

Brexit – make sure your customers are ready



GB to EU & EU to GB

- Register for VAT
- Apply for and obtain an EORI number (anyone currently exporting/importing from beyond the EU will already have one)
- Classify your goods – ensure you have the correct commodity codes
 - Commodity codes, Duty (If applicable and VAT rates can be checked at www.gov.uk/trade-tariff)
 - Correct classification is important to avoid any unexpected additional processes and could also identify goods that qualify under any free trade agreement
- Goods that contain any products of animal or plant origin may require additional health certificates
- Appoint a customs intermediary or prepare to complete Export/Import declarations yourself. These arrangements must be in place for both the Export and Import clearances prior to despatch
 - Commercial Invoices will become a way of life for importers/exporters and contain the necessary information to process a declaration. This includes but is not limited to:
 - A clear and concise description of the goods that are being exported or imported and the relevant commodity (HS) code
 - EORI number of the Exporter/Importer
 - Full quantities and net/gross weights
 - Packing list
 - The country of origin of the goods
 - The full value and currency of the goods
 - The terms of shipment (INCOTERMS)

NI to GB & GB to NI

Northern Ireland holds a unique position as it remains both part of the EU single market and the UK domestic market. As such there are changes to how freight will move from the 1st January 2021 and these are summarised below.

For goods travelling from Northern Ireland to GB there are no changes to the way freight currently flows

For goods travelling from GB to Northern Ireland, Import declarations and Safety and Security Declarations (SSD) will apply

The following actions are required to comply with the above

- Apply for and obtain your EORI number. If the HMRC assess that you may require an additional NI specific EORI number (starting XI) this will be automatically sent to you by mid-December.
- Register for the Trader Support Service (TSS) which has been set up to facilitate import declaration submissions for NI bound consignments from GB. Any of your customers sending goods to NI should register without delay www.tradersupportservice.co.uk
- All movements must be accompanied by the sender and recipients EORI numbers and additional information may be required but is subject to a final decision. To be advised
- Classify your goods – ensure you have the correct commodity codes
 - Commodity codes, Duty (If applicable and VAT rates can be checked at www.gov.uk/trade-tariff)
 - Correct classification is important to avoid any unexpected additional processes and could also identify goods that qualify under any free trade agreement
- Goods that contain any products of animal or plant origin may require additional health certificates

Customs Clearance

It should be noted that there will be costs for the Export and Import customs clearance declarations. These costs are currently being determined and will be confirmed over the coming weeks.