



HM Revenue
& Customs

GVMS Haulier Webinar 2

Moving goods via: UK ports adopting the pre-lodgement/GVMS
(Good Vehicle Movement Service) model

December 2020

Welcome

- Thank you for joining today's session. This is the second in a series of webinars that will discuss the arrangements required to enable you to move goods under GVMS from 1 January 2021
- This Webinar will last approximately 45 minutes to an hour. It is a follow up to our first sessions that took place on 17/11 & 19/11/20 where we walked through the requirements/preparations/steps required to move goods via; the Goods Vehicle Movement Service (also known as the "pre-lodgement model") either:
 - From EU to GB (Webinar 1 EU>GB)
 - From GB to NI and vice versa and from EU to GB to NI (Webinar 1 NI)
- Both webinars are now available to view via : YouTube and we will provide links to those at the end of this presentation
- Today's Webinar (2) will discuss the different ports adopting GVMS from January 21 and what you should expect when you move through these
- This Webinar is a live Microsoft Teams event. All attendees will therefore be muted to allow the event to flow. You can type questions into the conversation/chat function. We will take these questions away and will produce an FAQ document to answer as many as possible. We will also be recording this session to be uploaded to YouTube.



Introduction

- The Government has been clear that it will not extend the transition period that ends on the 31 December 2020.
- It does however recognise the impact that COVID-19 has had on businesses and will therefore be introducing border controls at the end of transition period in stages - starting with some controls from 1 January 2021 and moving to full controls for all goods from 1 July 2021.
- This means that:
 - most traders importing goods from the EU to GB will now have longer to prepare, and can delay submitting information and payment of customs duties to HMRC for up to 6 months after the point of import, with full customs requirements introduced from 1 July 2021
 - the requirement for safety and security declarations on imports Entry summary Declarations (ENS) will also be waived for 6 months for EU imports to GB
 - traders importing controlled goods will need to prepare for full customs requirements from 1 January 2021



Introduction (continued)

- The UK will join the Common Transit Convention in its own right from 1 January 2021 and will be subject to the requirements of the Convention for movements coming into the UK under transit. Moving to these in stages will not be applicable so they will be in place from January.
- We are committed to introducing full customs controls to ensure that we collect the correct duties at the right time, protect UK businesses and consumers and avoid any unhelpful trade distortions between the UK and the EU.
- Stakeholders have highlighted that the model currently used at container ports to control goods coming from the Rest of World would not be suitable for all border locations. Drawing on stakeholder evidence and information, we have designed a new alternative model (the Pre-Lodgement model) to achieve full customs control on EU goods from July 2021 whilst recognising the practical realities of high-volume EU-facing locations with limited space to physically hold goods.



Introduction (continued)

- In May 2020 the Government set out their approach to the implementation of the Northern Protocol in their paper “The UK’s approach to the Northern Ireland Protocol”.
- The Northern Ireland Protocol means that UK authorities apply EU customs rules to goods entering Northern Ireland. This entails some new administrative process for traders, notably new electronic import declaration requirements, and safety and security information for goods entering Northern Ireland from the rest of the UK. These are needed to make sure that tariffs are not paid on trade within the UK and that goods going to Ireland pay tariffs when they should.
- There will be no export declaration, exit declaration, or customs and regulatory clearance for any goods as they leave the rest of the UK for Northern Ireland.
- Unlike movements between EU>GB and vice versa where full controls aren’t adopted until July 21, traders moving goods between GB & NI and vice versa will need to adopt the new processes for moving goods from January 21



HM Revenue
& Customs



Preparing for moving goods through GVMS Ports from Jan 21

We will cover the following in this webinar today:

- Haulier definitions
- Goods Vehicle Movement Service (a recap)
- Movements in scope for January 21
- Ports adopting GVMS from January 21
- EU>GB Crossing using GVMS – what will happen?
- GB>NI crossing using GVMS – what will happen?
- Summary
- Key dates



Haulier Definitions

- There are a number of actors within the supply chain and involved in the movement of goods.
- The definitions used for a Haulier contained within this presentation are:
 - Haulage Companies of any size subcontracted to pick up consignments on behalf of another business (sometimes required to make Safety and Security declarations but unlikely to complete Customs Declarations).
 - Drivers
 - Logistical Businesses providing an end to end service and acting as an intermediary
 - Large Retail Businesses that do their own haulage and are self-declarants



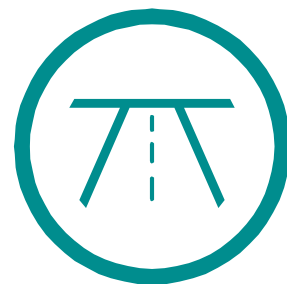
Other Actors

There are other actors within the supply chain and involved in the movement of goods that will often interact with the haulier.

- The Port Operator
- The carrier or owner of the active means of transport. This could be e.g. the haulier, ferry operator
- Border Force Officials
- Port Health Authority



HM Revenue
& Customs



Goods Vehicle Movement Service (a recap)



HM Revenue
& Customs

What is Goods Vehicle Movement Service?

On 31/12/20 at 23.00 (Midnight Central European Time) the Government will introduce a new IT platform called the Goods Vehicle Movement Service (GVMS) to support the Pre-Lodgement model for both imports and exports and to facilitate Transit movements.

