



Q&A

Please see below the list of Questions and Answers from our Keep Business Moving webinar, on the 27th of November 2020.

EORI numbers

Q: We already have an EORI # - do I need to require new one after 2020?

A: UK Importers and exporters must have an EORI number issued by the UK. EU importers and exporters must have an EORI number issued by an EU Member State. EORI numbers issued by UK will not be valid in the EU following the end of the transition period and vice-versa. If you are an EU business and already own an EU EORI number, you do not have to acquire a new one after 2020. However, if you need to interact with UK customs systems, when importing, exporting or transporting goods to the UK then you will need UK EORI. For more information, please visit: <https://www.gov.uk/eori>

Q: Our company sells products online, through our website. Our clients buy and pay our products online, and we use a courier for transport. Do we need an EORI number?

(A nossa empresa vende produtos online através do nosso website (B2C). Os clientes compram e pagam online, e nós enviamos os produtos através de uma transportadora (DHL, CTT, etc). Precisamos de criar um EORI no UK?)

A: Yes. An EORI number is not optional but a necessary requirement - all businesses, traders or individuals involved in the import or export of goods into or out of the European Union, by them or on their behalf, must be obtain an EORI number. Applying for an EORI Number is FREE and can only be made directly by the business, trader or individual (or their accountant). A freight agent/customs clearance agent is not allowed to apply for an EORI number on behalf of the importer/exporter.

Customs procedures



Q: Importing from UK. The question in my point of view is not to be answered from local Portuguese customs authorities, since it is related to compliance to "Selling to the European Union". Will be required to import from the UK, to the Suppliers, documentation related to compliance with EU directives related to CE marking, like RoOs, Safety directives for electronic goods or parts?

A: When the UK leaves the EU there may be changes to UK-EU trade at the UK border including on customs, tariffs, VAT, safety and security, documentation, vehicle standards, and controlled products. Please check the following guidance to understand what will apply to your situation: <https://www.gov.uk/guidance/importing-exporting-and-transporting-products-or-goods-after-brexit>

Q: Please let us know if the exporter should take goods customs procedures at the origin (before shipment)? I would like to know about the main changes in the vehicle trade.

A: The customs procedures to take into account depend on your role in the supply chain. Detailed step-by-step [import](#) and [export](#) guides available on gov.uk. Hauliers need to understand what documents traders should give them and not attempt to cross the border unless they have all the right paperwork. The 'Check an HGV is Ready to Cross the Border' web portal will enable hauliers to check they have the right documentation before transporting goods. It will be available from December. Guidance for hauliers is available at: <https://www.gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-from-1-january-2021-guidance-for-hauliers>

Q: On an export from PT to UK of packaging material who is responsible to fulfil the Kent access Permit for goods sent on DAP terms?

A: The UK government has confirmed that all international lorry drivers entering the county of Kent on route to Europe will need the Kent Access Permit from January 1st 2021. The [Check an HGV is Ready to Cross the Border](#) service and the Kent Access Permit are designed to prevent HGV's that are unready for the border from setting off, avoiding unnecessary queues. As there will not be physical checks to enter Kent, drivers that do not use the Check an HGV is Ready to Cross the Border service or travel to the border without being granted a Kent Access Pass will be identified in Kent via Automatic Number Plate Recognition (ANPR) cameras. They will then be subject to enforcement action. We advise that all hauliers planning to use the Short Straits to use the Check an HGV is ready service to confirm they have all the paperwork they need to cross the border.

Q: Who is responsible for issuing the 9 additional documents required for trading (UK or Portugal side?)

A: The customs procedures to take into account depend on your role in the supply chain. Detailed step-by-step [import](#) and [export](#) guides available on gov.uk.



Q: For example, in my case, we're already working with customers from UK, I mean, we already have their contacts, personal data and all that information because we're already working since the middle of this year, we already made shipments and it was everything ok. My question is, all these changes and new rules will only be needed for new relationships or even in the old ones, we must pay attention to the new rules, in these cases? For example, update the data. Because we have right now orders that will be shipped in January and I guess we'll need to update something. Thank you.

A: Your business may need to make some changes to allow you to continue to share personal data with businesses or other organisations in the UK. Talk to [your local data protection regulator](#) to ensure you are prepared on data protection and data transfers.

Q: I will send products from France to the UK, under FCA incoterms, who should pay the customs costs? (Vou enviar produtos de França para UK, as minhas condições são FCA, quem deve pagar as custas aduaneiras?)

A: Under the shipping terms for the FCA Incoterms ("Free Carrier"), the seller is responsible for export clearance and delivery of goods to the carrier at the named place of delivery. Unless otherwise agreed, the seller's obligations include export licenses and customs formalities and buyer's obligations include import formalities and duties. For more information, please go to <https://iccwbo.org/resources-for-business/incoterms-rules/>.

