



How to export goods to the EU from January 2021

Decide how you will export your goods to the EU from next year.

The main 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.

Note: Additional processes may be required depending on what point of exit you are using.

Further guidance on exporting can be found on GOV.UK. This covers the full range of options available.

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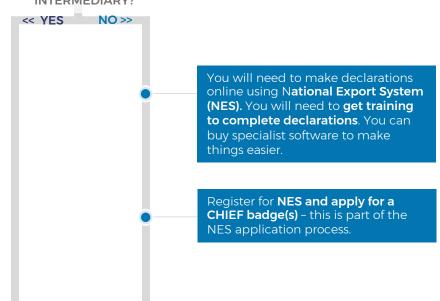


Standard Export Process

GET READY



WILL YOU BE USING A CUSTOMS INTERMEDIARY?





Standard Export Process

Provide all necessary information your customs intermediary asks for at this stage to enable them to complete supplementary declarations when they are required...

WILL YOU BE USING A CUSTOMS INTERMEDIARY?

YES

NO

Complete an **export declaration** using NES, which will give you a unique reference number. **This is** what is needed to get your goods

across the GB border.

Ensure that the declarant (EU Importer) of your goods has done everything that they need to do to make sure the goods successfully pass through EU customs:

- have an EU EORI number from the relevant EU authority
- · got any relevant import licences
- · completed import declaration on their country's declaration system.

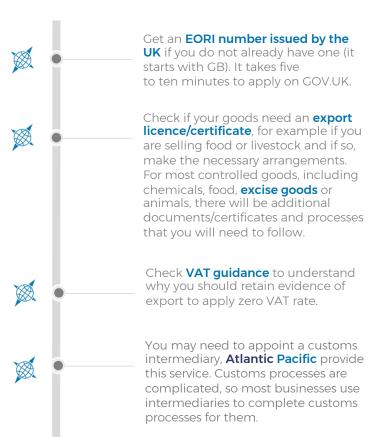
Keep records of the goods you have exported to the **EU for six years**. You may need these to claim **any appropriate** reliefs or refunds.

If you are an **Intrastat business** make sure you or your intermediary continues to submit your Intrastat returns.



Transit Process

GET READY



WILL YOU BE USING A CUSTOMS

INTERMEDIARY? << YES NO >> You will need to make declarations online using **National Export System** Appoint **Atlantic Pacific** as your (NES). You will need to get training to customs intermediary. complete declarations. You can buy specialist software to make things easier. Check if your intermediary is Register for **NES and apply for a** providing a guarantee to start the CHIEF badge(s) - this is part of the movement. If your intermediary is NES application process. not providing the guarantee to start the transit movement then you will need to provide the guarantee yourself. To do this you should Contact a bank or financial institution contact a bank or financial about arranging a **guarantee**. HMRC institution about arranging a will need to authorise the guarantee quarantee. HMRC will need to before this is put in place. authorise the guarantee before this is put in place.



Transit Process

Contact a bank or financial institution about arranging a guarantee. HMRC will need to authorise the guarantee before this is put in place.

Complete an **export declaration** using NES, which will give you a unique reference number. Then complete a transit declaration on the **New Computerised Transit System** (NCTS), which will give you another unique reference number.

Start your transit movement at either an authorised consignor or government **office of departure**.

Ensure the person taking your goods has either:

- the Transit Accompanying Document (TAD) (provided either by you, if you are an **Authorised Consignor**, or from another Authorised Consignor who has agreed to make the Transit declaration on your behalf) **or**
- the unique reference number from NCTS, which they will take to the office of departure to get the TAD. The paper TAD needs to accompany the transit movement throughout the journey.

Keep records of the goods you have exported to the EU for six years. You may need these to claim any appropriate reliefs or refunds.

If you are an **Intrastat business** make sure you or your intermediary continues to submit your Intrastat returns.

*Please note, transit may be a preferred option if your EU customer wishes to arrange import clearance in a country other than the one which goods first arrive in the EU.

WILL YOU BE USING A

CUSTOMS INTERMEDIARY?

YES

NO



INCOTERMS - More relevant from 2021

INCOTERMS

DDP to DAP

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 arranging the import customs entry into the buyer's country and paying any import taxes.

To do this, you would need an EORI number and a VAT number in the buyers country.

The better option might be to switch to **DAP terms** (Delivered At Place).

Under these terms.

- · Seller arranges the export customs declaration
- · Buyer arranges the import customs declaration.
- · Buyer is responsible for import duty and VAT

Atlantic Pacific can handle any export declarations on your behalf at any UK port, even if we don't carry the cargo ourselves.

Information from HMRC is changeable at times as further details of their Brexit plan are finalised.

If you have questions, or would like support in preparing for the required processes and declarations needed, please do not hesitate to contact us by emailing:

mail@atlantic-pacific.com