



April 2021

Dear [Customer]

The UK has left the European Union, and this means there are new customs and tax rules when you buy from or sell to Europe, or if you move equipment in or out of the UK for business.

You now need to make customs declarations on goods that you import to and export from the UK. If you move goods between Great Britain and Northern Ireland, you need to understand what the Northern Ireland Protocol means for you too.

Customers that we've spoken to have told us that they need more help, and we hope the following information is useful to you.

## Delaying your customs declarations

The government has recently announced that, if you import goods from the EU into Great Britain that are not on the controlled goods list, you can delay making full declarations to HMRC for up to 175 days after you import your goods, up until 1 January 2022. It chose to do this because of the unprecedented challenges businesses have faced during the pandemic.

If you are already making full declarations, you do not need to change anything, but for those who are still getting to grips with the changes there is longer to prepare. If you have chosen to delay your declarations, please make sure that you are keeping a record of all your imports, so you are ready to complete your supplementary declarations in time.

Before your goods are imported, make sure that you agree with the person responsible for moving your goods whether they will be declared using delayed declarations or using existing customs processes at the point of entry.

The announcement does not extend the period between importing your goods and making your entry in declarant's records, and when you have to make your supplementary declaration. You will still need to submit your delayed supplementary declarations within 175 days of the goods arriving in Great Britain. For example, if you imported goods on 5 January using the delayed declaration option, you will still need to be ready to make your supplementary declaration by 30 June.

For more information, including whether your goods are classed as 'controlled', the internal records you need to keep to delay your import declarations and how to make supplementary declarations, go to

[www.gov.uk/hmrc/delay-import-declarations](https://www.gov.uk/hmrc/delay-import-declarations)

Details about controlled goods can be found at

[www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled](https://www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled)

## SME Brexit Support Fund

Small and medium-sized businesses (SMEs) can get up to £2,000 through the new SME Brexit Support Fund, to pay for practical support, including training or professional advice to adjust to new customs, rules of origin and VAT rules when trading with the EU. Find out more by going to [www.gov.uk/guidance/grants-to-help-small-and-medium-sized-businesses-new-to-importing-or-exporting](http://www.gov.uk/guidance/grants-to-help-small-and-medium-sized-businesses-new-to-importing-or-exporting)

## Customs intermediaries

Customs declarations can be complicated, so many businesses decide to use a customs intermediary to deal with import and export declarations on their behalf. Types of intermediaries include:

- Royal Mail and fast parcel operators – who are particularly useful if you're a small business that is used to sending goods through the post or with parcel operators
- customs brokers and agents who might be better for businesses that trade more regularly
- freight forwarders, who can provide more specialist advice

There is a list of customs intermediaries that can help you at [www.gov.uk/guidance/list-of-customs-agents-and-fast-parcel-operators](http://www.gov.uk/guidance/list-of-customs-agents-and-fast-parcel-operators)

You will still need to provide intermediaries with information about your business and the goods you trade. To help you understand the actions that you need to take, you can attend our live webinar 'Trader responsibilities when using an intermediary' or read our 'Guides for importing and exporting between Great Britain and the EU'. You'll find more information about these on the enclosed guidance page.

## How to claim the zero duty rates agreed between the UK and the EU

To protect UK and EU businesses, the UK's deal with the EU, the Trade and Cooperation Agreement includes preferential duty rates that only apply to goods produced in the UK or the EU.

This means that you do not need to pay Customs Duty if you:

- import goods into the UK that originate in the EU
- export goods to the EU that originate in the UK
- are releasing the goods into free circulation

Where goods originate from means the country where they've been produced or manufactured, rather than where they've been shipped or bought from.

Some goods are made from materials, parts, or ingredients that come from other countries and may not meet the origin rules specific to the goods you are importing or exporting, so you should check the individual rules for your goods. If your goods don't meet the rules, you will have to pay Customs Duty.

To claim the zero duty rates when you move these goods into the UK from the EU or into the EU from the UK, you must follow these 4 steps:

- **Step 1:** Classify your goods by finding the correct commodity code
- **Step 2:** Check if your goods meet the rules of origin
- **Step 3:** Get proof that your goods meet the rules of origin
- **Step 4:** Include this information in your import or export declaration

You can find more information about the rules of origin between the UK and the EU at [www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu](http://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu)

If you're importing, you can find more information at [www.gov.uk/guidance/claiming-preferential-rates-of-duty-between-the-uk-and-eu](http://www.gov.uk/guidance/claiming-preferential-rates-of-duty-between-the-uk-and-eu)

If you're exporting, there is an online tool you can use to check the commodity codes, duty rates and rules of origin for your goods. To use it, go to [www.gov.uk/check-duties-customs-exporting](http://www.gov.uk/check-duties-customs-exporting)

We know how challenging it is to get used to so many changes, and we appreciate how much you've done already.

We're here to help you adapt to the changes, and the accompanying page provides a guide to where you can get support from us if you need it, including our Customs and International Trade Helpline and weekly trader updates.

Yours sincerely



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