



How to import goods into Great Britain from EU countries

Practical advice for your business

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Introduction

What are your options?

Decide how you will import your goods into Great Britain from EU countries.

The main options are:

- Importing goods through delayed declarations. For most goods (except controlled 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. For most controlled goods, including chemicals, food, excise goods, or animals, you may wish to consider using simplified declaration procedures. You need to be authorised to use this process. You can also use this process for goods that are not controlled.
- 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.

Introduction

When will the new controls be in place?

From 1 January 2021, new controls will be placed on the movement of goods between the UK and the European Union.

How will these controls be implemented?

To allow businesses to prepare, changes will be phased in and introduced in three separate stages between 1 January 2021 and 1 July 2021.

When will Phase 1 be introduced?

Phase 1 will start on 1 January 2021.

What will happen during Phase 1?

For companies importing **standard goods**, basic customs requirements will come into effect. You will then have up to six months to submit any relevant customs declarations to HMRC. Standard goods are items that are not controlled. You can check whether your goods are controlled or not on the government's website – [List of controlled goods](#).

If you are importing **controlled goods**, such as alcohol, tobacco or toxic chemicals, you will need to submit a full customs declaration when the goods enter the UK.

If you are importing **live animals or high-risk plant or plant-based products**, you will be required to have pre-notification and health documentation.

If you are importing **high-risk animal by-products**, you will also need a pre-notification.

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When will payments need to be made during Phase 1?

Tariffs will need to be paid on all imports from day one. However, payments can be deferred until the customs declaration has been made.

You will need to consider how you pay for VAT on imported goods.

How will goods be checked?

For standard goods, documents will be checked remotely. For controlled goods, physical checks will be carried out at the border. For high-risk goods, physical checks will take place at the destination or on other authorised premises.

When will Phase 2 begin?

Phase 2 will be introduced on 1 April 2021.

What will change during Phase 2?

If you import products of animal origin, such as meat, pet food, honey, milk or eggs, you will be required to have pre-notification and supply the relevant health documentation.

If you import regulated plants and plant-based products, you will also need pre-notification and the relevant health documentation.

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When will Phase 3 begin?

Phase 3 will be introduced on 1 July 2021.

What will change during Phase 3?

You will be required to submit a full customs declaration to HMRC for all goods being imported at the point of importation.

Tariffs for imported goods will need to be paid at the point of importation before goods can be released.

Physical checks and sampling of animals, plants and their products will be increased.

Physical checks will also be carried out at UK Border Control posts.

Importing goods through **delayed declarations**.

For most goods (except **controlled 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.

- 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. (<https://www.gov.uk/eori>)
- 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. (<https://www.gov.uk/import-goods-into-uk>)
- Check **VAT guidance** to understand your VAT responsibilities, and why to retain evidence of import. (<https://www.gov.uk/topic/business-tax/vat>) If you use delayed declarations and are registered for VAT you must account for import VAT on your VAT return.
- You've decided to use **delayed 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?

Importing goods through **delayed declarations**...continued

If you decide to use a **customs intermediary**, they will be required to be authorised for **simplified declaration procedures** before they submit supplementary declarations.

Where you choose not to use a customs intermediary 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** (<https://www.gov.uk/guidance/check-which-type-of-account-to-apply-for-to-defer-duty-payments-when-you-import-goods>) 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**. (<https://www.gov.uk/guidance/list-of-software-developers-providing-customs-declaration-support>)

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).
- If you are using an intermediary you will need to provide all necessary information at this stage to enable them to complete supplementary declarations when they are required.
- **Record your import in your own records.**

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.
- If you are not using an intermediary 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.

You need to provide any additional information your customs intermediary asks for so that they can complete a **supplementary declaration- if you decide to use an intermediary.** If you are not using an intermediary, you must complete a **supplementary declaration** using the relevant information kept in your own records.

Prepare to move your goods

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.

Importing goods through standard import procedures, for all goods.

- 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. Watch this short video – What are controlled goods?

- 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 complex, 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?

Importing goods through standard import procedures, ...continued

If you decide to use a customs intermediary, they will be required to be authorised for simplified declaration procedures before they submit supplementary declarations.

If you don't 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.

Importing goods **through standard import procedures**, ...continued

- If you are using an intermediary you will need to provide all the necessary information they asks for at this stage to enable them to complete supplementary declarations when they are required.

If you don't use an intermediary you will need to 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.

Everything needs to be done to 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**
- Completed export declaration on their country's declaration system.

Importing goods through standard import procedures, ...continued

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
(<https://www.gov.uk/guidance/importing-excise-goods-to-the-uk-from-the-eu>)

Further guidance on **paying duties** is on GOV.UK
(<https://www.gov.uk/guidance/paying-vat-and-duties-on-imports>)

Importing goods through **Simplified declaration procedures**

- 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. (<https://www.gov.uk/eori>)
- 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. (<https://www.gov.uk/import-goods-into-uk>)
- Check **VAT guidance** to understand your VAT responsibilities, and why to retain evidence of import. (<https://www.gov.uk/topic/business-tax/vat>)

You've decided to use simplified declaration procedures. **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?

