



19 Hydref 2020

## Annwyl Gwsmer

Bellach dim ond 2 fis sydd ar ôl i sicrhau eich bod yn barod ar gyfer rheolau tollau a threthi newydd fel y gallwch barhau i fasnachu gyda'r UE o 1 Ionawr 2021 ymlaen.

Ym mis Medi ysgrifennom atoch i egluro'r camau y mae'n rhaid i chi eu cymryd i baratoi, p'un a yw llywodraeth y DU yn sicrhau cytundeb masnach rydd gyda'r UE ai peidio.

### Mae angen i chi weithredu nawr

Mae'n bwysig iawn eich bod yn gweithredu nawr – ni fydd cytundeb masnach rydd yn dileu unrhyw un o'r gofynion hyn. Oni bai bod gennych yr holl brosesau, contractau a chytundebau cywir ar waith ni fyddwch yn gallu masnachu gyda'r UE o 1 Ionawr 2021 ymlaen.

Bydd angen i chi wneud datganiadau mewnforio ac allforio i symud nwyddau rhwng Prydain Fawr a'r UE, fel sy'n digwydd ar hyn o bryd rhwng y DU a gwledydd y tu allan i'r UE. Rydym am sicrhau eich bod yn gwybod beth mae hyn yn ei olygu a bod gennych bopeth sydd ei angen arnoch yn ei le.

### Beth sy'n newid?

O 1 Ionawr 2021 ymlaen, os byddwch yn anfon nwyddau o Brydain Fawr at gwsmeriaid yn yr UE, byddwch yn gyfrifol am gwblhau datganiadau allforio ar gyfer y nwyddau hynny.

Os ydych yn mewnforio nwyddau o'r UE sydd ar y rhestr nwyddau rheoledig (fel cynhyrchion anifeiliaid, alcohol neu dybaco, neu arfau tanio), bydd yn rhaid i chi wneud datganiadau o 1 Ionawr 2021 ymlaen.

Os ydych yn mewnforio nwyddau o'r UE i Brydain Fawr sydd ddim ar y rhestr nwyddau rheoledig ([www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled](http://www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled)), ac mae gennych hanes da o gydymffurfio, mae gennych yr opsiwn i ohirio datganiadau am hyd at 6 mis.

Fodd bynnag, mae'n rhaid i chi ddal i gadw cofnodion o bopeth rydych yn ei fewnforio, gelwir hyn yn gofnod yng nghofnodion y datganwr. Gallwch ddod o hyd i fanylion yr wybodaeth y mae angen i chi ei chadw yn [www.gov.uk/hmrc/delay-import-declarations](http://www.gov.uk/hmrc/delay-import-declarations)

Ni fydd masnachwyr sydd â hanes cydymffurfio gwael yn ddiweddar yn gallu gohirio datganiadau. Os yw hyn yn berthnasol i'ch busnes, byddwch yn cael llythyr ar wahân yn esbonio bod angen i chi wneud datganiadau llawn.

Os byddwch yn dewis peidio â gohirio eich datganiadau, neu os na allwch wneud hynny, bydd angen i chi ddechrau gwneud datganiadau mewnforio llawn o 1 Ionawr 2021 ymlaen. Mae'r camau y mae angen i chi eu cymryd yr un fath â'r rhai sy'n bodoli ar hyn o bryd ar gyfer masnach â gwledydd y tu allan i'r UE. Gallwch ddod o hyd i ragor o wybodaeth am y camau hyn yn [www.gov.uk/import-goods-outside-eu](http://www.gov.uk/import-goods-outside-eu)

**O 1 Gorffennaf 2021 ymlaen, bydd yn rhaid i bob masnachwr sy'n symud nwyddau wneud datganiadau a thalu tariffau perthnasol ar yr adeg y symudwch eich nwyddau.**

## Pwy all eich helpu chi?

Mae datganiadau mewnforio ac allforio yn gymhleth, ac mae angen sgiliau, gwybodaeth a TG arbenigol, gan gynnwys awdurdodiadau'r llywodraeth.

