

Trade in Goods

Key facts

- 1 The UK will be outside the EU Customs Union and the EU Single Market
- 2 After the transition period ends, moving goods across the border will attract paper work and possibly tariffs
- 3 The EU-UK Free Trade Agreement is being negotiated and contains a chapter on trade in goods

After the transition period ends, businesses will trade with the EU on the same terms as businesses from other outside countries. If you import or export, you are advised to prepare for customs procedures and to check if you 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. This is automatic for VAT registered businesses

- Decide whether you will [submit export declarations](#) yourself (or [someone else](#))

If doing it yourself (not advisable unless you are confident with your ability):

- Check your importer has an EU EORI number
- Decide if your goods can move through [common transit countries](#) (Common Transit Convention or CTC)
- 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 etc.
- Check [VAT rules](#)
- Find a transporter
- Check compliance with [EU product rules](#)
- This is what you need to do to [export a parcel through the post](#)
- 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](#). This is automatic for VAT registered businesses
- Decide whether you will [submit import declarations yourself](#) (or [someone else](#))

If doing it yourself (not advisable unless you are confident with your ability):

- Apply for access to [Customs Handling of Import and Export Freight \(CHIEF\)](#)
- Buy software that can submit declarations through CHIEF
- Decide if your goods can move through [common transit countries](#) (Common Transit Convention or 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 / import licences for arms export, tobacco, certain oils etc.
- Identify other things that need to be actioned: e.g. change labelling, licences, identifying an 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

What's next?

After the transition period ends, there will be extra costs to buy and sell in the EU because of customs. However, the forthcoming EU-UK trade agreement can reduce tariffs and streamline customs procedures.

For more information visit [London Growth Hub](#), **check out** [other fact sheets](#) or email growthhub@london.gov.uk

Disclaimer

At the time of writing, the transition period ends on 31 December 2020, and the changes outlined in this fact sheet will occur from 1 January 2021. If that date slips, the changes will still happen, but at a later date. For latest updates go to www.gov.uk/transition

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