

No Deal Brexit: What businesses need to know



No Deal Brexit:

What businesses need to know

If the UK leaves the EU without a deal, the UK will be considered a third country for customs purposes in the EU, and this will have implications for individuals, traders in goods and services, and the non-commercial movement of objects (including temporary movement). EU Exit may also impact trading with many non-EU countries.

This document provides a summary of Government's guidance on how to prepare for trading in a no deal scenario, offering a more digestible series of prompts to help you prepare. It is intended to support you and help you to become familiar with new duties and processes, understand and plan for the resilience of your supply chains and workforce, and take suitable steps to mitigate any adverse cash-flow impacts. It should help you to identify changes you may have to make to follow similar processes to trade with the EU as you do with the rest of the world. This guidance isn't exhaustive and is not to be taken as legal guidance.

Supplementary to the specific issues in this document on trade, you may also wish to give consideration more generally to:

- How adequate are your business continuity measures, including for transfers of personal data from the EU, and how would you fund them?
- Are you reliant on staff who are EU, EEA or Swiss citizens, and are you supporting them through the EU Settlement Scheme with the employer toolkit?
- Do you have sufficient capital to pay additional costs, and the means to mitigate cash flow impacts, and are you prepared for further currency volatility?
- Do you rely on imported goods or services (including for maintenance) from either the EU or non-EU countries under EU free trade agreements? Are you resilient to any delays, disruption or increased costs for these?
- Do any of your contracts need reviewing (e.g. due to reference to UK membership of the EU), and will you be impacted by the changes to civil legal proceedings?
- Are you aware of changes to rules regarding labelling and product safety and business regulations (such as for trade-marks, copyright, IP, and Geographical Indications)?
- Do you understand which regulatory agencies you need to engage with, and whether your licences and approvals will remain valid?
- Do your staff travel to the EU for business purposes, and do they rely on recognition of their professional qualifications in the EU?
- Do you have access to appropriate skills and capacity to comply with new processes?
- Are you familiar with the immigration rules for EU citizens entering the UK after exit day?

No Deal Brexit:

What businesses need to know

Customs, excise, VAT and regulatory changes

UK businesses will have to apply customs, excise and VAT procedures to goods traded with the EU, in broadly the same way that already applies for goods traded outside of the EU – with HMRC currently introducing its new Customs Declaration Service (replacing the CHIEF system).

This means there will be:

- **UK customs (import and export) declarations** for goods entering or leaving the UK.
- **EU customs declarations** for goods entering or leaving the EU from/to the UK.
- **Safety and security declarations** for carriers of imports into the UK, and for imports into the EU.
- An end to the use of the Excise Movement and Control System for **excise goods moving between the UK and EU** (but still applying to movements within the UK). Goods imported to the UK will require a customs declaration, alongside placement into a customs/excise suspensive arrangement or a duty payment.
- **New tariff arrangements.** Trade with the EU will be conducted under World Trade Organisation rules, meaning new tariffs and non-preferential rules of origin will apply. Exports to the EU will face customs duties under the EU's Most Favoured Nation rates set out in the Common Customs Tariff (listed as 'erga omnes'). Imports will face a UK Trade Tariff (to be detailed), and broadly without immediate significant deviation from the current commodity code list. Government intends to replicate EU Free Trade Agreements with third countries and EU trade preferences for developing countries.
- **Changes to VAT rules and procedures** for UK-EU transactions, but with postponed accounting for import VAT – meaning UK VAT registered businesses importing to the UK can account for it on their VAT return rather than at its arrival at the border (for imports from EU and non-EU countries). Low Value Consignment Relief will not apply to any parcels arriving, so VAT will be payable on all goods entering as parcels sent by overseas businesses (unless relieved under domestic rules, such as for children's clothing). Access to EU VAT IT systems will end.
- A **UK trade remedies system** to protect UK industry by the time the UK exits the EU to investigate unfair trading and import surges, through a new arm's length body – the UK Trade Remedies Authority.

Third parties can support with customs processes and goods movements, including freight forwarders, customs agents/brokers, and express courier industry.

Grant funding is available for customs intermediaries and traders to meet upfront costs of employee training and IT improvements for making customs declarations.

No Deal Brexit:

What businesses need to know

Customs, excise, VAT and regulatory changes

There will also be implications for **goods regulated under EU legislation, including most covered by the 'New Approach'** for issues such as product safety. This includes construction products, recreational craft and personal watercraft, radio equipment, marine equipment, personal protective equipment, machinery, and gas appliances, among others.

This means:

- **Goods already placed on the market** will be able to continue to circulate in the UK, and goods tested as meeting EU requirements by an EU-recognised conformity assessment body will continue to be able to be placed on the UK market, for a time-limited period.
- **Products tested by UK-notified bodies** will be required to be re-tested and re-marked by an EU-recognised body to be placed on the EU market on or after exit day. Alternatively, manufacturers might seek transferal of their files to an EU-recognised body to allow for continued validity of UK-issued certificates of conformity. Either will require re-marking of third-party tested products with the new EU-recognised body's four-digit number.
- **UK-notified bodies**, for the areas covered, will be granted UK 'approved body' status and able to assess products for the UK market (assessed against UK essential requirements, which will remain the same immediately after exit day – with EU harmonised standards becoming UK 'designated standards').
- There will be new **UK conformity markings** for goods on the UK marking, but manufacturers will be able to use EU markings after assessment by an EU-recognised body for a time-limited period.

This is summary guidance from the information on gov.uk, and should not be taken as legal advice.

No Deal Brexit:

What businesses need to know

How to prepare: importing into the UK

Government has now announced **simplified import procedures** for imports from the EU, for which you can register from 7 February. These make it easier for you to import goods from the EU using some ports (including Plymouth), by enabling you to import from the EU to the UK without making a full customs declaration at the border and to defer duty payments. This will simplify some of the steps described below.

- Register for a UK Economic Operator Registration and Identification (**EORI**) number;
- Ensure your **contracts and INCOTERMS show you're an importer**;
- Consider **whether you'll submit import declarations yourself** (with the necessary software and HMRC authorisations) or through a third party.
- Check if you need an **import licence** or supporting documentation, including for any restricted items.
- Identify **commodity codes** for your goods through the classification guides, Trade Tariff, or by emailing classification.enquiries@hmrc.gsi.gov.uk.
- **Declare goods before boarding** a ferry or train if you use a roll-on roll-off location.
- Make sure your carrier (such as a haulage firm) has enough information to submit a **safety and security declaration** at the appropriate time, or whether you'll need to submit them yourself.
- Determine the **value of your goods** for calculating duties and/or VAT, and identify any reliefs.
- Check whether you can use any **duty relief schemes** or **customs procedures to suspend duty payments** and help manage cash flow.
- Pay **VAT and import duty** on goods (including anti-dumping duties and excise duties), some of which may benefit from a duty suspension regime. For imports to the UK, UK VAT-registered businesses can account for import VAT on your VAT return rather than at the point of arrival. VAT will also be due on vehicle imports from the EU, and vehicles should continue to be registered on the NOVA system.
- Be aware that the UK will stop being a part of **EU VAT IT systems**, including:
 - The Mini One Stop Shop (MOSS) portal to report and pay VAT on sales of digital services – with those wishing to continue use required to register for the non-union scheme in an EU country, or in each EU country where sales are made.
 - The VAT Refund System, requiring you to follow processes for non-EU countries within individual EU countries to claim refunds from EU countries.
 - The VAT Registration Number Validation won't list UK VAT registration numbers, but will be accessible to check those of EU businesses. A UK system is in development.