Ychydig iawn o fusnesau sy'n gwneud eu datganiadau eu hunain ac yn lle hynny maent yn defnyddio rhywun arall i ddelio â datganiadau mewnforio ac allforio ar eu cyfer, megis cwmnïau anfon nwyddau a gweithredwyr dosbarthu parseli cyflym. Byddant yn aml yn gallu llenwi'ch datganiadau mewnforio ac allforio fel rhan o'u gwasanaeth.

Mae'r sefydliadau hyn yn delio â systemau CThEM bob dydd, felly gallant gynnig manteision eraill i chi.

Er enghraifft, gall y canlynol fod yn wir:

- maent eisoes yn dal cyfrif gohirio tollau y gallwch ei ddefnyddio
- gall eu bod wedi'u hawdurdodi i ddefnyddio datganiadau symlach
- efallai y bydd ganddynt fynediad at weithdrefnau arbennig tollau gwahanol, sy'n eich galluogi i ohirio talu tollau mewnforio mewn amgylchiadau penodol

**Dyma'r amser i siarad â'r cwmnïau hyn fel bopeth ar waith erbyn 31 Rhagfyr 2020, ac i sicrhau y gallwch barhau i fasnachu gyda'r UE. Gorau po gyntaf y byddwch yn cysylltu â'r sefydliadau hyn, y mwyaf tebygol ydyw y byddwch yn sicrhau'r gwasanaethau sydd eu hangen arnoch.**

Chi sy'n gyfrifol am roi manylion am eich trafodion, er enghraifft:

- pa mor aml rydych yn mewnforio a/neu'n allforio
- y math o nwyddau yr ydych yn eu mewnforio, gan gynnwys digon o wybodaeth i ddewis y cod nwyddau cywir
- nifer y nwyddau
- gwerth y tollau – pris anfoneb y nwyddau ynghyd ag unrhyw daliadau tollau ychwanegol y mae'n rhaid eu cynnwys wrth gyfrifo'r doll dramor sy'n ddyledus
- lle mae'r nwyddau'n mynd

## Yr hyn i'w wneud nawr

I gael rhagor o wybodaeth am gyflogi rhywun i ddelio a thollau i chi, ac i gael gafael ar restr ddefnyddiol o fusnesau sy'n gallu gwneud hyn i chi, ewch i [www.gov.uk/hmrc/customs-on-your-behalf](http://www.gov.uk/hmrc/customs-on-your-behalf)

Yn gywir



Katherine Green a Sophie Dean

Cyfarwyddwyr Cyffredinol, Ffiniau a Masnachu, CThEM



## Cyllid & Thollau EM

### Rhestr wirio ar gyfer masnachwyr

Os bydd eich busnes yn symud nwyddau rhwng Prydain Fawr a gwledydd yr UE, hyd yn oed os mai dim ond unwaith y flwyddyn mae hyn, bydd trefniadau mewnforio ac allforio newydd o 1 Ionawr 2021 ymlaen yn effeithio arnoch.

Mae gennych 2 fis ar ôl i benderfynu sut y byddwch yn gwneud datganiadau mewnforio ac allforio ac i baratoi.

#### Gwirio nawr

##### A oes angen i chi wneud datganiadau mewnforio ac allforio?

Os ydych am barhau i brynu, gwerthu neu symud nwyddau rhwng Prydain Fawr a'r UE ar ôl cyfnod trosiannol y DU, bydd angen i chi wneud hynny.

#### Gwneud penderfyniad

##### Penderfynwch sut y byddwch yn gwneud y datganiadau hyn ac osgoi unrhyw darfu ar eich busnes.

Gallwch wneud y naill neu'r llall o'r canlynol:

###### 1. Gofyn i rywun wneud hyn i chi – dyma beth mae'r rhan fwyaf o fasnachwyr yn ei wneud

Mae'ch opsiynau'n cynnwys y canlynol

- trefnwr anfon nwyddau, maent yn symud nwyddau ledled y byd a byddant yn trefnu i glirio'ch nwyddau drwy'r tollau fel rhan o'r gwasanaeth y maent yn ei gynnig i chi
- gweithredwyr dosbarthu parseli cyflym, maent yn cludo dogfennau, parseli a nwyddau ledled y byd o fewn amserlen benodol a byddant yn delio â'r tollau i chi fel rhan o'u darpariaeth
- asiantau tollau eraill, a fydd yn sicrhau bod eich nwyddau'n clirio drwy'r tollau

###### 2. Gwneud hi eich hun

Bydd angen i chi wneud y canlynol:

- sicrhau bod gennych y sgiliau a'r wybodaeth o fewn eich busnes i gwblhau datganiadau tollau
- prynu'r feddalwedd a thrwyddedau arbenigol sydd eu hangen i ryngweithio â systemau CThEM
- gwneud cais am fynediad i CHIEF, y system TG a ddefnyddir i wneud datganiadau i CThEM
- cofrestru ar gyfer cyfrif gohirio tollau, os ydych yn bwriadu gohirio'ch datganiadau, ar gyfer nwyddau nad ydynt o dan reolaeth yr ydych yn eu mewnforio, tan ddiwedd Mehefin 2021
- peidio â thanamcangyfrif faint o amser ac ymdrech y bydd gwneud hyn eich hun yn eu cymryd

#### Gweithredu nawr

Dewch o hyd i rywun nawr i wneud eich datganiadau mewnforio ac allforio, ac yna weithio gydag ef i sicrhau eich bod yn barod i fasnachu gyda'r UE o 1 Ionawr 2021 ymlaen. Mae rhagor o wybodaeth i'w chael yn [www.gov.uk/hmrc/customs-on-your-behalf](http://www.gov.uk/hmrc/customs-on-your-behalf)

Os byddwch yn penderfynu gwneud datganiadau eich hun, ewch i [www.gov.uk/import-customs-declaration](http://www.gov.uk/import-customs-declaration)

Os byddwch yn symud nwyddau rhwng Prydain Fawr a Gogledd Iwerddon, gallwch gofrestru i ddefnyddio'r Gwasanaeth Rhoi Cymorth i Fasnachwyr (TSS) rhad ac am ddim yn [www.gov.uk/guidance/trader-support-service](http://www.gov.uk/guidance/trader-support-service)

I gael yr wybodaeth ddiweddaraf ynghylch Pontio'r UE, cofrestrwch ar gyfer ein gwasanaeth e-bost, sy'n rhad ac am ddim. Ewch i [www.gov.uk/hmrc/business-support](http://www.gov.uk/hmrc/business-support) a dewiswch 'Sign up to help and support emails from HMRC'.



19 October 2020

Dear Customer

There are now only 2 months left to make sure you're ready for new customs and tax rules so you can continue to trade with the EU from 1 January 2021.

In September we wrote to you to explain the steps you need to take to prepare, whether the UK government secures a free trade agreement with the EU or not.

## You need to act now

It's really important that you act now – a free trade agreement will not remove any of these requirements. Unless you have all the correct processes, contracts and agreements in place you will not be able to trade with the EU from 1 January 2021.

You will need to make import and export declarations to move goods between Great Britain and the EU, as currently happens between the UK and countries outside the EU. We want to make sure that you know what this involves and that you have everything you need in place.

## What's changing?

From 1 January 2021, if you send goods from Great Britain to customers in the EU, you will be responsible for completing export declarations for those goods.

If you import goods from the EU that are on the controlled goods list (such as animal products, alcohol or tobacco, or firearms), you will have to make declarations from 1 January 2021.

If you import goods from the EU into Great Britain that are not on the controlled goods list ([www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled](http://www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled)), and you have a good compliance record, you have the option to defer declarations for up to 6 months. However, you must still keep records of everything you import, this is called an entry in declarant's records. You can find details of the information you need to keep at [www.gov.uk/hmrc/delay-import-declarations](http://www.gov.uk/hmrc/delay-import-declarations)

Traders with a poor recent compliance history will not be able to defer declarations. If this applies to your business, you will receive a separate letter explaining that you need to make full declarations.

