



EORI (UK) LIMITED

A 3DPAY COMPANY

Summary HMRC/DEFRA

GUIDANCE AS OF MAY 2026



Message from EORI

The UK Government have recently issued guidance for businesses to prepare for the proposed SPS (EU reset) arrangements, which are due to come into force in mid-2027.

There are many items we think could be handled in a far better way, but it is not our job to set Government policy, but rather to convert it into practical and manageable advice and guidance.

We would like to refer you to our [**blog post, where we pointed out the issues with 'dynamic alignment'**](#) where we pointed out the issues around 'dynamic alignment' and the fact that there are better (and cheaper) ways to solve the current issues.

We would also like to remind UK exporters that the removal of export health certificates (as proposed by the agreement) is not the single answer; you should not forget that VAT applies to food products in most EU countries, and if you are considering exporting on DDP terms (which is common), you will need an EU VAT registration to allow that to happen.

Our team are on hand to help and guide you through these changes, but please do not think that by publishing this summary we are in wholehearted agreement with the proposals, we are not, but we are conscious that if the rules do change, we need to be ready as always.

The guidance published by HMRC is very wordy, very repetitive and full of hyperlinks to test your patience. Below is a summary of what we consider to be the main points that will affect our clients and us.



Rob Hardy
CEO & Founder of EORI Group

The SPS Agreement

Under the SPS agreement, you will need to follow relevant EU rules.

These rules will apply whether or not you trade directly with the EU.

The changes will affect how SPS goods move between Great Britain, the EU and the rest of the world. This includes changes to border inspection requirements, certification processes and the handling of goods at border control posts (BCPs) and control points (CPs).

The changes are expected to deliver benefits across multiple sectors. For businesses that trade directly with the EU, this includes reduced border paperwork, faster movement of fresh goods, more resilient supply chains and the resumption of trade in products such as seed potatoes, fresh sausages and burgers, and so reopening EU market access.

Once the agreement comes into effect, goods entering Great Britain from the EU, or Northern Ireland from Great Britain, will no longer need:

- Export health certificates
- Phytosanitary certificates
- SPM15 marking (for wood packaging material)
- Northern Ireland plant health labels.

You may need simplified certification for very limited types of movement from Great Britain to Northern Ireland (such as live animals).

Dairy, fish, eggs, meat, plants and plant products will no longer need routine SPS border checks when entering Great Britain from the EU, or Northern Ireland from Great Britain.

There will still be processes to monitor compliance with biosecurity requirements for certain goods introduced into and moved within Great Britain.

Summary of HMRC/DEFRA guidance as of May 2026

The full text can be found here: <https://www.gov.uk/government/publications/sps-agreement-preparing-your-business>

Changes under the SPS agreement

These will affect rules in areas including:-

- official controls across the agrifood system
- general food law, consumer information and hygiene rules
- food additives, flavourings, supplements, and novel foods
- food and feed contaminants
- marketing standards for specific foods
- food contact materials
- other food-related measures (such as organic rules, mineral waters and irradiation)
- feed products and feed hygiene
- genetically modified organisms
- animal health, breeding and welfare
- plant health
- plant and forest reproductive material
- plant protection products (pesticides) and their respective maximum residue levels
- biocides
- veterinary medicines maximum residue limits and antimicrobial resistance.

Trade will resume in products such as fresh sausages and burgers, certain types of shellfish, and seed potatoes.

For a list of the EU legislation currently in scope of the negotiations see the **APPENDIX** at the end of this summary.

What businesses should know at this stage

At this stage, you are not expected to make detailed changes. You should consider the changes to the requirements and how they could affect your business. The government will provide more details in summer 2026, including next steps.

As negotiations with the EU are ongoing, not all of the details are confirmed at this stage. This information outlines what is known now to help you start planning, with further detail to follow later this year.

Aligning with EU border inspection requirements will mean routine border checks for SPS goods from the EU will be removed and inspections of certain rest of world imports will increase from current levels to align with those set out in EU legislation.

