



# BREXIT CHECKLIST



delivering the world

# New customs procedures will apply when trading with the EU from 2021. This checklist is designed to prepare your business for Brexit.

## Are you using Paperless Trade?

Paperless Trade (PLT) is a service incorporated within our Electronic Shipping Tools to support electronic transmission of customs documents. PLT provides a stable future-proofed platform to work from when shipping internationally.

## Do you have an EORI number?

An EORI number is an Economic Operator Registration and Identification number. It will be required for UK imports and exports from 2021.

## Have you checked if your shipments are classed as a document or non-document?

When shipping internationally it is important to consider the content of your shipment, as documents and non-documents are treated differently. It isn't always obvious which category your shipment falls in to.

## Do you know the commodity code for your product?

The goods you are sending can be identified via a precise internationally-recognised commodity code. This will ensure the correct duties and taxes are applied by Customs. To identify the commodity code for your product(s).

## Are additional licences or certification needed for your product?

A wide range of products are subject to additional licensing or certification requirements when importing or exporting to and from different countries.

## Have you checked on the restrictions in the EU countries you're sending to?

New restrictions could apply to a large number of items - particularly foodstuffs - from 2021.

## Do you provide a declaration for controlled exports?

Goods that are deemed to be military or dual-use are subject to export controls. Controls also apply to antiques and some other items. Though aimed primarily toward the export of goods or technology that can be used for military purposes, sometimes the same commodity codes can apply to other goods like clothing, textiles, or even books.

## Have you completed a commercial or Pro-forma invoice?

This is essential paperwork in order for your goods to clear Customs in the destination country. The Waybill is also essential.

## Have you confirmed your VAT number?

Postponed VAT accounting will be applied to imports by registered traders from 2021 upon request

## Do you have a deferment account for Import Duties & VAT?

Opening a deferment account allows you to postpone the payment of import duties and VAT on imported goods by up to 46 days.

## Do you offer a simple e-commerce returns process?

Your returns policy for your customers could be impacted by the transition deadline on 31 Dec 2020. Orders shipped to customers ahead of 31 Dec will fall under current EU free trade agreements. However, if your customer then returns an item post- Brexit, it may need to have a commercial invoice to facilitate Customs

## Do you offer your customers a Delivery Duties Paid (DDP) service?

A DDP service allows you to bill all duty and taxes back to your account instead of your customer being charged on receipt of their parcel. Retailers who send DDP are growing at double the rate of those that choose for duty to be paid on delivery, with 70 per cent of online shoppers preferring to pre-pay duties and taxes at checkout.