To recap GVMS will allow us to:

- Enable declaration references to be linked together so that the person moving the goods (e.g. a driver) only has to present one single reference (Goods Movement Reference or GMR) at the frontier
- Allow the linking of the movement of the goods to declarations, enabling the automatic arrival / departure (where applicable) of goods in HMRC systems.
- Automate the Office of Transit function, marking the entry of goods into NI or GB.
- Allow notification of the risking outcome of declarations (i.e. cleared or uncleared) in HMRC systems to be sent to the person in control of the goods by the time they physically arrive in NI or GB



HM Revenue
& Customs



OFFICIAL



| Security Marking | Presentation Title |

10

Preparing for GVMS – Hauliers

What do I need to do?

Aside from carrying the relevant licenses, permits and documentation as for any other crossings, if you are moving goods through a location that has chosen to implement the Pre-Lodgement Model and to use the GVMS, you will be required to:

- Ask your traders to give you a unique reference number that proves that a declaration has either been pre-lodged or is not needed. You will require one for each consignment you are carrying,
- For Transit movements the paper Transit Accompanying Document (TAD) must travel with the goods
- Link all these references together, into one Goods Movement Reference (GMR) for each trailer movement



HM Revenue
& Customs



Preparing for GVMS – Drivers

To recap here are some examples of preparations that can be taken now to put processes in place in conjunction with their haulage managers:

- Drivers will need “line of sight” communication for the GMR with his/her HQ as he/she needs to present this to the Carrier
- Groupage:
 - The driver will need to know specific groupage loads details as each consignment will have a unique MRN.
 - The driver may need to relay details about MRNs for each consignment to their HQ in real time for them to be added to the GMR in order to ensure it is finalised in time.
- A number of driver contingencies will require implementation, such as:
 - If a driver misses their sailing or needs to reroute
 - Drivers will need communication channels with HQ
 - Process for invalid GMR details to avoid being turned away at the Port



HM Revenue
& Customs



Good Vehicle Movement Service Pre-requisites

Further information concerning the Goods Vehicle Movement Service; how it works and how you can prepare are included in our two Webinars that took place on 17/11 and 19/11. Links can be found at the end of this presentation.

However to recap, its useful to note what you need as a haulier to use GVMS from January 21.

- **A Government Gateway Account**
- **A GB EORI**
- **Access to GVMS (you can register for this service now)**
- **If moving goods between EU>GB** - access to S&S GB via CSP or 3rd party software (only from July 21)
- **If moving goods from GB>NI and Vice versa** - access to ICS via Trader Support Service or CSP or 3rd party software (also note an XI EORI is also required if an EU EORI is not already held)



HM Revenue
& Customs



Good Vehicle Movement Service – which movements are in scope January 21?

Between EU>GB (imports)

- Transit MRN is all that is required to be entered in a GMR for January

Note: only Common Transit Convention movements can be submitted using the pre-lodgement/GVMS model from January 21. Other types of import declarations will be introduced via: staged controls in July 21.

Between GB>EU (exports)

Although Export declarations will be required from Jan 21 – these cannot be pre-lodged via: GVMS until July 21.

For further information concerning exports and staged controls, please refer to part 4 the Border Operating Model on GOV.UK



HM Revenue
& Customs



Good Vehicle Movement Service – which movements are in scope for January 21?

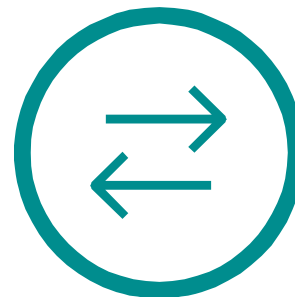
Between GB>NI

All movements between GB>NI are in scope from January 21 and should be included in a Goods Movement Request (GMR) as follows:

- Transit MRN + Entry Summary Declaration (ENS) MRN
- Import MRN + ENS MRN
- EIDR (EORI) + ENS MRN
- ATA Carnet
- TIR Carnet + ENS MRN
- Empty + ENS MRN if under a Contract of Carriage (COC)



HM Revenue
& Customs



Good Vehicle Movement Service – which movements are in scope January 21

Trade going from Northern Ireland to GB should take place as it does now and businesses in Northern Ireland will have unfettered access to the UK internal market. The exceptions will be goods falling within the very limited number of procedures relating to specific international obligations such as:

- obligations on the movement of endangered species
- goods moving under transit

Between NI>GB

- Transit (CTC MRN) + Exit Summary Declaration DUCR
- ATA Carnet
- TIR Carnet + EXS DUCR
- Empty + EXS DUCR if under Conditions of Carriage



HM Revenue
& Customs



Ports adopting GVMS from Jan 21



NI locations/carriers supporting GVMS for pre-lodged Customs Controls and Digital Office of Transit from January 21

Route	Port of entry/Exit Adopting GVMS	Carrier	Where are Checks carried out?
Cairnryan/Heysham	Belfast (Northern Ireland)	Stena	For January 21 checks are outside of the port (up to 2.5 miles away)
Cairnryan	Larne (County Antrim, Northern Ireland)	P&O	For January 21 checks are onsite at Temporary facilities
Heysham/Avonmouth (part of Port of Bristol)	Warrenpoint (County Down, Northern Ireland)	Seatrucks/Cronus	For January 21 checks are onsite at Temporary facilities

Note: Permanent facilities for checks are expected to be introduced for the three NI ports in scope in 2021 – details TBC.