Importing goods through **Simplified declaration procedures**....continued

If you decide to use a **customs intermediary**. They will be required to be authorised for **simplified declaration procedures** before they submit supplementary declarations.

If you decide not to use an intermediary, 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. New rules are being introduced which will allow most traders to use duty deferment without using 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 declaration procedures** to submit declarations yourself.
- You will need to **make declarations**. To do this 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 declarations.

Importing goods through **Simplified declaration procedures**....continued

- If you decide to use an intermediary, make sure you provide all the information your intermediary needs to **complete a simplified frontier declaration** on CHIEF, including: your EORI number (it starts with GB)
- If you choose not to use an intermediary, before your goods leave the EU, make sure you have all the necessary information and **complete a simplified frontier declaration** on CHIEF including: your EORI number (it starts with GB)

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, including:

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

Importing goods through **Simplified declaration procedures**....continued

- If you choose not to use an intermediary you must **submit your supplementary declaration** by the fourth working day of the following month. This calculates what import duties must be paid.
- 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 should use postponed VAT accounting to account for your import VAT to be paid quarterly.

If you are not VAT registered you will pay your import VAT with your customs or excise duties.

Further guidance on **paying duties** is on GOV.UK.

Transit movement

For most goods (except **controlled 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.

- 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. (<https://www.gov.uk/eori>)
- 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. (<https://www.gov.uk/import-goods-into-uk>)
- Check **VAT guidance** to understand your VAT responsibilities, and why to retain evidence of import. (<https://www.gov.uk/topic/business-tax/vat>) If you use delayed declarations and are registered for VAT you must account for import VAT on your VAT return.

You've decided to use Transit. **Customs processes are complicated, so most businesses use customs intermediaries to complete customs processes for them.**

Things to consider:

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

Transit movement.. continued

If you decide to use a customs intermediary, they will be required to be authorised for simplified declaration procedures before they submit supplementary declarations.

Where you choose not to use a customs intermediary Consider applying for authorised consignee status which means you will also need to apply for temporary storage authorisation and for access to New Computerised Transit System.

To end your transit movement, the goods must be imported or discharged into another customs procedure.

If you want to complete import declarations straightaway you will need specialist software and to get training. You will also need to apply for a CHIEF badge(s) – without which you will not be able to complete and submit your declarations.

If you plan to use delayed declarations procedures, you will need to get ready to make supplementary declarations up to six months later, by obtaining specialist software and get training. You will also need to apply for a CHIEF badge(s) – without which you will not be able to complete and submit your declarations.

Ensure that the declarant (EU exporter) of your goods has an EU EORI number from the relevant EU authority, got any relevant Export licences/certificates and access to systems to make declarations or has appointed an intermediary to do it for them

Transit movement.. continued

- The declarant (EU Exporter) will have submitted an export declaration on their countries declaration system and submitted a Transit declaration on the Transit IT system (NCTS) to start the Transit movement.
- They will provide the haulier with their EU EORI number and a unique reference number from the Transit system to enable them to move the goods across the border and into the UK. They will also have secured the movement by putting a guarantee (CCG) in place.
- You will need to ensure that your goods arrive via an **Office of Transit**, when they arrive in GB. The requirements for completing this process depend on the specific point of entry.
- If you or your intermediary are an authorised consignee, your goods will need to go to an authorised location with temporary storage facilities to end your transit movement. The goods and Transit Accompanying Document must be presented to the authorised consignee.
- If you or your intermediary are not using an authorised consignee, your goods will need to go to an Office of Destination to end your transit movement. The goods and Transit Accompanying Document must be presented to the Office of Destination.

Transit movement..... continued

In order for a transit movement to be ended, the goods must be imported or discharged into another customs procedure. From **1 January 2021 to 30 June 2021**, in line with the staged approach to customs declarations, there are different options for submitting customs declarations for importing goods:

- For standard (non controlled) goods coming from the EU you can take advantage of **delayed declarations** so that you can defer the declaration to HMRC for up to six months from the point of import. You or your intermediary will need to provide your EORI number so that it can be presented at the office of destination.
- For most Controlled goods you can use **Simplified Declaration** procedure. Once you have completed the simplified declaration, you or your intermediary will need to provide the Movement Reference Number (MRN) from CHIEF so that it can be presented at the office of destination.
- Place the goods into another **Customs procedure** (if you want to delay or pay duty at a reduced rate). You or your intermediary will need to provide the MRN from CHIEF if you are not ending the movement on NCTS yourself.

Complete a full import declaration **Standard import** for your goods to be released into free circulation (if you want to pay the duty straightaway). You or your intermediary will need to provide the MRN from CHIEF if you are not ending the movement on NCTS yourself.

If these processes are not completed by the time the goods arrive at either the authorised consignee or the Office of Destination, the goods must be placed into temporary storage.



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