



HM Revenue
& Customs

Exports GB - EU

HMRC Customs and Border Design
Stakeholder Engagement

Trader Readiness Webinar Exports – 09 September 2020

Introduction

- On 1 January 2021 the transition period with the European Union (EU) will come to an end, and the Government has confirmed its intention to introduce full border controls after the transition period ends if no further agreement with the EU is reached.
- The Government has been clear that it will not extend the transition period.
- At the end of the transition period HMRC will implement changes to customs controls and new processes to support the flow of goods, whether or not a Free Trade Agreement has been reached or not. HMRC will also implement any relevant processes required for the Northern Ireland Protocol.
- The Border Control and Delivery Group in Cabinet Office are leading on gathering MS information to assist both UK and EU businesses post transition.



UK Customs Declarations

- If your business is exporting goods out of the UK or EU you'll need to submit a customs declaration.
- Completing a customs declaration is complicated and you may need software. So you may want to get someone to deal with customs for you.
- Most declarations are submitted electronically using the National Export System. If you're going to do this yourself, rather than appoint an agent, you'll need to register for the National Export System.
- You might also need to buy third party software that can submit declarations.
- For most goods you'll make a full declaration which must be made before the goods arrive at the port of export.
- If you do not your goods could get stopped at the border.



What steps do EU importers need to take?

- Every business importing goods into the EU will need to have an Economic Operator's Registration and Identification (EORI) number from a customs authority in the EU. After the transition period only EORI numbers issued by an EU Member State will be acceptable in the EU.
- Importers will need to have an EU EORI number even if they use a forwarder or customs agent for import declarations.
- The UK exporter and EU importer should agree terms and conditions so that the responsibility for tariffs, duties and border formalities is clear.
- Certificates or licenses will be required to import certain goods and types of products into the EU. This includes food and feed, live animals, endangered species, dual use goods, drugs and chemicals. Certificates will need to be applied for at least two weeks in advance (time limits may vary between EU Member States).



Cont...

- An Export Health Certificate (EHC) will be required when exporting animals or animal products. This is an official document that confirms an export meets the health requirements of the UK. The certificate must be signed by an official veterinarian (OV) of the competent authority in the exporting country (UK). A completed EHC is required for each type of animal or animal product being exported from the UK to the EU.
- All goods being imported into the EU will need to have pre-lodged a national import customs declaration into the EU Member States' systems, or a transit entry into the EU New Computerised Transit System (NCTS), both of which produce a Movement Reference Number (MRN).
- The e-AD (electronic Administrative Document) covers the movement of excise goods in the EU only and allows them to move within the EU27 in duty suspension.
- Once an import declaration and associated data has been pre-lodged to the administrations, the various authorities in the Member States will risk assess that data – and they may select the consignment for a check on the documents and/or the goods.



Export Preparations

- A trade tariff tool is available on the Gov.uk website which shows if a license is needed to move the goods, and whether the goods are covered by additional duties.
- Traders can also apply to HMRC for an advance ruling on:
 - The Commodity Code that must be used for their goods
 - The origin of their goods
- Simplified Declaration Procedures are in place to enable a faster clearance at the border by allowing traders to use a simplified customs declaration or entry in business records upfront, followed by a supplementary declaration up to 4 weeks later.



UK Safety & Security Declarations

- All exports will require a Safety & Security (S&S) declaration from January 2021.
- We will collect more information on goods moving into our market which by default will include safety and security declarations. This will help keep our borders safe and secure, so we know who's coming in and how often, what they are bringing in, and why.
- Both the UK and EU have made clear that we expect measures on customs security to be included as part of the FTA. If the EU wants to offer a safety and security waiver to us then we will listen, but our consideration of such an ask would be guided by the clear principles we have set out of autonomy over alignment, and our border security ambitions.



Export Facilitations

- The UK has successfully negotiated membership of the Common Transit Convention (CTC).
- CTC is a facilitation that may provide benefits to traders by allowing some customs processes to be done away from the border. Traders will only have to make customs declarations and pay import duties when the goods arrive at their final destination. Safety and security requirements will still need to be met.
- Traders exporting goods under transit need to provide a guarantee to cover any potential customs duties and import VAT. Businesses using transit should apply to be authorised to use Customs Comprehensive Guarantee (CCG) and once approved, obtain a guarantee from a bank or financial institution.



Useful Links

- [GB EORI Number](http://www.gov.uk/eori) - www.gov.uk/eori
- [Trade Tariff Tool](http://www.gov.uk/trade-tariff) - www.gov.uk/trade-tariff
- [The Border with the European Union](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/908534/Border_Operating_Model.pdf) - assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/908534/Border_Operating_Model.pdf
- [Making an Export Declaration](http://www.gov.uk/check-duties-customs-exporting) - www.gov.uk/check-duties-customs-exporting
- [National Export System \(NES\)](http://www.gov.uk/government/publications/new-export-system-nes-how-to-apply-for-and-use-the-online-form) - www.gov.uk/government/publications/new-export-system-nes-how-to-apply-for-and-use-the-online-form



Thank you

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