GB Locations/Carriers Adopting GVMS from January 21 for Digital OoT

Route (Port of Exit)	Port of entry/exit* Adopting GVMS	*Carriers adopting GVMS	Where are Checks carried out?
Larne	Cairnryan (Dumfries & Galloway, Scotland)	P&O/Stena	All at port
Calais/Dunkirk	Dover (Kent, England)	P&O/DFDS	Either onsite or offsite at Inland Location
Coquelles	Eurotunnel (Kent, England)	Eurotunnel	All offsite at Inland Location
Dublin	Fishguard (Pembrokeshire, Wales)	Stena	All at Port
Rotterdam/Santander/Hirtshals/Gothenburg/Esbjerg/Leixoes/Zeebrugge	*Harwich (Essex, England)	Stena	All at Port

*GVMS will not apply to containers/trailers going into Inventory Linked Systems



Locations/Carriers Adopting GVMS from January 21 (providing Offices Of Transit Digitally)

Route (Port of Exit)	Port of entry Adopting GVMS	*Carriers adopting GVMS	Where are Checks carried out?
Dublin/Warrenpoint	*Heysham (Lancashire, England)	*Stena/Seatrucks	All at Port
Dublin	Holyhead (Gwynedd, Wales)	Stena/Irish Ferries	All at Port
Hook of Holland/Rotterdam	Killingholme (Lincolnshire, England)	*Stena/CRO	All at Port
Dublin	*Liverpool (Merseyside, England)	*P&O/Stena/Seatrucks	All at Port
Dieppe	Newhaven	DFDS	All at Port
Rosslare	Pembroke (Pembrokeshire, Wales)	Irish Ferries	All at Port

*GVMS will not apply to containers/trailers going into Inventory Linked Systems



HM Revenue
& Customs



Locations/Carriers Adopting GVMS from January 21 (providing Offices Of Transit Digitally)

Route (Port of Exit)	Port of entry Adopting GVMS	*Carriers adopting GVMS	Where are Checks carried out?
St Malo/Cherbourg	*Portsmouth (Hampshire, England)	Condor	All at Port
Rotterdam/Santander/Dublin/Hirtshals/Göteborg/Esbjerg/Leixões/Zeebrugge	Purfleet (Essex, England)	CRO	All at Port

*GVMS will not apply to containers/trailers going into Inventory Linked Systems



An EU>GB crossing via a port using GVMS – what will happen?



Haulier Moves Goods from EU>GB under Common Transit Convention using GVMS

Scenario: A haulier moves goods from either a EU or CTC member state to GB using Common Transit Convention.

In this scenario we can assume the declarant has made arrangements with the haulier who to move the goods (could be EU or CTC member state).

In this instance the haulier is moving goods on a crossing from France to GB using GVMS. The crossing is what we are focussing on.

This crossing could be via: Dunkirk, Eurotunnel (Coquelles) or Calais – but this is just an example. In reality the movement could occur via: any of the routes we discussed in the previous slides.

More detailed aspects of transit journey are covered in more detail in Webinar 1. Today however, we are focussing on how how the crossing between France and GB would work from a haulier perspective.



A Common Transit Convention journey (declarant to haulier)

- The Declarant would submit a transit declaration including guarantee using NCTS.
- The haulier would create a GMR from the GVMS system (can be done up to 28 days in advance of check in from the EU port of Exit to GB - in this case France to GB) and populates with the TAD Movement Reference Number (MRN), intended vehicle, vehicle trailer and crossing details. The paper TAD would accompany the goods whilst in transit



Check in – what happens at the exiting port?

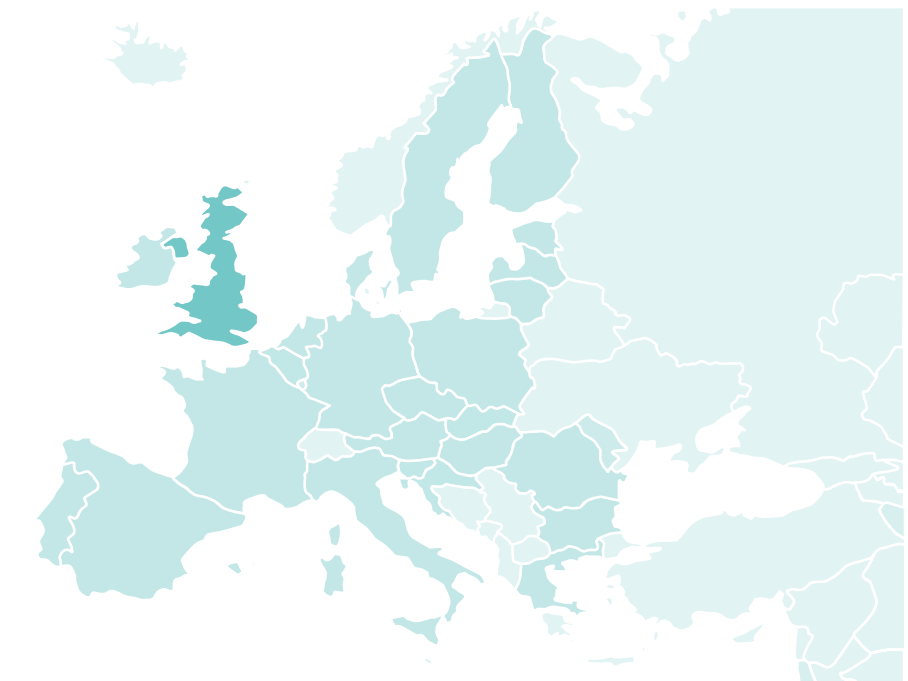


Check in at EU Place of Exit

The carriers who operate services into ports adopting GVMS may check in your GMR in different ways.

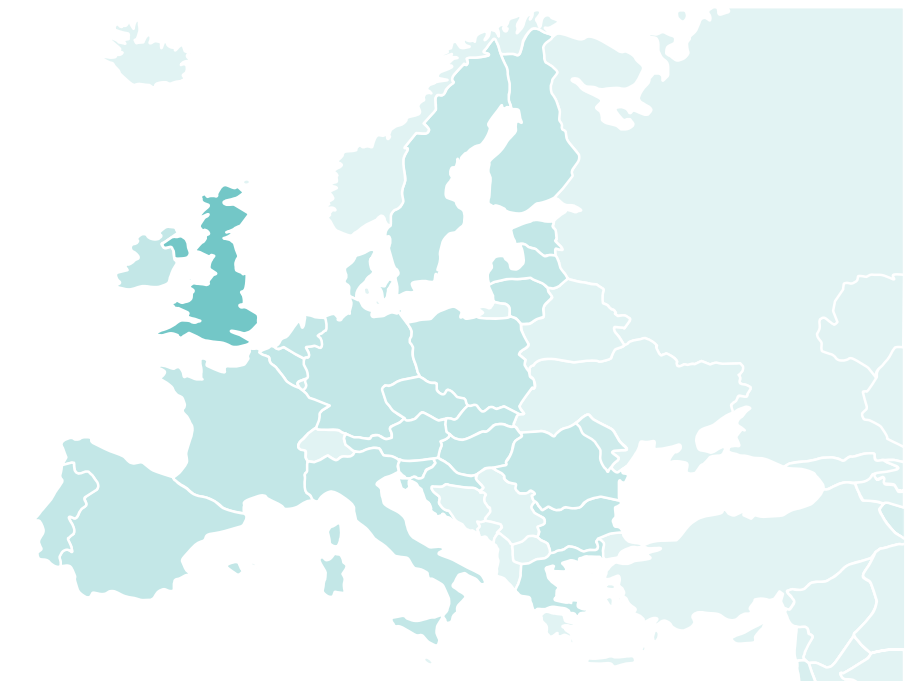
- Some may simply request the GMR ID
- Some may request you present the barcode (which can be printed or displayed on a Smartphone screen)

We advise that in all cases, you refer to your chosen carrier and their Terms and Conditions to ensure you are aware of their check in procedures



Check in at EU Place of Exit

- Upon arrival at the EU place of exit the driver would present the GMR reference number or barcode at check in with the carrier. **Note: the haulier can amend any aspects of the GMR as long as that takes place before check in, such as the expected route with ports of exit and entry.**
- The carrier captures GMR, VRN/TRN/CRN, validates GMR in GVMS, confirms that checked in crossing details and VRN/TRN/CRN matches VRN/TRN/CRN included in GMR. HMG systems will then verify if the GMR details are valid.
- If invalid the vehicle would be turned around until the GMR is corrected
- If valid the vehicle can board for embarkation



Example of Barcode/GMR ID

Here is an example of the barcode/GMR ID that can either be printed or saved to a Smartphone

- In the examples referred the Port of Calais, Dunkirk or Eurotunnel all carriers will all be operating scanners at check in, so you need to ensure you are able to present the barcode either via: print out or via Smartphone screen shot.
- The table at the end of this presentation outlines which carriers are using scanners on which route. However keep in view carriers not adopting scanning for Jan 21 may adopt these at a later date TBC.



Planned route	Calais to Dover
Vehicle registration number	PBB 6234
Trailer numbers	123456

What happens next

The driver needs to present this goods movement reference at the port.

[Print this page](#)

You should check the status of your goods movement reference on the dashboard. You will be able to see any errors or inspection requests there.

If there are errors on your goods movement reference you will need to correct them before travelling to the port.

You can change any of the information in this goods movement reference at any time before you check in. The barcode and reference will stay the same, so you only need to print or share this once.