Q: Is it possible to have a short list about the exact documentation that should leave with the trucks from EU to UK?

A: To import goods through a UK port from 1 January 2021, a haulier will need:

- Import MRN or TAD if using transit (The trader EORI number will be sufficient for those choosing to defer their declarations between January and July 2021).
- Any certificates or licenses required for the goods (such as the original Export Health Certificate).
- From July 2021, an entry summary declaration (Safety and Security) will be required.

For additional information, please visit: <https://www.gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-from-1-january-2021-guidance-for-hauliers>

Q: We are a Portuguese carpet manufacturer with a UK VAT number for carrying out its business in the UK. We send rolls of carpet from our factory in Portugal to a warehouse in the UK, which is owned and managed by a third party. The said party then, on our behalf, stores cuts and wraps the carpet for distribution to our customers in the UK and Ireland. Invoices are raised in Portugal with all current and required documentation, which includes a UK VAT number where appropriate. Our questions: 1. With the end of the transition period, will we be able to continue operating in the UK as we do currently. 2. If so, are there additional steps we need to take in whatever form. 3. If not, could you please urgently advise what steps we need to take in order to continue operating in the UK. 4. In respect of carpet we currently send to the Republic of Ireland from the UK warehouse, what additional steps if any are required?

A: You should start by checking which regulations apply to your product to determine what steps you or others in your supply chain need to take. If you need a new product approval and begin the process as soon as possible. If your product requires third-party approval, you



may need a new approval especially if you sell in both the UK and EU. EU based individuals and legal entities will no longer count as established in the UK, and vice-versa. Make sure your suppliers/distributors/customers understand the actions they need to take. If you distribute EU goods, or have your goods distributed by someone in the EU, you may acquire new legal duties what marking/labelling changes apply to your product. Detailed step-by-step [import](#) and [export](#) guides available on gov.uk.

Q: If one exports equipment from the EU, all import duties and the UK customer will pay taxes, if I well understood?

A: Import declarations - 1 January 2021 to 1 July 2021 Goods must be pre-logged in advance of crossing if moving through a listed RoRo port or a location without existing systems or use transit CTC). To facilitate readiness, traders moving non-controlled goods to the UK will be allowed to declare their goods by making an entry into their own records. Information on what is required as part of that record can be found in the Border Operating Model - 1.1.3. Businesses will be required to keep records of their imports and submit this information, via a supplementary declaration within 6 months of import and pay the required duty via an approved duty deferment account. Traders moving controlled goods (e.g. excise goods) will need to make a frontier declaration. This declaration can be full, simplified, or a transit declaration depending on the trader's authorisation.

Q: How to manage returnable packaging, in order to make sure duties are not applicable?

A: HMRC's intention is to create legislation to minimise any requirement for declarations on re-usable packaging post transition. Please note this is subject to parliamentary procedures and legislative timetable. We will keep stakeholders updated.

For imports (EU-UK) the legislation will allow for re-usable packaging to be declared by conduct or orally removing the need for separate customs declarations for packaging. This will accommodate packaging of varying values and types. Without the legislation, the packaging would usually need to be declared under Temporary Admission (or expensive packaging might increase overall customs value of an import). There will be an import Safety and Security declaration requirement where packing is imported empty once the staged customs period allowing a waiver of Safety and Security declarations ends.

For exports (UK-EU) The legislation will allow if the packing is eligible for Returned Goods Relief this will mean no customs declaration, instead declaration by conduct, regardless of whether they are filled or empty. There will be an export Safety and Security declaration requirement if packing arrived empty and is returned filled. If the packaging has been imported under an oral (or the ability to give an oral) declaration for temporary admission they would be to export by oral declaration.

CE Marking

Q: I export CE-marked products from Europe, how long will the UK accept the CE marking?



A: To allow businesses time to adjust to the new requirements, you will still be able to use the CE marking until 1 January 2022 in most cases. From the 1 January 2021 new approach products assessed against GB rules by a GB 'Approved Body' will need the UKCA marking. Further details can be found at: www.gov.uk/using-the-ukca-mark-from-1-january-2021

Excise goods

Q: I would like to know if the wine that we export from UK to Portugal shall be Duty Paid or not.

A: From the 1 January 2021, the Rest of World rules will apply to imports and exports of excise goods moving between the UK and the EU. Businesses will need to complete customs import and export declarations using the relevant codes for duty paid or suspended goods. If businesses move duty suspended excise goods to and from a tax warehouse to the place they enter and exit the UK they must use the UK version of Excise Movement and Control System (UK EMCS). UK EMCS must also be used to move duty suspended excise goods from UK warehouse to UK warehouse.

From January 2021, traders exporting goods from the UK into the EU will need to submit export declarations for all goods. Traders will be required to submit Safety and Security information either via a combined export declaration, or a standalone Exit Summary Declaration. **Excise goods** such as alcohol, tobacco and toxic chemicals or goods moving under duty suspension only, if moving the goods through a location that does not have systems to automatically communicate to HMRC that the goods have left the country, the trader must provide proof to HMRC after the goods have left that the goods have exited the UK.

Q: We export wine, what are the necessary documents, besides the ones already needed to export for third countries, so that our products enter the UK market?

(Exportamos vinho, quais os documentos necessários, além dos já existentes para países terceiros, para que os nossos produtos entrem no UK. Obrigado)

A: From the 1 January 2021, the Rest of World rules will apply to imports and exports of excise goods moving between GB and the EU. Businesses will need to complete customs import and export declarations using the relevant codes for duty paid or suspended goods. If businesses move duty suspended excise goods to and from a tax warehouse to the place they enter and exit GB they must use the UK version of Excise Movement and Control System (UK EMCS). UK EMCS must also be used to move duty suspended excise goods from UK warehouse to UK warehouse. From January 2021, controlled goods imported from the EU into the UK, full customs declarations will be needed. Excise goods such as alcohol, tobacco and toxic chemicals will require a license to import.

Q: Wine products already pay duty and are stored in bonded warehouses. I assume standard documents will be required as we do for outside EU markets currently.

A: From the 1 January 2021, the Rest of World rules will apply to imports and exports of excise goods moving between the UK and the EU.



VAT

Q: Trading under DDP incoterms, should I pay VAT. (*Os meus INCOTERMS são DDP, ou seja, sou responsável pelo pagamento de todos os direitos (que não se aplica ao meu produto). Não sei como é com o pagamento do IVA.*)

A: When the UK leaves the EU VAT area, it will become a third country. This means that the way businesses manage VAT on goods and services exported and imported to/from the EU will change. Sellers will not charge VAT, but buyers will have to pay VAT to HMRC at the point of import (alongside any applicable customs duties). From January 2021, the UK government will allow postponed accounting for import VAT for VAT registered businesses. This would shift the VAT accounting and payment away from the border to the VAT return. Postponed accounting would also apply to rest of the world imports, not just those from EU countries. If you are trading using a DDP delivery agreement, you need to consider the VAT elements that are involved. You also need to ensure they communicate with the buyer. Please contact your national tax authority to learn more about the applicable changes.

Q: At this point, I know that my product will not pay any duties. My question has to do with the payment of VAT (VAT) at the entrance of the UK. (*Neste momento sei que o meu produto não vai pagar qualquer valor de direitos. A minha questão tem a ver com o pagamento do IVA (VAT) à entrada do UK*)

A: When the UK leaves the EU VAT area, it will become a third country. This means that the way businesses manage VAT on goods and services exported and imported to/from the EU will change. Sellers will not charge VAT, but buyers will have to pay VAT to HMRC at the point of import (alongside any applicable customs duties). From January 2021, the UK government will allow postponed accounting for import VAT for VAT registered businesses. This would shift the VAT accounting and payment away from the border to the VAT return. Postponed accounting would also apply to rest of the world imports, not just those from EU countries. If you are trading using a DDP delivery agreement, you need to consider the VAT elements that are involved. You also need to ensure they communicate with the buyer. Please contact your national tax authority to learn more about the applicable changes.

Q: Selling goods to the UK, in parcels with declared value over 135 GBP: how can a Portuguese company sell goods that the Incoterm is DDP? The "new ruling" says that duties must be paid by the buyer in the UK.

A: If you sell goods sent in parcels worth over £135, the import VAT, Customs Duty (and Excise Duty where applicable) should be paid by the UK buyer and collected by the parcel operator. Make sure you understand the [new rules for paying import VAT on parcels](#) you send to UK buyers. If you are trading using a DDP delivery agreement, you need to consider the VAT elements that are involved. You also need to ensure they communicate with the buyer. Please contact your national tax authority to learn more about the applicable changes.

Q: Selling CIF over £135.00 to UK, what extra costs should I consider? Is the VAT the buyer's responsibility?



A: If you sell goods sent in parcels worth over £135, the import VAT, Customs Duty (and Excise Duty where applicable) should be paid by the UK buyer and collected by the parcel operator. Make sure you understand the [new rules for paying import VAT on parcels](#) you send to UK buyers. If you are trading using a DDP delivery agreement, you need to consider the VAT elements that are involved. You also need to ensure they communicate with the buyer. Please contact your national tax authority for further information.

Movement of People

Q: Considering one (foreigner) is a manager at an UK company, even if living overseas, will it be needed to apply for a visa or some sort of special authorisation.

Q: I am the director of a UK company but I live in Portugal, what shall I need to do? I am going there every month.

Q: The manager of the company lives in Portugal and travels to the UK every month, in that case, does he need to have a visa to enter the country?

Q: What impact will have UK companies owned by EU nationals and residents?

A: From 1 January 2021, free movement will end and a Points-Based Immigration System will be introduced. Under the new immigration policy, EU citizens will be able to continue to visit the UK without applying for a visa and in most cases, will be able to stay for up to six months. Visitors may participate in a wide range of activities, including tourism, visiting family and friends, short-term study and business-related activities. **All migrants looking to enter the UK for other reasons (such as work or study) will need to apply for a visa in advance.** Information can be found here - <https://www.gov.uk/guidance/the-uks-points-based-immigration-system-information-for-eu-citizens> along with specific guides for EU nationals looking to come to the UK for work, study, or to visit.

Q: Is it possible to post workers from Portugal to UK from 1st January 2021?

A: From 1 January 2021, freedom of movement between the EU and UK will end. EU citizens entering the UK for work purposes may need to apply for a visa through the UK's points-based immigration system. This depends on the nature of their visit. If you require EU citizens to go to the UK to work for longer than 6 months, you'll need to check the UK's immigration laws. [Find out more about the UK's immigration laws](#). If you employ or intend to employ an EU citizen to commute into the UK, you'll need to consult guidance for frontier workers. [Find out more about frontier working into the UK](#).

Services

Q: Regarding providing services, can you develop more on the implications and changes for an EU company that intends to begin providing services in UK in late 2021/2022?

A: Depending on the service you provide, new regulations for the UK may be applicable from January 2021. If you have branches or subsidiaries in the UK; if your business is part of a service sector within the UK; if you are planning a merger with a UK company; if you or your employees travel to the UK for business or if you or your employees provide services



in a UK regulated profession – you can expect changes. For specific information, you can contact the relevant service authority or governing entity.

UK Global Tariff

Q: If the UK and the EU do not negotiate Free Trade Agreement, will the commodity code 39.21.11.00 will be subject to tariffs when entering the UK? (O código pautal 39.21.11.00 se nao houver acordo será sujeito a tarifas à entrada em UK? que %?)

Q: Will canned fish be taxed? Do have an email for tax questions?

A: Information on tariffs applicable after 1 January 2021 is available at <https://www.gov.uk/guidance/uk-tariffs-from-1-january-2021>. To review applicable tariffs please go to: [gov.uk/check-tariffs-1-january-2021](https://www.gov.uk/check-tariffs-1-january-2021).

Other Questions

Q: Are you planning to organize specific webinar for medicinal products sector?

Q: Will you do a specific Food trading webinar.

A: Transition period webinars for businesses: Other government departments are also hosting webinars. Please share these with your business contacts and encourage them to register:

- [BEIS webinars](#)
- [Defra webinars](#)
- [HMRC webinars](#)



FAQ Please see below a summary list of Frequently Asked Questions from our EU Stakeholder engagement events.

EORI numbers

I have an EU EORI, do I also need to get a UK EORI?

A UK EORI number is necessary if you need to interact with UK customs systems. If importing, exporting or transporting goods to the UK then you will need UK EORI.

As an EU trader, how do I apply for an UK EORI?

Traders will need a GB EORI number to move goods to or from the UK. Check your EORI number. You can apply now for a new one if you do not have one that starts with GB. It is a simple and quick process. Further info is available at gov.uk/eori
EU importers and exporters must have an EORI number issued by an EU Member State (EORI numbers issued by the UK will not be valid in the EU following the end of the transition period).

Have all UK VAT registered companies been issued a GB EORI number by HMRC automatically?

In August 2019, HMRC issued UK EORI numbers to all VAT registered companies that imported or exported goods to the EU. Any new companies or those not registered for VAT will need to apply for an EORI number.

Establishment in the UK

Can non-established companies in the UK request authorised consignor customs licences or a UK deferment account for UK duty and UK import VAT?

A person or business needs to be established in the UK or EU to make a number of customs simplifications. This includes being able to apply for a wide range of customs authorisations and simplifications such as Special procedures, AEO authorisation or making simplified declarations. Further details on being established in the UK can be found at gov.uk/guidance/check-if-youre-established-in-the-uk-or-eu-for-customs

From 1 January 2021, businesses using duty deferment in Great Britain will need to be established in the UK. HMRC are introducing new rules that will allow most businesses to use duty deferment in Great Britain from 1 January 2021 without needing to obtain a Customs Comprehensive Guarantee. This will apply to new applications and existing Duty Deferment Account holders. Guidance on the new rules has now been published and can be accessed through the following link gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain

An EU Trader can use a UK established agent's duty deferment account via Direct Representation.



