Cyllid &
Thollau EM

5 Tachwedd 2020

Annwyl Gwsmer

Mae **llai na 70 diwrnod** i fynd – gan gynnwys cyfnod y Nadolig – tan fod rheolau masnachu newydd yn dod i rym, ac mae'n rhaid i chi weithredu **nawr** er mwyn parhau i fasnachu ag Ewrop o 1 Ionawr 2021 ymlaen.

Rydym yn deall bod hwn yn gyfnod heriol, ond mae'n bwysig gwneud yn siŵr bod eich busnes yn barod ar gyfer y rheolau newydd hyn. Mae amser yn rhedeg allan ac ni fydd rheolau newydd ynglŷn â thollau a threthi yn newid nac yn diflannu os llwyddir i negodi Cytundeb Masnach Rydd.

## Ewch Ati Nawr er mwyn Osgoi Tarfu ar eich Busnes

Mae'n hanfodol eich bod yn penodi arbenigwr ar unwaith i ddelio â'ch datganiadau mewnforio ac allforio, neu i gymryd y camau angenrheidiol er mwyn bod yn barod i wneud hynny eich hun. Mae hyn yn hanfodol er mwyn osgoi unrhyw darfu ar eich busnes.

Mae datganiadau tollau yn gymhleth ac yn cymryd tipyn o amser. Bydd angen cymorth proffesiynol ar y rhan fwyaf o fusnesau fel eich un chi, megis cwmni anfon nwyddau neu gwmni cludo cyflym, er mwyn llenwi datganiadau mewnforio ac allforio. Rydym yn disgwyl y bydd galw mawr am y gwasanaethau hyn wrth i gyfnod y Nadolig nesáu.

Byddai o fudd i chi siarad â'r arbenigwyr hyn nawr. Mae rhestr o'r busnesau a all eich helpu i'w gweld yn **www.gov.uk/guidance/list-of-customs-agents-and-fast-parcel-operators**

## Cymorth pellach

Mae'r llywodraeth wedi cyhoeddi help a chymorth ar-lein, ac mae'n rhedeg cyfres o weminarau i'ch helpu i baratoi ar gyfer masnachu ag Ewrop y flwyddyn nesaf. I gael mynediad at y rhain, ewch i **www.gov.uk/guidance/help-and-support-if-your-business-trades-with-the-eu**

## Pwy sydd angen llenwi datganiadau o 1 Ionawr 2021 ymlaen?

Os ydych yn mewnforio nwyddau o Ewrop sydd ar y rhestr o nwyddau o dan reolaeth (**www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled**), bydd yn rhaid i chi lenwi'ch datganiadau o 1 Ionawr 2021 ymlaen.

Os byddwch yn dewis peidio â gohirio'ch datganiadau, neu os na allwch wneud hynny, bydd angen i chi ddechrau llenwi datganiadau mewnforio llawn o 1 Ionawr 2021 ymlaen. Mae'r gofynion yr un fath â'r rhai sy'n bodoli ar hyn o bryd ar gyfer masnachu â gweddill y byd. Gallwch ddod o hyd i ragor o wybodaeth yn **www.gov.uk/import-goods-outside-eu**

## Gohirio'ch datganiadau a'ch taliadau tollau

Os ydych yn mewnforio nwyddau o Ewrop i Brydain Fawr sydd **ddim** ar y rhestr o nwyddau o dan reolaeth, ac nid oes gennych hanes gwael o ran cydymffurfio, bydd gennych yr opsiwn i ohirio datganiadau am hyd at 6 mis. Bydd angen i chi wneud datganiad yn eich cofnodion er mwyn gwneud hyn. Gelwir hyn yn gofnod yng nghofnodion y datganwr. Mae manylion ar gael yn **www.gov.uk/hmrc/delay-import-declarations**

