



How to **export** goods from GB into the EU from January 2021

Decide how you will export your goods from GB into the EU.

The main options are:

- Exporting goods through **standard export procedures**.
- 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**.

If you are moving things temporarily, temporary admission procedures such as ATA Carnets may be for you.

Note: Additional processes may be required depending on what location of exit you are using.

Further guidance on **exporting** is on GOV.UK. This covers the full range of options available.

For Transit go to page 3

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Standard export

Get ready

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 **export licence/certificate**, for example if you are selling food or livestock and if so, make the necessary arrangements. 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.

Check **VAT guidance** to understand why you should retain evidence of export to apply zero VAT rate.

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?

Will you, as most businesses do, be using a **customs intermediary to complete customs processes** for you?

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Standard export

Yes, I want to use a customs intermediary.

Find a **customs intermediary**.

No, I don't want to use a customs intermediary.

You will need to make declarations online using **National Export System (NES)**. You will need to **get training to complete declarations**. You can buy specialist software to make things easier.

Register for **NES** and **apply for a CHIEF badge(s)** – this is part of the NES application process.

Prepare to move your goods

Provide all the necessary information your customs intermediary asks for so they can complete the export declaration.

Complete an **export declaration** using NES, which will give you a unique reference number.

This is what is needed to get your goods across the GB border.

Ensure that the declarant (EU Importer) of your goods has done everything that they need to do to make sure the goods successfully pass through EU customs:

- have an EU EORI number from the relevant EU authority
- got any relevant import licences
- completed import declaration on their country's declaration system.

Keep records of the goods you have exported to the **EU for six years**. You may need these **to claim any appropriate reliefs or refunds**.

If you are an **Intrastat business** make sure you or your intermediary continues to submit your Intrastat returns.

For Transit continue to page 3

Transit

Get ready

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 **export licence/certificate**, for example if you are selling food or livestock and if so, make the necessary arrangements.

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.

Check **VAT guidance** to understand why you should retain evidence of export to apply zero VAT rate.

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?

Will you, as most businesses do, be using a **customs intermediary to complete customs processes** for you?

Yes, I want to use a customs intermediary.

Find a **customs intermediary**.

Your intermediary may have authorised consignor status (to start transit movements at their own premises). If not, you will be instructed where to take your goods to start your Transit movement.

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No, I don't want to use a customs intermediary.

You will need to make declarations online using **National Export System (NES)**. You will need to **get training to complete declarations**. You can buy specialist software to make things easier.

Register for **NES and apply for a CHIEF badge(s)** – this is part of the NES application process.

Consider applying for **authorised consignor status** (to start Transit movements at your own premises). If not, you will be instructed where to take your goods to start your Transit movement.

Register for **the New Computerised Transit System (NCTS)**.

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Transit

Check if your intermediary is providing a **guarantee** to start the movement. If your intermediary is not providing the guarantee to start the transit movement then you will need to provide the guarantee yourself. To do this you should contact a bank or financial institution about arranging a **guarantee**. HMRC will need to **authorise the guarantee** before this is put in place.

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Prepare to move your goods

Provide all the necessary information your customs intermediary asks for to enable them to complete an export declaration and Transit declaration.

Complete an **export declaration** using NES, which will give you a unique reference number. Then complete a transit declaration on the **New Computerised Transit System (NCTS)**, which will give you another unique reference number.

Start your transit movement at either an authorised consignor or government **office of departure**.

Ensure the person taking your goods has either:

- the Transit Accompanying Document (TAD) (provided either by you, if you are an **Authorised Consignor**, or from another Authorised Consignor who has agreed to make the Transit declaration on your behalf) or
- the unique reference number from NCTS, which they will take to the office of departure to get the TAD.

The paper TAD needs to accompany the transit movement throughout the journey.

Keep records of the goods you have exported to the **EU for six years**. You may need these **to claim any appropriate reliefs or refunds**.

If you are an **Intrastat business** make sure you or your intermediary continues to submit your Intrastat returns.

For temporary movement of goods

Find out about the options available to make **temporary movements** into the EU without paying duties. These include Temporary Admission and **ATA Carnet**.

If using ATA Carnet, ensure the driver taking your goods has the ATA Carnet document for wet-stamping. **This is what they need to get across the GB and EU borders.**