UK movements

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- On collection of goods, driver must be given all relevant customs documentation.
- The driver must pick up and carry additional MRNs for transitional simplified procedures (TSP) controlled goods.



Helping hauliers understand if they are ready to cross the border in to the EU



Pop ups

- · About 100 in Great Britain
- · Another 50 in the EU
- · Handing out copies of the haulier pocket guide
- Multilingual service

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UK border priorities



Maintaining security



Facilitating the flow of goods (including animals, food and plants) and people

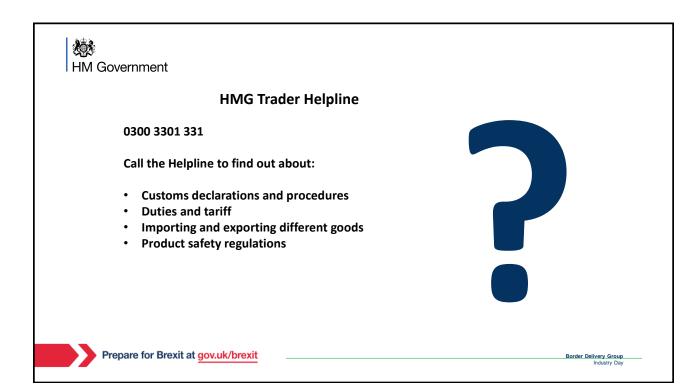


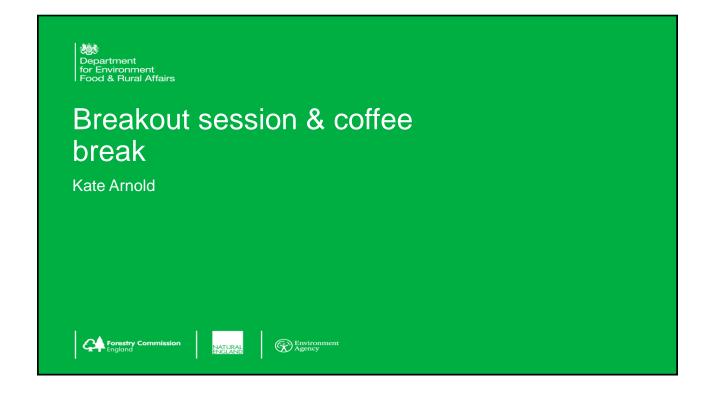
Protection of revenue and compliance with standards

UK will maintain security and prioritise flow, ensuring new controls or processes do not interrupt flow of goods.



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Is the waste sector ready for a no deal Brexit?

- Are there any parts of the sector that are better / worse prepared?
- Are there any issues that still need addressing?
- Does the sector rely on EU workers in specific roles?



Regulators: Common expectations

- Waste businesses should be sense checking their business plans against the risk posed by leaving the EU – you understand your supply chain
- All current environmental regulations will still apply if we leave the EU with or without a deal.
- · Permits will remain valid and enforceable.
- · If at risk of exceeding limits discuss with your local regulator.









Regulators: Common issues

- · Ro-Ro ports could be impacted
- · RDF being the largest waste stream affected
- Potential need for more storage along the waste chain
- Potential alternative treatment/disposal along the waste chain Apply waste Hierarchy
- · EFW, Incinerators, AD capacity understood to be limited
- · Capacity at landfill.









Regulators: A Common Approach

- · Consistent messages to Industry and local authorities
- · Reviewing disposal and treatment capacities with industry
- · No blanket allowance for storage extensions, contact local regulator
- · Ready to respond to requests for permit variations and/or advice on a site by site basis
- · Community and Environmental protections will remain priority











Environment Agency

- Specific concerns
 - · Dover most likely affected
 - Planning with Local Resilience Forums (LRF)
 Implications of traffic restrictions affect more than just waste exports
- Contact details
 - Specific waste shipments email:
 - Customer Contact Centre 03708 506 506
 - Emergency number: 0800 80 70 60





Scottish Environment Protection Agency

Peter Lang







Scotland / SEPA



- SEPA is committed to supporting Scottish businesses during EU exit whilst maintaining protection for Scotland's environment.
- We encourage businesses to contact SEPA at the earliest opportunity
- Information is available on our web site at https://eu-exit.sepa.org.uk/
- Or contact us via e-mail https://www.sepa.org.uk/contact/contact-us-via-email/



Welsh Approach

- NRW will continue to issue and regulate all permits and licences as it does currently, continuing to protect the communities and natural resources of Wales.
- Site operators should assess their storage capacity for raw materials, by-products, products and waste materials, and contact us if they have any issues or are considering changing operations or export routes.
- Operators and waste producers should consider alternative options for recycling, disposal or export.



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Contact Details

- If you have any questions about your permits or licences, please contact our Customer Care Centre on 0300 065 3000
- We encourage businesses to contact Natural Resources Wales at the earliest opportunity
- General Enquiries or Incidents 0300 065 3000
- enquiries@naturalresourceswales.gov.uk
- .www.naturalresources.wales





Northern Ireland Environment Agency



Allison Townley

A living, working, active landscape valued by everyone.