Is an EU business without establishment in the UK entitled to request a UK VAT number?

A non-established taxable person (NETP) is any person who is not normally resident in the UK, does not have a UK establishment and, in the case of a company, is not incorporated in the UK. If you make any taxable supplies in the UK, you must:

- register for VAT in the UK - [gov.uk/vat-registration](https://www.gov.uk/vat-registration)
- account for UK VAT to HMRC

If you're an NETP, you may appoint a tax representative. A tax representative:

- must keep your VAT records and accounts and account for UK VAT on your behalf
- is jointly and severally liable for any VAT debts you incur

You may only appoint one person at a time to act on your behalf, although a tax representative may act for more than one principal at any time.

For each principal a tax representative represents, they must:

- keep separate VAT accounts
- make separate VAT Returns

What does established in the UK mean?

It can vary for individuals and corporations. The evidence you may need to provide includes:

- A certificate of registration issued by the Registrar of Companies
- Details of where staff are employed and the work that they carry out
- Physical premises owned or leased by the business
- Details of contracts, orders or invoices held or issued by the business
- Proof that the business has its own accounts

Further details on being UK established can be found on [gov.uk/guidance/check-if-youre-established-in-the-uk-or-eu-for-customs](https://www.gov.uk/guidance/check-if-youre-established-in-the-uk-or-eu-for-customs)

Does a non-UK entity need to be established in the UK to be issued an EORI to act as an importer or exporter in the UK?

Entities do not need to be established in the UK to get a UK EORI, but will need to be established in order to apply for customs procedures such as temporary admission.

Further details on being established in the UK: [gov.uk/guidance/check-if-youre-established-in-the-uk-or-eu-for-customs](https://www.gov.uk/guidance/check-if-youre-established-in-the-uk-or-eu-for-customs)

Customs procedures

Is there any way to simplify procedures for EU companies in the UK to avoid having to clear customs at the border and make the process easier?

A person or business needs to be established in the UK to be able to make use of customs simplifications, e.g. apply for a wide range of customs authorisations and simplifications such as special procedures, AEO authorisation or customs freight simplified procedures (CFSP).

A business can appoint an intermediary based in the UK to act on their behalf and the intermediary could use their authorisation for simplified procedures. The intermediary would be liable for any tariffs or VAT for non UK established businesses.

Is the choice of 'pre-lodgement' or 'temporary storage' available at every entry point?



Border locations can either use the temporary storage model, or the newly developed pre-lodgement model (developed as an alternative for where border locations may not have the space and infrastructure to operate temporary storage regimes).

HMRC have no intention of imposing the use of a model or a specific IT service, this is a commercial decision for locations to make and choose. Some ports may choose to operate both models. Details will be published soon as to which ports will operate which systems. Traders will need to select a route that works best for them and their import/export partner.

Pre-lodgement for RoRo – How critical is the MRN number (for EU export) and the corresponding UK import declaration before the goods enter into the UK?

The EU will require export procedures to be carried out before leaving the EU. The UK import requirements will need to be complied with. A driver should have an MRN for the UK import but if the trader is using the staged import controls in the UK from 1 January 2021, the driver should carry the traders EORI number. Full details can be found at: [gov.uk/starting-to-import/moving-goods-from-eu-countries](https://www.gov.uk/starting-to-import/moving-goods-from-eu-countries)

As an EU trader, we often send goods, temporarily to the UK for repair, with the same items moving back and forth. How can we avoid having to pay VAT and duty every time?

Inward Processing allows businesses to import goods for processing or repair and then re-export them or place them on the home market. No liability for customs duty or import VAT will arise unless the terms of the procedure are breached or those goods are placed on the home market. Further details can be found at: [gov.uk/guidance/apply-to-delay-or-pay-less-duty-on-goods-you-import-to-process-or-repair](https://www.gov.uk/guidance/apply-to-delay-or-pay-less-duty-on-goods-you-import-to-process-or-repair)

Will European freight forwarders be authorised to go directly to their UK warehouse without UK customs clearance from January 2021?

Importers wishing to import to 'excise duty suspension' will need to be approved as a Registered Consignor (or seek the services of one) to declare the goods into UK EMCS. An excise movement guarantee must be in place (if required) for duty suspended imports to cover the movement from the port to the warehouse.

Documentation

What customs documents will a haulier need to import goods through a UK port from 1 January 2021?

