

## **What You Can Do to Get Prepared**

### **DATA**

Data typically consist of importer, exporter, HS Code, goods description, country of export, country of origin, Customs Procedure, invoice value, components of customs value, MoT, sales terms, items, weight and transportation details, etc.

### **DOCUMENTS**

Commercial documents typically consist of commercial invoice (showing seller, buyer, sales terms, goods description, sales price) packing list (showing consignor, consignee, pieces, weight, dimensions, quantity of units) licenses where needed, preferential treatment documents where applicable, B/L, AWB, etc.

### **REGISTRATION (EORI)**

As the UK and the EU are 3rd countries and not 'competent authorities' to each other in the case of hard Brexit, businesses need to obtain EORI number for their clearance for both in the UK and in the EU. EORI number is quoted customs declarations and in the case the customer has UK business and registered for TSP (Transitional Simplified Procedures), the hauler will require this information to demonstrate at check-in that customs formalities have been complied with. HMRC announced that they will be automatically issuing businesses with a UK EORI (HMRC has written to more than 88,000 VAT registered companies to let them know the UK EORI number they've been assigned as businesses will not be able to move goods in and out of the UK without one). If you are not VAT-registered, you will still need to apply for a UK EORI as HMRC cannot give this automatically.

### **VAT NUMBER / DEFERMENT ACCOUNT**

If you are importing into the UK, it is advised to confirm VAT number and open a deferment account to make use of postponed VAT accounting and to postpone payment of duties. Further details can be found at this link: <https://www.gov.uk/guidance/vat-it-system-rules-and-processes-if-the-uk-leaves-the-eu-without-a-deal>. The UK government has also published many support material, please refer to those the list of useful links provided by HMRC to prepare businesses to a no deal environment.

### **TRANSIT**

Some customers import into the EU from third countries (say China) and then transport to the UK from EU. So far, because of customs union, no customs clearance has been needed. However, because the UK is now a third country to the EU, customs clearance will be needed. In this case, the

customer will have to clear goods in the EU/pay applicable charges and then again clear/pay charges once goods are transported to the UK. In this case, transit procedure may be used for simplification.

### **Transitional Simplified Procedures (TSP)**

The UK government introduced TSP (Transitional Simplified Procedures) to facilitate clearance which can be used at all ports in the UK including those in Northern Ireland. TSP is designed for businesses importing goods to the UK from the EU. It is essential for you to understand what data will be submitted for simplified frontier declaration/entry into records and for supplementary declaration. Therefore, before applying for TSP authorization you need to ensure the ability to conform to requirements. Further information can be found under this link:

<https://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal>