

BREXIT update

The upcoming Brexit will inevitably have a significant impact on us and many of our clients. Although there is still no clarity on what the situation will be on day one after Brexit, we tried to summarize the key facts and give some recommendations on how best to prepare for a 'no deal' scenario. Unless the UK and the EU can agree on a deal before 12 April 2019, starting from 13 April 00:00 h (CET) the United Kingdom will become a "third country", implying a series of legal repercussions also for trade operations.

2. Import of goods from the UK to the EU

EORI Registration

Companies importing goods in the EU will need to be EORI registered in the EU. In case you need to apply for an EORI registration you can do so via your national customs services: In Italy: Area riservata Dogane sul sito <u>https://assistenza.adm.gov.it</u> In Germany: <u>https://www.zoll.de/DE/Fachthemen/Zoelle/EORI-Nummer/Beantragung-einer-EORI-Nummer/Beantragung-einer-eori-nummer.html</u>

Classification of goods

Goods imported in the EU need to be classified according to the EU Common Customs Tariff with the application of the relevant customs duties. For more details, please visit http://trade.ec.europa.eu/tradehelp/eu-product-classification-system.

Customs formalities

For all goods passing the EU border a customs declaration needs to be submitted. This can be done either by the company itself or be outsourced to a customs agent. Whereas customs clearance takes

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place once goods arrive at the customs terminal, any customs entry (except transit declarations) needs to be pre-lodged on the customs system.

The underlying legislation is the Union Customs Code.

ENS Declaration – Security and Safety Measures

There are two types of ENS declarations:

Exit summary declaration: is done together with the export declaration by the exporter.

Entry summary declaration: The safety and security amendment to the European Community (EC) Customs Code requires that carriers - or their authorised representatives - lodge electronic entry summary declarations (ENS) at the first (air)port of entry into the customs territory of the EC at a prescribed time ahead of the arrival of the goods. The responsible for lodging ENS declaration is the carrier, however, the declaration can also be submitted by the importer or an agent.

The ENS declaration is not required for goods being declared for transit.

Overview trade operations UK – EU

Before cargo departure please carry out a documentary check with logistics provider and customs agent.



Please be informed that prohibitions and restrictions may apply to certain categories of goods and that import and export licenses issued by the UK will be no longer valid in the EU.

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