No Deal Brexit:

What businesses need to know

How to prepare: importing into the UK

- Ensure you are aware that **Low Value Consignment Relief** will no longer apply to parcels to the UK sent by overseas businesses, meaning they'll be liable for VAT unless relieved under domestic rules (such as for children's clothing). Non-excite parcels valued up to £135 will be collected from the overseas business and charged at the point of purchase, with those businesses required to register on a HMRC online service. VAT will be collected from UK recipients for parcels worth over £135 in line with current procedures, and for excise goods sent as parcels.
- Be aware that you would need to pay **excise duty** at the point of importation unless the goods are placed under a suspension arrangement. Once excise goods leave a customs suspensive arrangement, they may be immediately entered into an excise duty suspension regime. They will need declaring on the Excise Movement and Control System (EMCS) for onward movement in the UK. Although EMCS will no longer be used to move duty-suspended goods traded with the EU, it will be used to move goods internally in the UK.
- Consider whether you wish to apply for a **temporary storage facility** to defer duty payments (i.e. for storing non-UK goods for 90 days prior to putting them into a customs procedure or exporting them). If you currently use a warehouse to store EU-imported goods, you may need to check that it is authorised as either temporary storage or a customs warehouse – whether your own premises or a provider's.
- Be aware that the UK will continue to recognise the EEA exhaustion regime for **intellectual property** in the immediate term, meaning there will be no change to these rules for imports. You may wish to seek legal advice if you deal with IP-protected goods.
- Be aware that certain '**non-harmonised**' **manufactured goods** will no longer fall under the scope of the EU mutual recognition principle, meaning that they must be compliant with **UK national regulations** even if they were previously lawfully marketed.
- Be aware of the points above regarding **goods traded under the 'New Approach'**.
- If necessary, consider the **renegotiation of commercial terms** to reflect customs & excise procedural changes and any new tariffs.
- Ensure that you consider the implications of **travelling to Europe with a UK passport** for your staff and customers.
- Consider with your courier, haulier or freight forwarder how **changes to transit systems** may impact upon you. If you're importing from non-EU countries, you may wish to explore importing directly instead of transshipment via the EU.

No Deal Brexit:

What businesses need to know

How to prepare: importing into the UK

If you are **importing from non-EU countries**, then in addition to the above you will also need to:

- Be aware that, with regards to the **transit of non-EU goods within the EU**, the UK's continuing participation in the Common Transit Convention will still enable traders to only make customs declarations and pay import duties on arrival at their final destination.
- Be aware that Government is negotiating **bilateral trade agreements with non-EU countries** with whom trade is currently conducted under EU free trade agreements. This may mean that there will be practical changes to how you make use of preferences under these new agreements, and if these agreements aren't reached in time for exit day then trade with that non-EU country would be conducted under WTO rules – requiring you to pay the applied Most Favoured Nation tariff.
- Be aware that the EU's Generalised Scheme of Preferences (GSP) for **importing from developing countries** will no longer apply to the UK, but the UK will implement its own GSP scheme for day one – retaining the same qualifying operations as the EU's rules of origin and FORM A as proof of origin, but the possible invalidity of the EU Registered Exporter Scheme as a proof of origin mechanism.

This is summary guidance from the information on gov.uk, and should not be taken as legal advice.

No Deal Brexit:

What businesses need to know

How to prepare: exporting from the UK

UK-EU trade will broadly follow the customs controls, systems and processes applicable to the rest of the world. Exporters must make export declarations, customs checks may be carried out, and you will need to pay any duties required under new Tariffs. You'll need to:

