

# Five essential steps: **IMPORTING** from the **EU** after 1 Jan 2021

## 1. Get an EORI number

- A **UK EORI number** (Economic Operator Registration and Identification) is essential for businesses wishing to trade with the EU. If you interact with EU customs, you will also need an **EU EORI number** from the country where you first lodge a declaration.
- **Apply** for a UK EORI number online and you will receive it straight away. If you already have one, check it begins with GB. If you already have an EU EORI number, you will need to apply for a new GB EORI.

## 2. Check your commodity codes

- **Commodity codes** are used to ensure goods have the correct tariff classification. Using the wrong codes for your products in customs declarations risks paying the wrong tariff, costly delays at the border or potential fines.
- **Search** for your commodity code codes and understand how to **value your imports**. **HMRC** can advise if help is needed. Check the UK's **Global Tariff** to ensure you are aware of the no-deal implications for your imports.

## 3. Check if you are eligible to defer customs declarations

- Importers of standard goods will be able to **defer submitting customs declarations and tariffs** for 6 months until 1 July. Importers of **controlled goods (fish and excise goods)** will need to submit declarations from 1 January.
- You or your customs agent will need to be **authorised** to defer customs declarations by the time they are submitted after 1 July and will need to keep **commercial records** at the point of import for these goods from 1 January. You will also need a **duty deferment account** and be able to **account for import VAT**.

## 4. Check the sanitary and phytosanitary (SPS) requirements

- Some products need certification from 1 January, including **fish, organics** and **high-risk plants**. Imports of most animal and plant products do not need health certification (**EHCs** and **PCs**) until 1 April. From April, you must pre-notify imports of **animal** and **plant products** using **IPAFFS** and the EU exporter must complete the relevant health certification and ensure it is signed by a Vet or relevant official. Goods must arrive on **heat-treated pallets** from 1 January.
- From 1 July, imports of **animal** and **plant products** need to be accompanied by health certification, pre-notified using IPAFFS, and must enter via a **Border Control Post (BCP)** with physical checks potentially taking place of products.

## 5. Decide if you will use a customs agent

- Most businesses use a customs broker, agent, or freight forwarder to make **customs declarations**. This can make customs administration simpler and faster.
- You may want to check if the exporter in the EU is ready to submit an exports declaration when the goods leave the EU.