

BREXIT – Exporter Guidance

UK EXPORT PROCESS TO EU (UK Exporters)

The UK has officially left the European Union and from the 1st January 2021, the GB exporters of goods will need to adapt to new HMRC customs processes, when trading with EU buyers.

1. Economic Operator Registration and Identification number (EORI)

To continue trading with an EU business who purchase goods from the UK, ensure you have a UK EORI number. If VAT registered, you may have already been assigned an EORI.

If you are not already registered, you can apply here: <https://www.gov.uk/eori>

This usually takes 3-4 working days for HMRC to confirm the application and provide your EORI number by email.

In addition, please ensure your EU customer is also registered for an EORI number with their local Authority. Without it, they will be unable to import the shipment.

2. The UK Customs Tariff & Commodity Codes

Establish what your commodity codes are for the goods you export by using this online classification link: <https://www.trade-tariff.service.gov.uk/sections>

This will ensure the correct Duties and Taxes (if applicable) are levied against the importer by destination Customs authorities and that the exporter declares the correct information for UK HMRC export statistical purposes.

3. Customs Procedure Codes (CPC)

If you are exporting goods from the UK to EU, on the basis the buyer purchasing the goods is using them in their own country, then Simarco will apply the applicable home use CPC code. If, for example, you are returning goods for repair and/or exhibition and goods are returning to the UK (in an unchanged condition), then please notify us prior to export so that we can apply the correct CPC code. This is to identify the Customs and/or excise regimes which goods are being entered into and removed from (where this applies) and avoid unnecessary Duty/taxes being applied. Some customs regimes require HMRC authorisation & approval.

4. Export Licence(s)

Although many products exported from the UK do not require export licences, you may need a licence or to follow special rules to export restricted goods. In the first instance, speak with your buyer and ask them to check for any rules, when importing your product into their country. More information on export licences and import measures for EU traders can be found here:

- <https://www.gov.uk/starting-to-export/licences>

5. Wood Packaging Material

If goods are packed in wooden packaging, there is a potential requirement for ISPM15 regulations to be applied. Further information on this point can be found here:

<https://www.gov.uk/guidance/importing-and-exporting-plants-and-plant-products-from-1-january-2021#movement-of-wood-packaging-material>

6. Export Commercial Invoice

For Simarco to coordinate and comply with Customs regulations at origin, you must provide us with an accurately completed Export Commercial Invoice(s) with the goods. Without these documents, we are unable to arrange collection of your goods. Please have your export paperwork ready when placing your booking with Simarco.

The export Commercial Invoice will need to include:

- a) Full name, address and contact details of the seller, consignee and buyer (if different to consignee)
- b) EORI number of both seller and buyer
- c) Commercial Invoice number, date of issue and signature
- d) Invoice number and date of issue and Purchase Order or Sales Contract
- e) Price, method of payment, Currency and any discounts or additional charges
 - a. Note: Freight and Insurance should be shown separately on the invoice if you are paying the freight and/or insuring the goods
- f) Quantity of products
 - a. Supplementary units for example: Sqm of fabric or No. of litres (if applicable)
- g) Net weight of goods
- h) Tariff Codes (also known as HS Codes) and a clear description of the products (in English)
- i) Incoterms, taken from the current 2020 Rules
- j) *Statement of origin of the goods
- k) Actual value of the goods

If you have multiple Tariff headings and/or Countries of Origin on one or more invoices, please summarise the following data for each export shipment, so that we can process your export Customs entry:

HS Tariff Code	Goods Origin	Total Net Wgt (kgs)	Unit Qty	Value and Currency
Tariff code 1	GB	55	2	£500.00
Tariff code 2	CN	25	3	£350.00
Tariff code 2	FR	25	3	£350.00
Tariff code 3	GB	100	12	£1200.00
And so on				

Example Export Commercial Invoice can be found on our Brexit Page and must contain:

***Statement of Origin**

(Period: From _____ to _____)

The exporter of the products covered by this document (Exporter Reference No. [if you do not have an approved exporter ref. no. you MUST enter your GB EORI No. here]) declares that, except where otherwise clearly indicated, these products are of _____ preferential origin.

Place & Date:.....

Signature:.....

7. Export Packing List

In some cases, the export commercial invoice may already contain packing list information and therefore packing lists may not be needed for Customs clearance. However, if packaging details and how to identify them are not mentioned on your commercial invoice, please ensure a packing list is made available. Typically, a packing list contains:

- a) Full name, address and contact details of the seller, consignee and buyer (if different to consignee)
- b) Number and type of packages
- c) The dimensions of each piece (in cms)
- d) The net weight and the gross weight for each piece (in kgs)
- e) Quantities of products within each package
- f) Marks and Numbers
- g) A reference number to signify the commercial sale with correlates with other shipping documentation. For example: a sales and/or purchase order number.

Example Packing List can be found on our Brexit page.

8. Booking with Simarco

At the time of booking a collection for export, Simarco must obtain the exporter/supplier Commercial Invoice with all the relevant information required to complete the export declaration. On receipt of this information, Simarco will organise the physical collection and create the export customs documentation so that the goods can move from the UK to the EU destination.

9. Nominating a Customs Broker (Direct Representation)

To be able to complete the export customs declaration on behalf of the exporter, as part of the booking process, Simarco will require written confirmation from the exporter, or their agent acting on their behalf, stating:

“I/we authorise SIMARCO INTERNATIONAL LTD to represent us to declare/amend export entries on our behalf”

10. Destination Contact and Customs Clearance

Whilst the goods are in transit to destination, our EU counterpart in the country of destination will liaise with the consignee and make arrangements for customs clearance either via their own service or perhaps handover to the broker of the consignee (if they already have one nominated).

Relevant VAT/Duties and related customs documentation charges will be raised against the consignee (subject to incoterms) by either the local destination authorities, forwarder or broker (depending on country regulations) and in most circumstances, once VAT/Duty and associated charges are settled, the goods will be released by our EU counterpart for final mile delivery to the consignee.