

**Her Majesty Revenue and Customs**  
**23 April 2020**

The Covid-19 outbreak is the biggest public health emergency in a generation. The United Kingdom (UK) is doing everything it can to tackle the pandemic and mitigate its impact.

The UK has already taken several steps. These include reducing dwell times for shipments to allow for quicker permission to progress, assessing the need for personnel to be on site if such functions can be discharged remotely and changes to site opening hours to allow for greater facilitation.

We have also introduced the use of email in lieu of postal applications for authorisations to reduce cross contamination and viral spread and we are allowing the use of estimated figures for the completion of supplementary declarations.

We are advising traders, their agents and relevant government agencies to exchange documents electronically. This can be by email, fax or digital photograph. Traders may also apply for their existing authorisations to apply to additional locations. We will also be publishing online an exhaustive list of government agencies at the border and their email addresses and contact details.

We have also taken a number of measures in relation to transit movements. These include goods moving under transit procedures being taken directly to any approved Temporary Storage Facility even if the facility is not located with a Transit Office of Departure.

Providing relief from import duties (customs and import VAT) for medical equipment to assist in the fight against Covid-19 has been a key part of the UK response. We have also activated our disaster relief clearance route to allow for faster clearance through the ports of goods to combat Covid-19.

The Chancellor has announced an unprecedented package of support for businesses. This includes enhanced Time to Pay arrangements, £330 billion worth of government-backed and guaranteed loans and a workers' support package. VAT registered businesses can also defer their domestic VAT payments due with their VAT returns between now and the end of June and will have until the end of the financial year to pay the VAT due.

These changes have been published on the Gov.uk site and we have interacted with trade bodies to maximise the distribution to businesses across the country. Please follow these links to the relevant guidance:

<https://www.gov.uk/guidance/moving-goods-through-customs-during-the-coronavirus-covid-19>

<https://www.gov.uk/guidance/customs-authorisations-during-the-coronavirus-covid-19>

<https://www.gov.uk/difficulties-paying-hmrc>