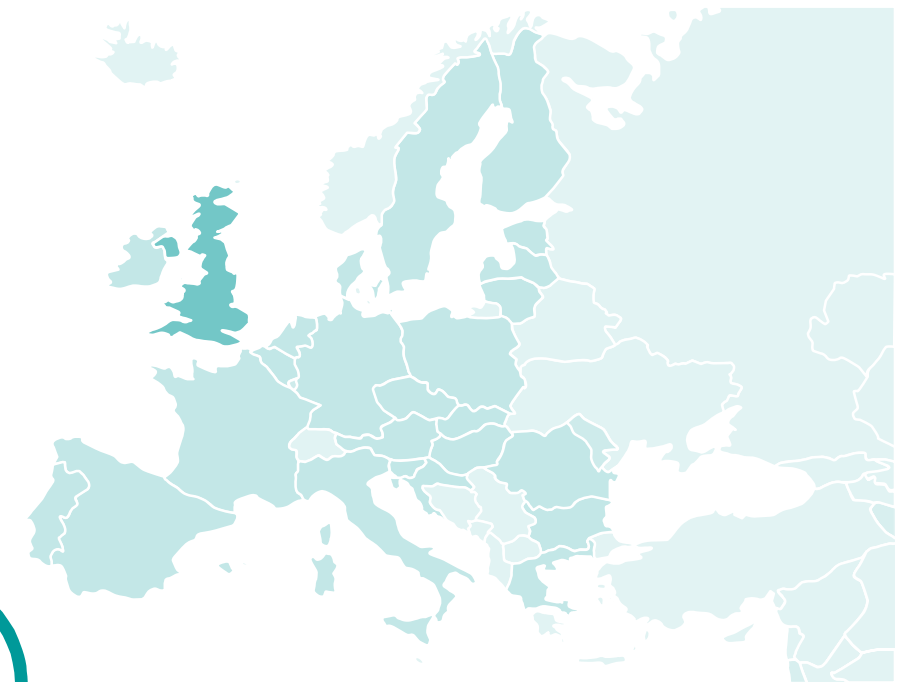
[Return to dashboard](#)

[Get help with this page \(opens in new tab\)](#)



EU to GB (Crossing)

- At the earliest point of no return the carrier will send data containing the data set to GVMS via their Application Programming Interface (API)
- GVMS disaggregate any TAD MRN's and communicate with HMG systems to carry out any risking activity – transit MRN would be sent to NCTS to initiate Office of Transit action upon arrival in GB via UK Border Force.
- A message is sent from GVMS to notify haulier, carrier and port whether goods are cleared or not.



How does a driver get the message to say the goods are held or cleared?

- If after disembarkation and the goods are cleared, NCTS is updated to complete the Office of Transit function and confirm to the Office of Departure the approved goods have arrived in GB and the driver can continue with their journey. GMR is then updated to cleared and a message is sent to haulier/carrier/port.
- If a check is required the message (next slide) will state that a check will be required and that the driver will need to report to Border Force
- As advised in previous GVMS webinars it is the responsibility of the haulier to communicate those messages so it is of the utmost importance that a “line of sight” is established between HQ and the driver to advise if a check is required.
- Some carriers however may assist with that messaging. For example by displaying messages on screens (e.g., in Drivers Lounge) or via other means such as their web portal/mobile apps/text messaging. Please consult the Terms and Conditions of the carrier before you travel



Cleared Message/Held Messages received from GVMS – what do these look like?

Cleared Goods

“The goods are cleared from customs control at your port of arrival. If you are carrying CITES or organic goods, or moving food, animals or plants under CTC transit or TIR, some additional regulatory controls may need to take place at your port of arrival. Check with your declarant. If no such controls are confirmed, you should continue your journey to your destination”

Held Goods

“The goods are not cleared for customs control. Report to Border Force at your nearest customs facility. This may be located within the port, or in some cases, an inland facility. Check gov.uk for further details. Some goods may need additional controls or checks to take place at your point of entry (for example food, animals, plants, CITES, organics and others). Check with your declarant”



Journey continues/Office of Transit or Destination

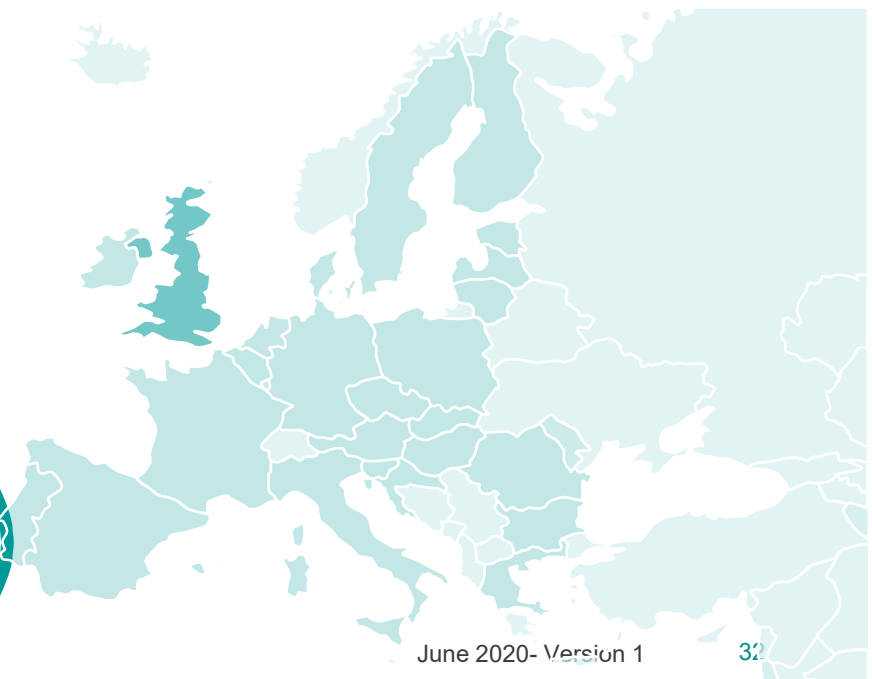
- If after disembarkation and the goods are cleared, NCTS is updated to complete the Office of Transit function and confirm to the Office of Departure the approved goods have arrived in GB and the driver can continue with their journey. GMR is then updated to cleared
- If a check is required at the Border Location in Dover or Eurotunnel (Office of Transit) or the movement is ending and the Office of Destination is not at an authorised consignee's premises – then either Office of Transit checks or Offices of Destination will take place at:
 - 1. Dover:** Dover Western Docks or an Inland Location (Sevington or Ashford Waterbrook)
 - 2. Eurotunnel:** Stop 24 Folkestone, Sevington or Ashford Waterbrook

