



# Brexit Checklist

## Exporting Goods

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# End of Brexit Transition Checklist: Exporting Goods

## Introduction:

The UK's transition period with the EU ended on the 31<sup>st</sup> December 2020. Since the first of January, the way that UK businesses trade with their counterparts in the EU (and some of the nations that the EU has existing trade deals with), employ EU citizens and comply with aspects of certain regulations such as GDPR, has changed. This checklist provides essential information and links to further guidance and support on **Exporting Goods**. Further checklists on a range of topics can be found at <https://www.blackcountrychamber.co.uk/brexit>.

## Key steps that all traders exporting goods should take:

- Identify who will complete your customs declarations (certain organisations may have qualified staff to do this internally, the majority of SMEs will appoint an accredited provider to complete them on your company's behalf)
- Ensure that you have your GB EORI number
- Ensure that you know the commodity codes of the goods you are exporting
- Map what you are currently exporting and:
  - Understand what marking, labelling and marketing standards (if any) apply
  - Understand if additional licensing or restrictions (if any) apply to your goods
  - Understand the rate of VAT and duty (if applicable) importers will need to pay for your goods
  - Understand Incoterms rules and your contractual obligations for the delivery of the goods
  - Consider the impact of likely currency fluctuations around the end of the Brexit transition period and whether you would benefit from working with an FX risk management provider to stabilise those costs
- Use this information to consider the impact of the end of the Brexit transition period on the costs and complexity of exporting and take appropriate actions to ease them (where possible). These may include:
  - Appointing a customs broker
  - Applying for outward processing relief (if the goods are to be re-imported)
  - Reviewing the terms of delivery in your existing contracts
  - Applying for AEO status
  - Check that your customers are complying with EU import requirements
- Seek support: many organisations are working through exactly the same challenges and questions you are, you may benefit from advice from:
  - Professional advisors
  - Chambers of Commerce
  - Department for International Trade
  - Your industry body

Please see the final section of this document for more information on sources of support in the Black Country area.

## End of Brexit Transition Checklist: Exporting Goods

Below you will find an overview of the key areas that exporters should be aware of and further suggestions on steps to take. Please note: it aims to cover key areas for businesses but is not exhaustive.

Area	What is changing	Steps to take
<b>Customs Declarations</b>	Businesses exporting goods to the European Union are now required to complete an export declaration to get their goods through customs. EU import declarations will also need to be completed.	<p>Read this gov.uk guidance <a href="#">here</a></p> <p>Ensure you have your UK EORI number</p> <p>Apply for an EU EORI number if you need to undertake any customs processes in the EU</p> <p>Consider whether you would benefit from using Simplified Declaration Procedures</p>
<b>Border Controls</b>	<p>Full customs controls now apply to goods being exported to the EU which involves new customs processes and procedures for traders.</p> <p>From 1 January – 30 June, if you are exporting goods via border locations without existing customs control systems in place, then an arrived declaration must be submitted prior to the goods leaving your premises.</p>	<p>Read the UK Border Operating Model <a href="#">here</a></p> <p>Familiarise yourself with the steps you will need to take to comply with the new borders controls and the customs processes being applied at any border locations you use.</p> <p>Consider the impact of delays on time sensitive EU deliveries and review your existing contract terms.</p> <p>Consider whether you would benefit from using export facilitations such as transit movements</p> <p>Make use of the '<a href="#">check duties and customs procedures for export goods</a>' service on GOV.UK</p>
<b>VAT</b>	UK businesses are now able to zero rate most goods being exported to the EU.	<p>Read this gov.uk guidance <a href="#">here</a></p> <p>Check if you are able to charge VAT at 0% for the goods you are exporting</p>
<b>Safety &amp; Security Declarations</b>	<p>An exit summary declaration will need to be completed if export consignments are not covered by a full export declaration or an inbound entry summary declaration</p> <p>This contains safety &amp; security information about the goods and must be submitted prior to the goods leaving the UK.</p> <p>From the 1<sup>st</sup> January – 31<sup>st</sup> March 2021, there will be a temporary waiver for safety and security requirements on exports for 2 categories of movements:</p>	<p>Read this gov.uk guidance <a href="#">here</a></p>

