

Trade in Goods

Key Facts

1

The UK will be outside the EU Customs Union

2

From next year, moving goods across the border will attract paper work, and possibly tariffs

3

A trade deal for access to UK and EU goods markets is being negotiated

From next year, the legal framework of the Single Market will no longer underpin UK-EU transactions. This means that businesses will trade with the EU as any other outside country does. Businesses are advised to acquaint themselves with customs procedures and check if they need a representative in the EU.

To do – Export

- Check what you need to do via the [Government checker tool](#)
- Check the general [Government Export Guidance](#)
- If you are a non-VAT registered business, [register for a GB Economic Operator Registration and Identification \(EORI\) number](#) via your Government Gateway user ID. This is automatic for VAT registered businesses
- Check your importer has an EU EORI number
- Decide if your goods can move through [common transit countries](#) (Common Transit Convention or CTC)
- Decide whether you will [submit declarations](#) yourself (or someone else)

If doing it yourself

- Apply to use [simplified procedures for import or export \(C&E48\)](#)
- Acquire specialist software
- Establish the [commodity code](#) to calculate the duties that your importer needs to pay / or find out about the Rules of Origin on the same page
- Check if there are special rules / export licences for arms export, tobacco, certain oils
- Check [VAT rules](#)
- Find a transporter
- Check compliance with [EU product rules](#)
- If you carry merchandise yourself [this is what you need to do](#)
- If you are sending products by post [this is what you need to do](#)
- Call the HMRC helpline 0300 3301 331 for questions about exporting to the EU

To do – Import

- Check the general [Government Import Guidance](#)
- If you are a non-VAT registered business, [register for a GB Economic Operator](#)

Registration and Identification (EORI) number via your Government Gateway user ID. This is automatic for VAT registered businesses

- Decide whether you will submit import declarations yourself (or someone else)

If doing it yourself

- Apply for access to Customs Handling of Import and Export Freight (CHIEF)
- Buy software that can submit declarations through CHIEF
- Decide what other customs procedures you could use or if you can use CTC
- Set up a duty deferment account with regular imports
- Check the duty rates or excise duties
- Check import VAT rules
- Check if there are special rules / export licences for arms export, tobacco, certain oils
- Identify other things that need to be actioned: e.g. change labelling, licences, identifying approved UK border inspection post for entering your goods
- If you carry merchandise yourself this is what you need to do
- If you are importing products by post this is what you need to do

- Call the HMRC helpline 0300 3301 331 for questions about importing from the EU

NB for both import and export: Adapt contracts and **INCOTERMS** (International Terms and Conditions of Service) to:

- Reflect you are an exporter or an importer
- Clarify who is paying for increased costs of customs procedures and changes to the value of the pound
- Ensure the territorial scope of the contract is correct, stating the UK as a non-EU country
- Define termination grounds of the contract

The London Growth Hub's business resilience training can help you identify risk areas for moving your goods.

What's next

From next year there will be extra costs to buy and sell in the EU. They may be mitigated through a trade agreement.

For more information on the changes next year:

Visit [London Growth Hub](#) or [sign up](#) for free business resilience training

London Growth Hub

growthhub@london.gov.uk