



BREXIT

What will it cost?

Duty:

At the moment there is no trade deal so you would expect to pay the same duty rate that you currently pay for goods arriving from outside the EU. The same applies to your customers importing goods into the EU. This may change if a trade agreement is reached.

The consignee will normally pay this. But it is most important that you check the agreed terms of sale to avoid expensive delays. This will normally be in the form of an Incoterms three letter code. See incoterms link under documents.

Exports If you intend to deliver “duty paid” please contact us.

Imports you may want to consider how you will account for Duty and VAT at the time of import.

VAT:

This will be payable on arrival at the port of importation. Usually by the importer.

Customs declarations:

We suggest you allow for £50 for each declaration, a total of £100.

Export systems are still being set up at the border crossings but remember if you currently pay for the goods to be delivered to the consignee you may have to pay for both declarations.

Imports - under what terms are you buying from your supplier? Don't be caught out by unexpected costs.

Again check incoterms.

Northern Ireland:

Customers are advised to register on the UK Govt Trader Support Scheme (TSS) if they ship goods to or from Northern Ireland. Dependent on the customers circumstances, they may require an additional XI EORI code in addition to their GB EORI. The link to the TSS is

www.gov.uk/guidance/trader-support-service.

The HMRC software system that will be used to declare shipments to Northern Ireland will not be available for testing until late December and, therefore, we cannot give further indication as to who or how these declarations will be made.

What do you need to do?

EORI:

If you do not have a GB EORI you must apply for one immediately. You need this for imports and exports.

Here is a link: <http://www.gov.uk/eori>

If you ship to Northern Ireland and you have a GB EORI then register on the TSS as above.

H.S. Codes:

Also known as tariff numbers. You will need this for all imports and exports. Goods cannot be moved without this information.

You must know the tariff number for every item that you will be sending.

Here is a link that will help you: <http://www.gov.uk/trade-tariff>

Documents:

To export you will need to produce a commercial invoice showing the name and address of the seller, buyer, delivery address, description of goods, their H.S code, value, weight and quantity. If possible you should also state the Incoterms. For example DDP = Delivered Duty Paid. More information is available at <https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/>.

To import your supplier will need to provide a commercial invoice as described above.

The EORI and commercial invoice as described above will be required **before** the cargo can be collected.

WOOD PACKAGING:

Wood packaging material (WPM) moving between the UK and the rest of the EU can currently move freely without checks or controls.

WPM includes:

- pallets
- crates
- boxes
- cable drums
- spools
- dunnage

From 1 January 2021 all WPM moving between the UK and the EU must meet [ISPM15 international standards](#) by undergoing heat treatment and marking. All WPM may be subject to official checks either upon or after entry to the EU.

More information here <https://www.gov.uk/guidance/import-or-export-wood-packaging-material>

UK GOVERNMENT:

A good place to find (more) information on the above [Border Operating Model](#)

Here you find information on all topics

It is easy for most of us to think that shipments to and from Southern Ireland, Eire, are not international consignments so please remember that they are and all the above applies after the 31st December 2020.

This is not intended to be comprehensive, there are many UK government publications online that you can find.

Team 2MV are here of course to help so please drop an email to exports@2mv.co.uk with any Brexit queries.

Kind regards

Jim Tyler
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