

# Brexit Update

The UK Parliament signed the EU-UK Trade and Corporation Agreement (TCA) on 30 December 2020. It provides clarity for UK and EU trade from the end of the transition period. As our own teams work through the details of the agreement, we'd like to confirm the essential requirements for shipping from 1 January 2021.

<https://commonslibrary.parliament.uk/research-briefings/cbp-9106-2/>

# Customs Declarations required for UK-EU EU-UK trade from 1 January 2021

The EU-UK Trade and Cooperation Agreement allows the application of 'zero tariffs' (zero duty) as long as the goods fulfil all the necessary "rules of origin".

However, VAT will still be levied. As the UK has left the single market and the customs union, goods are required to be cleared at the border. Therefore, customs declarations are necessary.

To complete this process, detailed invoice information is required, subject to service selected data can be submitted electronically (preferred method) or alternatively as a Commercial or Pro-forma Invoice along with any licences fulfilling country specific regulations.

Please see link for all invoice requirements:

<https://norsk.global/paperless-trade/>



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# Rules of Origin Requirements

In order to benefit from the EU-UK Trade and Cooperation Agreement 'zero tariff' (zero Customs duties), it is essential that you provide evidence of the country of origin. A declaration of origin can be made on the Commercial or Pro-forma Invoice for both B2B and B2C shipments. Please do this using the statement below for UK or EU goods fulfilling the relevant rules of origin requirements.

The exporter of the products covered by this document (Exporter Reference No.\*) declares that, except where otherwise clearly indicated, these products are of ... preferential origin.  
(Place and date\*\*):  
(Name of the exporter):

Without the above statement, it will not be possible to claim the duty relief, and it may not be possible to amend the documentation post-clearance without additional charges, if at all.

**IMPORTANT:** The goods Country of Origin must be calculated and recorded accurately, and it is your responsibility to do this  
\*: The Exporter Reference No. is required for all UK to EU shipments (this reference is your GB EORI number). For shipments from the EU to the UK, the Exporter Reference No. (this reference is your REX number) is only required where the value of the shipment exceeds 6,000 EUR / £5,700.

\*\* : may be omitted if the information is contained on the document itself

# New UK VAT regulations introduced on 1 January 2021

This is a regulatory change and not part of the EU-UK Trade and Cooperation Agreement.

The changes apply to shipments being imported into the UK from any country worldwide.

This means that most shipments valued up to £135 will attract VAT on importation from any country, including the EU.

For shipments with a value of £0-£135 being sold by businesses to consumers in the UK, VAT will need to be collected at the point of sale and will therefore be the seller's responsibility.



