

EUROPE 2021



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**Our guide
to trading
with
Europe
from 2021**



www.atlantic-pacific.global.com



Covid challenged us last year, but Brexit is now here with new procedures

2020 was very challenging for business, as we learnt to work around the coronavirus pandemic. However, with a new deal in place, we must turn our attention to the challenges of the UK operating outside of the EU.

The way we trade with Europe has changed. The way goods move through borders now requires customs clearance, even though there is no duty to pay

There are elements of importing and exporting that are unique to dealing with Europe.

Therefore, it is essential that UK companies, who buy or sell products in Europe, are prepared properly for trading with the EU now.



Customs declarations from 2021

Whether importing or exporting, customs declarations are applicable from January 2021. For general products, the full declaration can be deferred.

Unless you are investing in the staff, expertise, training, software and customs licenses to do this yourself, you will need to have appointed an experienced customs intermediary - such as **Atlantic Pacific**.

Imports – Your options are:

- Import through Deferred Declarations – For non-controlled (standard) goods, this allows you to delay submitting full customs declarations for up to six months after import.
- Importing through Standard Import Procedures at the time of arrival.

Exports – Your options are:

- 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.
- Exporting goods through standard export procedures.

Atlantic Pacific provide a full guide on how each of these options work, please ask us for our Importing and Exporting procedural pdf's.



Import VAT & Duty payments

The deal negotiated late in December 2020 means that import duty is not applicable when trading with Europe. Import VAT is applicable.

However, VAT does not have to be paid at the time of importing if you make use of the new Post VAT Accounting (PVA) method. PVA allows you to account for your import VAT through your VAT returns.

You do not need to register for PVA, but **YOU MUST** authorise **Atlantic Pacific** to enable PVA if you require this method.

If you do not authorise us, then you will have to pay import VAT at the time of import via a deferment facility. We can arrange to use our deferment facility if needed.

To authorise us to enable PVA:

We would need a Director/Officer of your Company to email the below (with PVA as the subject line):

To: pva@atlantic-pacific.com

We hereby authorise Atlantic Pacific Global Logistics Ltd to utilise Postponed VAT Accounting on our behalf. Our VAT number is:

For more information on PVA you can visit the government website [HERE](#).



Why are shipping terms more important now?

Incoterms define who is responsible for Customs declarations now. Using EXW or DDP terms technically means that you, or your supplier/customer, will be responsible for ***both customs declarations***.

Exports – Usually sold using EXW or DDP terms

EXW – You sell the goods, buyer pays transport/customs.

DDP – You sell the goods and pay transport/customs

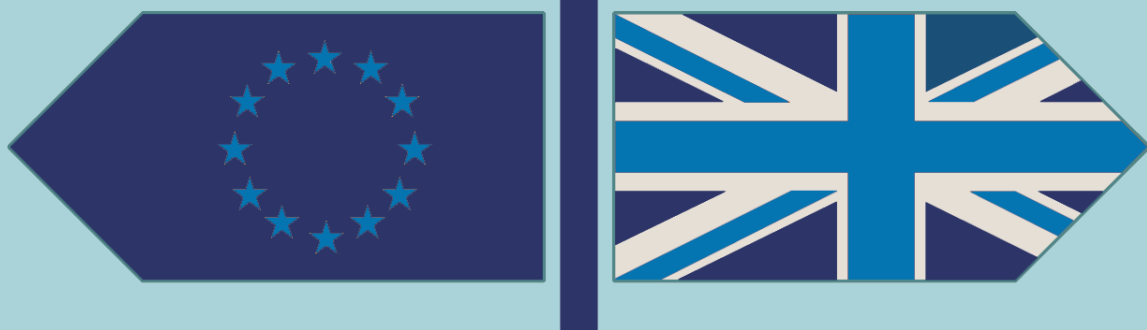
If you are selling on DDP Terms, the buyer is not actually the EU importer, **you are!** As well as the export customs entry, you would also be responsible for the import customs entry. To do this, you need an EORI and VAT number in the **buyers** country. It might be better to switch to **DAP** terms (Delivered At Place), to avoid being responsible for European costs.

Imports - Usually bought using EXW or DDP terms

EXW - You buy the goods and pay for transport/customs.

DDP – You buy the goods, seller pays transport/customs.