At time of going to press this information is correct, however before travelling:

- Always refer to the online advice via:GOV.UK for [Dover & Eurotunnel](#)
- Confirm with your carrier how they intend to cascade messages to drivers



HM Revenue
& Customs



June 2020- Version 1

32

A GB>NI crossing via a port using GVMS – what will happen?

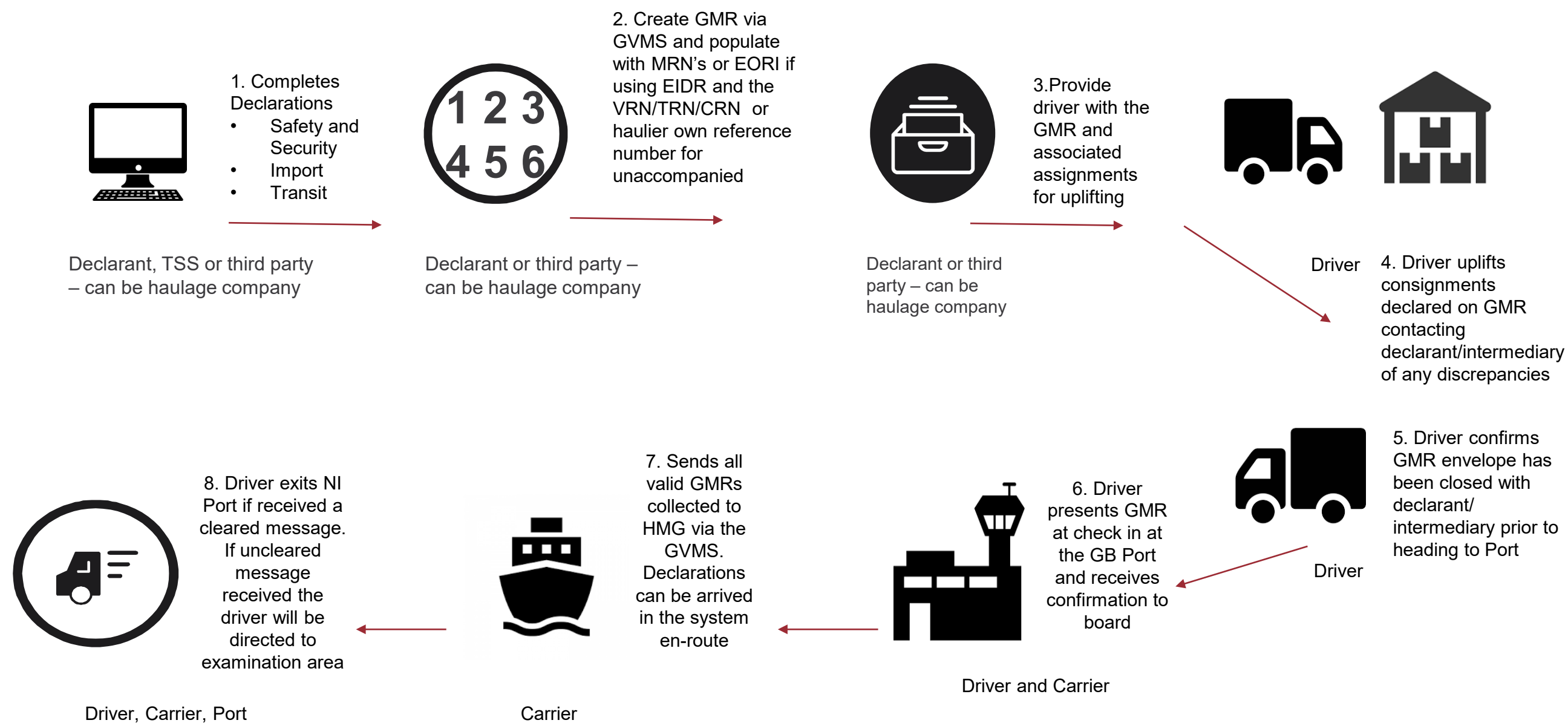


Haulier Moves Goods from GB>NI

- **Scenario:** A GB based declarant decides they wish to move goods from GB to NI and agrees with a haulier for this to take place – this is the process if the goods move into either Belfast, Warrenpoint or Larne (all ports adopting GVMS)
- The Declarant would be responsible for ensuring the relevant declarations are completed for example in CDS and perhaps ICS if haulier passes responsibility back to them (for Safety and Security Entry Summary Declarations ENS). More information is included in previous webinars around responsibility for S&S checks.
- The haulier would create a GMR from the GVMS system populating with Import MRN from CDS and ENS MRN from ICS although this is not exhaustive (can be done up to 28 days in advance of check in from the GB port of Exit to NI).



