



Actions to take now if you trade with the UK

From 1 January 2022 the UK is introducing full customs controls. EU based businesses will have new rules to follow when you move goods to Great Britain (England, Scotland or Wales).

There are different rules in place for moving goods [between the EU and Northern Ireland](#).

This digest highlights actions to take to keep your business with Great Britain moving in 2022.

Actions that EU Traders should take before trying to send goods to Great Britain from 1 January:

1) Check that your trading partner in the UK is ready for the changes to rules for [importing goods into the UK](#) from the EU.

2) Check that your haulier, or the person driving your goods, is ready for checks at the border.

This [haulier handbook](#) sets out what your haulier needs to do.

It is important that you agree the commercial terms and conditions with your haulier, and that they have the correct paperwork in place to avoid possible delay to your goods.

Other actions to consider:

3) Check if you need to register as a UK established business.

The terms and conditions that you've agreed with your customer should include details of who is responsible for making UK customs declarations. If you are responsible, you can choose to either:

- Register as an [established business in the UK](#) and set up as an importer by following the simple step by step guide on Gov.uk, or
- Get a UK established customs expert or agent to make the customs declarations on your behalf. Find out how to [get someone to deal with customs for you](#) on GOV.UK

Find out more information on [Overseas companies registered in the UK](#) on GOV.UK

4) If you're responsible for making customs declarations, you may also need to set up to make UK Customs Declarations.

Get an Economic Operators Registration and Identification [EORI](#) number which will start with a 'GB' prefix.

And you can find out more information on the other steps you need to take to get ready for making customs declarations for [importing](#) and [exporting](#) on GOV.UK

5) Check if you need to register for VAT in the UK, in order to account for import VAT.

This may apply if you are sending goods to consumers in Great Britain or if you are moving goods to Great Britain for your own business.

If you supply goods in consignments valued at £135 or less directly to consumers in Great Britain, you may be required to register for VAT in the UK. Normal customs rules apply when supplying goods in consignments valued above £135 to customers in Great Britain.

If you are moving goods for your own business, you should register for VAT in the UK as a [non-established taxable person \(NETP\)](#).

This means that you can account for import VAT (and other duties) yourself on any goods you retain ownership of when they arrive in Great Britain.

You will need to follow the normal procedures for accounting for import VAT and may choose to account for the import VAT on your VAT return.

If you register your EU business as an NETP then you will need to complete a VAT return.

If your business has an establishment in the UK, you may be entitled to register for VAT as a domestic business rather than an overseas seller or NETP. Guidance on this can be found here: [Who should register for VAT \(VAT Notice 700/1\)](#)

If you intend to collect import duties, (including import VAT, at the point of sale you will need to follow the Customs rules. Guidance on this can be found here:

- [VAT guide \(VAT Notice 700\)](#) (Section 5)

- [Paying VAT on imports from outside the UK to Great Britain and from outside the EU to Northern Ireland](#)
- [Notice 143: a guide for international post users](#)

6) Make sure you are ready to provide a supplier declaration with any goods you are sending to a GB customer who wants to claim the preferential tariff agreed by the UK and EU in the Trade and Cooperation Agreement.

The UK's deal with the EU, called the [Trade and Cooperation Agreement](#) (TCA), means that the goods you import or export may benefit from a reduced rate of Customs Duty (tariff preference). To use this, you need proof that the goods you:

- export from the EU originate in the EU;
- import to the EU from the UK originate in the UK.

By 'originate' we mean where goods (or the materials, parts or ingredients used to make them) have been produced or manufactured. It is not where the goods have been shipped or bought from. Your goods will need to meet the product specific rules of origin requirements set out in the TCA.

To claim tariff preference, you need to have one of the following proofs of origin:

- a statement on origin – this must be made out by the exporter to confirm that the product originates in the UK or EU.
- the importer's knowledge – this option allows the importer to claim tariff preference based on their own knowledge of where the goods they're importing originate from.

From 1 January 2022 your UK customers' supplier declarations might be checked, so please make sure that you're providing them at the time you send the goods. You can find out more about making a [supplier declarations](#) are needed on **GOV.UK**.

If your UK based customer asks you to provide a Statement on Origin, you will need to have evidence that the goods meet the [rules of origin](#).

If the goods you export from the EU do not originate there but have been processed there to some extent, the EU processing can count towards Bilateral Cumulation in Great Britain if you provide a Supplier Declaration for Non-Originating goods.

Find further help and support

Read the online guidance to find out [what you need to know and do to continue trading with the UK if you run an EU-based business](#).

You'll also need to be aware of export and import processes local to the country you're based in. The [European Commission](#) website has guidance on importing into and exporting from the EU.

