



December 2018

VAT Registration Number

Dear customer

**The United Kingdom will be leaving the European Union at 11pm on 29 March 2019. If you import or export goods with EU member states other than Ireland this letter tells you about the 3 actions you need to take now to get ready for the unlikely event of the UK leaving the EU without a deal. Please read it carefully.**

In September, we sent you a letter because you import and/or export goods with the EU. The letter said that if we leave the EU without a deal, on 29 March 2019, there would be immediate changes to the way you trade with businesses in the EU.

The government has taken decisive steps forward in negotiations with the EU, reaching a deal on a withdrawal agreement that will ensure the UK's smooth and orderly departure from the EU on 29 March next year, and making a political declaration on an ambitious future partnership.

The deal must now be ratified by both the UK and European Parliaments. Until this has happened, the government will continue to plan for both deal and no deal scenarios. Similarly, you should continue to get ready for the possibility of no deal.

If you only import or export goods with Ireland across the Northern Ireland-Ireland land border, you do not need to take any of the actions set out in this letter. We will write to you again with information about the arrangements for trading with Ireland as soon as we can.

**There are 3 actions you need to take now**

- 1 Register for a UK Economic Operator Registration and Identification (EORI) number at [www.gov.uk/hmrc/get-eori](http://www.gov.uk/hmrc/get-eori). You'll need an EORI number:
  - to continue to import or export goods with the EU after 29 March 2019, if the UK leaves the EU without a deal
  - before you can apply for authorisations that will make customs processes easier for you - we'll tell you more about applying for these early next year.
- 2 Decide if you want to hire an agent to make import and/or export declarations for you or if you want to make these declarations yourself (by buying software that interacts with HMRC's systems). If you want to:
  - declare through an agent, contact one to find out what information they'll need from you
  - use software to make declarations yourself, talk to a software provider to make sure that their product meets your needs, depending on whether you import, export or both.
- 3 Contact the organisation that moves your goods (for example, a haulage firm) to find out if you will need to supply additional information to them so that they can make the safety and security declarations for your goods, or whether you will need to submit these declarations yourself.

For more information on these actions, go to [www.gov.uk/hmrc/declare-goods](http://www.gov.uk/hmrc/declare-goods)

You can also stay up-to-date by registering for HMRC's EU Exit update service.

Go to [www.gov.uk/hmrc/business-support](https://www.gov.uk/hmrc/business-support), select 'business help and education emails', add your email address, select 'Submit', select 'Add subscription', choose 'EU Exit' then 'Submit'.

We'll write to you again to let you know what further actions you'll need to take and when.

Yours sincerely

Jim Harra

Deputy Chief Executive, HMRC