



Brexit Checklist

Importing Goods

1st January 2021

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End of Brexit Transition Checklist: Importing Goods

Introduction:

The UK's transition period with the EU ended on the 31st 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 **Importing Goods**. Further checklists on a range of topics can be found at <https://www.blackcountrychamber.co.uk/brexit/>.

Key steps that all traders importing 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 importing
- Map what you are currently importing and:
 - Understand what marking, labelling and marketing standards (if any) apply
 - Understand if additional licensing or restrictions (if any) apply
 - Understand what import VAT and duties (if applicable) you will need to pay
 - 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 importing and take appropriate actions to ease them (where possible). These may include:
 - Appointing a customs broker
 - Applying for a duty deferment account
 - Applying for inward processing relief (if the goods are to be re-exported)
 - Reviewing your suppliers
 - Reviewing the terms of delivery in your existing contracts
 - Stockpiling
 - Applying for Authorised Economic Operator (AEO) status
- Seek support: many organisations are working through exactly the same challenges and questions you are, you may benefit from advice from:
 - Professional advisors
 - Government agencies
 - Chambers of Commerce
 - 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: Importing Goods

Below you will find an overview of the key areas that importers 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
Customs Declarations	<p>Businesses bringing in goods from the European Union are now required to complete an import declaration to get the goods through customs.</p> <p>Prior to the 1 July 2021, businesses bringing in non-controlled goods from the EU will have the option to use simplified declarations to delay declaring their goods for up to 6 months after the goods have been imported.</p>	<p>Read this gov.uk guidance here</p> <p>Ensure that you also have an EU EORI number if you undertake any customs processes within the EU</p> <p>Check that your suppliers are complying with EU export requirements</p> <p>Ensure you (or your representative) have received authorisation to use simplified declarations if you decide to delay making full customs declarations</p>
Border Controls	<p>New UK border controls will be implemented in three stages up until the 1 July 2021 to allow businesses importing goods from the EU time to adjust.</p> <p>UK border locations receiving goods from the EU will operate one of two main customs processes from July 2021, either the temporary storage model or the pre-lodgement model.</p>	<p>Read the UK Border Operating Model here</p> <p>Identify whether or not the goods you import will be subject to full border controls from 1 January 2021</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>
Import Duties	<p>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 providing the goods meet the rules of origin requirements (as set out in the trade agreement).</p> <p>The tariff rates set out in the UK Global Tariff will apply to imported goods that do not meet the rules of origin requirements. These tariff rates will also now apply to the goods you import from countries that the UK does not have a trade agreement with.</p>	<p>Read this gov.uk guidance here</p> <p>Establish whether the goods you import qualify for preferential duty rates under the rules of origin requirements</p> <p>Ensure that the EU company exporting the goods are aware of these changes and have provided any supporting evidence you require to prove the origin of the goods</p> <p>Click here to find out the UK tariffs that will apply to the goods you import from countries the UK does not have a trade agreement with.</p>
Import VAT	<p>Import VAT needs to be paid on goods imported from the EU following the same rates and structures as are currently applied to imports from the rest of the world.</p>	<p>Read this gov.uk guidance here</p> <p>Check the rate of VAT you will need to pay and decide how you are going to account for it.</p>

	VAT registered businesses can account for import VAT on their VAT return by using postponed VAT accounting. This enables businesses to declare import VAT and reclaim it as input tax on the same VAT return.	Consider applying for a duty deferment account to defer VAT payments if needed.
Safety & Security Declarations	<p>From the 1 July 2021 an entry summary declaration will need to be submitted by hauliers for goods imported from the EU.</p> <p>This contains safety & security information about the goods and must be submitted prior to the goods arriving in the UK.</p>	<p>Read this gov.uk guidance here</p> <p>Ensure you have registered for the S&S GB service</p>
Regulated Products	Businesses need to be aware of additional regulatory changes for certain goods placed on the UK market, namely chemicals, medicines, vehicles, aerospace, medical devices, rail interoperability constituents, construction products, civil explosives, products requiring ecodesign and energy labelling.	Read this gov.uk guidance here
UKCA Marking	The UKCA mark is the new conformity assessment marking for Great Britain (GB) for most goods currently subject to CE marking. To allow businesses time to adjust, most CE marked goods can continue to be placed on the GB market until 1 January 2022 where EU and UK requirements remain the same.	<p>Review the goods you import to identify any that will require UKCA marking</p> <p>Read this gov.uk guidance here</p> <p>Ensure that your suppliers are aware of these changes and will be able to comply in future</p>
Product Labelling	<p>Businesses need to be aware of the changes to the way food and drink products are labelled in Great Britain.</p> <p>In most cases, the labelling changes required for food and drink products sold in Great Britain, will need to be made by the 30 September 2022.</p>	<p>Read this gov.uk guidance here</p> <p>Review the goods you import to identify any that will require labelling changes</p>
Product Marketing	Certain imported goods need to comply with new marketing standards requirements (rules on quality and labelling). This includes fruit and vegetables, various products of animal origin, hops and wine	<p>Read this gov.uk guidance here</p> <p>Review the goods you import to identify any to which this may apply</p> <p>Ensure that your suppliers are aware of these changes and will be able to comply in future</p>
Product Licenses	Your business will need to get a licence or certificate to import certain types of goods into the UK from the EU.	Review the goods you import to identify any to which this may apply

	<p>These are primarily: animals, plants, food and agricultural products; drugs, chemicals and waste</p>	<p>Read this gov.uk guidance here</p> <p>Take steps to acquire the necessary licences or certificates</p>
Excise Goods	<p>The Excise Movement and Control System (EMCS) no longer operates for duty suspended movements of excise goods between EU member states and the UK. It operates solely for internal UK duty suspended movements</p> <p>Importers are required to complete a customs declaration and follow the relevant customs procedures for excise goods (alcohol, tobacco) imported from the EU</p>	<p>Read this gov.uk guidance here</p> <p>Apply to be (or appoint) a registered consignor to be able to move excise duty suspended goods</p> <p>Register to use the EMCS to record duty suspended movements</p>
Existing EU Trade Agreements	<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 here</p> <p>Check whether any trade deals have been carried over for any non-EU countries you trade with</p> <p>If a trade agreement has not been carried over, use the UK Global Tariff to find out the tariff rates that apply to your goods</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 imported from 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)

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.