



Importer's Checklist

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- 1 Have you got a UK EORI number?
 - 2 Do you know if your EU customers have an EU EORI number?
 - 3 Have your EU customers appointed a company to handle the EU export customs?
 - 4 Are your EU customers aware of the changes needed to their commercial invoices?
 - 5 Have you applied for TSP (Transitional Simplified Procedure)?
 - 6 Do you know if your import goods are classed as standard or controlled?
 - 7 Have you appointed a company to make your import declarations?
 - 8 Have you agreed the import INCO term to be used with your EU customer?
 - 9 Do you know if UK duty will be applicable to your EU import goods?
 - 10 Do you have a means to pay this duty?
 - 11 Do you know what CPC (Customs Procedure Code) will be applied to your imports?
 - 12 Do you know how UK import VAT will be handled?

NEED SOME HELP?

For more information visit
www.espaceglobalfreight.com/brexit-import-export-guidance
or email us at
brexit@espaceeurope.com

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

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 export declaration.

3 Have your EU customers appointed a company to handle the EU export customs?

Unless a free trade deal is agreed with the EU, goods leaving the EU for the UK will require the completion of an EU export declaration. Your goods suppliers will need to appoint a company to make these export declarations for them into their country's Customs system. This is not something that can be done from the UK.

4 Are your EU customers aware of the changes needed to their commercial invoices?

To enable both the EU export and UK import declaration to be made accurately, additional information will need to be listed on your customers' commercial invoices. Here's a link to a download of an example invoice template. <https://www.espaceglobalfreight.com/brexit-import-export-guidance/>. Delays and problems with customs are likely to occur if the extra information is not on their invoices to you.

5 Have you applied for TSP (Transitional Simplified Procedure)?

TSP is the simplest way to import standard goods into the UK post Brexit. Here's a link to apply... <https://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal>. It's only available to UK Importers. Applicants must be a UK registered company. The main benefits are (1) the application process is simple, (2) the importer pays duty (if any) by direct debit and (3) the import process does NOT require any form of customs entry at the UK Port of arrival; the driver only needs to present the importer's EORI number, if asked. Final import entry is not due until the 4th working day of the following month. The TSP application, if approved, will be your deferment account number once you have sent HMRC a direct debit instruction and list of agents that will be using this number. HMRC have said that at a later date a guarantee will be needed to back up this account. You will give your deferment number to your freight agent who will quote it when making the import declaration for you. Any duty will then go against your account and will be taken by Direct Debit on the 15th of the following month.

6 Do you know if your import goods are classed as standard or controlled?

Standard good can be imported using TSP. Certain controlled goods can be imported using TSP but will require a frontier declaration prior to importation. "Fish and wine" is what we mostly say but for a full list, use this link to check... <https://www.gov.uk/guidance/list-of-controlled-goods-for-transitional-simplified-procedures>

7 Have you appointed a company to make your import declarations?

Unless your company has access to CHIEF, the UK Customs system, you will need to appoint a company to make import declarations for you. As stated in point 6, to ease the flow of vehicles through our UK ports you will have till the 4th day of the month after the import to officially register the import with an import declaration. Your responsibility will be to keep a record of all imports in a particular month in your records and send this to a customs agent so they can make the import declarations on your behalf. They will need your written authority to do this. 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/> If you would like us to make the import declarations for you, copy and paste the text onto your letterhead, sign it and email it to brexit@espaceglobalfreight.com.

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

If you are used to ex works terms with your EU supplier, this will place the onus on them to make the UK import declaration. This is not advisable.

9 Do you know if UK duty will be applicable to your EU import goods?

As we stand, the UK Govt has said that no duty will be levied on EU imports post Brexit. It's not clear however if we end up in a NO DEAL situation if the UK Govt would continue to allow EU imported goods into the UK duty free and our exported goods be levied with EU duty.

10 Do you have a means to pay this duty?

Under TSP, the duty is deducted by direct debit. If you are not accepted for TSP or the nature of your imported goods excludes the use of TSP, you will need to establish a way of paying any VAT and duty at the point of entry to the UK. This would normally be covered by the opening of a deferment account.

11 Do you know what CPC (Customs Procedure Code) will be applied to your imports?

CPC's identify the customs regimes to which goods are being entered to or removed from. If it is a permanent import into the UK from the EU it will be code 40 00 000. For other regimes such as; temporary import for an exhibition or for repair in the UK to be re-exported to the EU it will be a different CPC code. So, if your goods are NOT for permanent UK import, 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>

12 Do you know how UK import VAT will be handled?

The Government has stated that they will introduce Postponed VAT Accounting (PVA) in the event of a 'no-deal'. VAT will not be applied on Imports at the point of UK entry. C79 VAT certificates will not be issued for goods using PVA. Instead a monthly postponed import VAT statement will be made available for importers via the Government Gateway service. The statement will indicate the total postponed VAT from the previous month in order to declare this on the quarterly VAT return



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