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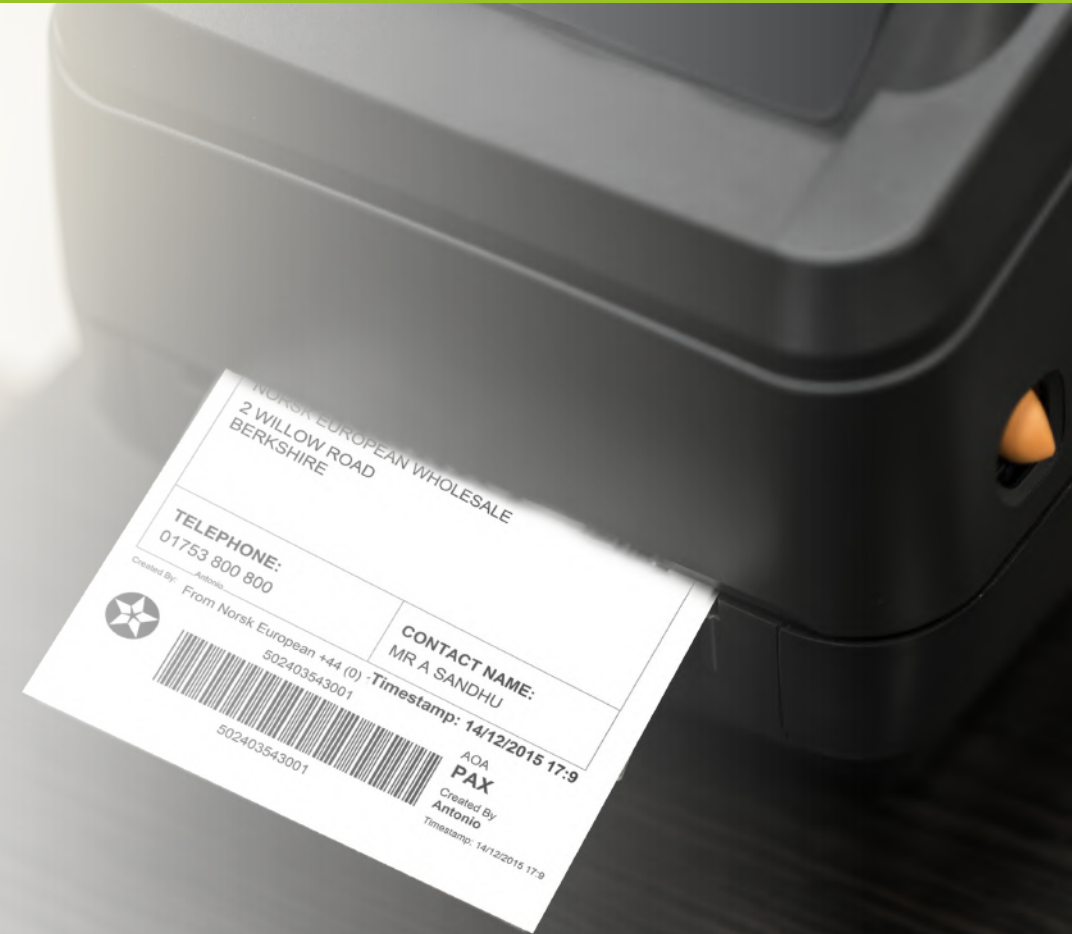
# Changes to EU VAT regulations introduced on 1st July 2021

The EU are introducing Import One Stop Shop (IOSS) simplified reporting for consignments not exceeding the value of EUR 150.00. Businesses selling to EU customers will need to collect the VAT at the point of sale and declare and pay that VAT of destination member state. Businesses will be required to register for IOSS and provide the unique registration number for customs declaration. Businesses can register for IOSS on 1st April 2021.



# Shipment Processing

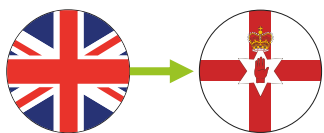
Systems have been updated to reflect changes and you may notice differences in the shipping labels and invoice data requirements.



# Trading with Northern Ireland

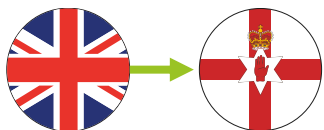
Northern Ireland will remain part of the UK's customs territory, and will benefit in full, from any free trade agreements the UK signs with other countries.

## Parcels

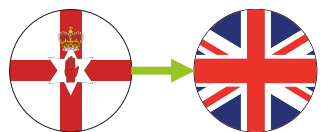


Temporary measure until 31st March 2021 will enable parcels to continue to move without any changes.

## Commercial



Import declarations will be required, but duties will only be charged if the goods are deemed to be at risk of being moved into the EU single market. We recommend customers provide a commercial invoice with HS tariff codes, goods descriptions and values, and their EORI number.



Goods will not be subject to tariffs and there will be no additional customs checks, unless on an exception list as defined by the UK Government



**EORI Number:** To move goods between Northern Ireland and non-EU countries (including GB) customers are required to have an EORI number that starts with XI.

**Further information:** (including how to obtain an XI EORI Number)  
sign up to the Trade Support Service: <https://www.gov.uk/guidance/trader-support-service>

**Training:** <https://www.nicustomstradeacademy.co.uk/training/great-britain-to-northern-ireland-trade/>