



# HM Revenue & Customs

Mr Steve Cotton  
By email: [request-618676-7f82c7b9@whatdotheyknow.com](mailto:request-618676-7f82c7b9@whatdotheyknow.com)

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Date: 28 November 2019  
Our ref: FOI2019/02421

Dear Mr Cotton

## **Freedom of Information Act 2000 (FOIA)**

Thank you for your request, which was received on 10 November, for the following information:

“Please provide the lines-to-take documents for, and template responses which could be sent to, importers and exporters of goods which are

- a) exported from Northern Ireland to a location for which the UK's international obligations require export/import paperwork, or
- b) imported to Great Britain from a location for which the UK's international obligations require export/import paperwork

and for which

- c) the export/import paperwork is not provided, with no reason given
- d) the export/import paperwork is not provided, with the reason that the Prime Minister directed them to throw the forms for the export paperwork in the bin”

We can confirm we hold information within the scope of your request. However, we estimate that it would exceed the FOIA cost limit to provide it. The cost limit for central government equates to one person spending 3½ working days locating and extracting all of the information within the scope of the request.

The information you have requested needs to be extracted from various policy, compliance and operational teams. Some of the information is stored electronically and some of the information is paper based and stored at different locations. This search would exceed the cost limit by some way and consequently, under section 12(1) of the FOIA, we are not obliged to comply with your request and we will not be processing it further. However, you may want to narrow the scope of your request by being more specific about the information you particularly wish to obtain. The link provided in the ‘outside of FOIA’ section, below, may help you to refine your request.

## **Outside of the FOIA**

Although we are unable to answer your FOIA request, some information can be provided on a discretionary basis

Currently, goods arriving in either Great Britain or Northern Ireland from outside the EU must enter through an approved port location. Ports are required to ensure that no goods leave their control until the relevant customs declarations or other control procedures have been completed. HMRC must have confirmed that goods have the necessary permission to leave the port area but are not directly involved in physically preventing the progress of goods. Port authorities are subject to routine inspection to ensure that they are meeting the terms of their approvals.

Should goods not have been properly declared, the persons who should have done so may be liable to penalties and duty charges; and the goods may be liable for seizure.

A number of customs manuals, which provide guidance to staff, are available on Gov.UK at <https://www.gov.uk/government/collections/import-and-export-manuals>. That page also provides links through to a number of customs forms.

When the UK leaves the EU, existing customs processes will change. Detailed guidance will be published on Gov.UK in due course to help businesses prepare for these changes.

If you are not satisfied with this reply you may request a review within two months by emailing [foi.review@hmrc.gov.uk](mailto:foi.review@hmrc.gov.uk), or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

Freedom of Information Team