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Customs checklist – importing goods from the EU

To help businesses get ready for the new customs arrangements from 1 January 2021

Do you have a UK Economic Operator Registration Identifier (EORI) Number?		Notes
You must obtain an EORI Number	<input type="checkbox"/> Obtain a UK Economic Operator Registration Identifier Number (“EORI”)- you can do this online via your account with HMRC (Your Business tax Account or “BTA”) or via an online form. Links to the HMRC website: https://www.gov.uk/eori https://www.tax.service.gov.uk/shortforms/form/EORIVAT?details=&vat=yes	
Are you moving goods from the EU to the UK?		Notes
Will you be wanting to submit declarations yourself?	<input type="checkbox"/> Do you have a “Badge(s)” from the Community Service Providers (“CSP”s) to access their systems and file the submissions at the ports/airports that you will bring goods into? <input type="checkbox"/> Do you have a badge to link to HMRC’s CHIEF (or CDS) systems? <input type="checkbox"/> Do you have third party software to link the CSPs and CHIEF/CDS? <input type="checkbox"/> Will you be using “Roll On/Roll Off” (“RoRo”) ports e.g. Dover, Channel Tunnel? <input type="checkbox"/> If using the RoRo ports, have you checked whether they require pre-lodgement or temporary storage entries?	
Will you be using an agent?	<input type="checkbox"/> Have you checked that the agent has capacity to do the work? Some agents are unable or unwilling to take on new business because they do not have the capacity to do the work	
Do you want to take advantage of the simplified procedures from 1 January 2021 to 30 June 2021 (basic entries on import, deferring VAT and Duty for 6 months etc.)?	<input type="checkbox"/> Do you have a duty deferment account or have you been approved for Simplified Import VAT Accounting (“SIVA”) <input type="checkbox"/> Are you moving controlled goods? <input type="checkbox"/> Are any of your goods subject to excise duty? <input type="checkbox"/> Is your agent able to act for you for these procedures? (Some	



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	may not be able to do these in their normal capacity as agent)	
Are you ready for the new customs procedures from 1 January 2021?	<input type="checkbox"/> Have you checked that you will be able to receive the C79 certificate/statement of VAT paid/due at import or that your agent/you can access it via HMRC’s systems? <input type="checkbox"/> Do you know what commodity codes are required for your goods, the duty rates for them and whether there are any special licences required? <input type="checkbox"/> Do you know the origin of all your goods (e.g. 100% EU, 75%+ EU, other country origin)? <input type="checkbox"/> Do you know if there are any preferences, countervailing or anti-dumping duties for goods that are not of 75%+ EU origin? <input type="checkbox"/> Do you wish to use inward/outward processing/end use reliefs or Customs warehousing duty suspension regimes? <input type="checkbox"/> Are you approved to use any of these in the UK? You may be approved for the EU at the moment, but will need to apply separately for the UK as things stand; <input type="checkbox"/> Do you know if there are any UK labelling, safety standards, regulatory issues in the UK for your goods? <input type="checkbox"/> What are your Inco/shipping terms? Do these need amending to reflect that the UK is a separate Customs union? <input type="checkbox"/> Do you know who is responsible for making the declaration, paying the VAT and duty under the shipping terms?	

For support please contact: **Ruth Corkin**
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