Some rest of world imports not currently eligible for border inspections under the Border Target Operating Model will become eligible as we align with EU rules.



Border Inspection Posts

These include:-

- changes to the types of goods that must be presented for inspection
- changes to inspection rates and processes for SPS goods
- changes to the volume and type of consignments requiring checks
- revised requirements for the designation and operation of BCPs and CPs
- different requirements for goods entering Great Britain from the EU compared with those from the rest of the world

All BCP and CP operators will need to follow the relevant EU rules covered by this agreement.

The changes are expected to deliver a variety of benefits, including:

- reduced paperwork
- fewer border inspections
- faster movement of fresh goods
- more resilient supply chains
- resumption of trade in certain products, reopening EU market access.



All BCPs will need to be approved for designation by the EU Commission by the time the SPS agreement comes into effect in mid-2027.

Defra will continue to work closely with the relevant Great Britain competent authorities and the EU Commission to determine what the full designation process will involve, and what BCPs can do to prepare for this.

CPs will not need to be approved for designation by the EU Commission; this responsibility remains with Defra. CPs will however need to comply with the EU's minimum standards for CP facilities.

Great Britain to Northern Ireland movements

Under the SPS agreement, most agrifood goods will not need routine SPS certificates, checks and paperwork when moving from Great Britain to Northern Ireland.

This will mean export health certificates and phytosanitary certificates, and the checks and controls associated with them, will no longer be required.

This will apply to all products that can be moved into the EU, which will include all food for processing, many retail products and, for example, plants for planting, seeds, and used agricultural and forestry machinery. The final restrictions on the movement of certain tree species will disappear.

The Windsor Framework will continue to apply, addressing Northern Ireland's unique circumstances and safeguarding the Good Friday Agreement. This facilitates Northern Ireland's dual market access to both the UK internal market and the EU single market.



Great Britain to Northern Ireland movements cont

In practice, the SPS movement schemes set up under the Windsor Framework should no longer be needed, other than potentially for a limited number of goods not covered by the agreement. The Northern Ireland Plant Health Label (NIPHL) scheme will not be needed.

We expect the need for businesses to label goods not for the EU to reduce significantly as a result of the future arrangements.



Illegal, Unreported and Unregulated (IUU) fishing documents

The IUU fishing regulations are not covered by the SPS agreement. This means that IUU controls will continue to apply to trade.

If you import seafood products into the UK, you will still need to submit pre-notifications and provide IUU documentation to an appropriate IUU system. This is to prevent IUU catches from entering markets. Consignments will remain subject to IUU checks and any applicable charges upon entry into the UK.

Catch documentation for wild-caught seafood will still be required for export to the EU.

This includes a catch certificate, processing statement and non-manipulation document where relevant.

The specific arrangements to facilitate the movement of goods, subject to IUU checks, from Great Britain to Northern Ireland are still subject to negotiations with the EU.

