



5 November 2020

Dear Customer

With **fewer than 70 days** to go – including the Christmas period – until new trading rules apply, you need to act **now** to continue trading with Europe from 1 January 2021.

We understand that these are challenging times, but it is important to make sure that your business is ready for these new rules. Time is running out and new customs and tax rules will not change or go away if a Free Trade Agreement is negotiated.

Act Now to Avoid Disruption

It's essential that you immediately appoint a specialist to handle your import and export declarations or take the necessary steps to be ready to do them yourself. This is vital to help avoid disruption to your business.

Customs declarations are complicated and time consuming. Most businesses like yours will need professional support, such as a freight forwarding company or a fast parcel operator, to complete import and export declarations. We are expecting a high demand for these services in the run-up to the Christmas period.

It is in your best interest to speak to these experts now. You can find a list of businesses that can help at www.gov.uk/guidance/list-of-customs-agents-and-fast-parcel-operators

Further support

The government has published help and support online and is running a series of webinars to help you to prepare for trade with Europe next year. To access these please visit

www.gov.uk/guidance/help-and-support-if-your-business-trades-with-the-eu

Who needs to do declarations from 1 January 2021?

If you import goods from Europe that are on the controlled goods list (www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled) you will have to make your declarations from 1 January 2021.

If you choose not to delay your declarations, or are unable to do so, you'll need to start making full import declarations from 1 January 2021. The requirements are the same as those that currently exist for trade with the rest of the world. You can find more information at www.gov.uk/import-goods-outside-eu

Delaying your declarations and duty payments

If you import goods from Europe into Great Britain that are **not** on the controlled goods list, and you do not have a poor compliance record, you'll have the option to defer declarations for up to 6 months. You will need to make a declaration in your records to do this. This is called an entry in declarant's records. You can find details at www.gov.uk/hmrc/delay-import-declarations

Even if you delay your declarations, you will still need to submit details about your goods to HMRC.

It is more than likely that you will need help with this. Please visit

www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf for more details.

Alternatively, you will need to become authorised yourself. As part of the authorisation, you will need to set up a duty deferment account. Visit www.gov.uk/hmrc/delay-import-declarations

Under our preparations for no deal in 2019 you may have been registered for Transitional Simplified Procedures for trade with Europe from 1 January 2020. This is no longer available (it has been replaced by the simplified declaration procedure). You will **not** be able to use the 2019 Transitional Simplified Procedures for your European trade in the future. You can find out more at www.gov.uk/guidance/using-simplified-declarations-for-imports

Moving goods between Great Britain and Northern Ireland – Trader Support Service

The free-to-use Trader Support Service can guide you through new processes for moving goods into Northern Ireland under the Northern Ireland Protocol that start from 1 January 2021. The service is now open and you can register today.

Register here: www.gov.uk/guidance/trader-support-service

A reminder about Intrastat

If you're currently a registered Intrastat business, or in the coming year you exceed the Intrastat exemption threshold (£1,500,000 for European imports and/or £250,000 for European exports), you must submit Intrastat declarations in 2021 for the following movement of goods:

- imported into Great Britain from Europe
- imported into Northern Ireland from Europe
- exported from Northern Ireland to Europe

If you need more information please visit www.uktradeinfo.com

If you have not put in place any of these procedures yet, time is running out. Please act now.

Yours sincerely



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