HM Government

BREXIT 31 OCTOBER

UK TRADERS

How to import goods from the EU into the UK through roll on roll off (RoRo) locations after Brexit

Not including Northern Ireland

Check the changes for traders at gov.uk/brexit

Version 1

Decide how you will import your goods from the EU into the UK.
The two main options are:

- Importing goods through **standard import procedures**.
- Importing goods through **simplified import procedures**, known as Transitional Simplified Procedures. For most goods this allows you to delay submitting a full customs declaration and paying customs duty for up to six months.

You can also consider **moving your goods by Transit procedures** if you think this is a better option for you.

Standard import

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Simplified import (also known as Transitional Simplified Procedures)

Get ready

Get an **EORI number issued by the UK** if you do not already have one (it starts with GB). It takes five to ten minutes to apply on GOV.UK.

Check if your goods need an **import licence**, for example if you are selling food or livestock and if so, make the necessary arrangements. If you are trading controlled products such as chemicals, food, excise goods or animals, there will be additional documents/certificates and processes that you will need to follow. Check GOV.UK for more detailed information.

You've decided to use **simplified import procedures**. You will need to apply on GOV.UK.

Will you be using a **customs agent to complete customs processes** for you?

Yes, I want to use a customs agent.

Find a **customs agent**.

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No, I don't want to use a customs agent.

Are you planning to import **standard** or **controlled** goods?

For **standard goods**.

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For **controlled goods**.

You will need to make declarations straight away. To do this you will need to buy **specialist software to complete these yourself, train your staff and apply for a CHIEF badge** – without one you will not be able to complete your simplified frontier declaration.

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Simplified import (also known as Transitional Simplified Procedures)

Check the **temporary no deal tariff** for your goods. If your goods attract customs or excise duty you should apply for a **duty deferment account** to pay duties owed on goods by monthly direct debit. You must have set this up before you import your goods.

Provide all necessary information for the customs agent to complete a declaration for you, including:

- your UK EORI number (it starts with GB)
- your TSP registration number.

The customs agent will complete a declaration and work with the haulier to deliver the goods to the UK.

Prepare to move your goods

For **standard goods**.

Record your import in your own records.

Provide your haulier with your UK EORI number (it starts with GB).

Once the haulier notifies you that your goods have arrived in the UK you must update your records.

Submit your supplementary declaration by the fourth working day of the following month. You can delay submitting your supplementary declaration for up to the first six months after the UK leaves the EU.

You can delay paying customs duty for at least the first six months after the UK leaves the EU.

If you are VAT registered you must use **Postponed VAT Accounting** to account for your import VAT.

If you are not VAT registered you will pay your import VAT by another means.

For **controlled goods**.

Complete a **simplified frontier declaration**.

Provide your haulier with information including:

- **Movement Reference Number**/Entry Number
- your UK EORI number (it starts with GB)
- the excise eAD or ARC (if available).

Once the haulier notifies you that your goods have arrived in the UK, you must update your simplified frontier declaration to show their arrival time by the end of the next working day following their arrival.

You must submit your supplementary declaration by the fourth working day of the following month.

Your duty deferment account will be debited after you have submitted your supplementary declaration.

If you are VAT registered you must use **Postponed VAT Accounting** to account for your import VAT.

If you are not VAT registered you will pay your import VAT with your customs or excise duties.

Standard import

Get ready

Get an **EORI number issued by the UK** if you do not already have one (it starts with GB). It takes five to ten minutes to apply on GOV.UK.

Check if your goods need an **import licence**, for example if you are selling food or livestock and if so, make the necessary arrangements. If you are trading controlled products such as chemicals, food, excise goods or animals, there will be additional documents/certificates and processes that you will need to follow. Check GOV.UK for more detailed information.

You've decided **not** to use simplified import procedures.

Will you be using a **customs agent to complete the full customs declaration** for you?

Yes, I want to use a customs agent.

Find a **customs agent**.

Provide all necessary information for customs agent to complete a full customs declaration, including:

- your **commodity code**
- your **customs procedure code**.

Customs agent will complete **the full customs declaration** and work with haulier to deliver the goods to the UK.

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No, I don't want to use a customs agent.

Buy **specialist software to complete declarations yourself, train your staff and apply for a CHIEF badge**.

Prepare to move your goods

Make sure you have the information you need to complete a full customs declaration yourself, including:

- your **commodity code**
- your **customs procedure code**.

Provide your haulier with information including:

- **Movement Reference Number**/Entry Number
- your UK EORI number (it starts with GB)
- the excise eAD or ARC (if available).

Haulier collects goods as instructed by EU company you are buying the goods from and brings them to UK.

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Standard import

Update the full customs declaration to show goods have arrived in the UK. This should be done by close of business the working day after the goods arrive in the UK.

You will need to pay the following:

- Customs duty – should be paid once the goods arrive in the UK. You can pay HMRC directly or register for a duty deferment account which means you can delay payment
- Import VAT – can be accounted for on your VAT return if you are registered for VAT
- Excise duty – must be paid unless the goods are placed into excise duty suspension.

Further guidance on **paying duties** is on GOV.UK.

Prepare for Brexit at gov.uk/brexit