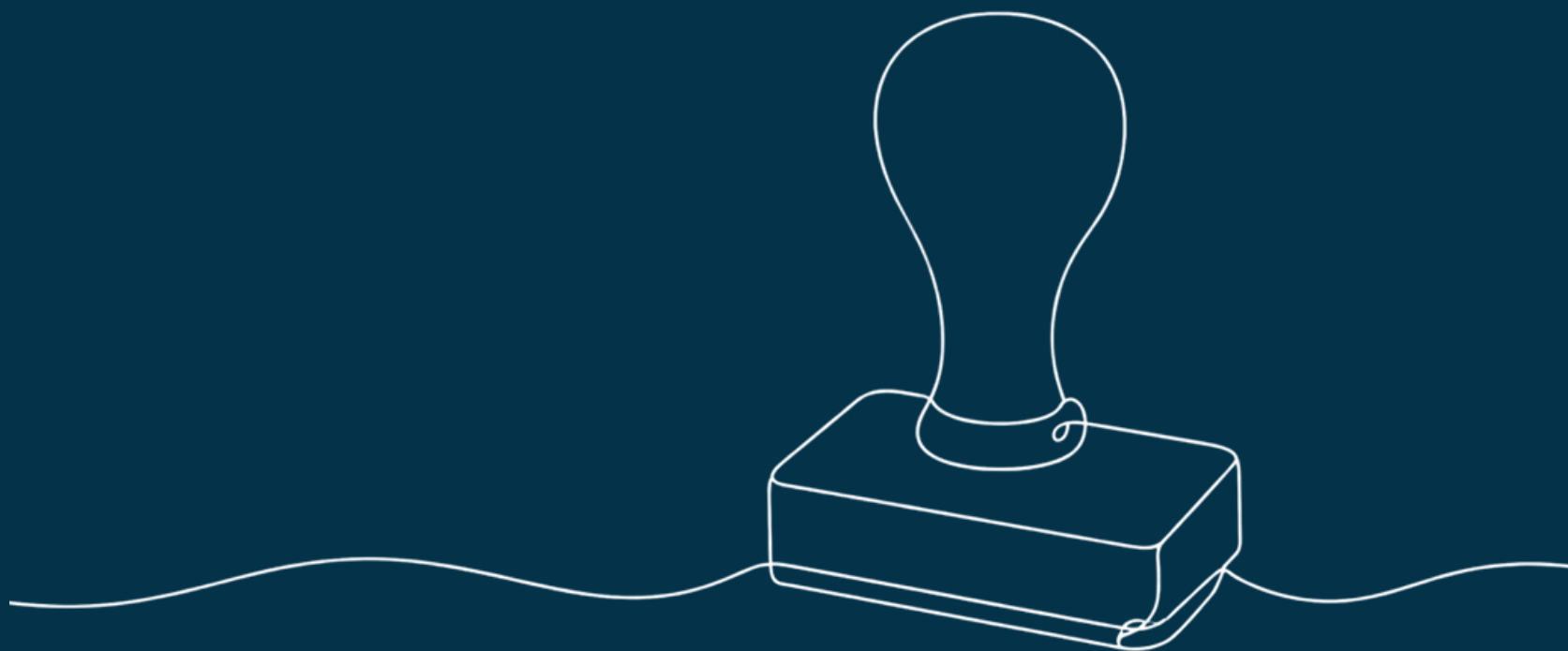


Food and feed safety and hygiene

Since EU Exit, the EU has introduced new, additional or revised maximum levels for contaminants such as Per- and Polyfluoroalkyl Substances (PFAS) and heavy metals (for example, lead and cadmium) in various foods. All food and feed businesses will need to ensure compliance with the levels set out in Regulation 2023/915. This legislation replaces Regulation 1881/2006, which will cease to apply.

The EU has not renewed any of their previously authorised smoke flavourings (which currently remain authorised for use in Great Britain). If your business will be impacted, you will need to reformulate affected products to meet EU rules under the SPS agreement.

British businesses may be required to change the form of ID marks applied to products of animal origin, including fish and shellfish products, under the SPS agreement. **Under EU rules (Regulation 853/2004), establishments within the EU must use the EU suffix.**



Produce, manufacture or use animal feed?

Under the SPS agreement, British feed additive authorisations will cease to apply, and EU authorisations will apply in Great Britain in their place.

Authorisations in Great Britain and the EU have diverged since EU Exit, in terms of modification to existing authorisations, revocations and new authorisations. This divergence will continue during the negotiations of the SPS agreement.

You need to determine whether you need to reformulate any of your products or change the products you use to comply with EU rules under the SPS agreement:

- **Businesses making feed additive applications to the EU will need to follow the EU process and guidance under the SPS agreement**

All feed businesses making market authorisation applications will need to follow the updated transparency rules in the EU's General Food Law. This means businesses will be required to proactively disclose and notify the European Food Safety Authority (EFSA) of commissioned studies.

If you import or export aquatic animals

Export health certificates will no longer be required to trade with the EU and will be replaced with Intra Trade Animal Health Certificates (ITAHCs), which are cheaper and less complex.