Goods moving from GB to NI Pre-Lodgement Model – process example



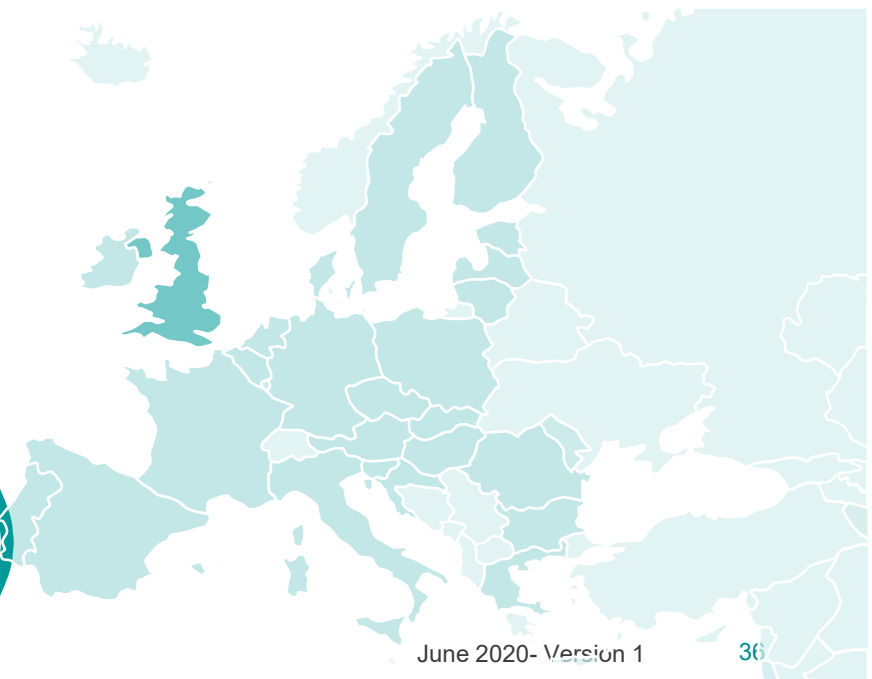
Post Crossing Goods Cleared/Not Cleared

- A message (see slide 31) is sent from GVMS to notify haulier, carrier and port whether goods are cleared.
- If after disembarkation and the goods are cleared – then the driver can continue with their journey
- If goods are held and checks are required then the driver will need to follow instructions given at the port to enable to check to be completed. If cleared goods can continue with journey.

At Belfast this is currently at *temporary facilities outside of the port – around 2.5 miles away (see map). Signs in port and yellow traffic signage on roads will direct to facility

At Warrenpoint and Larne these are both onsite in *temporary facilities (see map) signage will direct to facility

*Note: Permanent facilities for all three sites are expected to be confirmed for later in 2021



Map with directions to checking facility (Belfast RoRo arrival point 1&2)



Map with directions to checking facility from Albert Quay (RoRo arrival point 3 - Belfast)



HM Revenue
& Customs

Map with directions to onsite checking facility Warrenpoint



HM Revenue
& Customs

Map with directions to onsite checking facility Larne

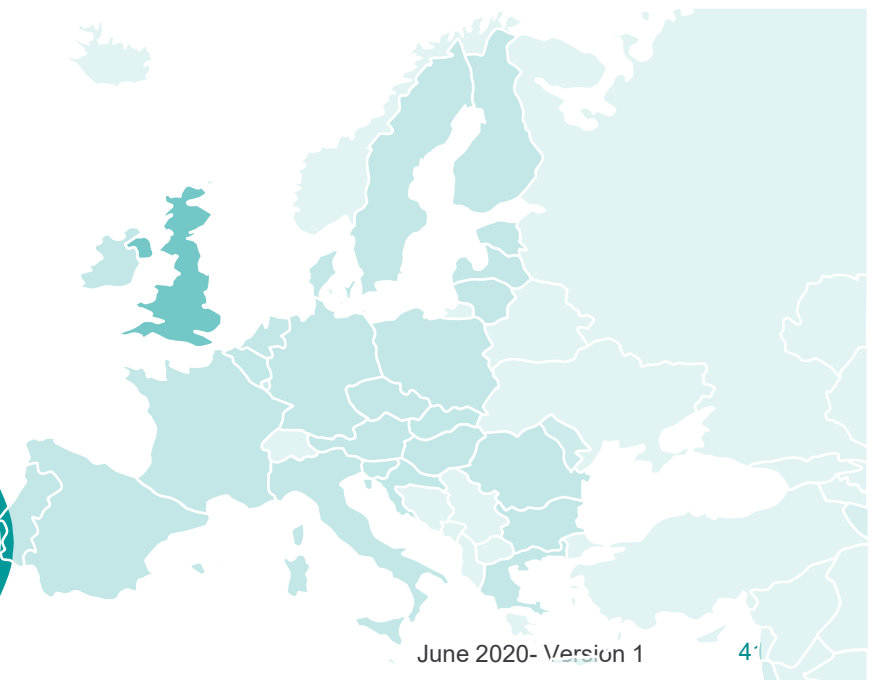


General points to summarise re: checks

- Messages are sent to Haulier port and carrier via: API's from GVMS
- Responsibility for communicating messages lies with the hauliers although some carriers will assist with this –see appendix 2 for further information
- For January 21 almost all checks will take place at ports – with the Exception of Dover/Eurotunnel and Belfast
- If checks are required you will be directed to the relevant area or location – note: we covered a small number of ports today - individual ports will have differing arrangements in terms of how to do this for example some may use lanes and/or signs to direct you



