



UK TRADERS

How to import goods from the EU into the UK through roll on roll off (RoRo) locations after Brexit

Not including Northern Ireland

Check the changes for traders at [gov.uk/brexit](https://www.gov.uk/brexit)



Decide how you will import your goods from the EU into the UK. The two main options are:

- Importing goods through **standard import procedures**.
- Importing goods through **simplified import procedures**, known as Transitional Simplified Procedures. For most goods this allows you to delay submitting a full customs declaration and paying customs duty for up to six months.

You can also consider **moving your goods by Transit procedures** if you think this is a better option for you.

Standard import
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Simplified import (also known as Transitional Simplified Procedures)

Get ready

Get an **EORI number issued by the UK** if you do not already have one (it starts with GB). It takes five to ten minutes to apply on GOV.UK.

Check if your goods need an **import licence**, for example if you are selling food or livestock and if so, make the necessary arrangements. If you are trading controlled products such as chemicals, food, excise goods or animals, there will be additional documents/certificates and processes that you will need to follow. Check GOV.UK for more detailed information.

You've decided to use **simplified import procedures**. You will need to apply on GOV.UK.
Will you be using a **customs agent to complete customs processes** for you?

Yes, I want to use a customs agent.

Find a **customs agent**.

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No, I don't want to use a customs agent.

Are you planning to import **standard** or **controlled** goods?

For **standard goods**.

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For **controlled goods**.

You will need to make declarations straight away. To do this you will need to buy **specialist software to complete these yourself, train your staff and apply for a CHIEF badge** – without one you will not be able to complete your simplified frontier declaration.

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Simplified import (also known as Transitional Simplified Procedures)

Check the **temporary no deal tariff** for your goods. If your goods attract customs or excise duty you should apply for a **duty deferment account** to pay duties owed on goods by monthly direct debit. You must have set this up before you import your goods.

Provide all necessary information for the customs agent to complete a declaration for you, including:

- your UK EORI number (it starts with GB)
- your TSP registration number.

The customs agent will complete a declaration and work with the haulier to deliver the goods to the UK.

Prepare to move your goods

For **standard goods**.

Record your import in your own records.

Provide your haulier with your UK EORI number (it starts with GB).

Once the haulier notifies you that your goods have arrived in the UK you must update your records.

Submit your supplementary declaration by the fourth working day of the following month. You can delay submitting your supplementary declaration for up to the first six months after the UK leaves the EU.

You can delay paying customs duty for at least the first six months after the UK leaves the EU.

If you are VAT registered you must use **Postponed VAT Accounting** to account for your import VAT.

If you are not VAT registered you will pay your import VAT by another means.

For **controlled goods**.

Complete a **simplified frontier declaration**.

Provide your haulier with information including:

- **UK Movement Reference Number/Entry Number**
- your UK EORI number (it starts with GB)
- the excise eAD or ARC (if available).

Once the haulier notifies you that your goods have arrived in the UK, you must update your simplified frontier declaration to show their arrival time by the end of the next working day following their arrival.

You must submit your supplementary declaration by the fourth working day of the following month.

Your duty deferment account will be debited after you have submitted your supplementary declaration.

If you are VAT registered you must use **Postponed VAT Accounting** to account for your import VAT.

If you are not VAT registered you will pay your import VAT with your customs or excise duties.



Standard import

Get ready

Get an **EORI number issued by the UK** if you do not already have one (it starts with GB). It takes five to ten minutes to apply on GOV.UK.

Check if your goods need an **import licence**, for example if you are selling food or livestock and if so, make the necessary arrangements. If you are trading controlled products such as chemicals, food, excise goods or animals, there will be additional documents/certificates and processes that you will need to follow. Check GOV.UK for more detailed information.

You've decided **not** to use simplified import procedures.
Will you be using a **customs agent to complete the full customs declaration** for you?

Yes, I want to use a customs agent.

No, I don't want to use a customs agent.

Find a **customs agent**.

Buy **specialist software to complete declarations yourself, train your staff and apply for a CHIEF badge**.

Prepare to move your goods

Provide all necessary information for customs agent to complete a full customs declaration, including:

- your **commodity code**
- your **customs procedure code**.

Make sure you have the information you need to complete a full customs declaration yourself, including:

- your **commodity code**
- your **customs procedure code**.

Customs agent will complete **the full customs declaration** and work with haulier to deliver the goods to the UK.

Provide your haulier with information including:

- **UK Movement Reference Number/Entry Number**
- your UK EORI number (it starts with GB)
- the excise eAD or ARC (if available).

Haulier collects goods as instructed by EU company you are buying the goods from and brings them to UK.