- Import MRN or TAD if using transit (The trader EORI number will be sufficient for those choosing to defer their declarations between January and July 2021)
- Any certificates or licenses required for the goods (such as the original Export Health Certificate)
- From July 2021, an entry summary declaration (Safety and Security) will be required

Does a road haulier need to carry a physical customs document in the UK or is a digital document sufficient?



The haulier should carry an electronic or physical copy of the import MRN or the traders EORI number if the trader is using the facilitation that allows them to delay submitting their declaration. Digital documentation will be sufficient. From July 2021 the driver should have the GMR number from GVMS if passing through a port using the pre-lodgement model. The Common Transit Convention (CTC) requires that the paper transit accompanying document (TAD) travels with a transit movement at all times. This ensures it is available for physical inspection or amendments at any necessary point on the transit journey.

VAT

What is postponed VAT accounting?

Postponed VAT accounting allows businesses to account for VAT on the goods they import through their periodic VAT return rather than pay that VAT at (or soon after crossing) the UK border.

Postponed VAT accounting will be available to VAT registered businesses for imports of goods from all countries, including from the EU. Traders will not be compelled to use Postponed VAT accounting unless they import non-controlled goods and either delay their supplementary customs declarations; or use the Simplified Customs Declarations process, and make an Entry in Declarants Records.

GVMS

What is GVMS and when will it be available?

The Goods Vehicle Movement Service (GVMS) is a system designed to enable the continued flow of goods to and from the EU through RoRo ports and terminals with limited space for traditional customs processes.

GVMS will link the information on the movement of goods and the vehicle carrying them so that officials can clear the goods during the crossing or intervene at or near the border.

Accessing GVMS enables a haulier to create a Goods Movement Record (GMR) so customs and transit declaration references, and any safety and security declaration references can be linked together into one GMR for each goods vehicle crossing the border.

GVMS will be available for EU - GB goods movements using transit from 1 January 2021, and into and out of GB from the EU from 1 July 2021.

Tariffs

Is there an idea of the tariffs to be expected on imports?

Information on tariffs applicable after 1 January 2021 is available at <https://www.gov.uk/guidance/uk-tariffs-from-1-january-2021>

You can review the tariff look up tool below, which compares the UK Global Tariff (UKGT) rates, to the Common External Tariff (CET), on a CN8 level. Further details can be found at: gov.uk/check-tariffs-1-january-2021



Packaging

Could you please indicate if wooden packaging needs to follow ISPM15 norms from 1st January?

From 1 January 2021 all wood packaging material moving between GB and the EU must meet [ISPM15 international standards](#) by undergoing heat treatment and marking. This includes pallets, crates, boxes, cable drums, spools and dunnage. Wood packaging material may be subject to official checks either upon or after entry to the EU. As there will be no immediate change to the biosecurity threat of wood packaging material originating from the EU at the end of the Transition Period, the UK will maintain its current risk-based checking regime for EU wood packaging material.

More information can be found at gov.uk/wood-packaging-import-export

Does the same apply for wooden cases of wine ?

The ISPM15 standard applies to all forms of wood packaging material that may serve as a pathway for pests posing a pest risk mainly to living trees. They cover wood packaging material such as crates, boxes, packing cases, dunnage, pallets, cable drums and spools/reels, which can be present in almost any imported consignment, including consignments that would not normally be subject to phytosanitary inspection. However, there are some articles which are of sufficiently low risk to be exempted from the provisions of the standard, including wood packaging material made entirely from thin wood (6 mm or less in thickness), and gift boxes for wine, cigars and other commodities made from wood that has been processed and/or manufactured in a way that renders it free of pests.

Will empty pallets and packaging be treated the same as empty trucks ?

HMRC's intention is to create legislation to minimise any requirement for declarations on reusable packaging at the end of the transition period. Please note this is subject to parliamentary procedures and legislative timetable.

For imports :

- The legislation will allow for reusable packaging to be declared by conduct or orally removing the need for separate customs declarations for packaging. This will accommodate packaging of varying values and types.
- Without the legislation the packaging would usually need to be declared under Temporary Admission (or expensive packaging might increase the overall customs value of an import).
- There will be an import Safety and Security declaration requirement where packaging is imported empty once the staged customs period allows a waiver of Safety and Security declarations.

For exports :

- The legislation will remove the need for a customs declaration, if the packing is eligible for 'Returned Goods Relief' instead of declaration by conduct, regardless of whether they are filled or empty.
- There will be an export Safety and Security declaration requirement if packing arrived empty and is returned filled



- If the packaging has been imported under an oral (or the ability to give an oral) declaration for temporary admission they would be to export by oral declaration.

Sanitary and Phytosanitary (SPS) goods

As a haulier, can I enter and exit the UK via any port with meat, livestock and vegetables/fruit?

From 1 January 2021, there will be a requirement to pre-notify for certain movements, but they will not be required to enter GB via a Border Control Post (BCP).

