



Exporting Goods From Great Britain To The EU From The 1st January 2021

From 1 January 2021, you will need to make customs declarations when exporting goods to the EU. These rules currently apply to exporting goods to the rest of the world, including Switzerland, Norway, Iceland and Liechtenstein.

You can make the declarations yourself or hire someone else such as a courier, freight forwarder or customs agent.

Hiring A Person Or Business To Deal With Customs For You

You can hire a person or business to deal with customs for you, such as:

- freight forwarders
- fast parcel operators
- customs agents or brokers

What they can do for you (and who will be liable) depends on:

- they will need to be established in Great Britain or Northern Ireland.
- what you want them to do
- the services they provide
- the commercial agreement you have with them

Freight Forwarders

Freight forwarders move goods around the world for exporters and importers.

A freight forwarder will arrange clearing your goods through customs. They will have software to communicate with HMRC's systems. You can find out how to use a freight forwarder on the British International Freight Association and Institute of Export websites.

See: <https://www.bifa.org/home>

See: <https://www.export.org.uk/>



Customs Agent Or Broker

Customs agents and brokers help your goods clear through customs and borders. You can hire a customs agent or broker to act as a:

- direct representative
- indirect representative

You can search these out on the internet.

Examples are: <https://hansenmac.com/>

Typically they will:

- Check the classification and valuation of your goods, and make sure you use the right commodity codes
- Advise on any necessary licenses for export of restricted or hazardous goods
- Liaise with government agencies and customs authorities on your behalf
- Prepare and submit documents which have to be filed to clear customs processes

See: <https://smallbusiness.co.uk/customs-brokers-2544117/>

Further information can also be found at UK Import Services Ltd: <https://www.ukimports.org/services/import/customs-clearance/customs-clearance-broker-agent-information.php>

Fast Parcel Operators

Fast parcel operators transport documents, parcels and freight across the world in a specific time frame. They can deal with customs for you, as part of their delivery.

They cannot act on your behalf without written instructions from you. The instruction must show whether they are acting for you directly or indirectly. HMRC will only ask for evidence of the authorisation if they need it.

See: <https://www.gov.uk/guidance/international-trade-fast-parcel-operators>

Getting Someone To Act Directly

You can hire a person or business to act in your name. You will be liable for:



- keeping records
- any Customs Duty or VAT due
- the accuracy of any information provided on your customs declarations

You cannot ask someone to act directly if they are submitting your declarations using:

- simplified customs procedures
- entry in the declarant's records

When acting directly, even if they have authorisation, they can only submit those types of declarations if you have authorisation.

Getting Someone To Act Indirectly

You can get someone to act for you in their own name, this means they are:

- equally responsible for making sure the information is accurate
- jointly and severally liable for any duty or VAT

If they have authorisation, you can get an indirect agent to make declarations using:

- simplified customs procedures
- entry in the declarant's records

You cannot ask someone to act indirectly if you are declaring goods for:

- inward processing
- outward processing
- temporary admission
- end-use relief
- private customs warehousing

Making Export Declarations Yourself

If you are a UK-based business sending goods outside of the UK and from the 1 January to the EU as well as the rest of the world, you must complete an export declaration to get your goods through customs.

Before you start you must also have an Economic Operator Registration and Identification (EORI) number.

See: <https://www.gov.uk/eori>

You must also have a Customs Handling of Import and Export Freight (CHIEF) badge role (if you are using a freight forwarder you do not need to apply).



See: <https://www.gov.uk/government/publications/import-and-export-trade-request-for-chief-access-via-wex-channels-pa7>

If you get Authorised Economic Operator Customs Simplifications status this may speed up the process of applying for the National Export System.

Check if Authorised Economic Operator status could benefit you: <https://www.gov.uk/guidance/authorised-economic-operator-certification>

Submitting A Declaration

Most declarations are submitted electronically using the National Export System. If you're going to do this yourself, rather than appoint an agent, you will need to register for the National Export System.

See: <https://www.gov.uk/guidance/export-declarations-and-the-national-export-system-export-procedures>

You must use the National Export System to make export declarations to customs. You can use the system to send declarations through:

- web
- email
- XML
- Community Systems Providers

Registering for web declarations

To make your declaration through the web, you need a Government Gateway user ID and password. If you do not have a user ID, you can create one the first time you register.

See: <https://secure.hmce.gov.uk/ecom/login/index.html?>

Registering for email declarations

To make your declaration by sending an email, you need a Government Gateway user ID and password. If you do not have a user ID, you can create one the first time you register. If you choose this method you'll also need:

- a CHIEF-compatible software package (EDIFACT)
- an SMTP (standard) email connection

Registering for XML declarations



To make your declaration by XML declaration, you need a Government Gateway user ID and password. If you do not have a user ID, you can create one the first time you register. If you choose this method you'll also need:

- a CHIEF-compatible software package (EDIFACT), including an XML wrapper
- an HTTPS internet connection (this is a more secure connection than HTTP)

Community System Providers

Community Systems Providers run the major inventory-controlled ports around the UK. You can access the export system indirectly through a Community Systems Provider using your own software or software provided by an independent software company.

Freight forwarders buy annual badges to their systems and charge exporters a fee for entering goods for export on their behalf. Customs do not charge for use of their systems and any charges are set by the freight forwarders direct.

See: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/800274/Trade_commercial_contacts.pdf

Please note: Full guidance can be found at <https://www.gov.uk/prepare-to-export-from-great-britain-from-january-2021>.