	<ol style="list-style-type: none"> <li>1) Empty pallets, containers and vehicles being moved under a transport contract to the EU</li> <li>2) Goods in roll-on/roll-off (RoRo) vehicles where there is a requirement for a exit summary declaration</li> </ol>	
<b>Regulated Products</b>	<p>Conformity assessment bodies based in the UK are now unable to carry out mandatory conformity assessments for products being placed on the EU market.</p> <p>Authorised representatives based in the UK are longer recognised in the EU and you will need to appoint someone based in the EU</p>	<p>Read this gov.uk guidance <a href="#">here</a></p> <p>Check to see if your products need to be reassessed by an EU notified body</p> <p>Appoint an authorised representative based in the EU (if applicable).</p>
<b>Product Marketing</b>	<p>Businesses need to be aware that certain goods exported to the EU will need to comply with EU marketing standards requirements (rules on quality and labelling) for non-EU countries. This includes fruit and vegetables, various products of animal origin,hops and wine.</p>	<p>Review the goods you export to identify any to which this may apply.</p> <p>Read this gov.uk guidance <a href="#">here</a></p> <p>Take steps to comply with third country import requirements in the EU marketing standards regulations.</p>
<b>Product Licenses</b>	<p>Businesses require a licence or certificate to export some types of goods to the EU. These are primarily: animals, plants, food and agricultural products; chemicals and waste; controlled goods (e.g. dual-use items); diamonds; sanctions.</p>	<p>Review the goods you export to identify any to which this may apply</p> <p>Read this gov.uk guidance <a href="#">here</a></p> <p>Take steps to acquire the necessary licences or certificates</p>
<b>Rules of Origin</b>	<p>Traders need to declare the origin of the goods they are exporting to the EEA. The comprehensive free trade agreement agreed between the UK and the EU means that goods moving between the two countries will be tariff and quota free.</p> <p>Preferential rules of origin apply and the goods you export to the EU will qualify for preferential import duty rates providing you can prove your goods meet the rules of origin requirements (as set out in the trade agreement).</p>	<p>Read this gov.uk guidance <a href="#">here</a></p> <p>Establish whether your goods can be classed as UK origin under the rules of origin requirements</p> <p>Understand the supporting evidence the EU importer requires to prove the origin of the goods</p> <p>Review your supply chains and ensure supplier declarations have been updated to reflect any changes in the originating status of your goods</p>

