

# How to import goods from the EU into GB from January 2021

Decide how you will import your goods from the EU into GB. The main options are:

- Importing goods through **Deferred Declarations**.

For non-controlled (standard) goods this allows you to keep records of the goods you are importing and delay submitting a full customs declaration and paying customs duties for up to six months after import.

- Importing goods through **standard import procedures** for all goods.
- If you are moving goods through multiple territories or want to complete your customs formalities away from the border, you may wish to consider using Transit.

**Note: Additional processes may be required depending on what location of entry you are using.**

Further guidance on importing is on GOV.UK. This covers the full range of options available.

## Deferred declarations (standard goods)

Get ready

Get an **EORI number issued by the UK** if you do not already have one (it starts with GB). It takes five to ten minutes to apply on GOV.UK.

Check if your goods need an **import license/certificate**, for example if you are selling food or livestock and if so, apply for what you need.

Check **VAT guidance** to understand your VAT responsibilities, and why to retain evidence of import.

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## Deferred declarations (standard goods)

You've decided to use Deferred Declarations, so you will have up to six months after import to submit your Supplementary Declaration. Customs processes are complicated, so most businesses use customs intermediaries to complete customs processes for them. Things to consider:

- Do you have the staff who could take on this new work?
- Do you have the skills to do this yourself?

Will you, as most businesses do, be using a **customs intermediary like Woodland Group to complete customs processes** for you?

Yes, I want to use a customs intermediary.

No, I don't want to use a customs intermediary.

Find a **customs intermediary**. They will be required to be authorised for Simplified Declaration procedure before they submit supplementary declarations.

Check the **UK Global Tariff** for your goods to understand what duties must be paid.

You must still apply and be authorised for a **duty deferment account** to pay any duties owed on goods by monthly direct debit, even if your goods do not attract customs or excise duty. You must have set this up before you complete your supplementary declaration up to six months later. New rules are being introduced which will allow most traders to use duty deferment without needing a customs comprehensive guarantee. **Even if you choose to use a customs intermediary, they may ask you to get your own Duty Deferment Account.**

You will need to apply and be authorised for **simplified declarations for imports** to submit supplementary declarations up to six months after import.

To get ready to make supplementary declarations up to six months after import, you will need specialist software and to get training. You will also need to **apply for a CHIEF badge(s)** - which is needed to complete and submit your supplementary declarations up to six months after import.

Prepare to move your goods

Make sure you have all the necessary information to **complete a declaration** in your own records including: your EORI number (it starts with GB).

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## Deferred declarations (standard goods)

Record your import in your own records.

Provide all necessary information your customs intermediary asks for at this stage to enable them to complete supplementary declarations when they are required.

Ensure that the declarant (EU Exporter) of your goods has done everything that **they** need to do to make sure they successfully pass through EU customs:

- Have an EU EORI number from the relevant EU authority
- Got any relevant Export/specialist goods licences/certificates.
- Completed export declaration on their country's declaration system

Once your goods have been imported you must **update your records** with actual date and time the goods arrive as soon as possible.

If you need to, you can defer the **Supplementary declaration** for up to six months.

Provide any additional information your customs intermediary asks for so that they can complete a **Supplementary declaration**.

You must complete a **Supplementary declaration** using the relevant information kept in your own records.

You or your intermediary's **duty deferment account** will be debited after you or your intermediary have submitted your supplementary declaration.  
If you are VAT registered you must use postponed VAT accounting to account for your import VAT to be paid quarterly and not delayed up to six months.  
If you are not VAT registered you will pay your import VAT with your customs duties.  
Further guidance on **paying duties** is on GOV.UK.

If you are an **Intrastat business** make sure you or your intermediary continues to submit your Intrastat returns

For Standard import  
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# Standard import (full customs declaration)

Get ready

Get an **EORI number issued by the UK** if you do not already have one (it starts with GB). It takes five to ten minutes to apply on GOV.UK.

Check if your goods need an **import licence/certificate**, for example if you are selling food or livestock and if so, apply for what you need. For most controlled goods, including chemicals, food, **excise goods** or animals, there will be additional documents/certificates and processes that you will need to follow.

Check **VAT guidance** to understand your VAT responsibilities, and why to retain evidence of import.

You've decided to use Standard Import Procedures. Customs processes are complicated, so most businesses use customs intermediaries like Woodland Group to complete customs processes for them. Things to consider:

- Do you have the staff who could take on this new work?
  - Do you have the skills to do this yourself?
- Will you, as most businesses do, be using **a customs intermediary like Woodland Group to complete customs processes** for you?

Yes, I want to use a customs intermediary.

Find a **customs intermediary**.

No, I don't want to use a customs intermediary.

You will need to **make declarations**. To do this you will need **specialist software** and to **get training to complete the declarations**.

You will also need to **apply for a CHIEF badge(s)** - which is needed to complete and submit your declarations.

Check the **UK Global Tariff** for your goods. If your goods attract customs or excise duty you should apply for a **duty deferment account** to pay your duties owed on goods by monthly direct debit. To benefit from this payment method you must have set this up before you import your goods. Further guidance on **paying duties** is on GOV.UK.

Prepare to move your goods

Provide all necessary information your customs intermediary asks for at this stage to enable them to complete supplementary declarations when they are required.

Complete a full customs declaration. You will need information including:

- Your **commodity code**
- Your **customs procedure code**

This will give you a unique reference number.

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## Standard import (full customs declaration)

Ensure that the declarant (EU Exporter) of your goods has done everything that **they** need to do to make sure they successfully pass through EU customs:

- Have an EU EORI number from the relevant EU authority
- Got any relevant Export/specialist goods licences/certificates. **They will need these to get your goods across the EU border**

You will need to pay the following:

- Customs duty – should be paid once the goods arrive in GB. You can pay HMRC directly or use a duty deferment account which means you can delay payment.
- Import VAT –
  - If you are VAT registered you should use postponed VAT accounting to account for your import VAT
  - If you are not VAT registered you will pay your import VAT with your customs or excise duties.

**Excise duty** – must be paid unless the goods are placed into excise duty suspension Further guidance on **paying duties** is on GOV.UK.

If you are an **Intrastat business** make sure you or your intermediary continues to submit your Intrastat returns.

### INCOTERMS

#### DDP & EXW

Although there are a number of Incoterms used for trade with the Rest of the World, for trade with Europe there are more than often just two (even if the terms are currently not officially used while the UK remains in the EU)

If buying:

EXW - You buy the goods and arrange the trucking.

DDP - You buy the goods and the seller arranges the trucking.

If selling:

EXW - You sell the goods and the buyer arranges the trucking.

DDP - You sell the goods and arrange the trucking

#### Why could these present more of a challenge from 1st January 2021?

Incoterms define who is responsible for customs declarations and any import taxes. Customs declarations will be required after Brexit and these terms technically mean that you or your supplier would be responsible for both import and export customs declarations.

*TOP TIP: Change your Incoterms from EXW to FCA and DDP to DAP - **READ MORE HERE***

**At Woodland Group, we can handle standard import declarations on your behalf at any UK port, even if we don't carry the cargo ourselves.**

Information from HMRC is changeable at times as the finer details of their Brexit plan are finalised. As the situation stands currently, Woodland recommend importers from the EU use Standard Import Procedures.

If you have questions or would like support in preparing for the required processes and declarations needed, please contact our dedicated team via [brexit@woodlandgroup.com](mailto:brexit@woodlandgroup.com).