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Standard import

Update the full customs declaration to show goods have arrived in the UK. This should be done by close of business the working day after the goods arrive in the UK.

You will need to pay the following:

- Customs duty – should be paid once the goods arrive in the UK. You can pay HMRC directly or register for a duty deferment account which means you can delay payment
- Import VAT – can be accounted for on your VAT return if you are registered for VAT
- Excise duty – must be paid unless the goods are placed into excise duty suspension.

Further guidance on [paying duties](#) is on GOV.UK.



Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)



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Decide which export procedure you are going to use. Things to consider:
 Are you moving things temporarily? **ATA Carnets may be for you.**
 Are you a large exporter? If so **Transit could simplify how your goods pass through customs.**

For ATA Carnet (for temporary movement of goods) go to page 4

For Transit (to simplify how your goods pass through customs) go to page 3

Standard export

Get ready

Get an **EORI number issued by the UK** if you do not already have one (it starts with GB). It takes five to ten minutes to apply on GOV.UK.

Check if your goods need an **export licence**, for example if you are selling food or livestock and if so, make the necessary arrangements. If you are trading controlled products such as chemicals, food, **excise goods** or animals, there will be additional documents/certificates and processes that you will need to follow. Check GOV.UK for more detailed information.

Decide if you are going to use a **customs agent to complete customs declarations** for you.
 Things to consider: Do you have staff who could take on this new work? Do you have the skills to do it yourself?

Yes, I want to use a customs agent.

Find a **customs agent**.

Prepare to move your goods

Provide all necessary information for your customs agent to complete a **combined Export and Exit Summary Declaration** on your behalf.

Ensure that the EU importer of your goods has got an EU EORI number from the relevant EU authority, obtained any relevant import licences and completed an import declaration on their country's declaration system.

No, I don't want to use a customs agent.

Buy specialist software to complete customs declarations or train staff **to make declarations online** using the National Export System (NES).

Register for **NES**. **Apply for a CHIEF badge** – this is part of the NES application process.

For each movement: complete a **combined Export and Exit Summary Declaration** using NES.

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Standard export

Ensure the driver taking your goods has the EU import declaration in the form of a **Movement Reference Number for the country where the goods enter the EU**. This is what your driver needs to get your goods across the EU border.

Ensure the driver taking your goods has any specialist goods licences. **They will need these to get your goods across the EU border.**

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**.

For goods entering the EU from the UK via French ports the driver will need to have an MRN from either a French import declaration or Smart Border 'envelope' MRN. This will be scanned before boarding the ferry or Eurotunnel shuttle.

Transit

Get ready

Get an **EORI number issued by the UK** if you do not already have one (it starts with GB). It takes five to ten minutes to apply on GOV.UK.

Check if your goods need an **export licence**, for example if you are selling food or livestock and if so, make the necessary arrangements. If you are trading controlled products such as chemicals, food, **excise goods** or animals, there will be additional documents/certificates and processes that you will need to follow. Check GOV.UK for more detailed information.

Decide if you are going to use a **customs agent to complete customs declarations** for you.
Things to consider: Do you have staff who could take on this new work? Do you have the skills to do it yourself?

Yes, I want to use a customs agent.

Find **customs agent**.

No, I don't want to use a customs agent.

Buy specialist software to complete customs declarations or train staff **to make declarations online** using the National Export System (NES).

Prepare to move your goods

Consider applying for **authorised consignee status** (to start transit movement at your own premises).

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Transit

Contact a bank or financial institution about arranging a guarantee. HMRC will need to authorise the guarantee before this is put in place. **You will need to take this action if your agent is not providing the guarantee.**

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

Provide all necessary information for your customs agent to complete a Transit declaration and a **combined Export and Exit Summary Declaration** on your behalf.

Register for the **New Computerised Transit System (NCTS)** and **NES**.

For each movement: complete a **combined Export and Exit Summary Declaration** on NES, and complete a transit declaration on NCTS.

Ensure the driver 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 Local Reference Number, which they will take to the office of departure to get the TAD. **The TAD is what your driver needs to get your goods across the EU Border.**

Ensure the driver taking your goods has any specialist goods licences. **They will need these to get your goods across the EU border.**

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.**

For goods entering the EU from the UK via French ports the driver will need to have an MRN from either a French import declaration, Transit declaration, or Smart Border 'envelope' MRN. This will be scanned before boarding the ferry or Eurotunnel shuttle.

ATA Carnet (for temporary movement of goods)

Apply for an **ATA Carnet** to avoid paying duties on goods moved temporarily into the EU. Find out about the other options available to you for **making temporary movements** on GOV.UK.

Ensure the driver taking your goods has the ATA Carnet document for wet-stamping.

This is what they need to get across the border.

Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)