



HM Revenue
& Customs

Date

Dear customer

We are writing to you because our records show that you're a UK based business and that you imported goods from the EU in 2018. However, you have not yet registered for Transitional Simplified Procedures (TSP) to make importing as easy as possible after Brexit. To help you get ready, HMRC will register your business to use TSP from the date the UK leaves the EU.

Your TSP registration number is:

About TSP

TSP are simpler import procedures that you can use for goods you import from the EU to the UK should the UK leave the EU without a deal. They give you extra time to send in your customs forms and pay any import duties.

If you're new to customs processes and haven't been able to appoint a customs agent, TSP is likely to be the best option for you so we've taken the first step and registered you.

You do not have to use TSP just because you are registered, you can use full import processes instead.

What you need now

- 1 Check the tariff information and set up a Direct Debit if you need to.
 - Check what tariffs will apply to your goods after Brexit and whether you'll need to pay customs duties on your goods.
 - To find the tariffs that will apply after 31 October, go to **www.gov.uk/hmrc/brexit-import-duty**
 - If you'll have duties to pay, you must apply for a deferment account before you import your goods – this allows you to pay the duties you owe monthly by direct debit rather than as soon as the goods enter the UK.
 - To apply for a deferment account go to **www.gov.uk/hmrc/defer-payment-of-duties**

- 2 Prepare to keep customs records of all the goods you import from the date the UK leaves the EU and get ready to make monthly declarations to HMRC.
 - You can choose to delay making declarations until 6 May 2020, giving you more time to get used to new processes.
 - If you choose to delay making your declarations until 6 May 2020, payment for the duties you owe will be taken by direct debit on 15 May 2020.
- 3 Prepare to account for the import VAT on your imports on your normal VAT return.
 - For guidance on how to do this go to **www.gov.uk/hmrc/accounting-for-import-vat**
- 4 Check if you need to use the controlled goods process.
 - We have registered you for the TSP standard goods procedure. If you move controlled goods, you will need to register for TSP for those.
 - To find a list of TSP controlled goods, go to **www.gov.uk/hmrc/controlled-goods**
 - You'll need to complete a simple form and select controlled goods, go to **www.gov.uk/hmrc/eu-simple-importing**
- 5 For more information on TSP and the records you need to keep, go to **www.gov.uk/hmrc/simplified-import-procedures**

Keep up-to-date with the latest Brexit news

You can:

- register for our free email update service, go to **www.gov.uk/hmrc/business-support** and select 'business help and education emails', then select 'Brexit'
- use the GOV.UK traders page, go to **www.gov.uk/brexit-traders** and use the readiness checker

For general enquiries about importing and exporting after Brexit, you can also call the imports and exports helpline on 0300 3301 331.

Yours sincerely

Jim Harra

Interim Chief Executive, HMRC