

Dear Customer,

Leaving the EU: actions for your business to take now to be ready for a no deal

We are writing to you because you import or export excise goods (alcohol, tobacco and certain oils) between the UK and the EU, and we'd like to tell you more about the changes to how you will move and declare these goods if the UK leaves the EU without a deal.

From 11pm on 29 March 2019, if you transport excise goods between the UK and EU countries:

- The rules that currently apply to movements between the UK and non-EU countries will in the future, also apply to EU movements so you will need to make customs declarations for them, then put them on the Excise Movement Control System (EMCS)
- Simplified Accompanying Administrative Documents (SAAD) will no longer be used
- Temporary Registered Consignees, and other roles and processes involved with the movement of excise goods within the EU will no longer apply.

You should continue to use EMCS for goods moved within the UK, including movements to and from ports and airports.

How to make customs declarations

You will be responsible for making customs declarations for your UK-EU trade. Many businesses find the simplest way to make customs declarations is to appoint a customs agent to manage the process for them.

So that you are ready you should now:

- register for your Economic Operator Registration and Identification (EORI) number if you haven't done so already at www.gov.uk/hmrc/get-eori

Then:

- if you want to make declarations through a customs agent, appoint one as soon as possible.

If you cannot appoint an agent, or do not think this is the right option for your business, and if you intend to import or export you should now:

- make sure someone in your business is trained to make customs declarations
- buy specialist software that links to HMRC's customs systems
- if you're exporting, register for the National Export System at www.gov.uk/guidance/export-declarations-and-the-national-export-system-export-procedures

For further information, go to www.gov.uk/hmrc/trade-with-the-eu

Movements raised before 11pm on 29 March 2019

If goods are dispatched before 11pm on 29 March 2019 and are still in transit after 11pm on 29 March 2019, the movement can continue under the current (EU) rules.

If goods are pre-entered on EMCS before 11pm on 29 March 2019 and dispatched after 11pm on 29 March 2019, you will need to follow the rules that currently apply to movements between the UK and non-EU countries.

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To prepare for these changes and learn more about the customs, excise and VAT procedures that will apply to importing and exporting excise goods in a no deal scenario, please visit www.gov.uk/hmrc/excise-goods. If your business is VAT registered, you may have recently received a letter about some of these changes from HMRC.

You can also stay up-to-date by registering for HMRC's EU Exit email update service. Go to www.gov.uk/hmrc/business-support, select 'business help and education emails' then 'EU Exit'.

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

Yours sincerely,

HMRC Excise EU Exit Policy

Withdrawn on 31 January 2020