Digital systems

The government is currently reviewing the digital systems that you will need to use following the SPS agreement.

For most imports from the EU, you will not need to use digital systems (IPAFFS for example). This is because most goods will be exempt from prenotification controls.

Goods that are not exempt will need to use EU digital systems, such as TRACES NT.

There will be no change to digital systems for customs declarations.



If you transport goods (hauliers)

The SPS agreement will change how you transport goods subject to SPS controls. This includes changes to:

- border processes
- inspection requirements
- how different types of goods can be moved together.

You may need to review how you plan and manage consignments, including how mixed loads of SPS and non-SPS goods are handled. Requirements for transporting these goods will continue to apply, and you will need to ensure movements remain compliant.

You will still be responsible for ensuring that all commercial documentation is accurate and complete, including consignment details. Errors or omissions may result in delays or disruptions at the border.

You should also ensure that drivers, planners and operational staff understand which goods fall under SPS rules and what requirements apply.



Customs agents or intermediaries

The SPS agreement will change how you handle requirements for agrifood consignments. This includes changes to the volume and type of SPS processes you carry out, and how these interact with customs procedures.

You may need to review how you manage SPS declarations, certification and associated processes for consignments. This includes updating how you handle documentation and ensuring that processes remain compliant with the new arrangements.

You may also need to review your internal workflows and IT systems to reflect updated SPS requirements. You should make sure that systems can support any changes to certification processes and data requirements.

Your role may include providing guidance to clients on how to meet SPS requirements and ensuring that consignments are prepared in line with current rules. You should make sure that clients understand which requirements apply and what information is needed to support compliant movements.

Key requirements will continue to apply. You must continue to complete customs declarations and meet rules of origin requirements where applicable. **Enforcement powers will remain in place, and you will need to ensure that consignments comply with all relevant requirements.**

Trading outside of the EU or goods travelling through the EU?

If you trade outside of the EU or goods travel through the EU.

Under the agreement, Great Britain is expected to align with the EU's third-country import rules. As of now, many imports of goods from the rest of the world will require export health certificates or phytosanitary certificates. Inspections of certain rest of the world goods imports will align with levels set out in relevant EU legislation.

This means some goods that are not currently subject to routine inspection when imported from a rest of world country into Great Britain will need to be inspected once the agreement is implemented from mid-2027. For example, products of animal origin and certain citrus fruits.

Alignment with the EU on inspection rates and processes will mean the inspection approach changes to individual inspection rates for documentary, identity and physical checks for animal products. This is as opposed to the current Border Target Operating Model (BTOM) approach, which provides a singular combined inspection rate for identity and physical checks.

For the rest of the world goods that are transhipped at an EU port before being imported into Great Britain, we assume that checks will be required on entry to Great Britain at the rest of the world inspection rates per commodity type.

Appendix

EU legislation currently in scope of the negotiations:-

- Regulation 178/2002 – General food law
- Regulation 1169/2011 – Food information to consumers
- Regulation 1924/2006 – Nutrition & health claims
- Food Hygiene & Safety of Foods of Animal Origin
- Regulation 853/2004 – Hygiene rules for food of animal origin
- Regulation 852/2004 – General food hygiene
- Directive 89/108/EEC – Quick-frozen foodstuffs
- Regulation 1331/2008 – Common authorisation procedure for food additives, food enzymes and food flavourings
- Regulation 1332/2008 – Food enzymes
- Regulation 1333/2008 – Food additives
- Regulation 1334/2008 – Flavourings
- Directive 2002/46/EC – Food supplements
- Regulation 1925/2006 – Addition of vitamins & minerals
- Regulation 2065/2003 – Smoke flavourings
- Regulation 315/93 – Contaminants
- Regulation 2015/2283 – Novel foods
- Regulation 609/2013 – Foods for specific groups
- Directive 1999/4/EC – Coffee extracts & chicory extracts
- Directive 2000/36/EC – Cocoa & chocolate products
- Council Directive 2001/110/EC – Honey
- Council Directive 2001/111/EC – Sugars intended for human consumption
- Council Directive 2001/112/EC – Fruit juices & certain similar products
- Council Directive 2001/113/EC – Fruit jams, jellies & marmalades; sweetened chestnut purée
- Council Directive 2001/114/EC – Certain partly or wholly dehydrated preserved milk (dehydrated/evaporated milk)
- Regulation 1308/2013 – CMO Regulation (Marketing standards elements, except insofar as relating to wine)
- Directives 82/711/EEC & 85/572/EEC - Plastics testing
- Directive 78/142/EEC – Vinyl chloride monomer
- Regulation 1935/2004 – Food contact materials
- Directive 84/500/EEC – Ceramic articles

