

Importing and exporting – No deal Brexit

This information is meant for guidance only. You should consider whether you need separate professional advice before making specific preparations.

Extra checks at borders could create delays in getting parts, goods and chemicals needed for your business. Energy UK members whose supply chain goes through the EU will need to take action, mainly ensuring their supply chain is compliant with the new customs arrangements in a no deal Brexit. A new VAT system will also be in place.

Things to consider	
Getting registered for importing and exporting	UK businesses importing or exporting to and from the EU will need to get a UK Economic Operator Registration and Identification (EORI) number so they can continue to import or export goods and apply for authorisations that will make customs processes easier.
Transitional simplified procedures - New customs declarations	<p>UK firms will need to produce customs declarations (import declaration when goods enter the UK – export declaration when they leave the UK).</p> <p>They will need to decide if they want to hire an import-export agent, or make the declarations themselves.</p> <p>The transitional simplified procedures (TSP) reduce the amount of information you need to give in an import declaration when the goods are crossing the border and allow businesses to defer paying duties.</p> <p>If tariffs apply to the goods imported and you want to use TSP you will need to apply to defer any duties payable (Government will advise on how to do this when the process is available) and have a financial guarantee by 30 June 2019 for any duties deferred.</p> <p>To register you'll need your:</p> <ul style="list-style-type: none"> • EORI number to trade with the EU • VAT registration number (if you have one) • business name and UK address • contact details
Transport	Separate safety and security declarations would also need to be made by the carrier of the goods (haulier, airline or shipping line);

<p>Excise rules</p>	<p>The Excise Movement Control System (EMCS) would no longer be used to control suspended movements between the EU and the UK. EMCS would continue to be used to control the movement of duty suspended excise goods within the UK, including movements to and from UK ports, airports and the Channel tunnel.</p> <p>Immediately on importation to the UK, businesses moving excise goods within the EU, including in duty suspension, will have to place those goods into UK excise duty suspension, otherwise duty will become payable.</p>
<p>Tariffs applied by the EU for imports from the UK</p>	<p>Goods exported from the UK to the EU will be subject to the same requirements as third country goods, including where required the payment of duty.</p> <p>The EU will require payment of customs duty at the rate under the EU's Common Customs Tariff (CCT).</p>
<p>Tariffs applied by the UK for imports from the EU</p>	<p>The UK does not plan any immediate deviation from the current commodity code list published in the UK Trade Tariff currently applied by the EU, except where necessary for alignment or trade remedies purposes.</p> <p>However, it is not clear at this stage which tariffs will be applied as tariffs schedules have not yet been published. The UK Trade Tariff, detailing the import duty rates and rules will be made available, free on GOV.UK as it is now.</p>
<p>Trade remedies</p>	<p>The UK government will establish an independent trade remedies system which will be operated by the UK Trade Remedies Authority (TRA) to investigate complaints of unfair trading practices and unforeseen surges in imports (currently investigated by DG Trade).</p>
<p>VAT on exports</p>	<p>You can usually zero rate goods you're exporting out of the UK.</p>
<p>VAT on imports</p>	<p>UK VAT-registered businesses will be able to account for import VAT on their VAT Return, rather than paying import VAT on or soon after the time that the goods arrive at the UK border.</p>
<p>VAT system</p>	<p>VAT will be payable on goods entering the UK as parcels sent by overseas businesses.</p> <p>For parcels valued up to and including £135, a technology-based solution will allow VAT to be collected from the overseas business selling the goods into the UK.</p>
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Relevant documents/information

[Customs procedures if the UK leaves the EU without a deal](#)

[Exporting and importing goods if the UK leaves the EU without a deal](#)

[VAT for businesses if there's no Brexit deal](#)

[Register for simplified import procedures if the UK leaves the EU without a deal](#)

[Get a UK EORI number to trade within the EU](#)

For information, contact:

Séverine Turgis

Brexit and Economic Policy Manager

E: Severine.turgis@energy-uk.org.uk

T: +44 (0)20 7747 1835