Hyd yn oed os ydych yn gohirio'ch datganiadau, bydd angen i chi gyflwyno manylion eich nwyddau i CThEM. Mwy na thebyg bydd angen help arnoch i wneud hyn. Ewch i **www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf** i gael rhagor o fanylion. Fel arall, bydd angen i chi gael eich awdurdodi eich hun. Fel rhan o'r awdurdodi, bydd angen i chi greu cyfrif gohirio tollau. Ewch i **www.gov.uk/hmrc/delay-import-declarations**

Fel rhan o'n paratoadau ar gyfer dim cytundeb yn 2019, mae'n bosibl eich bod wedi eich cofrestru ar gyfer Gweithdrefnau Symlach Dros Dro ar gyfer masnachu ag Ewrop o 1 Ionawr 2020 ymlaen. Nid yw hwn ar gael mwyach (mae wedi ei ddisodli gan y gweithdrefnau datganiadau symlach). **Ni** fyddwch yn gallu defnyddio Gweithdrefnau Symlach Dros Dro 2019 ar gyfer masnachu ag Ewrop yn y dyfodol. Mae rhagor o wybodaeth ar gael yn **www.gov.uk/guidance/using-simplified-declarations-for-imports**

## Symud nwyddau rhwng Prydain Fawr a Gogledd Iwerddon – Gwasanaeth Rhoi Cymorth i Fasnachwyr

Mae'r gwasanaeth Rhoi Cymorth i Fasnachwyr, sy'n rhad ac am ddim, yn gallu'ch arwain drwy brosesau newydd ar gyfer symud nwyddau i Ogledd Iwerddon o dan Brotocol Gogledd Iwerddon sy'n dechrau o 1 Ionawr 2021 ymlaen. Mae'r gwasanaeth nawr ar agor a gallwch gofrestru heddiw.

Cofrestrwch yma: **www.gov.uk/guidance/trader-support-service**

## Nodyn atgoffa ynglŷn ag Intrastat

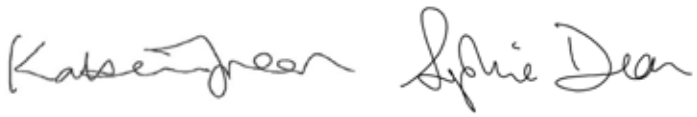
Os ydych yn fusnes sydd wedi cofrestru ar gyfer Intrastat ar hyn o bryd, neu os byddwch yn mynd dros y trothwy ar gyfer eithriad rhag Intrastat (£1,500,000 ar gyfer mewnforion o Ewrop a/neu £250,000 ar gyfer allforion i Ewrop) yn y flwyddyn sydd i ddod, mae'n rhaid i chi gyflwyno datganiadau Intrastat yn ystod 2021 ar gyfer y symudiad nwyddau canlynol:

- mewnforion i Brydain Fawr o Ewrop
- mewnforion i Ogledd Iwerddon o Ewrop
- allforion o Ogledd Iwerddon i Ewrop

Os oes angen rhagor o wybodaeth arnoch, ewch i **www.uktradeinfo.com**

Os nad ydych wedi rhoi unrhyw un o'r gweithdrefnau hyn ar waith erbyn hyn, mae amser yn rhedeg allan. Dylech weithredu ar unwaith.

Yn gywir



Katherine Green a Sophie Dean

Cyfarwyddwyr Cyffredinol, Ffiniau a Masnachu, CThEM

HM Revenue
& Customs

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

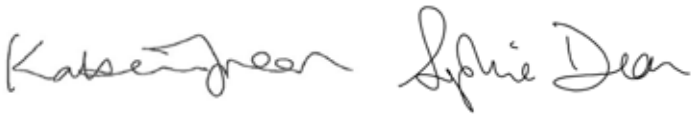
If you're currently a registered Intrastat business, or in the coming year you exceed the Intrastat exemption threshold (£1,500,000 for European imports and/or £250,000 for European exports), you must submit Intrastat declarations in 2021 for the following movement of goods:

- 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



Katherine Green and Sophie Dean

Directors General, Borders and Trade, HMRC