- Register for a UK Economic Operator Registration and Identification (**EORI**) number;
- Ensure your **contracts and INCOTERMS show you're an exporter**;
- Consider **whether you'll submit export declarations yourself** (with the necessary software and HMRC authorisations) or through a third party, using the National Export System. The export summary counts as a safety and security declaration – and you'll need to provide the organisation moving your goods with sufficient information to complete one. If you use an agent, courier or freight forwarder, you'll need to complete a commercial invoice showing the price you're selling your goods for, and separately list freight costs or export insurance.
- **Check if you need an export licence** (including for restricted goods) or supporting documentation.
- **Identify commodity codes** for your goods, and research your export markets.
- Choose the right customs procedure code for your goods.
- Pay **Customs Duty** on goods (including anti-dumping duties and excise duties), some of which may benefit from a duty suspension regime. Goods exported to the EU will face import VAT and customs duties upon arrival in the EU, and VAT rules may vary by EU country.
- Be aware that VAT registered businesses will to be able to continue **zero-rating sales of goods to EU businesses**, but won't need to complete the European Commission Sales List – meaning you'll need to keep evidence of their export. For sales to EU customers, distance selling arrangements will no longer apply and you'll be able to zero-rate the sales.
- Be aware that you'll continue to be able to sell goods stored in an EU country to customers in that country in line with current Rest of World rules – meaning you'll still be **required to register for VAT in the countries where sales are made**.
- Be aware that, if you're **supplying services to the EU**, the main 'place of supply' rules for determining where you need to charge and account for VAT will remain the same – but input VAT deduction rules for financial services may change.
- Be aware that the UK will stop being a part of **EU VAT IT systems**, including:
 - The Mini One Stop Shop (MOSS) portal to report and pay VAT on sales of digital services – with those wishing to continue use required to register for the non-union scheme in an EU country, or in each EU country where sales are made.
 - The VAT Refund System, requiring you to follow processes for non-EU countries within individual EU countries to claim refunds from EU countries.
 - The VAT Registration Number Validation won't list UK VAT registration numbers, but will be accessible to check those of EU businesses. A UK system in development.

No Deal Brexit:

What businesses need to know

How to prepare: exporting from the UK

- Use the correct procedure for **exporting excise goods**, whether in excise duty suspension or excise duty paid – with excise duty paid reclaimable for goods exported outside the UK. Duty suspended goods movements within the UK (from warehouses or premises to the point of export) should be recorded on the Excise Movement and Control System (EMCS) – though EMCS won't be used for UK-EU movements.
- Be aware that the UK will continue to recognise the EEA exhaustion regime for **intellectual property** in the immediate term, but that there may be restrictions on the parallel import of goods from the UK to the EEA. Therefore, goods placed on the UK market by or with the consent of the right holder after exit might need the right holder's consent to be exported to the EEA.
- Be aware that certain 'non-harmonised' manufactured goods will no longer fall under the scope of the **EU mutual recognition principle**, meaning that you will need to consider the national requirements of the first EU country you export to. You won't need to consider national requirements for EU countries the goods travel through prior to reaching that where they are intended to be placed on the market. If you previously exported goods which met national requirements, you'll be able to make use of mutual recognition to market in other EU countries.
- Be aware of the points above regarding **goods traded under the 'New Approach'**.
- If necessary, consider the **renegotiation of commercial terms** to reflect customs & excise procedural changes and any new tariffs.
- Ensure that you consider the implications of **travelling to Europe with a UK passport** for your staff and customers.
- Consider with your courier, haulier or freight forwarder how **changes to transit systems** may impact upon you.
- If you're **exporting to non-EU countries**, then you'll also need to:
 - Be aware that, with regards to the **transit of non-EU goods within the EU**, the UK's continuing participation in the Common Transit Convention will still enable traders to only make customs declarations and pay import duties on arrival at their final destination.
 - Be aware that Government is negotiating bilateral **trade agreements with non-EU countries** with whom trade is currently conducted under EU free trade agreements. This may mean that there will be practical changes to how you make use of preferences under these new agreements, and if these agreements aren't reached in time for exit day then trade with that non-EU country would be conducted under WTO rules – requiring you to pay the applied Most Favoured Nation tariff.

Cornwall Chamber is currently the only authorised issuer of export documentation and advice in Cornwall and the Isles of Scilly.

No Deal Brexit:

What businesses need to know

How to prepare: agri-food, animals & plants

Except for non-EU goods transiting through the EU, there will be no changes on day one to current import controls or notification requirements for live animals, products of animal origin (POAO), and high risk food and feed not of animal origin (FNAO) – except that the TRACES import-notification system will be replaced by a UK system.

You'll need to:

- Consider how you will **pre-notify the Food Standards Agency of high-risk food and feed imports** from the EU, which may include the requirement to register on an IT system. Government are considering when this requirement could be introduced, but no additional controls will be imposed at the border.
- Be aware that, for an interim period, the UK will recognise Transport Authorisations, Certificates of Competence, Vehicle Approval Certificates and Journey Logs **for importing live animals** issued by the EU.
- Be aware that **UK-issued licences won't be valid in the EU**, and that transporters of live animal exports to an EU country must appoint a representative in the EU country and apply for the relevant documents.
- Be aware that Government is reviewing the requirement **for live animal imports from non-EU countries transiting through the EU** to enter via a Border Inspection Post (BIP). Moreover, POAO which will have transited the EU under seal and which would have been subject to EU imports controls, will be directed to an existing UK BIP for checks.
- Prepare for the fact that you will need **Export Health Certificates** from the Animal and Plant Health Agency (APHA) for exports of all animal products and live animals from the UK to the EU (including horses and other equines), and which will need to travel through a BIP as their entry-point to the EU. For exports to non-EU countries, you should check you are using the latest version of the EHC (reflecting the UK's non-membership of the EU). You should also be aware that, without listed status granted by the EU, animal movements to the EU may not be possible.
- Ensure that, as you will no longer be entitled to use the EC abbreviation within the UK health or identification marks **on POAO exports, that the EC abbreviation is removed** – leaving the UK abbreviation and the establishment approval number (which will remain the same).
- Ensure that, if you are **moving horses or other equines**, that you acquire an appropriate ID document and health documentation to travel. You would need to apply to the APHA for a new Government-issued ID document, unless your horse was already registered on a studbook or pedigree register or with a national branch of an international organisation for racing or competition (which could instead use industry-issued equine passports). You would also need an EHC and an examination by a vet (and possibly a blood test).

No Deal Brexit:

What businesses need to know

How to prepare: agri-food, animals & plants

- Be aware that trade and **movement of endangered species or their products** between the UK and the EU would require a CITES permit or import/export notification (with some exceptions), and the use of permitted routes and border entry points.
- Be aware that the **import of plants and plant products** will mostly continue to enter the UK freely, but that (a) those managed under the plant passport regime will be subject to UK import controls, charged-for inland checks, will require a Phytosanitary Certificate issued in the country of export (or re-export), and will require pre-notification of the plant health authority in the UK before arrival and registering on the PEACH IT system; (b) Movements in the UK currently covered under the EU plant passport regime will be subject to a UK plant passport (with documents replacing reference to 'EU' with 'UK') and require authorisation by the plant health authority; (c) import of goods transited through the EU without an EU-conducted plant health check will be subject to third country controls, and import of non-EU goods via a roll-on roll-off port may be subject to alternative arrangements to manage checks.
- Be aware that the process for the **export of controlled plants and plant products** to the EU will be the same as for non-EU countries, and businesses will need to register for the eDomero IT system, apply for a Phytosanitary Certificate (some of which will require lab testing of samples) – subject to fees – and they may be subject to checks at the EU border.
- Be aware that all wood packaging material (such as pallets and boxes) will need to be ISPM15 compliant and may be subject to checks in the EU.
- Ensure that EU/EEA-sourced **timber imports** are subject to due diligence to ensure they're legally harvested (as with non-EU/EEA-sourced timber imports), and be aware that FLEGT licences will continue to be recognised in the UK. Timber exporters to the EU/EEA may be required to provide documentation on the source and legality of products to the EU/EEA importing business.

No Deal Brexit:

What businesses need to know

How to prepare: specialist traders

Supplementary to the information for traders above, further considerations should be considered for some specific goods:

- If you're selling **duty-suspended alcohol, tobacco or fuel** in the UK, there will be no change – unless simplified arrangements apply you'll need to continue using EMCS to record movements within the UK; and have financial guarantees for movements of goods that currently require them, where no duty has been paid on them in the UK.
- If you're **trading in rough diamonds**, be aware that if the UK doesn't secure independent participation in the Kimberley Process Certification Scheme in time for exit then trade in rough diamonds will be frozen. Exports from the UK will require UK KP certification, and imports from the EU will require EU KP certification. You'll need to consider the new KP arrangements, and may consider preparing to have rough diamonds on consignment or loan to countries in the KPCS returned to you before exit day.
- If you **export controlled items**, you should be aware that regulations on the export of civilian firearms, dual-use items and goods that may be used for torture or capital punishment would continue to apply, but would also apply for exports to the EU. You'll therefore need an export licence for export to the EU. You'll need to check whether items you export are controlled and require export licences, familiarise yourself with the current licencing requirements for non-EU countries, check the continuing validity of current export licences, refer to ECJU guidance on applying for a licence, look out for forthcoming guidance on licencing, and plan to ensure compliance. You should also note that the European Firearms pass won't be available, and the UK exemption for temporary export of firearms as personal effects would be extended to the EU – but you should check the EU destination country permits their re-export. Exporters of civil nuclear material should consider the technical notices on civil nuclear regulation and nuclear research.
- If you're **trading in civil explosives**, as the UK will not be able to issue an Intra Community Transfer (ICT), imports to the UK will now need standalone approval from a UK competent authority before imported, and an ICT from the final EU country where the transfer ends before moving to the UK – but UK-issued ICT approvals issued pre-exit for multiple transfers will be recognised until they expire. The UK will recognise existing EU-issued site codes and not require importers to add a new code, but you'll need to notify a UK competent authority of any existing site code.
- If you're **working with organs, tissues and cells**, the same standards will apply but you may need new written agreements with EU establishments to import/export – but if you hold an import licence to import from third countries, you can use your existing written agreements with them as a template. NHSBT is taking steps around transplantation, and transplant centres don't need to take further action. There will be implications for the regulation of medicines, medical devices and clinical devices, and supplies will be handled under a Contingency Planning Programme.

No Deal Brexit:

What businesses need to know

How to prepare: specialist traders

- If you **trade in drug precursor chemicals**, rules applying for trade with non-EU countries will apply for UK-EU trade, so you'll need to apply for import/export licences when trading with the EU in certain categories of chemicals, and may need a pre-export notification – and these may affect your distribution timescales. You'll need to consider how to apply for licences and registrations, apply for a domestic licence and registrations, register for a National Drugs Control System account, apply for import/export licences, and notify the Home Office Drug and Firearms licencing Unit of any intention to export.
- If you're **producing or exporting chemicals** from outside the EEA, companies registered with REACH will need to transfer registrations to an EU-based organisation to preserve EEA market access. Importers from the EU/EEA will face new registration requirements, and if you're a UK downstream user of authorisations you would no longer be able to rely on authorisation decisions addressed to EU27 or EEA companies. If you have existing REACH registrations, to transfer them into the UK regime you'd have to validate them with the HSE through a new IT system within 60 days of exit – and will then need to provide the full data package for your original registration within 2 years from exit day. Importers from the EEA pre-exit without REACH registration must notify HSE and provide basic data within 180 days of exit – moving to full registration at a later date. Importers are responsible for identifying risk management measures and recommending them to customers. Placing new chemicals on the UK and EEA markets would require two registrations – and you may need to consult the ECHA guidance, transfer registrations to an EEA-based entity or develop new EEA customer relationships pre-exit, or use your EU customers or an Only Representative to register new chemicals. You should also be aware that there will be implications for the movement of mercury materials (including waste), and operators wouldn't be able to receive shipments from the EU.
- If you **trade in fluorinated gases and ozone depleting substances**, then those that produce, import or export HFCs or ODS will need to apply for a UK quotas to place them on the UK market, and you'll need to use new UK IT reporting systems. The UK will use the same quota method and schedule to phase down HFCs, and you'll get quotas from the UK Environment Agency and the European Commission – and you may need an office or Only Representative to be eligible for an EU quota. The UK will also use a quota system for ODS, issued by the Environment Agency, and you'll need import/export licences from a new licencing system.
- If you're **shipping waste** into and out of the EU, UK-issued import/export licences won't be valid for shipments to the EU27, nor EU-issued licences for shipments to the UK – and there would be a re-approval process for UK-EU notified waste movements (including transits). You will be advised on arrangements, and should familiarise yourself with the EU's customs guidelines. EU countries would be prohibited from exporting waste for disposal, or exporting mixed municipal waste for recovery, to the UK under EU law.

