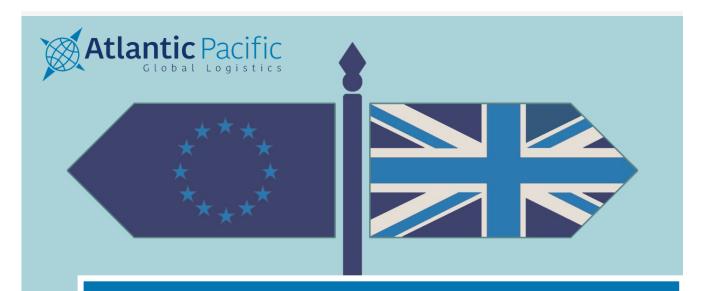




Version 2.0 15/Oct/21

Our guide to trading with Europe from 2022





Changes Ahead For 2022

What changes from 2021 to 2022?

Goods from the EU will be subject to the same requirements as the rest of the world. Therefore, import customs declarations will need to be completed prior to goods leaving the EU, with checks made on arrival.

This is very different to the current system. Many businesses are currently opting to defer import declarations until after arrival using the CFSP process or completing entries in a less critical timeframe.

What happens if no declaration completed?

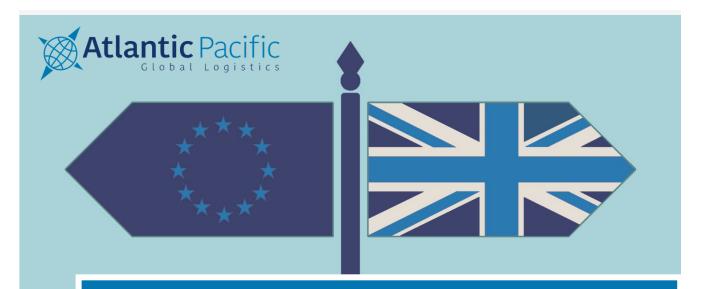
The importer will need to provide the carrier with the customs entry number before the shipment leaves the EU. If not provided, the shipment will not be able to proceed.

Will we see more disruption?

Early 2021 incurred delays due to confusion with the new declaration system. However, there was the option to defer, and checks were infrequent to help shipments move. 2022 sees a new low-tolerance approach and delays are inevitable if carriers do not have the correct information.

What do you need to do?

Be Prepared - Discuss your requirements with Atlantic Pacific now or ASAP. Customs services will be in higher demand as deferred entries come to and end. Don't get caught cold with no availability.



Customs Declarations 2022

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

Imports

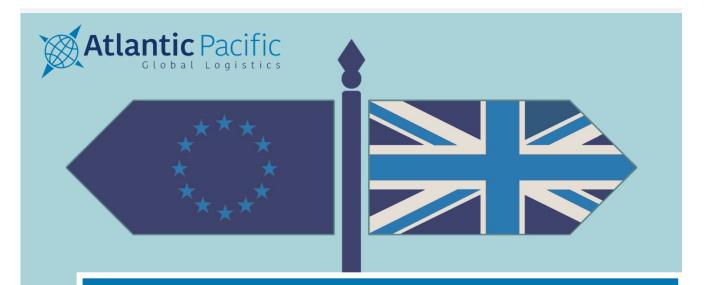
Declarations from the EU from 01/01/22 can no longer be deferred, all entries will be required by the haulier in order to make a GVMS booking to allow them to leave the EU for the UK.

Due to the short sea crossing and timeframes, you will need to ensure you can obtain the information from the shipper to complete the Import customs entry before sailing from the Continent, This is not how import entries have been required in 2021 Considerations of other simplified procedures may be required.

Exports

Normally the GB EXS (exit safety & security) is attached to the export declaration, but there are times when an export dec is NOT required but an EXS still is - Empty pallets and reusable packaging for example

EXS/ENS Currently reusable packaging does not require a GB EXS, but this easement expires at the end of this month. Empty shipping containers may also require an EXS depending on the presence of a transport contract.



Livestock & Food

IPAFFS

Goods of animal original will be required to be pre-lodged via IPAFFS, as the UK no longer uses the EU system of TRACES.

The original Health Cert will not be required to be lodged until July 2022, but the notification on IPAFFS required 24 hours prior to arrival.

• Phytosanitary Certificates and physical checks on SPS goods at Border Control Posts, will be introduced on 1 July 2022.

Find out more about <u>moving live animals or animal products as part of</u> EU trade.

Atlantic Pacific has a dedicated foodstuffs division, which provides complete end-to-end supply chain solutions to businesses importing, exporting, warehousing and distributing foodstuffs through the EU and worldwide.



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 are no real changes in the physical movement of goods by road freight now we have left the EU.

However, the need for customs declaration has led to truckers without customs capabilities being unable to fulfil the needs of door to door movements. Therefore, forwarding agents, with customs approvals and badges, have become more 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....

Register for your EORI number
Nominate a customs intermediary for customs declarations – such as Atlantic Pacific
Authorise Atlantic Pacific to enable PVA for your import VAT
Read and understand the INCO terms that take on more significance since 2021
Consider whether short-sea could be a viable method for moving your products
Budget for any additional costs of customs clearance fees
Align 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



Road Freight Services



Customs Declarations



Short Sea Services



Supply Chain Solutions



Contact Us mail@atlantic-pacific.com

Atlantic Pacific Global Logistics Ltd Unit 5, Argent Court, Sylvan Way Southfields Business Park Basildon, Essex, SS15 6TH Tel +44 1268 582 777 Atlantic Pacific Global Logistics Ltd Office 201, Building 308 World Freight Terminal Manchester Airport, M90 5PZ Tel +44 161 436 2670