<p><b>Temporary Movement of Goods</b></p>	<p>Businesses will require an ATA Carnet customs document to avoid customs charges when bringing non-perishable goods in to the EU on a temporary basis from the UK.</p>	<p>Read this gov.uk guidance <a href="#">here</a></p> <p>Contact the Black Country Chamber of Commerce for more information on ATA Carnets</p>
<p><b>Excise Goods</b></p>	<p>The Excise Movement and Control System (ECMS) no longer operates for duty suspended movements of excise goods between the UK and an EU member state. It operates solely for internal UK duty suspended movements.</p> <p>Exporters will be required to complete an export declaration and follow the relevant customs procedures for excise goods (alcohol, tobacco) being exported to the EU.</p>	<p>Read this gov.uk guidance <a href="#">here</a></p> <p>Apply to be (or appoint) a registered consignee to be able to move excise duty suspended goods for re-export</p> <p>If you are a registered excise business, check that you are still authorised to receive or despatch excise goods</p>
<p><b>Transportation</b></p>	<p>Road hauliers need to use the 'Check an HGV is ready to cross the border' service when travelling via the Port of Dover or Eurotunnel to prove they have the correct documentation required.</p> <p>They will need to use the service to obtain a Kent Access Permit (KAP) to travel through Kent to the port of Dover.</p>	<p>Read this gov.uk guidance <a href="#">here</a></p> <p>Ensure your haulier is aware of these changes and has the correct paperwork to transport your goods across the border</p>
<p><b>Existing EU Trade Agreements</b></p>	<p>Existing EU trade agreements no longer apply to the UK. The UK government has signed a number of continuity agreements to maintain existing EU trade agreements with other countries/trade blocs.</p> <p>Any existing EU agreements that were not rolled over ended on the 31 December and future trade reverts to World Trade Organization (WTO) terms until a deal is reached.</p>	<p>Read this gov.uk guidance <a href="#">here</a></p> <p>Check whether any trade deals have been carried over for non-EU countries you trade with</p> <p>If a trade agreement has not been carried over, you should assess the risk to your sales in that particular market if your goods no longer qualify for preferential duty rates.</p>
<p><b>Trading with Northern Ireland</b></p>	<p>Businesses based in Northern Ireland need to comply with new administrative processes when importing goods from Great Britain. Food and agricultural products need to enter Northern Ireland via designated points of entry and will also require pre-notification and export health certificates.</p> <p>Goods deemed to be at risk of entering</p>	<p>Read this gov.uk guidance <a href="#">here</a></p> <p>Ensure that your customers in Northern Ireland are prepared to make import declarations.</p> <p>Sign up to the Trader Support Service which provides free end-to-end support for traders moving goods between Great Britain &amp; Northern Ireland.</p> <p>Check whether you need an export health</p>

	<p>the EU market are subject to tariffs. Businesses can declare their goods not 'at risk' to avoid EU duty payments, but they will need to apply for an authorisation for the UK Trader Scheme</p>	<p>certificate to move goods to Northern Ireland.</p> <p>Contact the Movement Assistance Scheme (MAS) helpline for help with moving agri-food goods from Great Britain to Northern Ireland.</p>
<b>UKNI Marking</b>	<p>Manufacturers placing certain goods on the Northern Ireland market will need to use the new UKNI conformity marking alongside the EU's CE marking.</p> <p>The UKNI marking will only be applicable to those goods (subject to EU rules) that have had a mandatory third-party assessment carried out by a UK conformity assessment body.</p>	<p>Read this gov.uk guidance <a href="#">here</a></p> <p>Familiarise yourself with the rules for using the UKNI marking if applicable</p>

## Further Support for your Business:

There are a number of sources of support and funding to help businesses prepare for changes to the way in which goods are exported to the EU:

### The Black Country Chamber of Commerce

The BCCC has teamed up with the West Midlands Combined Authority and our fellow Chambers in the region to offer free support to local businesses through:

- Free webinars on a wide range of Brexit related topics (click [here](#))
- Briefing documents, further checklists and videos on a wide range of Brexit related topics (click [here](#))

Other BCCC support includes:

- Assistance from our Export Documentation team and dedicated International Trade Advisers

Advocacy support, escalating unanswered questions and lobbying for members' interests (contact [policy@blackcountrychamber.co.uk](mailto:policy@blackcountrychamber.co.uk))

### HMRC Customs Grant Scheme

Organisations can apply for funding to reimburse a number of costs associated with increasing their capacity and enhancing their ability to complete customs declarations. Eligible organisations can apply for funding for recruitment, employee training and IT, in preparation for additional customs declarations (or more information click [here](#)).

### HMRC Import & Export Helpline

HMRC run a helpline and online chat function for importing, exporting and customs reliefs queries. Find out more [here](#).

### BEIS webinars

To support business preparations the Department for Business, Energy and Industrial Strategy is hosting free webinars on a range of detailed sector and subject specific topics (such as chemicals industry, life sciences and manufactured goods). Find out more about upcoming and recording webinars [here](#).

### Local Enterprise Partnership Growth Hubs

Growth Hubs offer funded businesses advice and support and programmes. The Black Country LEP Growth Hub will be able to address any concerns about how the UK transition will affect your business.