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UK TRANSITION



# IMPORTING GOODS FROM THE EU INTO GB



**NEW RULES WILL AFFECT YOU  
FROM 1 JANUARY 2021**

A guide to the support available that will help you  
continue to import from Europe from 1 January 2021



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## PREPARING FOR 1 JANUARY – NEXT STEPS FOR IMPORTERS

As a business that plans to import goods from Europe to Great Britain after the transition period ends, the following information will help you prepare for the new processes that you will need to comply with.

We understand these are challenging times, but it is important to make sure that your business is ready for these new rules.

This **step by step guide** explains what you need to do now to prepare for new rules for trade with Europe.

You can also follow the steps in these **PDFs** to see how you will be able to import goods from Europe from 1 January 2021.

### How to confirm your GB EORI

If at any time you want to check your EORI you can contact us **online** and we will tell you the number.

### Customs declarations

Most businesses get someone else to complete customs declarations for them. If you decide to make **customs declarations** yourself, this **step by step guide** explains what you need to do. From 1 January to 30 June 2021, if you are importing non-controlled goods from EU free circulation into GB free circulation you may be able to make an entry into your records and **delay making a customs declaration** for up to six months (within 175 days).

### Help finding a specialist to handle your import declarations

If you haven't already done so, it is essential that you appoint a specialist to handle your import declarations or take the necessary steps to be ready to do them yourself. You can find more information about **getting someone to deal with your customs declarations** for you on gov.uk.



We've also published a **list** of businesses that can help you.

We do not recommend that you attempt to complete your customs declarations yourself unless you have the specialist skills or plan to upskill someone within your business. This process is very time consuming and you should not underestimate how much time and effort it will be to do this yourself.

If you do still decide to complete your customs declarations yourself, you will need to secure access and software to use Customs Handling of Import Export Freight (CHIEF) system and be prepared to make safety and security declarations as well as the import declarations. This requires buying specialist software and training people to do the declarations. Full details to apply for access to CHIEF can be found at the following:

Customs Handling of Import Export Freight (CHIEF) **online service**. You can find a **list** of providers who support Customs Freight Simplified Procedures (CFSP) traders. You can also use this **list** of software developers to get help with CHIEF declarations.

You can also use this **list** to see if the goods you are importing are controlled.

You will need to get a **license or certificate** to import some types of goods from Europe. This will also take some time to process.

If you decide you want to make your own customs declarations, you may be able to **apply for a grant** to help.

## Trade more easily

Depending on the goods that you are importing and what you are using them for, HMRC offers a range of customs authorisations and facilitations that make trading across borders quicker, cheaper and easier for businesses. You can use our **online tool** to see which of these might be appropriate for your business.

## Help for EU-based businesses

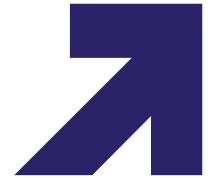
To help you ensure EU-based businesses are ready to send your goods to you from 1 January we'd recommend you check they can make the necessary export customs declarations.

We've also published **guidance** you can share with them.



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## Moving goods into and out of Northern Ireland

If you trade with Northern Ireland, you can use the free-to-use **Trader Support Service** which can guide you through new processes for moving goods into Northern Ireland under the Northern Ireland Protocol. These start from 1 January 2021. The service is now open, and you can register today.

Registering before 23 November also means you will be auto-enrolled for an XI EORI number which is needed if you do plan to move goods.

## Commodity codes

You can also **look up** commodity codes to classify goods for imports such as declarations, customs duty or VAT payments and duty relief. You can **find a commodity code** to classify your goods and look up current duty rates, reliefs and quotas on gov.uk. More information on tariffs, commodity codes and Rules of Origin will be available later in November.

For more information on **Incoterms® rules** the International Chamber of Commerce has published the internationally accepted definitions and rules of interpretation for most common commercial terms used in contracts for the sale of goods.

For certificates of free sale applications, you will also need to be registered on the Import Case Management System (ICMS) with the Department for International Trade.

## Duty deferment account (DDA)

You can **set up an account** to defer duty payments when importing goods from Europe. This will allow you to delay paying most customs or tax charges when importing goods from an excise warehouse.

There are also **six ways** you can determine the value of goods produced outside of Europe for customs duty, VAT calculations and trade statistics.

## Tobacco and alcohol

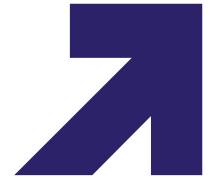
You will also need to know the **changes** of importing excise goods in the UK from Europe from 1 January 2021.

You can find out how to import **tobacco** and **alcohol** from inside and outside of Europe.



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## Importing Explosives Precursors

You can find more **information** on supplying explosives precursors and poisons.

Guidance is also available on the requirements, controls and sanctions that UK Border Force applies to firearms, component parts, ammunition, noise suppressors and pump stocks when imported into the UK.

## Other information you might find helpful

HMRC regularly writes to businesses to update them on the latest information to support their preparations, you can read all the **letters** published on gov.uk

You can also sign up to HMRC's free email update service. Go to **[www.gov.uk/hmrc/business-support](https://www.gov.uk/hmrc/business-support)** and select 'Sign up to help and support emails from HMRC'.

We regularly publish key advice, guidance, short videos and webinars onto **this hub** which you can access at any time There are also contact details for further support on the hub.



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