

Importing/Exporting Goods from the EU

The process for importing and exporting goods from the EU will change. Businesses in Great Britain need to complete the following actions to continue importing and exporting with EU countries from 1 January 2021.

✓ Make sure you have a GB EORI number

You will need a unique trader reference number, called an Economic Operator Registration and Identification (EORI) number, to complete customs declarations from 1 January 2021. If you do not yet have one, you can register for free by going to www.gov.uk/eori.

✓ See if your imported goods are eligible for staged controls

If you import non-controlled goods into Great Britain from the EU, you may be able to defer import declarations until 1 July 2021. Most traders with a good compliance record will be eligible. More information is available at: <https://www.gov.uk/guidance/using-simplified-declarations-for-imports>.

✓ Check the Controlled goods list to see if you need to complete declarations from January.

If you're importing and exporting goods that are categorised as 'controlled' you'll need to submit declarations from 1 January 2021. To check if your imported goods are on the Controlled goods list, go to <https://www.gov.uk/guidance/listof-goods-imported-into-great-britain-from-the-eu-that-are-controlled>.

✓ Decide how you're going to make customs declarations

Most businesses choose to hire a person or business to help with importing and exporting, such as a customs agent, freight forwarder or express operator. They can help you with declarations and ensure you're providing the necessary information. For more information, go to <https://www.gov.uk/guidance/appointsomeone-to-deal-with-customs-on-your-behalf>.

✓ Check if Import VAT is due at the border

If you import any goods from the EU into Great Britain, you may need to pay Import VAT from 1 January 2021. Import VAT will not be due at the border if goods in a consignment are worth less than £135. The only exception to this is consignments containing excise goods, where Import VAT (along with Excise and Customs duties where applicable) will be due at the border. For more information, go to: <https://www.gov.uk/government/publications/changes-to-vat-treatment-of-overseas-goods-sold-to-customers-from-1-january-2021>.

✓ Decide how you will account for import VAT when you make a customs declaration

If your business is VAT-registered, from 1 January 2021 you'll be able to use postponed VAT accounting to account for Import VAT, for goods imported into the UK from anywhere in the world. This means you can account for VAT on goods imported through your VAT Return. For more information, go to www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-yourvat-return.

Useful links:

- Border Operating Model - [The Border Operating Model - GOV.UK \(www.gov.uk\)](http://www.gov.uk) (Annex E – Rail Requirements)
- CHIEF - [CHIEF user guides and technical specifications - GOV.UK \(www.gov.uk\)](http://www.gov.uk)
- Commodity Codes - [Finding commodity codes for imports into or exports out of the UK or EU - GOV.UK \(www.gov.uk\)](http://www.gov.uk)
- Customs Agents - [List of customs agents and fast parcel operators - GOV.UK \(www.gov.uk\)](http://www.gov.uk)
- EORI Number - [Get an EORI number - GOV.UK \(www.gov.uk\)](http://www.gov.uk)
- Export Goods to the EU - [Prepare to export goods from Great Britain to the EU from 1 January 2021 - GOV.UK \(www.gov.uk\)](http://www.gov.uk)
- How to import and export goods between Great Britain and the EU from 1 January 2021: www.gov.uk/government/publications/how-to-import-and-export-goods-between-great-britain-and-the-eu-from-1-january-2021.
- Import/Export and Customs for Businesses - [Business tax: Import, export and customs for businesses - detailed information - GOV.UK \(www.gov.uk\)](http://www.gov.uk)
- Incoterms - [Incoterms® 2020 - ICC - International Chamber of Commerce \(iccwbo.org\)](http://www.iccwbo.org)
- New Export System - [New Export System \(NES\): how to apply for and use the online form - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

- [Prepare to export goods from Great Britain to the EU from 1 January 2021 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/prepare-to-export-goods-from-great-britain-to-the-eu-from-1-january-2021)
- [Prepare to import goods from the EU to Great Britain from 1 January 2021 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/prepare-to-import-goods-from-the-eu-to-great-britain-from-1-january-2021)
- UK Tariffs - [UK tariffs from 1 January 2021 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/uk-tariffs-from-1-january-2021)

Trading with the EU

After 31 December 2020, EU trade agreements will not apply to the UK. The UK is seeking to reproduce the effects of existing EU agreements for when they no longer apply to the UK. This will ensure continuity of trading arrangements for UK businesses. This means businesses will have to take action.

✓ Apply for an export licence to export dual-use items to the EU and Channel Islands

From January 2021, you will need an export licence issued by the UK to export dual-use items from Great Britain to the EU or Channel Islands. If you do not have the correct licence, your goods may be held at the border. Register now for an Open General Export Licence through SPIRE, the online export licensing system.

More information is available at:

<https://www.gov.uk/guidance/exporting-controlled-goods-after-eu-exit#exporting-dual-use-items>.

✓ Use the 'Check How to Export Goods' tool on gov.uk to look up information on overseas tariffs, rules and border formalities for trading your goods worldwide.

Use the 'Check How to Export Goods' service on GOV.UK to check duties and customs procedures for exporting your goods worldwide. Failure to complete the proper documentation or follow the correct procedures may result in delays getting goods through customs as well as unexpected taxes on goods upon entry to the destination and country. From January 2021, there will be new requirements for how you export goods from the UK. Use the service at: <https://www.gov.uk/check-duties-customs-exporting>.

