

Frequently Asked Questions

Does Brexit impact imports into UK from non-EU countries?

The procedures and processes for imports from outside the EU27 will remain largely unchanged in the UK.

Will the EORI numbers previously issued by the UK Customs Authorities still be valid for trading with EU Member States or an EU EORI number is needed?

No. In the event of the UK leaving without a deal UK will become and be treated as a 3rd country. Therefore UK issued EORIs, and other authorizations will no longer be valid as the UK will not be a 'competent authority'. Further details on this are available on the Commission's Europa website at https://ec.europa.eu/info/brexit/brexit-preparedness_en.

If a company has EU EORI number and wants to continue to ship to the UK, is there any requirement for a UK EORI number?

Yes, a UK EORI number (starting with GB) is needed. Which means cross European traders might end up with two EORIs, one EU and one UK. UK government has information on <https://www.gov.uk/business-uk-leaving-eu>

Does the EORI cover both importing and exporting goods?

EORI number applies for both imports and exports.

For which locations in the UK, Transitional Simplified Procedures (TSP) are applicable?

TSP can be used at all ports in the UK including those in Northern Ireland.

What if goods are imported into UK from non-European countries travelling through Europe e.g. from China?

In this case it should be considered how to clear goods. There is a possibility that the trader would be charged duty upon entry into the EU and then again when goods arrive in the UK. Trader may wish to explore using transit to move goods under customs control through the EU.

Is a deferment account required if the trader has both UK EORI number and TSP authorization for UK imports?

If the goods attract a duty liability then TSP registration will need to be supported by a deferment account. The trader also needs to take into consideration how to treat VAT (e.g. postponed accounting).

Does a trader have to register for TSP for imports into UK?

There is no specific requirement to register for TSP.