If you choose not to defer your declarations, or are unable to do so, you will need to start making full import declarations from 1 January 2021. The steps you need to take are the same as those that currently exist for trade with countries outside the EU. You can find more information about these steps at [www.gov.uk/import-goods-outside-eu](http://www.gov.uk/import-goods-outside-eu)

**From 1 July 2021, all traders moving goods will have to make declarations and pay relevant tariffs at the time you move your goods.**

## Who can help you?

Import and export declarations are complicated, requiring specialist skill, knowledge and IT, including government authorisations.

Very few businesses make their own declarations, instead they use someone else to deal with import and export declarations for them, such as freight forwarding companies and fast parcel operators. They will often be able to complete your import and export declarations as part of their service.

These organisations deal with HMRC's systems every day, so they can offer you other benefits.

For example, they may:

- already hold a duty deferment account that you can use
- be authorised to use simplified declarations
- have access to different customs special procedures, which allow you to delay paying import duties in specific circumstances

**Now is the time to speak to these companies so you have everything in place by 31 December 2020, and to ensure you can continue to trade with the EU. The sooner you contact these organisations the more likely it is that you will secure the services you need.**

You are responsible for providing details about your transactions, for example:

- how often you import and/or export
- the type of goods that you are importing, including enough information to choose the correct commodity code
- the quantity of goods
- the customs value – the invoice price for the goods plus any additional customs charges that must be included when calculating the customs duty due
- where the goods are going

## What to do now

For more information about hiring someone to deal with customs for you, and to access a useful list of businesses that can do this for you, go to [www.gov.uk/hmrc/customs-on-your-behalf](http://www.gov.uk/hmrc/customs-on-your-behalf)

Yours sincerely

The image shows two handwritten signatures side-by-side. The signature on the left is 'Katherine Green' and the signature on the right is 'Sophie Dean'. Both signatures are written in a cursive, fluid style.

Katherine Green and Sophie Dean

Directors General, Borders and Trade, HMRC



## Trader checklist

If your business moves goods between Great Britain and EU countries, even if it's just once a year, you will be affected by new import and export arrangements from 1 January 2021.

You have 2 months left to decide how you will make import and export declarations and to get ready.

### Check now

#### Do you need to make import and export declarations?

If you want to continue to buy, sell or move goods between Great Britain and the EU after the UK's transition period, you will.

### Make a decision

#### Decide how you'll make these declarations and avoid any disruption to your business.

You can either:

##### 1. Get someone to do this for you – this is what most traders do

Your options include

- freight forwarders, they move goods around the world and will arrange to clear your goods through customs as part of the service they offer to you
- fast parcel operators, they transport documents, parcels and freight across the world in a specific timeframe and will deal with customs for you as part of their delivery
- other customs agents, who will make sure your goods clear through customs

##### 2. Do it yourself

You'll need to:

- ensure that within your business you have the skills and knowledge to complete custom declarations
- purchase the specialist software and licences needed to interact with HMRC's systems
- apply for access to CHIEF, the IT system used to make declarations to HMRC
- register for a duty deferment account, if you plan to delay your declarations, for non-controlled goods that you import, until the end of June 2021
- not underestimate how much time and effort it will be to do this yourself

### Act now

Find someone now to do your import and export declarations, and then work with them to ensure that you are ready to trade with the EU from 1 January 2021. For more information, go to [www.gov.uk/hmrc/customs-on-your-behalf](http://www.gov.uk/hmrc/customs-on-your-behalf)

If you decide to do declarations yourself, please visit [www.gov.uk/import-customs-declaration](http://www.gov.uk/import-customs-declaration)

If you move goods between Great Britain and Northern Ireland, you can sign up to use the free Trader Support Service (TSS) at [www.gov.uk/guidance/trader-support-service](http://www.gov.uk/guidance/trader-support-service)

To keep up to date with the latest EU Transition information, please register for our free email update service. Go to [www.gov.uk/hmrc/business-support](http://www.gov.uk/hmrc/business-support) and select 'Sign up to help and support emails from HMRC'.