

# BUYING & SELLING PLANTS OUTSIDE THE UK

In the event of a no-deal Brexit

It is your responsibility as a business to ensure that plants you purchase travel with correct documentation, that they have received the correct health checks and have been declared with customs correctly

*For details of all Acronyms used, a Glossary of terms and further Sources of Information, please see the end of the document*

## Where do you buy your plants from?

If you order plants direct from a non-UK company, e.g. a trader or nursery, then in the event of no deal Brexit, you will be the importer of those plants.

This applies to **all businesses**, retailers, growers, landscaper and traders alike.

Currently there is free circulation of goods within the EU. For example, you can call your Dutch contact one day and get plants delivered the next. No fuss, no documentation, apart from an invoice / delivery note and maybe a plant passport number. A free market.

In the event of the UK exiting the EU without a deal, then the situation with importing plants, and indeed many other goods, from EU member states will change.

The situation with importing from countries outside the EU (otherwise known as a 3<sup>rd</sup> Country) will stay the same.

## Plant Health & Customs Obligations

You need to consider your obligations regarding both the plant health aspects and to HMRC when buying plants from the EU.

You need to register with both [APHA](#) (Plant Health) & [HMRC](#).

Details of how to do this are at the end of this document.

## Buying Scenarios

We have 3 different scenarios to show as examples for the importing of plants, based on what the plant is and/or where it has originated from.

*For explanations of phrases, acronyms and further information on exact procedures, please read through to the end of the document.*

### Scenario 1 - Plants not on the EU Plant Passport list.

Plants can enter freely into the UK with no plant health checks.

You will not need to be registered with Plant Health

Consignment will be subject to Customs requirements, so you must register with HMRC as an importer.

## Scenario 2 - Plants originating in the EU and on the EU Plant passport list.

A Phytosanitary Certificate (PC) will be required.

This must be issued within 14 days of export in the country of export by the relevant plant health authority.

Pre-notification to [APHA](#) is required **before the consignment enters the UK** via the [PEACH](#) system

There is no set period, if the PC is uploaded to the relevant plant health authority before the consignment reaches the UK border.

The consignment flows through the border to its destination (your business).

Goods are checked remotely using virtual identity and document checks on the uploaded PC & import documents.

Virtual checks are [charged for](#) by the relevant plant health authority.

The original PC travels with the consignment, so you must post it **IMMEDIATELY** on receipt of your consignment to [AHPA / HMU / PHIB](#), to reach them as soon as possible. Legislation states within 3 working days.

Consignment will be subject to Customs requirements, so you must register with HMRC as an importer.

## Scenario 3 - Plants originating outside of the EU and transiting through the EU

Consignment will be subject to Customs requirements, so you must register with HMRC as an importer.

### *Scenario 3.1 – Plants originate outside the EU, and are health checked on entry to the EU*

If plant health checks have taken place **on entry** into the EU, then they are treated as per EU originated material in Scenario 2. This procedure must be followed, including issuing a PC before re-export. The consignment must travel with all the documentation.

### *Scenario 3.2 – Plants originate from outside the EU, and are not checked on entry to the EU*

If no plant health checks have taken place in the EU then the consignment must go to an approved plant health facility for inspection on arrival in the UK, without stopping after crossing the UK border.

The plant health check can be inland at an approved facility if the consignment arrived by roll-on roll-off (RoRo) ferry.

A business can apply to be an approved facility – a known Point of First Arrival (PoFA).

It is possible for businesses to decide to share a PoFA, if geography allows.

If you use a non-RoRo port, or the plants are being delivered to a non-approved facility, then the check **must** take place at the border.

You must give 3 days' notification to the relevant plant health authority of the arrival of your consignment if it is arriving by sea. 4 hours in the case of arrival at an airport.

## Who do I notify?

Notification means notifying HMRC and notifying APHA (Plant Health), if applicable.

Notification for plant health involves the member states' plant health authority issuing the Phytosanitary Certificate to the exporter, who sends electronically to you, the importer, as a scanned document via email.

If you are in England or Wales you then upload it to DEFRA's [PEACH](#) system, before the consignment arrives at the UK border.

If the goods are arriving by air, the process is the same.

