

## Getting ready for BREXIT

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.

### Export of goods from the EU to the UK (EU exports)

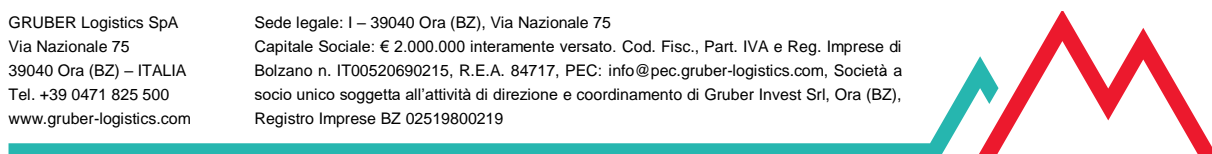
#### EORI Registration

Companies importing goods in the UK will need to be EORI registered in the UK. So as a first step you should check with your British client whether he is EORI registered in the UK at [http://ec.europa.eu/taxation\\_customs/dds2/eos/eori\\_validation.jsp?Lang=en](http://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Lang=en).

In case you need to apply for an EORI registration you can do so at <https://www.gov.uk/eori>.

#### Classification of goods

The UK has published its own trade tariff <https://www.gov.uk/trade-tariff>. In order to ensure a correct customs declaration, make sure to use the correct code to classify your goods and show it on your invoice next to the single items. You can verify your commodity codes at <https://www.gov.uk/guidance/finding-commodity-codes-for-imports-or-exports>





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### Customs formalities

For all goods passing the UK 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 place once goods arrive at the customs terminal, any customs entry (except transit declarations) needs to be pre-logged on the customs system. Only if pre-lodgement was carried out goods will be allowed to board a ferry or Eurotunnel.

The underlying legislation for customs procedures in the UK is the Taxation (Cross-border Trade) Act, adopted by the British government in September 2018, that will come into force on 13 April 2019 in case of a 'no deal' scenario.

**Important:** Since 7 February UK based companies can register for simplified import procedures if the UK leaves the EU without a deal. These procedures allow companies to provide only a small amount of information upon arrival of goods postponing customs formalities and customs payments. However, these procedures are only applicable for goods declared by the UK trader himself. They are not applicable to goods declared by freight forwarders or other agents acting on behalf of a trader!

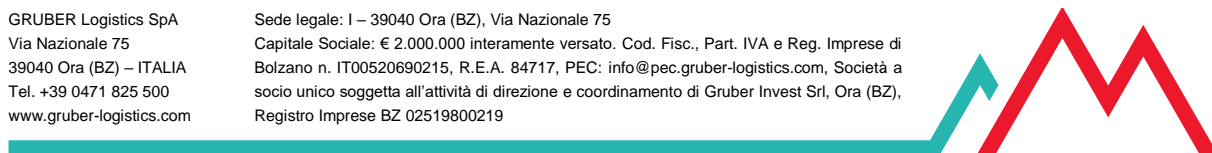
How to apply: <https://www.gov.uk/guidance/register-for-simplified-import-procedures-if-the-uk-leaves-the-eu-without-a-deal>

### 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:** this procedure is suspended until 01 October 2019. After this date entry summary declaration in the UK can be submitted either by the carrier, who is responsible for the ENS



declaration, or by the importer in the import declaration. In any case entry summary declaration must be submitted:

- 2 hours before the arrival in the port of destination in case of travelling by ferry
- 1 hour prior to arrival at the Eurotunnel terminal in case of travelling via Eurotunnel

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

### Overview trade operations EU – UK

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



Please be informed that there are additional requirements applying to controlled goods, i.e. goods that require a license to import or excise goods like alcohol or tobacco:

<https://www.gov.uk/government/publications/uk-trade-tariff-import-prohibitions-and-restrictions/uk-trade-tariff-import-prohibitions-and-restrictions>

