

# Brexit – Are you ready?

October 2020

As per 31<sup>st</sup> January, the UK has left the European Union (EU) and the rest of 2020 has been agreed to be transition period. Until now, the negotiations on future UK/EU relationship are still ongoing and at LEMAN we are committed to helping you navigate through these negotiations and ongoing changes.

## Prepare for your future UK/EU trading and transportation.

The process for importing and exporting goods through British ports will change continuously over the coming period. Therefore, different areas will be affected at different times. Please find all relevant updates on [www.gov.uk/transition](http://www.gov.uk/transition).

At the same time, you need to prepare yourself and your business for the final Brexit:

- Apply for an Economic Operator Registration and Identification (**EORI**) number.
- Investigate and establish the correct **Incoterms** (trading conditions) for your sales and purchases.
- Ensure using the correct **HS codes** (Harmonized classification code for goods).
- Check your **invoicing** set up to ensure compliance with customs requirements. The invoice must contain the following information:  
Gross weight of the goods | Net Weight of the goods | Values and Currency | Incoterms | HS Codes | Origin of the goods | Consignee and Consignors EORI numbers | CPC code (if shipment is subject to special regimes).

## How can we help you?

To help you through the negotiations and towards the final Brexit, we have:

- Established a dedicated Brexit task force across our UK and EU offices.
- In-house specialists with knowledge in EORI registration and new customs rules.
- Updated IT systems for new customs procedures.
- Registered drivers and trailers for new Brexit procedures.
- Increased capacity and alternative shipping routes.
- Through **IntraVAT** (LEMAN subsidiary) you will find expert knowledge in VAT handling and obligations for transporting goods in UK/EU. Please check [www.intravat.com](http://www.intravat.com) for more information.

Please do not hesitate to contact your personal LEMAN or IntraVAT specialist on [brexit@leman.com](mailto:brexit@leman.com) and let us handle your EORI registration, your VAT handling or your specific concerns and questions regarding Brexit.

Best regards,

LEMAN

# Brexit advice

## Preliminary plan

The current plan for importing and exporting to/from UK is a phased approach to customs checks:

- From January 2021 traders importing standard goods will have an option to defer full customs declarations for up to six months, however this would still be subject to simplified customs entry upon arrival and will require close monitoring for payment of VAT. There will be checks on controlled goods, such as alcohol and tobacco and physical checks on all high-risk live animals and plants.
- From April 2021 traders importing agri-food products will require pre-notification and all relevant health documentation.
- From July 2021 traders moving all goods will have to make declarations at the point of importation and pay all relevant tariffs. There will also be a requirement to submit full Safety and Security declarations.
- For goods/shipment to Northern Ireland the UK government will establish the new Trader Support Service (TSS) which is a free service to record electronic information on goods moving into Northern Ireland from Great Britain and the rest of the world.

## Checklist – are you ready for Brexit?

Your personal LEMAN or IntraVAT specialist are always ready to guide you through the Brexit transition requirements. Please consider the checklist questions below and send your answers to [brexit@leman.com](mailto:brexit@leman.com). Please fill in name, company and contact details and we will contact you as soon as possible.

- Do you currently trade with the EU?
- Do you currently trade with the rest of the world?
- Does your company hold a UK EORI number? If so, please enter.
- Does your company hold an EU EORI number? If so, please enter.
- Does your company hold its own Deferment Account?
- Is your company registered for VAT in any EU country?
- For Exporters – Can you provide a commercial invoice and packing list the day before goods are collected?
- For Importers – Can your supplier provide a commercial invoice and packing list the day before goods are collected?
- Do you have any other specific concerns or questions?

We are looking forward to helping you.

Best regards,

LEMAN