



HM Government

Preparing for a 'no deal' EU Exit: step-by-step guide to importing

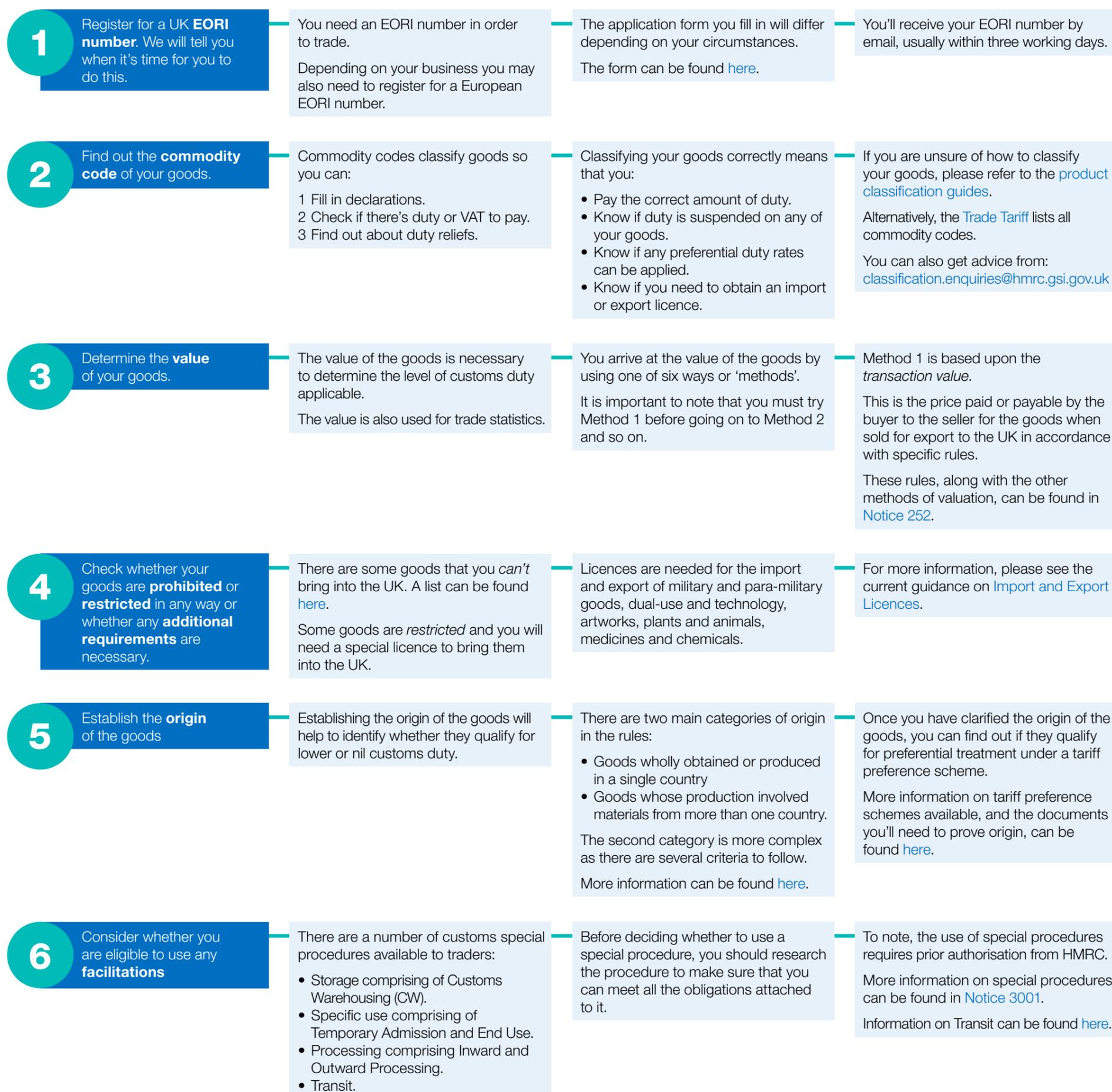
The UK government is confident of securing an ambitious and comprehensive future partnership with the EU. But as a responsible government we have a duty to prepare for all possible outcomes, including the unlikely scenario that no agreement is reached.

If we leave the EU without an agreement on 29 March 2019, UK businesses will have to apply customs, excise and VAT procedures to goods traded with the EU, in the same way that already applies for goods traded outside of the EU. Trading partners in the EU will also have to apply customs, excise and VAT procedures to goods received from the UK, in the same way that they do for goods received from outside of the EU.

