



# Exporter's Checklist



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Do you know if your EU customers have an EU EORI number?

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Have you chosen a company to make your export declarations for you?

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Have you authorised your preferred haulage supplier to act on your behalf with HMRC as a Direct Customs Representative?

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Have you agreed the export INCO term to be used with your EU customer?

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## NEED SOME HELP?

For more information visit

[www.espaceglobalfreight.com/brexit-import-export-guidance](http://www.espaceglobalfreight.com/brexit-import-export-guidance)

email [brexit@espaceglobalfreight.com](mailto:brexit@espaceglobalfreight.com) or call 01543 418700

TURN OVER FOR  
CHECKLIST NOTES

### 1 Have you got a UK EORI number?

**You cannot export or import if you do not have a valid UK EORI number.**

If you are not sure whether you have one, search "eori number validation" into your browser and add 3 zeros to the end of your VAT number with GB at the start. If you do not have one, you can obtain one from [www.gov.uk/eori](http://www.gov.uk/eori)

### 2 Do you know if your EU customers have an EU EORI number?

**Your EU customers will need an EU EORI number to enable their preferred customs clearance agent to complete the EU import declaration.**

### 3 Have you chosen a company to make your export declarations for you?

**Unless a free trade deal is agreed with the EU, goods leaving the UK for Europe will require the completion of an export declaration.** Unless you have staff that have customs knowledge, it is advisable to appoint a company to make these declarations for you. The export declaration is your proof of export and should be retained for 6 years. It is the mechanism through which UK VAT is zero rated on your export shipment. Fines can range from £250 to £2500 for failing to place your shipment under the correct export procedure or failing to make an export declaration. Espace has invested in the customs software, customs badges and training to be able to make these declarations for you. We estimate the charge for doing this will be in the region of £25-£35 dependant on volume.

### 4 Have you sent them an authorisation letter on your letterhead to allow them to act on your behalf with HMRC as a Direct Customs Representative?

**Should you use a Customs Broker or an agent, you must provide a formal written authorisation, empowering them to act as a 'direct' or 'indirect' representative.** This would also apply if you appointed Espace to handle your customs declarations. We would only operate as a 'Direct Representative' for you with HMRC Customs in accordance with Article 7 of BIFA 2017 Regulations.

The text for the Direct Representative Authorisation can be found on the Brexit page of our website.

<https://www.espaceglobalfreight.com/brexit-import-export-guidance/>. In a Day1NoDeal scenario, no forwarder or customs broker should make customs declarations unless they have the written authority from the exporter to do so.

### 5 Have you agreed the export INCO term to be used with your EU customer?

**Review your contractual incoterms as they will determine who is responsible for customs declarations and any EU import VAT and duty.** Our advice would be that if you are exporting on Ex Works terms, as a bare minimum you take over control of the UK Export declaration. You may find FCA is a more appropriate incoterm to use.

If you sell on DDP, Delivered Duty Paid terms, be careful, many people can interpret DDP terms as including EU VAT which you will not be able to recover. DAP Delivered at Place is another alternative INCO term which allocates responsibility for Import VAT and duty to the EU importer.

### 6 Have you identified the correct commodity codes for all your export shipments?

**To enable the export declaration to be made accurately, additional information will need to be listed on your export commercial invoices.** Failure to provide the required information could delay your shipment. Here's a link to an example invoice template. <https://www.espaceglobalfreight.com/brexit-import-export-guidance/>

### 7 Are you aware that you need to amend your commercial invoices?

**Commodity codes classify goods and are a requirement for the customs entry.** They will also generate the duty payable by your EU customer. Commodity codes can be looked up on the government website.

### 8 Do you know if your exports will be levied with an EU import duty tax?

**WTO Tariffs. With a 'no deal, no transition period' we would not have a Free Trade agreement with the EU and our exports could have tariffs levied on them.** Enter your commodity code into this website to see what the current EU tariff is on your goods for shipments from outside the EU.

<https://www.trade-tariff.service.gov.uk/trade-tariff/headings/0707?currency=EUR&day=8&month=1&year=2019>

### 9 Are your export pallets ISPM15 accredited?

**Currently for non-EU countries exporting goods to the EU, the EU require pallets to be heat-treated or cleaned to prevent contamination and specifically marked.** As there is a huge shortage of these specific pallets in the UK, the likelihood is that the EU will waiver this requirement for a period of time. Also, if you return pallets or any sort of packaging to an EU customer, this could be classed as an UK export and need an export declaration. There is still no clarification from HMRC on this particular issue.

### 10 Do you know what CPC ( Customs Procedure Code) will be applied to your exports?

**CPC's identify the customs regimes to which goods are being entered to or removed from.** If it is a permanent export to EU it will be code 10 00 001. For other regimes such as; temporary export for an exhibition or for repair in the EU, it will be a different CPC code which may alleviate your export from EU duty. So if your goods are for permanent export to EU, it is advisable to refer to the CPC guidelines or ask your forwarder to advise. More information on CPCs can be found at <https://www.gov.uk/government/publications/uk-trade-tariff-customs-procedure-codes/customs-procedure-codes-box-37>

### 11 Have all your EU customers appointed a company to handle the EU import customs formalities; EU import declaration and VAT and duty payments?

**We will do what is necessary to get your export shipments out of the UK to the EU but we are reliant on your EU customers to have partners in place to complete EU import customs.** An EU import entry will need to be uploaded into their country's Customs system, their equivalent to CHIEF in UK. Your European customers will need to appoint a preferred agent to do this for them. The process is a lot quicker if they have a VAT and duty deferment account. We have access to a network of European customs agents. However, the normal procedure is for the EU importer to appoint their own agent and agree fees in advance.

### 12 Does your preferred haulage supplier have access to a Union Transit Guarantee to postpone the payment of EU VAT and duty from the point of EU entry to final delivery point?

**Goods arriving directly from the UK to France, Belgium, Holland and Ireland will need to be cleared on entry.** There are 2 choices for goods destined for other European countries. They can have their VAT and duty paid in the country of EU entry, normally in France, Belgium or Holland. There are complications with this however. The norm is for a transit document to be raised in the UK to postpone the payment of the VAT and duty until the trailer arrives at the designated border point for the country of delivery.



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