



Preparing for a no deal EU Exit: step-by-step guide to exporting

The UK government is confident of securing an ambitious and comprehensive future partnership with the EU. But as a responsible government we have a duty to prepare for all possible outcomes, including the scenario that no agreement is reached.

If we leave the EU without an agreement on 29 March 2019, UK businesses will have to apply customs, excise and VAT procedures to goods traded with the EU, in the same way that already applies for goods traded outside of the EU. Trading partners in the EU will also have to apply customs, excise and VAT procedures to goods received from the UK, in the same way that they do for goods received from outside of the EU.

We have designed this step-by-step guide to help businesses understand the key actions UK business will need to carry out in order to continue trading with EU businesses in the event that the UK leaves the EU without an agreement. It is based on the existing guidance that already applies to all of the trade that UK businesses carry out with businesses outside of the EU. The guide will be updated as any outstanding details are confirmed – including VAT and excise arrangements – and should be used in partnership with our [‘Starting to export outside of the EU’](#) guidance on GOV.UK.

The guide is **for advice and guidance only** and forms part of the government’s ongoing programme of planning for all possible outcomes. The government fully expects to negotiate an agreement with the EU.

1	Register for an EORI number .	You need an EORI number in order to trade. Your EU customers will need to register for an EU EORI number if they do not already have one.	The application form you fill in will differ depending on your circumstances. The form can be found here .	You'll receive your EORI number by email, usually within three working days.
2	Check if you need a licence to export your goods outside the UK.	You may need a licence or follow special rules to export restricted goods.	Whether or not you need an export licence for your goods will be determined by four factors: 1 Nature of the goods 2 Destination of the goods 3 Ultimate end use of the goods 4 Licensability of trade activities	Goods that are restricted range from agricultural products to military goods. Information on military and dual-use goods can be found here . A comprehensive list of prohibited and restricted goods can be found here .
3	Find out the commodity code of your goods.	Commodity codes classify goods so you can fill in export declarations	It is important to conduct some background research on the destination(s) you wish to export to. This background information, combined with the commodity code of the goods, will help you to determine if the goods will occur import duty in the destination country.	If you are unsure of how to classify your goods, please refer to the product classification guides . You can also get advice from: classification.enquiries@hmrc.gsi.gov.uk
4	Choose the correct customs procedure code (CPC) for your goods.	CPCs identify the customs and/or excise regimes which goods are being entered into and removed from (where this applies).	The CPC is based on a two-digit community code which identifies a customs procedure. The CPC is built up into a seven-digit code from this.	For more information on what customs procedure codes are, with examples, please visit here .

Declaring your export to HMRC

It is possible to make your own customs declarations, but the process is complicated and only suitable for more experienced exporters. Most businesses use a customs broker or agent to do this for them.

You'll need to arrange transport yourself. More information on third parties that can help with the customs process and the movement of the goods can be found below.

Freight Forwarders

Freight forwarding is a service industry that involves moving goods around the world on behalf of importers and exporters.

One of a freight forwarders main functions is to arrange customs clearance of goods crossing the frontier. A freight forwarder or their subcontractor will have specific software that can communicate with the HMRC central computer.

More information can be found at:

- [BIFA](#)
- [Institute of Export](#)

Express Courier Industry

The express courier industry involves operators who specialise in time-definite, transportation services for documents, parcels and freight.

These operators offer world-wide, integrated, door-to-door movement of shipments which are tracked and controlled throughout the journey.

More information on using an FPO to import and export goods can be found [here](#).

Customs Agent/Broker

A freight forwarder will typically deal with ensuring your goods are transported from one country to another and provide other services such as customs clearance.

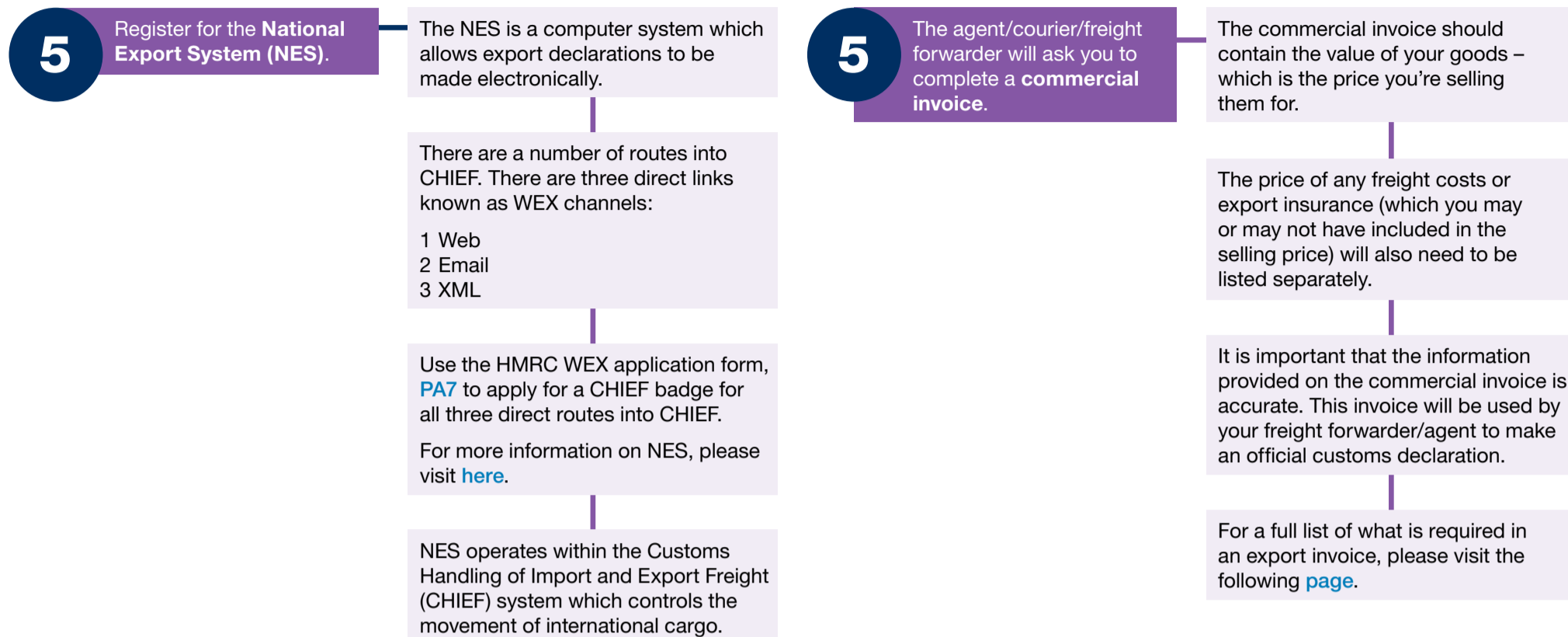
Customs agents and brokers make sure that your goods can be cleared through customs en route to the final place of delivery in the UK.