✓ Use the new UK Global Tariff schedule to check what tariff will be payable on goods entering the UK from 1 January 2021.

If you import goods into the UK, you should check the new UK Global Tariff schedule. From 1 January 2021, the UK Global Tariff schedule will apply to all goods imported into the UK unless an exception applies. Exceptions include goods you import from a country that has a trade agreement with the UK or from a developing country that pays less or no duty because it's part of the Generalised Scheme of Preferences. You can check the tariffs that will apply to goods you import at: <https://www.gov.uk/guidance/uk-tariffs-from-1-january2021>.

✓ Check changes to trading with developing countries currently benefitting from the EU Generalised Scheme of Preferences.

From January 2021, the UK will have its own Generalised Scheme of preferences.

Businesses importing goods from eligible developing countries will be able to get trade preferences through the UK's new scheme. This means that you may be able to benefit from a reduction or removal of duty (tariffs) on imports from developing countries into the UK. Check the guidance at <https://www.gov.uk/guidance/trading-with-developing-nations-during-andafter-the-transition-period>.

✓ Use GOV.UK guidance to understand changes to trading with non-EU countries from 1 January 2021. Check if the UK has negotiated a trade agreement with the country you will be trading with.

Trading with countries outside the EU may change from January 2021. Find out about trade continuity agreements the UK has signed and agreements that are still under discussion at: <https://www.gov.uk/guidance/uk-trade-agreementswith-non-eu-countries>.

✓ Businesses will be able to submit applications via the UK's new independent trade remedies system if they believe they are being injured by the effects of unfair trade practices or surges in imports. Familiarise yourself with the UK's new trade remedies process on GOV.UK.

From 1 January 2021, if you think your business has been injured by unfair import practices, you can submit an application to the UK's new trade remedies system.

Create an account and register your interest in UK trade remedy investigations and reviews on the Trade Remedies Service. For more information, visit: <https://www.gov.uk/government/publications/the-uk-trade-remediesinvestigations-process>.

Useful links:

- Access2Markets - [Access2Markets Welcome home page \(europa.eu\)](https://europa.eu)
- [Check UK trade tariffs from 1 January 2021 - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
- Check UK trade tariffs from 1 January 2021: <https://www.gov.uk/check-tariffs-1-january-2021>
- Contact Us: <https://www.great.gov.uk/transition-period/contact/>.
- [Exporting controlled goods from 1 January 2021 - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
- [Government publishes updated GB-EU Border Operating Model - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
- How to Export Goods system here: <https://www.check-duties-customsexporting-goods.service.gov.uk/selectdest>.
- [Notice 375: Tariff Quotas - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
- [Notice of Determination: safeguard measures on certain steel products – application of tariff rate quotas - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
- Search for 'UK global tariff' on GOV.UK.
- [The Border Operating Model - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
- To find out what rules of origin apply to your exports, use the new UKs Check
- [UK and EU preferential export procedures \(Notice 827\) - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

Northern Ireland Protocol

From 1 January 2021, the Northern Ireland Protocol will take effect. Businesses and individuals will be able to move goods from Northern Ireland into the rest of the United Kingdom on the same basis as now. However, the application of the Protocol will involve some changes for goods movements into Northern Ireland.

✓ Follow NI specific rules for trading between GB and Northern Ireland.

There will be some changes for goods movements into Northern Ireland from Great Britain. The new Trader Support Service is available to support businesses with these movements.

The free Trader Support Service:

- will help if you move goods between Great Britain and Northern Ireland, or
- bring goods into Northern Ireland from outside the UK
- will be free to use and guide you through any changes to the way goods
- move between Great Britain and Northern Ireland
- can complete declarations on your behalf

Processes for Northern Ireland businesses moving goods to and from the European Union (including Ireland) will not change after the Transition Period.

More information is available at: <https://www.gov.uk/guidance/trader-supportservice> and <https://www.gov.uk/government/publications/moving-goods-underthe-northern-ireland-protocol>.

[Moving goods into, out of, or through Northern Ireland from 1 January 2021 - GOV.UK \(www.gov.uk\)](#)

Trader Support Service - [Sign up for the Trader Support Service - GOV.UK \(www.gov.uk\)](#)

Selling your goods

✓ Use gov.uk to identify how your business can be ready to sell certain goods in the UK and EU

From the 1 January 2021 the essential requirements and standards that can be used to demonstrate compliance will be the same as they are now. However, there may be other changes you need to make. These are:

- Check which regulations apply to your product – to determine what steps you or others in your supply chain need to take, identify what EU regulations are relevant to you.
- Check if you need a new product approval and begin the process as soon as possible – if your product requires third-party approval, you may need a new approval especially if you sell in both UK and EU. Subject to negotiations, from 1 January 2021 the EU will stop recognising UK approvals.
- Check if you need to appoint a new authorised representative to act on your behalf – UK-based individuals and legal entities will no longer count as established in the EU, and vice-versa. You may need to appoint someone to undertake certain tasks in the EU or UK.
- Speak to your supply chains / distributors and understand new legal duties – make sure your suppliers/distributors/customers understand the actions they need to take. If you distribute EU goods, or have your goods distributed by someone in the EU, you may acquire new legal duties.
- Consider what marking / labelling changes apply to your product – you may need to make changes to the information or regulatory markings that appear on your product, for example to reflect changes to product approvals or new representatives you appoint in the EU.

More information is available at: www.gov.uk/transition.