From 1 July 2021, commodities subject to sanitary and phytosanitary (SPS) controls will have to enter through ports that have the appropriate BCPs.

Which UK ports have Border Control Posts (BCP) ?

The full list of BCP's can be found at [gov.uk/uk-border-control-posts](https://www.gov.uk/uk-border-control-posts)

- The UK Government has announced £470m for inland and at-port (includes rail and air) infrastructure with the launch of a £200m for the infrastructure fund.
- The Port Infrastructure Fund (PIF) will provide ports with grants to help build the necessary facilities required to handle new customs procedures at the end of the transition period.

Does the Export Health Certificate (EHC) need to travel with the consignment ?

The original EHC will need to travel with the consignment and an electronic copy provided to the UK importer for uploading to IPAFFS.

Can you explain the IPAFF System ?

IPAFFS (Import of Products, Animal, Food and Feed System) will be used to pre-notify UK officials before goods subject to SPS controls enter the country from the EU. The system will replace TRACES in GB.

Pre-notification will be required for imports from the EU in line with the staged introduction of controls in 2021, starting with:

- 1 January 2021 - Live animals, high risk animal by-products and high-priority plants
- 1 April 2021- High risk food and feed not of animal origin (HRFNAO) and products of animal origin (POAO)
- 1 July 2021 - There will be an increase in physical and identity checks

Chemicals

Can a non-UK established company apply for UK REACH registrations or should the company apply on a UK Only-Representative when importing REACH chemicals in the UK?

EU/EEA based companies who import chemicals into the UK under UK REACH must ensure that they are covered by a valid UK REACH registration. These companies can register the substance under UK REACH through a UK-based OR or an affiliate UK importer. If the



EU/EEA company takes on registration obligations through a UK-based entity, their UK customers will retain their downstream user status.

Product labelling and marking

As an EU trader importing pre-packed food, can we use a third party UK address if we do not have an importer or distributor address in the UK?

Once the product has been imported into GB, the importer is liable for the consignment. The importer or person responsible for the consignment (e.g. agent) must be established in the United Kingdom in order to import or transit Great Britain.

I export CE-marked products from Europe, how long will the UK accept the CE marking?

To allow businesses time to adjust to the new requirements, you will still be able to use the CE marking until 1 January 2022 in most cases.

From the 1 January 2021 new approach products assessed against GB rules by a GB 'Approved Body' will need the UKCA marking. Further details can be found at: [gov.uk/using-the-ukca-mark-from-1-january-2021](https://www.gov.uk/using-the-ukca-mark-from-1-january-2021).

Traffic management

I have read I will need a Kent Access Permit, can you explain when I should get one?

The Kent Access Permit will be issued when a HGV driver has completed the questions on the 'check a HGV' service and confirmed that they have the necessary documents to meet EU border requirements such as the MRN for an import or transit movement, any necessary certificates for the goods, and completed an Entry Summary Declaration (safety and security declaration).

If loading goods for export to the EU in Kent, but departing from a UK port outside of Kent, would I need to register on the 'check an HGV' service?

The 'check an HGV' service is specific to vehicles travelling on specific roads via Kent ports. The vehicle could be checked but it would not be using roads impacted by Operation Brock so would not need to use the 'check an HGV' service.



Please see below the list of useful links as part of our presentation:

Keep Business Moving

Guidance for EU businesses: <https://www.gov.uk/eubusiness>

Guidance for UK businesses: <https://www.gov.uk/transition>

<https://www.gov.uk/guidance/trader-support-service>

Border Operating Model Presentation BPDG

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/910155/How to import goods from the EU into GB from January 2021.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/910155/How_to_import_goods_from_the_EU_into_GB_from_January_2021.pdf)

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/927051/How to export goods from GB into the EU from January 2021.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/927051/How_to_export_goods_from_GB_into_the_EU_from_January_2021.pdf)

Establish Terms and Conditions

<https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/>

EORI Numbers

https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/procedural_aspects/general/eori/import_faq_en.pdf

https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/procedural_aspects/general/eori/annex_6_faq_en.pdf

<https://www.gov.uk/eori>

https://ec.europa.eu/taxation_customs/national-customs-websites_en

<https://www.gov.uk/starting-to-import>

Establishment in the UK

<https://www.gov.uk/guidance/check-if-youre-established-in-the-uk-or-eu-for-customs>

<https://www.gov.uk/government/publications/vat-notice-7001-should-i-be-registered-for-vat/vat-notice-7001-should-i-be-registered-for-vat>



HMRC

Customs intermediary or agent

<https://www.youtube.com/watch?v=5CUijcMAiqM>

DEFRA

SPS

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/923654/high-priority-plants-list.odt