No Deal Brexit:

What businesses need to know

How to prepare: logistics operators

Supplementary to the information above, logistics operators should consider:

- **Hauliers** should file safety and security declarations, and evidence that customs declarations are in place – but responsibility for safety and security declarations for driver-unaccompanied UK-EU transport is the ferry/tunnel operator. Importing hauliers (or someone on their behalf) must submit safety and security information through an Entry Declaration pre-arrival (at least 2hrs for RoRo locations, and 1hr before check-in at Coquelles for Eurotunnel). You should carry either a master reference number to evidence a frontier customs declaration, or the EORI number of the importer if used in the declarants records simplified procedure. You'll have to register for an EORI number and pay duties and VAT due. Importers to RoRo locations will need to have pre-logged a declaration or commenced a special procedure, possibly before checking-in, and may need to declare goods to transit and evidence declarations. You'll also need to ensure customs intermediaries have good lines of communication.
- **Ferry or Channel Tunnel operators** will be treated in the same way as for UK-non-EU movements. You'll need to confirm that hauliers using accompanied RoRo transport have filed safety and security declarations for imports, and may need to evidence this to HMRC. You'll need to submit Entry Summary Declarations for unaccompanied goods via the online system.
- **Freight forwarders** will need a European EORI number in addition to a UK EORI number if making declarations on behalf of clients. For RoRo transport you'll need information from traders about the goods to pre-notify HMRC of consignments, and may need to pre-lodge customs declarations before checking in on the EU side for some locations. You'll need information from the haulier and to communicate with them if they need to go to a specific inland location, such as a Designated Export Place for certain exports.
- **Customs agents** should expect a rise in demand for services. If you're established in the EU making import declarations for UK clients, you'll need European and UK EORI numbers – and should inform clients if they need one. You'll need information from traders and hauliers about the goods to pre-notify HMRC of consignments, and to communicate with hauliers if they need to go to a specific inland location, such as a Designated Export Place for certain exports.
- **Ports and airports** should be prepared to meet the processing requirements of third country trade and customs procedures for EU freight, increased demand for customs and safety and security declarations (including staffing), and consider infrastructure issues. If you don't currently use electronic systems to facilitate presentation and processing of goods, procedures will depend more on manual processes – you'll need to implement an effective regime with HMRC.
- **Customs warehouses and temporary storage operators** will need to treat EU goods in the same way as goods from the rest of the world, which may affect how you use and manage your facility. You should speak with your software supplier, prepare to support customers who haven't previously dealt with customs, prepare for handling goods subject to excise duty, and consider whether you need to make changes to your customs authorisations of storage capacity.

No Deal Brexit:

What businesses need to know

Further information and support

Further information from Government is available at gov.uk/euexitbusiness

There are also step-by-step guides for [importing](#) and [exporting](#).

You can also request guidance from Government at: euexit.communications@hmrc.gsi.gov.uk

You can support your EU, EEA and Swiss employees with the EU Settlement Scheme using the [Employer Toolkit](#).

To stay up-to-date with changes, [register for Government's email alerts](#).

Third parties can support with customs processes and goods movements, including:

- Freight forwarders:
 - [British International Freight Association](#)
 - [Institute of Export](#)
- [Customs agents/brokers](#)
- [The express courier industry](#)

[Grant funding](#) is available for customs intermediaries and traders to meet upfront costs of employee training and IT improvements for making customs declarations.

Hauliers should consider the guidance from the [Road Hauliers Association](#).

Information and guidance in Cornwall is available from:

- [Cornwall Chamber of Commerce](#)
- [The Federation of Small Businesses](#)
- [Cornwall Council's Business Regulatory Support](#)
- [The Cornwall and Isles of Scilly Growth Hub](#)
- [Cornwall Council's Brexit webpage](#)



If you would like this information in another format or language please contact us:

Cornwall Council, County Hall, Treyew Road, Truro TR1 3AY

Email: comments@cornwall.gov.uk www.cornwall.gov.uk

Telephone: 0300 1234 100