- In Scotland you need to contact the [Horticulture Marketing Unit \(HMU\) part of SASA](#).
- In Northern Ireland the [Plant Health Inspection Branch \(PHIB\) part of DAERA](#).
- In [Wales, APHA](#) implement & enforce plant health policy on behalf of the Welsh Government.

Plant health authorities may well [charge you](#) for various activities, inspections or checks.

Notification for Customs reasons involves notifying HMRC. This means you **must** register with HMRC as an importer and fulfil all your obligations regarding declarations, paying VAT and paying any tariffs. See below for how to register with HMRC.

## Subsequent Movements of Material within the UK

If the species is covered by the EU Plant Passport System, then you must issue a UK plant passport before despatch from your premises. This will include you having to replace the PC with a UK PP.

You must be registered with APHA

You must be authorised to issue plant passports

You don't need to re-register if you already have authorisation to issue plant passports.

## Ireland transit

The current proposal is that there will be a temporary unilateral arrangement at the land border between Northern Ireland & Ireland.

There will be no physical checks or controls at the border.

## Aims of the Regime

The aim of plant health controls are to retain **high level biosecurity**, provide **seamless traceability**, aid the **free flow of trade** while also conforming to plant health & HMRC documentation & regulations. If you bear this in mind while trying to navigate through the requirements for importing, then this is a helpful way of approaching things.

Plant Health inspectors do have certain powers and may well exercise these in order to keep trade flowing, if an importer's intention is to fulfil the aims above. This is not a guarantee and the HTA strongly advises importers to follow the rules as closely as possible.

## Consignments – Mixing and Sharing Loads

It's worth spending time working out what you are importing and how it will make its journey to your premises.

For example, if you have a consignment with mixed sources and/or from all 3 scenarios above, then it will be treated as one shipment. If an issue is found with one batch, e.g. lack of necessary paperwork, then the whole shipment may be affected.

Perhaps look at adjusting your orders. Maybe to sourcing from one nursery, or not mixing scenarios. Check at point of order where the plants have originated and make sure they have had the necessary plant health checks.

If you share haulage with other importing companies check to make sure they have procedures in place to allow their imports to flow freely through the processes. If paperwork is not in place for one batch of plants, then the whole shipment may be affected. Perhaps look at bringing in shipments less frequently but dedicated to just your business.

## Customs Arrangements & Further Preparations

There is a list of things that you can do **now** to prepare for customs arrangements.

You will need to go through Customs procedures, regardless of required plant health documentation. You will have to apply customs, excise and VAT procedures to **all** goods traded with the EU, not just plants.

1. Register for a UK Economic Operator Registration and Identification (EORI) number at [www.gov.uk/hmrc/get-eori](http://www.gov.uk/hmrc/get-eori).  
You'll need an [EORI number](#) to import or export goods with the EU after 29 March 2019.
2. Familiarise yourself with Customs Procedures. These can be quite complicated if you aren't used to them.
3. If you bring goods in from the EU via a Ro-Ro terminal apply for a new HMRC scheme called [Transitional Simplified Procedures \(TSP\)](#) which make it easier for businesses new to importing to navigate through the HMRC requirements. It simplifies customs declarations and makes the paperwork less onerous.
4. You can also apply for a duty deferment account alongside TSP, which means you can defer paying any duty (although tariffs are currently set at 0.0% for plant material) and also for VAT deferment, as you will need to pay import VAT when bringing goods in from the EU.
5. The HTA strongly recommends that you employ a [freight forwarder or customs agent](#) to deal with the declarations and notifications you will need to comply with. This negates the need to purchase & learn expensive software which can talk to HMRC's import / export system.
6. Decide if you want to hire an agent to make import and/or export declarations for you or if you want to make these declarations yourself (by buying the software that interacts with HMRC's systems).  
If you want to:
  - **declare through an agent**; contact one to find out what information they'll need from you or
  - **use software to make declarations yourself**; talk to a software provider to make sure that their product meets your needs, depending on whether you import, export or both.
7. Contact the organisation that moves your goods (for example, a haulage firm) to find out if you will need to supply additional information to them so that they can make the necessary "Safety and Security" or "Entry Summary" declarations for your goods, or whether you will need to submit these declarations yourself.
8. Check out the situation with [applying VAT](#). It is likely that businesses will be able to apply postponed accounting for import VAT on goods, meaning you will be able to account for import VAT on your Vat return, rather than paying import VAT when the goods arrive at the UK border. This will be for imports for EU and non-EU countries.
9. Check with your European supplier their readiness and what they envisage trade might look like. Ensure you consider any extra costs that might be incurred and obtain your suppliers' intentions with what they may be charging you extra for.