A customs agent/broker will either act as a direct representative or indirect representative. Information on what those terms mean can be found [here](#).

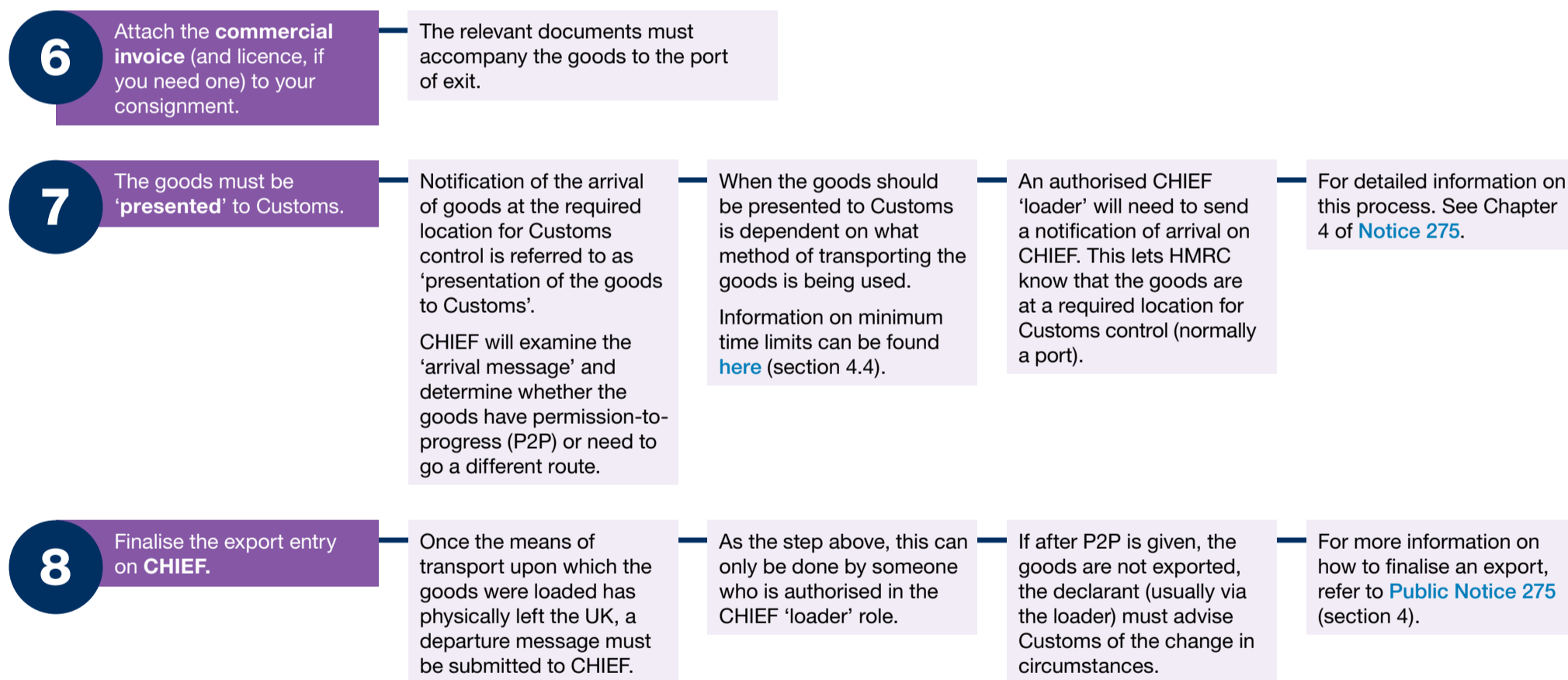
If you have decided to use a third party, you must, in a formal written authorisation, outline whether the third party is empowered to act as a 'direct' or 'indirect' representative. For a definition of direct and indirect representation, and information on the legal responsibilities attached to each, please visit the following [Notice](#) (Chapter 3). The route you need to take depends on whether you will be processing the export yourself or whether you have entrusted a third party to do so. This applies for steps 5, 6, and 7. It is important to note that export declarations are pre-logged to HMRC. The Export Accompanying Document (EAD) issued by HMRC declarations system needs to accompany the goods to the port where the goods are being presented to customs.

Individual

Third party



For an overview of what data is required for Full and Simplified Export Declarations please see section 19 of [Notice 275](#).



After Export

