



Date 18 September 2019

Dear customer

We are writing to you because our records show that you are a VAT registered business and you trade with the EU. This means that you will be affected by changes when the UK leaves the EU on 31 October 2019.

Next steps you need to take to get ready for Brexit

You should now have your EORI (Economic Operator Registration and Identification) number that starts with 'GB'. You will need this for importing and exporting when we leave the EU. But there is more that you can do to get your business ready.

You can:

- use the checklist overleaf to start working through the actions and decisions that you need to make now
- find out if you also need an EU EORI by reading our EORI mythbuster, go to www.gov.uk/government/publications/hmrc-brexit-communications-resources
- go online to find more detailed step by step guides
 - for importers, go to www.gov.uk/prepare-import-to-uk-after-brexit - we really recommend that you consider TSP (Transitional Simplified Procedures) to make your importing as easy as possible
 - for exporters, go to www.gov.uk/prepare-export-from-uk-after-brexit - focus on understanding what information you'll need to give to the person you are selling to, so that they can complete the transaction
- keep up-to-date with the latest Brexit news, including details of upcoming webinars we are running on importing and exporting with the EU after 31 October
 - 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'

Yours faithfully

Jim Harra
Deputy Chief Executive, HMRC



If you buy any items for your business from EU countries, or sell products to customers in EU countries, even if it's only once a year, you will be affected by new import and export arrangements after 31 October.

Start by following the steps below to get your business ready for Brexit. We'll let you know about the next steps you need to take in the run-up to 31 October.

Get ready

- Use this checklist to understand what you need to do
- You will need a UK EORI number starting with GB.** You will not be able to move goods into and out of the UK without one and it takes less than ten minutes to apply
- Customs forms will be needed. If you want to move items into the UK or move items out of the UK you will need specialist skills and software. Work out whether you can do this yourself, or get a customs expert to do this for you
- Visit GOV.UK to find Brexit guidance and **help for importing** and **help for exporting**

Get set

If you buy items from EU countries to bring into the UK:

- Apply for simplified import procedures** known as Transitional Simplified Procedures to get extra time to send in your customs documentation
- Check the duty** you'll have to pay on items you're bringing in
- Apply for an online account** to make paying any taxes easier

If you sell products to the EU, you need to:

- Check with the people or company that moves your products — for example, your postal service, courier or haulier — to find out if they need extra information from you in order to carry on doing this
- Check that the people you are selling to are ready to bring your goods into their country, are following that country's customs processes and are ready to send you the relevant paperwork (for example, the import declaration)

Get going

You've now taken the first steps to get your business ready for Brexit

- Sign up for regular Brexit updates from HMRC** so we can tell you about the next steps you need to take

Further information can be found on GOV.UK **about Northern Ireland and Ireland.**