10. Ensure you have access to the [PEACH](#) and [e-Domero](#) systems (see below). To register you will need your Government Gateway account and your EORI number details.
11. You should also contact your designated Government Plant Health & Seed Inspector to get the latest plant health information.

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## LIST OF ACRONYMS & TERMS

Each term includes a link to the relevant official advice, where appropriate.

[APHA](#) – Animal & Plant Health Agency. Agency of DEFRA responsible for ensuring the health of plants. The Plant Health & Seeds Inspectorate (PHSI) is part of APHA

[CDS](#) – Customs Declaration Service. HMRC's new system for declaring imports & exports. Access currently by invitation, as currently under test. Replacing CHIEF over time.

[CHIEF](#) – Chief Trader Import and Export Processing System. HMRC's current system for declaring imports & exports. If you plan to DIY import, then you will need to register with CHIEF and purchase software that allows you to communicate with it. Being replaced by CDS.

[Customs agent](#) - a professional-agent acting for an importer who prepares and submits all documents for clearing goods through customs.

[DAERA](#) – Department for Agriculture, Environment & Rural Affairs. Northern Irish equivalent of DEFRA

[DEFRA](#) – Department of Environment Food & Rural Affairs (England & Wales)

[e-Domero](#) – DEFRA's online system for plant health services for exports and plant passporting.

[Freight forwarder](#) - a company that receives and ships goods on behalf of other companies.

[HMRC](#) – Her Majesty's Revenue & Customs

LoLo – Load-On Load-Off (shipping)

[PEACH](#) – Procedure for the Electronic Application for Certificates. DEFRA's system for uploading plant health certificates and notifying APHA of plant imports.

[PC](#) – Phytosanitary Certificate. A certificate of plant health required by law for certain plant species.

[PHSI](#) – Plant Health & Seeds Inspectorate. Part of APHA / DEFRA.

[PP](#) – Plant Passport. Certain plants that may harbour pests and diseases require a plant passport. A plant passport is not a documentation of plant health, it is a traceability system. Any business moving plants, both across the EU and within the UK can apply to issue a plant passport.

[PoFA](#) – Point of First Arrival. An approved facility when plants can be inspected by the relevant plant health authority. Businesses can apply to be a PoFA.

RoRo – Roll-On Roll-Off (ferry).

[SASA](#) – Science & Advice for Scottish Agriculture. Scottish equivalent of DEFRA

Tariff – A customs tax or duty, paid to the Government, on an import or an export. In a no deal the UK has stated the trees and plants for planting being imported from the EU will not be subject to tariffs. The tariffs can be found [UK Trade Tariff Volume 3](#)

TSP – Transitional Simplified Procedures. Procedures brought in by HMRC to ease customs declaration procedures in the event of a no deal.

## IMPORTANT INFORMATION SOURCES

### Brexit

- [Brexit Advice](#) full Government EU Exits Advice
- [Government No Deal Advice](#)

### Customs

- [Customs Declaration Service](#)
- [Customs Partnership Pack](#) (all the advice on no deal customs arrangements)
- [Applying for an EORI number](#)
- [Transitional Simplified Procedures](#)

### Plant Health

- Application for Plant Health registration
  - [Electronically via PEACH \(e-Domero\)](#) for exporting)
  - [Via a paper application form](#)
- [Application to become a Point of First Arrival](#)
- [Register as an Importer on the PEACH website](#)
- [Phytosanitary Certificates](#)
- [Plant Health portal](#) – essential source of all plant health information
- [Plant health fees \(England & Wales\)](#)
- [Plant Passport information](#)
  - [Application for authorisation to issue plant passports](#)
  - [List of Plants requiring a Plant Passport](#) in the EU

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For further information, please contact Sally Cullimore, Policy Executive at the HTA.

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