If you are buying on EXW Terms, the seller is not responsible for the export customs entry. It might be better to switch to **FCA** terms (Free Carrier), to avoid being responsible for European costs.



The physical movement of your products

There should be no real change in the physical movement of goods by road freight now we have left the EU.

However, the need for customs declaration means that some truckers without customs capabilities are unable to fulfil the needs of door to door movements. Therefore, forwarding agents, with customs approvals and badges, are essential – such as **Atlantic Pacific**.

Our road freight services include:



**Groupage
Services**



**Express
Services**



**Dedicated
Vehicles**



**Customs
Services**

Daily groupage services:

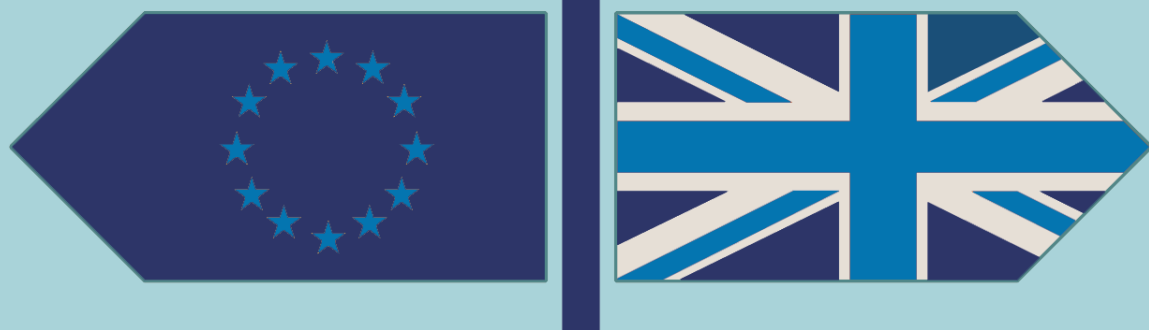
Ireland, France, Belgium, Netherlands, Luxembourg

Twice weekly groupage services:

Germany, Italy, Switzerland, Austria, Denmark, Portugal, Spain, Sweden

Weekly groupage services:

Norway, Finland and Eastern Europe..



Short sea and intermodal as an alternative to road freight

Short Sea movements are similar to ocean freight, using containers and containerships to move cargo to and from Europe. Prior to Brexit, short sea tended to be more traditionally used for bulk products.

However, with the potential for congestion on roads and at ro-ro ports, short sea is now considered a viable option for full load traffic.

Many of the short sea ports around Europe have great rail connections, which transforms short sea into an **intermodal** service, covering inland points throughout the continent.

Atlantic Pacific's short sea services include, but are not limited to, the below ports:

Northern Europe

Antwerp, Belgium
Amsterdam, Holland
Bremerhaven, Germany
Copenhagen, Denmark
Dublin, Ireland
Ghent, Belgium
Gothenburg, Sweden
Hamburg, Germany
Le Havre, France
Rotterdam, Holland
Zeebrugge, Belgium

Atlantic & Med

Barcelona, Spain
Bilbao, Spain
Durres, Albania
Koper, Slovenia
Lexois, Portugal
Limassol, Cyprus
Piraeus, Greece
Santander, Spain
Thessaloniki, Greece
Valencia, Spain
Vigo, Portugal

Baltic & Black Sea

Constanta, Romania
Gdynia, Poland
Gdansk, Poland
Helsinki, Finland
Odessa, Ukraine
Poti, Georgia
Riga, Latvia
Stockholm, Sweden
St Petersburg, Russia
Tallinn, Estonia
Varna, Bulgaria

Your European import & export checklist



Have you....

- ☐ Registered for your EORI number
- ☐ Nominated a customs intermediary for customs declarations – such as **Atlantic Pacific**
- ☐ Authorised **Atlantic Pacific** to enable PVA for your import VAT
- ☐ Read and understood the INCO terms that take on more significance now
- ☐ Considered whether short-sea could be a viable method for moving your products
- ☐ Budgeted for the additional costs of customs clearance fees
- ☐ Aligned your business with a logistics provider with full capabilities - such as **Atlantic Pacific**



Do You Need Assistance?

Atlantic Pacific provide a range of services to make your post-Brexit trading with Europe more effective.



Advice &
Consultancy



Customs
Declarations



Supply Chain
Solutions



Road Freight
Services



Short Sea
Services



Intermodal
Solutions

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