We have designed this step-by-step guide to help businesses understand the key actions UK business will need to carry out in order to continue trading with EU businesses in the unlikely event that the UK leaves the EU without an agreement. It is based on the existing guidance that already applies to all of the trade that UK businesses carry out with businesses outside of the EU. The guide will be updated as any outstanding details are confirmed – including VAT and excise arrangements – and should be used in partnership with our '[Starting to import from outside of the EU](#)' guidance on GOV.UK.

You do not need to take any of these steps at this time. We will let you know when the time is right for you to take a course of action.

The guide is **for advice and guidance only** and forms part of the government's ongoing programme of planning for all possible outcomes. The government fully expects to negotiate an agreement with the EU.



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Choose the correct **customs procedure code (CPC)** for your goods.

CPCs identify the customs and/or excise regimes which goods are being entered into and removed from (where this applies).

The CPC is based on a two-digit community code which identifies a customs procedure. The CPC is built up into a seven-digit code from this.

For more information on what customs procedure codes are, with examples, please visit [here](#).

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Declare your imports to customs.

It is possible to make your own customs declarations. This is done by completing a SAD (form C88).

SADs can be submitted electronically using CDS.

To complete a SAD successfully, you will need the information gained from the previous steps.

For more information on how to complete a declaration, please visit the following [guidance](#).

You should consider using an experienced third party, such as a customs broker or agent, to make customs declarations for you. This can make importing simpler and faster if you're not authorised to make electronic declarations yourself.

Freight Forwarders

Freight forwarding is a service industry that involves moving goods around the world on behalf of importers and exporters.

One of a freight forwarder's main functions is to arrange customs clearance of goods crossing the frontier. A freight forwarder or their subcontractor will have specific software that can communicate with the HMRC central computer.

More information can be found at:

- [BIFA](#)
- [Institute of Export](#)

Express Courier Industry

The express courier industry involves operators who specialise in time-definite, transportation services for documents, parcels and freight.

These operators offer world-wide, integrated, door-to-door movement of shipments which are tracked and controlled throughout the journey.

More information on using an FPO to import and export goods can be found [here](#).

Customs Agent/Broker

A freight forwarder will typically deal with ensuring your goods are transported from one country to another and provide other services such as customs clearance.

Customs agents and brokers make sure that your goods can be cleared through customs en route to the final place of delivery in the UK.

A customs agent/broker will either act as a direct representative or indirect representative. Information on what those terms mean can be found [here](#).

If you have decided to use a third party, you must, in a formal written authorisation, outline whether the third party is empowered to act as a 'direct' or 'indirect' representative.

For a definition of direct and indirect representation, and information on the legal responsibilities attached to each, please visit the following [Notice](#) (Chapter 3).

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Pay duty* on the goods.

You might have to pay import duty depending on the classification of the goods and where they come from.

Some goods benefit from a duty suspension regime. Information on this can be found [here](#).

Your goods might also be liable to additional duties, such as anti-dumping duties.

Goods aren't normally released by HMRC until you've paid all the charges due.

Exceptions to this include if the importer of the goods takes advantage of the Duty Deferment Scheme. Conditions must be met to take advantage of this scheme and more information on this can be found [here](#).

For more information on import duty in general, please visit the following [page](#).

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You're required to **keep records** for all traded goods you declare to HMRC for six years.

The reason for this is for duty and tax purposes, and for government statistics.

Guidance for best practice in regards to archiving your paperwork can be found [here](#).

*Things to consider: Excise Duty

As mentioned above, goods are not normally released by HMRC until you've paid all the charges due. This normally relates to any VAT or import duty that may be due.

On top of this, some goods may be liable to Excise Duty. Excise Duty is chargeable, in addition to any customs duty which may be due.

A list of goods liable to excise duty can be found [here](#).

Things to consider: Authorised Economic Operator (AEO)

AEO status is an internationally recognised quality mark indicating that your role in the international supply chain is secure, and that your customs controls and procedures are efficient and compliant.

You can apply for AEO status for customs simplification (AEOC), AEO status for security and safety (AEOS) or both.

More information on the application process, benefits, and more, can be found in [Notice 117](#).

Things to consider: VAT treatment for imports

In the VAT for businesses technical note, the government has announced that in a 'no deal' scenario it will introduce postponed accounting for import VAT on goods brought into the UK. This means that UK VAT registered businesses importing goods to the UK will be able to account for import VAT on their VAT return, rather than paying import VAT on or soon after the time that the goods arrive at the UK border. This will apply both to imports from the EU and non-EU countries.

Key links:

- [Importing](#)
- [EORI Registration](#)
- [UK Trade Tariff](#)
- [Licences for International Trading](#)
- [Customs declarations and the Single Administrative Document \(SAD\)](#)
- [Freight Forwarders](#)
- [Tariff Preference](#)
- [Duty Relief for Imports and Exports](#)
- [Valuation of Goods](#)
- [Authorised Economic Operator \(AEO\)](#)