Northern Ireland / NIEA

- Like all Government Departments across the UK the Department of Agriculture, Environment and Rural Affairs (DAERA) is preparing for EU Exit, supporting businesses whilst committed to maintaining environmental standards.
- Specific concerns relate to the land border with the Republic of Ireland
- More information is available on our website at <u>https://www.daera-ni.gov.uk/brexit</u>
- Contact us via e mail tfs@daera-ni.gov.uk

A living, working, active landscape valued by everyone.

Northern Ireland

Environment

Agency

Agency

An Agency within the Department of Agriculture, Environment and Rural Affairs



Agenda

- RDF Industry Group
- Market Changes
- Issues and industry views
 - Notifications
 - Customs/Ports
 - Haulage
 - Finances
 - Tariffs
 - Contingency/Storage

RDF Industry Group











RDF Industry Group

3.6 million tonnes

Of RDF exported

14%

Of UK residual waste is exported



Of RDF exported by Group members

Market Changes

- · October Brexit period of highest RDF demand
- Impact of Dutch policy changes
 - Temporary import ceiling (suspension of TFS approvals) AEB capacity issues
 - 68,000 tonnes TFS expiring by end Dec. 2019
 - Due for re-evaluation Feb. 2020?
- Import Tax
 - €32 per tonne waste from January 2020
 - Unclear rationale
 - Lack of implementation time and impact assessments





RDF Industry Group







Impact on Supply Chain

- 3 months' disruption 0.9 million tonnes
- Supply chain disruption, RDF stuck at:
 - Exit ports
 - Transfer stations
 - Operators unable to send RDF to ports no more storage capacity
 - · In transit waste that cannot be accepted at a transfer site
 - Potential impact on waste collections?



Notification Process

- TFS consents will 'roll over' past end of October
 - No action needed from notifiers
- Change to administrative/customs requirements...

Customs

Prior to physical entry into EU territory

Competent authority of dispatch sends a stamped copy of their decision to consent to the customs office of exit/entry

Upon physical entry into EU territory

Carrier delivers a copy of the movement document to the customs office of exit/entry

Once customs formalities have been carried out

Customs office of entry sends a stamped copy of the movement document, stating that the waste has entered the EU to the Competent Authorities of destination and transit

Ensure hauliers are clear on new requirements

Customs/Ports



- UK side paperwork only customs checks away from the ports
 - Majority of lorries may not have correct paperwork
 - ~3 months' disruption
- EU side Calais has more capacity but uncertain
- Issues with custom agent capacity to support businesses – customs declarations

Haulage

- Availability of vehicles backhauling
 - Decrease in supply is increasing costs
 - Risk that hauliers will not service the UK
 - Vital to make export economically viable
- Availability of drivers
 - License issues



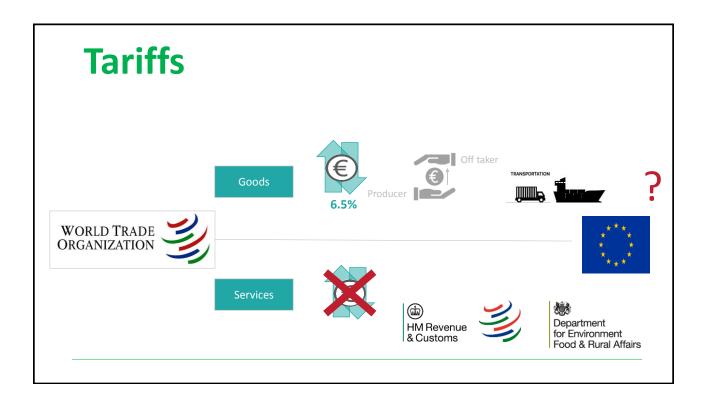




Finances



- Delays at ports
 - RORO/shipping containers greater impact
 - Bond based on number of live loads may increase if delays and exceed bond value?
- Commercial invoices
 - Negative value?
- VAT burden
 - Reclaiming VAT from MS



Contingency/Storage

- Little appetite for additional storage
- Contingency contracts landfill
 - Some LA contracts limit landfill
 - Financial burden of difference in price/prices increasing
 - Greater assurance needed there is capacity available – especially with increased pressure in SE
 - Operational constraints
 - · Wider picture needs to be taken account of
- Ultimate position for industry will be to stop accepting waste to maintain compliance



Conclusions

- Industry has been preparing but is constrained by:
 - Haulage companies de-risking operations avoiding UK
 - · Lack of engagement on EU side
 - · Capacity of customs agents
 - Contracts/prices already fixed
 - Wider market changes mean that an October Brexit could cause greater disruption that March/April would have





Q&A Panel

On the panel: Kate Arnold (Defra); Alexander Vince (HMRC); Neil Hedger (HMRC); Bethany Ledingham (RDF Industry Group) and CAs (Jonathan Young; Allison Townley; Peter Lang and Steve Molyneux)

Panel chaired by: Heeran Buhecha-Fordyce



Next steps

Sending updated Q&A document

5 regional events – please encourage colleagues, stakeholders and customers to attend