HM Revenue
& Customs



June 2020- Version 1

41

Appendix 1 - Carriers Operating Barcode scanning at check in

Port of Exit	Ports of Entry	Carrier	Barcode scanning Day 1?
Calais/Dunkirk	Dover	P&O	Yes
		DFDS	Yes
Coquelles	ET	ET	Yes
Dublin	Holyhead	Stena	Yes
		Irish Ferries	Yes
Dublin	Fishguard	Stena	Yes
Hook of Holland/Rotterdam	Killingholme	Stena	Yes
		CRO	No
Rosslare	Pembroke	Irish Ferries	Yes
Rotterdam/Santander/Dublin/Hirtshals/Gothenburg/Esbjerg/Leixoes/Zeebrugge	Purfleet	CRO	No
Rotterdam/Santander/Hirtshals/Gothenburg/Esbjerg/Leixoes/Zeebrugge	Harwich	Stena	Yes
Dublin/Warrenpoint	Heysham	Stena	Yes



Appendix 1 Carriers operating barcode scanning at check in

Port of Exit	Ports of Entry	Carrier	Are scanners in place for GVMS
Dublin	Liverpool	P&O	Yes
		Stena	Yes
		Seatrucks	Yes
Dieppe	Newhaven	DFDS	Yes
Larne	Cairnryan	P&O	Yes
		Stena	Yes
Cairnryan/Heysham	Belfast	Stena	Yes
Cairnryan	Larne	P&O	Yes
Heysham/Avonmouth (Bristol)	Warrenpoint	Seatrucks and Cronus	Seatrucks (Yes) Cronus TBC
St Malo/Cherbourg	Portsmouth	Condor	No



Appendix 2 Carriers/Messaging

Port of Exit	Ports of Entry	Carrier	Systems/processes in place for day 1 or beyond to communicate messages to the driver
Calais/Dunkirk	Dover	P&O	Will communicate via: text messages
		DFDS	Looking at screens to communicate- won't be ready for 31 Dec but looking at alternatives.
Coquelles	ET	ET	Will use screens to communicate
Dublin	Holyhead	Stena	T&C's will be updated to confirm position
		Irish Ferries	T&C's will be updated to confirm position
Dublin	Fishguard	Stena	T&C's will be updated to confirm position
Hook of Holland/Rotterdam	Killingholme	Stena	T&C's will be updated to confirm position
		CRO	Client portal and mobile app
Rosslare	Pembroke	Irish Ferries	T&C's will ensure hauliers are aware of obligations
Rotterdam/Santander/Dublin/Hirtshals/Gothenburg/Esbjerg/Leixoes/Zeebrugge	Purfleet	CRO	Client portal and mobile app
Rotterdam/Santander/Hirtshals/Gothenburg/Esbjerg/Leixoes/Zeebrugge	Harwich	Stena	T&C's will be updated to confirm position



Appendix 2 Carriers/Messaging

Port of Exit	Ports of Entry	Carrier	Systems/processes in place for day 1 or beyond to communicate messages to the driver
Dublin/Warrenpoint	Heysham	Stena	T&C's will be updated to confirm position
		Seatrucks	Mobile phone app, using web portal info
Dublin	Liverpool	P&O	Will communicate via: text messages
		Stena	T&C's will be updated to confirm position
		Seatrucks	Mobile phone app, using web portal info
Dieppe	Newhaven	DFDS	Screens won't be ready for 31 Dec but looking at alternatives.
Larne	Cairnryan	P&O	Will communicate via: text Messages
		Stena	T&C's will be updated to confirm position
Cairnryan/Heysham	Belfast	Stena	T&C's will be updated to confirm position
Cairnryan	Larne	P&O	Will communicate via: text Messages
Heysham/Avonmouth (Bristol)	Warrenpoint	Seatrucks	Seatrucks :Mobile phone app, using web portal info (Cronus TBC)
St Malo/Cherbourg	Portsmouth	Condor	Condor act as a customs agent and will use information from port API to inform hauliers.



Key Dates & Information

- **08/12/20** - [Registration](#) go live for customers with a GB EORI
- **23/12/20** - Ability to create a GMR
- **31/12/20** - Full service Go live (Transit & GB>NI)
- **01/07/21** - Full service Go live (EU>GB)

- GVMS info/guidance was published on Gov.uk 8th December for [registration](#) and on 23/12 further guidance will be issued to support the creation of a GMR
- Full list of GVMS ports are published on Gov.uk [here](#)

- EU>GB Haulier Webinar 1 - available on YouTube [Link here](#)
- GB>NI GVMS Haulier webinar 1 - available on YouTube [Link here](#)



HM Revenue
& Customs



Thank you