Appendix cont.

EU legislation currently in scope of the negotiations:-

Other Food-Related Measures

- Directives 1999/2/EC & 1999/3/EC – Ionising radiation directives
- Directive 2009/32/EC – Extraction solvents
- Directive 2009/54/EC – Natural mineral waters
- Regulation 2018/848 – Organic regulation
- Regulation (Euratom) 2016/52 – Radioactive contamination limits
- Directive 2011/91/EU – Food lot identification
- Regulation 1760/2000 – Beef labelling & bovine ID
- Regulation 767/2009 – Placing on the market & use of feed
- Directive 2002/32/EC – Undesirable substances in feed
- Regulation 1831/2003 – Additives for use in animal nutrition
- Regulation 183/2005 – Feed hygiene requirements
- Regulation 2023/2419 – Organic pet food labelling
- Regulation 1829/2003 – Genetically Modified food & feed authorisation
- Regulation 1830/2003 – Genetically Modified Organism traceability & labelling
- Regulation 1946/2003 – Transboundary Genetically Modified Organism movements
- Directive 2001/18/EC (Part C) – Deliberate release of Genetically Modified Organisms
- Regulation 2016/429 – Animal Health Law
- Regulation 1069/2009 – Animal byproducts & derived products
- Regulation 999/2001 – TSE prevention & control
- Regulation 2160/2003 – Control of salmonella & other zoonoses
- Directive 2003/99/EC – Monitoring of zoonoses & zoonotic agents
- Regulation 2016/1012 - Zootechnical conditions for animal breeding and trade
- Regulation 2100/94 – Plant variety rights
- Regulation (EU) 2017/625 - Official controls across food, feed, plant & animal law
- Regulation 1107/2009 – Authorisation of plant protection products
- Regulation 396/2005 – Maximum pesticide residue levels
- Regulation 528/2012 – Making available on the market and use of biocidal products
- Directive 96/22/EC - Prohibition of hormonal/thyrostatic substances in stock farming
- Council Decision 1999/879/EC – Placing on the market and administration of bovine somatotrophin (BST)
- Regulation 470/2009 - maximum residue limits for veterinary medicines
- Regulation 2019/6 - trade-relevant rules on antimicrobial resistance
- Directive 90/428/EEC - Trade in equidae for competitions
- Regulation 1255/97 – Criteria for staging points (transport)
- Regulation 1099/2009 – Welfare at time of killing
- Regulation 1/2005 – Animal welfare during transport
- Regulation 2016/2031 - Protective measures against plant pests
- Directive 66/401/EEC – Fodder plant seed marketing
- Directive 66/402/EEC – Cereal seed marketing
- Directive 68/193/EEC – Vine propagation material
- Directive 98/56/EC – Ornamental plant propagating material
- Directive 1999/105/EC – Forest reproductive material marketing
- Directive 2002/53/EC – Agricultural plant varieties – common catalogue
- Directive 2002/54/EC – Beet seed marketing
- Directive 2002/55/EC – Vegetable seed marketing
- Directive 2002/56/EC – Seed potatoes marketing
- Directive 2002/57/EC – Oil & fibre plant seed marketing
- Directive 2008/72/EC – Vegetable propagating/planting material
- Directive 2008/90/EC – Fruit plant propagating material



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Contact us on customerservice@eori.uk