<https://www.gov.uk/guidance/importing-and-exporting-plants-and-plant-products-from-1-january-2021>

POAO Fishery Products EU-GB

<https://www.legislation.gov.uk/eur/2008/1005/annex/i>

Live Animals and Animal Products - GB-EU

<https://www.gov.uk/export-health-certificates>

<https://www.gov.uk/government/publications/uk-border-control-posts-animal-and-animal-product-imports>

CITES

<https://www.gov.uk/government/organisations/animal-and-plant-health-agency/about/access-and-opening#customer-service-centres-csc>

<https://www.gov.uk/guidance/apply-for-cites-permits-and-certificates-to-trade-endangered-species>

<https://www.gov.uk/guidance/trading-cites-listed-specimens-through-uk-ports-and-airports-from-1-january-2021>

Food Labelling/FSA

<https://www.gov.uk/guidance/food-and-drink-labelling-changes-from-1-january-2021>

https://ec.europa.eu/info/sites/info/files/brexit_files/info_site/notice_for_stakeholders_food_labelling.pdf

<https://www.gov.uk/guidance/importing-and-exporting-plants-and-plant-products-from-1-january-2021>

<https://www.food.gov.uk/>



<https://www.food.gov.uk/business-guidance/importing-products-of-non-animal-origin>

Department for Health & Social Care

Exporting Medicines to the EU

<https://www.gov.uk/guidance/export-declarations-and-the-national-export-system-export-procedures>

Controlled Goods

<https://www.gov.uk/guidance/import-controls>

Department for Business, Energy & Industrial Strategy

CE and UKCA markings / Regulations of Manufactured Goods

<https://www.gov.uk/guidance/placing-manufactured-goods-on-the-market-in-great-britain-from-1-january-2021>

<https://www.gov.uk/guidance/using-the-ukca-mark-from-1-january-2021>

<https://www.gov.uk/guidance/conformity-assessment-bodies-change-of-status-from-1-january-2021>

<https://www.gov.uk/government/publications/moving-goods-under-the-northern-ireland-protocol>

Email for further guidance :

<https://mail.google.com/mail/u/0/?view=cm&fs=1&tf=1&source=mailto&to=goodsregulation@beis.gov.uk>

UK Strategic Exports

<https://www.gov.uk/guidance/uk-strategic-export-control-lists-the-consolidated-list-of-strategic-military-and-dual-use-items>

Haulier's handbook

<https://www.gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-from-1-january-2021-guidance-for-hauliers>



The Portuguese government has been developing a set of awareness / preparation efforts for businesses. Please see below the list of useful links from EC and PT authorities:

DGAE:

<http://www.dgae.gov.pt/brexit.aspx>

IAPMEI:

<https://www.iapmei.pt/Paginas/BREXIT-Toda-a-informacao-que-precisa-para-a-sua.aspx>

AICEP:

<http://portugalglobal.pt/PT/Internacionalizar/SobreMercadosExternos/Paginas/informacao-brexit.aspx>

Portal das Finanças:

http://info.portaldasfinancas.gov.pt/pt/apoio_contribuinte/Brexit/Paginas/default.aspx

Portal Diplomático:

<https://www.portaldiplomatico.mne.gov.pt/politica-externa/brexit>

Turismo de Portugal:

http://business.turismodeportugal.pt/pt/Conhecer/Oportunidades_UE/brexit/Paginas/default.aspx

Banco de Portugal:

<https://www.bportugal.pt/page/informacoes-sobre-o-brexit-para-o-setor-financeiro>

Comissão do Mercado de Valores Mobiliários:

https://www.cmvm.pt/pt/Cooperacao/brexit/Pages/brexit_home.aspx

Infarmed:

<http://www.infarmed.pt/web/infarmed/brexit>

Sociedade Portuguesa de Garantia Mútua:

<https://www.spgm.pt/pt/catalogo/linha-apoio-a-empresas-com-exposicao-ao-brexit/>

A Confederação Empresarial de Portugal (CIP) promoveu um estudo sobre o impacto do Brexit na economia portuguesa, disponível em:

<http://cip.org.pt/apresentacao-do-estudo-brexit-estudo/>

A Comissão Europeia também presta informação sobre o Brexit:

https://ec.europa.eu/info/european-union-and-united-kingdom-forging-new-partnership_en

https://ec.europa.eu/info/brexit/brexit-preparedness_pt

https://ec.europa.eu/taxation_customs/uk-withdrawal-pt

https://ec.europa.eu/info/publications/factsheets-and-questions-and-answers_pt

https://ec.europa.eu/info/european-union-and-united-kingdom-forging-new-partnership/future-partnership/getting-ready-end-transition-period_pt