

# Trade in Goods

## Key facts

- 1 The UK will leave the Customs Union
- 2 World Trade Organization rules (WTO) replace free movement of goods if there is no deal, and trade with the EU will attract tariffs and paper work
- 3 Future access to UK and EU goods markets to be negotiated

If the UK leaves without ratifying the Withdrawal Agreement (the “deal”), WTO terms replace the legal framework of the Single Market that underpins current UK-EU transactions. A no deal scenario will mean that businesses will trade with the EU as any other outside country does.

Businesses are advised to acquaint themselves with trading under WTO rules and talk to investors/funders and insurers to ensure financial support and cover is sufficient and remains valid.

## To do – export

- If you are a non-VAT registered business, register for a GB Economic Operator Registration and Identification (EORI) number via your Government Gateway user ID. This is automatic for VAT registered businesses
- Check your importer has an EU EORI number
- Decide if your goods can move through common transit countries (Common Transit Convention or CTC)
- Decide whether you will submit declarations yourself (or someone else)

## If doing it yourself:

- Apply to use simplified procedures for import or export (C&E48)
- Acquire specialist software
- Establish the commodity code to calculate the duties that your importer needs to pay
- Check if there are special rules / export licences for arms export, tobacco, certain oils
- Check VAT rules
- Find a transporter
- Show compliance with EU product rules
- If you carry merchandise yourself this is what you need to do
- If you are sending products by post this is what you need to do
- Call the HMRC helpline 0300 3301 331 for questions about exporting to the EU

## To do – import

- If you are a non-VAT registered business, register for a GB Economic Operator Registration and Identification (EORI) number via your Government Gateway user ID. This is automatic for VAT registered businesses
- Decide whether you will submit import declarations yourself (or someone else)

## If doing it yourself:

- Register for Transitional Simplified Procedures for imports. This will ensure you can import goods from the EU in an easier way than importing from non-EU countries

- Apply for access to Customs Handling of Import and Export Freight (CHIEF)
- Buy software that can submit declarations through CHIEF
- Decide what other customs procedures you could use or if you can use CTC
- Set up a duty deferment account with regular imports
- Check the duty rates or excise duties
- Check import VAT rules
- Check if there are special rules / export licences for arms export, tobacco, certain oils
- Other things: e.g. change labelling, licences, identifying approved UK border inspection post for entering your goods
- If you carry merchandise yourself this is what you need to do
- If you are importing products by post this is what you need to do
- Call the HMRC helpline 0300 3301 331 for questions about importing from the EU

#### **NB for both import and export: Adapt contracts and INCOTERMS (International Terms and Conditions of Service) to:**

- Reflect you are an exporter or an importer
- Clarify who is paying for increased costs of customs procedures and changes to the value of the pound
- Ensure the territorial scope of the contract is correct, stating the UK as a non-EU country
- Define termination grounds of the contract

Business resilience training and support from your local Growth Hub can help you identify risk areas for moving your goods.

#### **What's next?**

In a no-deal scenario there will be extra costs to buy and sell in the EU. The Government has said that there will be zero tariffs on most products imported to the UK from Exit Day. In the longer term, tariff barriers can be mitigated through a UK-EU Free Trade Agreement (FTA). If the Withdrawal agreement is ratified (a deal), an "implementation" or "transition" period will ensure that businesses can continue to trade as they do now for at least one year.

**For more information on EU exit and your business, contact:**  
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