

# Guide to importing and exporting

**THIS IS A GUIDE TO HELP YOU  
UNDERSTAND THE RECENT CHANGES TO  
IMPORTING AND EXPORTING IN THE UK.**

**Deloitte.**



# Guide to importing and exporting

**New controls are in place if you're moving goods to and from EU member states and the arrival of your goods will be delayed if you don't comply.**

The Global trade specialists at Deloitte have put together this guide to help you navigate the changes to regulations that impact trading between the UK and EU since the UK left the EU's Customs Union and Single Market. It's designed to give you a general summary of the key changes and requirements for businesses trading with the EU, it's not specific to any one type of goods or business scenario.



# 1. Understand the trade regulation changes between Great Britain (GB) and the EU

As a business moving goods between GB and the EU you need to be aware of various reporting requirements that have been introduced as a result of the UK leaving the EU Customs Union on 1 January 2021.

## What is a Customs Declaration?

A Customs Declaration is a form that lists the details of goods that are imported or exported to a Customs territory.

Since 1 January, businesses in the UK that wish to trade with the EU need to make an Export Declaration. The requirement for Import Declarations is detailed in the UK government Border Operating Model (BOM), which also introduces additional import controls over a staged timeline:

### From 1 January 2021

The UK has officially left the EU and the transition period with the EU Customs Union has ended. The UK now operates a full, external border and the UK Government has introduced controls on the movement of goods between UK and the EU, similar to the UK's treatment of Rest of World (RoW) goods. For companies, doing business with EU countries has changed and new laws mean that different rules and regulations now apply.

Businesses and hauliers can find out about the steps they should take in the [UK Government's Border Operating Model](#) published on GOV.UK.

## What this means for businesses:

The fundamental change is the requirement to submit a Customs Declaration when you import or export goods. To be able to submit Customs Declarations, there are a few things that businesses will need to have set up and to know:

- Access to the HMRC Customs Declaration Service
- A UK EORI Number
- A Duty Deferment Account, if eligible - or other payment method for duties
- The Commodity Code that classifies your product or products
- Registration and licensing of your product with the appropriate government department, if required
- The value of your goods

## Imports to UK from EU

Between January 1 2021 and December 31 2021, businesses importing **non-controlled** goods will have three options for submitting customs declarations:

- Use of delayed declarations if applicable - meaning the business can keep records internally on goods imported and delay the submitting of the declaration to HMRC
- Make a simplified frontier declaration at the point of entry to UK - subject to meeting the necessary requirements
- Make a full declaration at the point of import

UK left the EU  
Customs Union

Businesses importing **non-controlled** goods will then have up to 6 months to complete a supplementary declaration from the point of import.

Since 1 January 2021, businesses importing **controlled goods** and **excise goods** (such as alcohol and tobacco products) need to make a full customs declaration at the point of import into the UK.

Physical checks may be carried out at the point of destination or other customs approved premises on all **high-risk** live animals and **high-risk** plants and plant products, and there is a requirement for businesses to obtain the relevant documentation to pre-notify the Government of these types of movement.

Businesses will also need to decide how they will account and pay for VAT on imported goods.

## Exports from UK to EU

Export declarations and UK exit Safety and Security declarations are required for all commercial goods.

Businesses will be required to submit a complete Customs Declaration to HMRC as follows:

- Full declaration prior to the goods being exported
- Simplified frontier declaration or entry in their own records upfront, with the supplementary declaration submitted up-to 4 weeks later

Businesses should familiarise themselves with the requirements and be able to comply with the Export rules and regulations of the EU Member States.

Necessary processes and documentation will need to be completed before goods can be moved to the country of destination.

Businesses importing and exporting using the community transit trade facilitation, must follow the full Common Transit Convention (CTC) procedures. These have not been introduced in stages.

## What's the impact of non-compliance with the new laws and regulations?

Without a customs declaration, goods will be stopped at the border. Businesses need to understand the requirements and be able to comply with the export rules and regulations of the UK and EU Member States. All processes and documentation will need to be completed before goods can be moved to the country of destination.

### From 25 June 2021

Imports that took place after 1 January 2021 may have been eligible for delayed declarations for up to 6 months after the goods arrived in Great Britain, subject to eligibility and the type of goods. A supplementary declaration must be made by this deadline or businesses risk incurring fees.

Therefore, businesses who made use of this delay and imported goods on 1 January 2021 will be required to complete the supplementary declaration on or before 25 June 2021.

**Supplementary declarations due for certain businesses became mandatory**

## From 1 October 2021

Additional requirements for sanitary and phytosanitary (SPS) goods are implemented (e.g. animals and animal products, plant and plant products)

### What this means for businesses:

Pre-notification is required for importing all Products of Animal Origin (POAO), certain animal by-products (ABP) and High-Risk Food Not of Animal Origin (HRFNAO).

Export Health Certificates will be required for POAO and certain ABP.

Further information on POAO can be found [here](#)

## From 1 January 2022

The implementation of the UK / EU Border Operating Model that began 1st January 2022 is due to be completed.

### What this means for businesses:

#### General trading

- Businesses should make customs declarations and pay any relevant tariffs on all controlled and non-controlled goods
- Businesses should make Entry Safety and Security (ENS) declarations for imports from EU to UK. Further information on ENS declarations can be found [here](#)
- The delayed declaration easement on import declarations is scheduled to end. Businesses should now submit their supplementary declarations on the 4th day of the following month from when their simplified declaration was approved. Further information on supplementary declarations can be found [here](#)
- The Goods Vehicle Movement Service (GVMS) is scheduled to be fully operational for all import, exports and transit movements for goods moving through non-inventory linked port locations i.e. Dover and Eurotunnel

**Further requirements  
for SPS goods are  
implemented**

**UK / EU Border  
Operating Model  
fully implemented**



## Trading Sanitary and Phytosanitary goods

- Physical Sanitary and Phytosanitary (SPS) checks on imported all Products of Animal Origin (POAO), certain Animal, Bones and Protein (ABP) and High-Risk Food of Non-Animal Origin (HRFNAO) will be conducted at Border Control Posts (BCPs)
- Physical SPS checks on imported high-risk plants and plant products will take place at BCPs rather than at the place of destination. Further information on SPS checks can be found [here](#)
- Pre-notification and documentation, including phytosanitary certificates will be required for importing all low-risk plant and plant products

### From 1 March 2022

All physical sanitary and phytosanitary checks will be carried out at Border Control Posts (BCPs).

#### What this means for businesses:

Physical checks on all live animals and low risk plants and plant products will take place at BCPs. Further information on these checks can be found [here](#)

*Physical sanitary and phytosanitary checks to take place at Border Control Posts*





## **Thanks for reading**

For more information, visit our [Brexid Hub](#).

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