

Intra-EU trade if the UK exits the EU without a deal

Importing - moving goods from the EU 27 Member States to the UK

UK Economic Operator Registration & Identification (EORI) number

All UK import declarations require the importer of record to register with HMRC for an EORI number. Those businesses who have either imported or exported previously will already be EORI registered, those who have not will need to register at <https://www.gov.uk/eori>

- **Import declarations**

For information on making UK import declarations see;

<https://www.gov.uk/starting-to-import/importing-from-noneu-countries>

- **Transitional Simplified Procedure (TSP) for importing goods from the EU**

Registering for TSP allows businesses importing goods into the UK from the EU to transport the goods without having to make full customs declarations at the border and delays the payment of import duties.

Once registered you'll be able to make either:

- A simplified frontier declaration submitted electronically to HMRC or
- An entry in your own records of when the goods cross the border

Using the Standard Goods Procedure and entry in own records, the carrier/forwarder is provided with the EU export declaration generated Movement Reference Number (MRN), together with the TSP approved UK EORI number. Having these reference numbers the driver will be allowed to board the ferry, ship or enter the Eurotunnel and the goods can be delivered to their destination.

Where a simplified frontier declaration is made, this will generate its own MRN.

There is a different procedure for controlled goods and TSP cannot be used where a Customs Special Procedure (Customs Warehouse, Processing etc.) is used.

Businesses using TSP will need to set up a Deferment Account and will be able to delay finalising the Customs declarations and making payment for the first 6 months after the UK leaves the EU

For more information see;

<https://www.gov.uk/government/news/hmrc-outlines-extension-of-transitional-simplified-procedures>

- **Entry Summary Declaration (ENS) aka Security & Safety Declarations**

The Government has confirmed that when the UK leaves the EU Entry Summary Declarations on imports from the EU only, will not be required for a period of six months.

Exporting - moving goods from the UK to the EU 27 Member States

- **UK EORI**

All UK export declarations require the importer of record to register with HMRC for an EORI number. Those businesses who have either imported or exported previously will already be EORI registered, those who have not will need to register at <https://www.gov.uk/eori>

- **UK Export declaration**

UK Export declarations are made electronically through the National Export System (NES) and goods moving to the EU will require an export declaration, the link below gives further guidance.

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

Declarations can be made by the exporter or their appointed 3rd party agent/forwarder.

- **Incoterms**

All businesses should review any incoterms contained in their agreements/contracts to establish which party has responsibility for submitting the relevant import/export declarations and liability for any applicable import taxes due on the movements.

If the responsibility for making an import or export declaration to/from the EU lies with the UK business (i.e. goods purchased Ex Works or sold DAP/DDP), they will need to be established and register for an **EU EORI** number in the relevant Member State and/or appoint a representative agent/broker in that country.

See https://ec.europa.eu/taxation_customs/business/customs-procedures/general-overview/economic-operators-registration-identification-number-eori_en

- **Representation**

A person or organisation (the principal) can appoint an agent to act on their behalf, provided the agent is established within the [customs territory of the EU](#).

Types of representation

There are 2 types of representation. They are:

- direct representation, where the representative acts in the principal's name
- indirect representation, where the representative acts in their own name but on behalf of the principal

If an agent acts as a direct representative of the principal, the principal is solely liable for the customs debt except where the agent is the holder of a Customs Special/Simplified Procedure covering the goods

If an agent acts as an indirect representative of the principal, the agent and principal will be jointly liable for any customs debt. HMRC may seek payment from either the agent or the principal although HMRC recently announced a relaxation of this in the following;

<https://www.gov.uk/guidance/extension-to-implementation-date-of-the-change-in-approach-on-indirect-representation-for-some-customs-authorisations-holders>

For more information please contact brexit@makeuk.org