



RÉPUBLIQUE  
FRANÇAISE

*Liberté  
Égalité  
Fraternité*



DOUANES  
& DROITS  
INDIRECTS



# Preparing for Brexit

## Customs guidelines

Current version: 19 April 2021



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Memorandum to operators

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English version: Translation Centre of the Economy and Finance Ministries

\*Interactive content, click the pages





## Memorandum to operators

*(click to see the document)*

### Smart border

- [The smart border](#) (with [smart border IT architecture](#), [smart border process diagram](#), [import and export pairing synopsis](#))
- [Fallback procedure for SI Brexit \(entry\) \(Safety-security, clearance and transit formalities\)](#)
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- [Fallback procedure in common transit as part of the SI Brexit \(entry\) \(Delta T failure after filing the common transit declaration\)](#)
- [Fallback procedure for exports as part of Brexit \(Delta G + ECS + SI Brexit + Delta T\)](#)
- [ICS fallback procedure as part of the smart border \(Delta G + ECS + SI Brexit + Delta T\)](#)

### Import / export

- [Brexit – ICS Procedures](#)
- [EU-UK trade and cooperation agreement](#)
- [Health and customs treatment of SPS goods -veterinary and phytosanitary](#)

### Transit

- [Brexit – Transit and TIR management methods as part of the smart border for import and export flows](#)
- [Rules concerning offices of transit as part of Brexit common transit operations](#)

### Reusable packaging / pallets

- [Free circulation of EU and third country reusable packaging \(with \[model of Annex 71-01\]\(#\)\)](#)
- [Movement of reusable pallets \(EU and non EU\)](#)



## Section 1

# Overview of basic customs procedures

How Brexit have affected customs







The UK left the European Union on 1 February 2020, after the ratification of a long- negotiated withdrawal agreement, which sets the exit conditions, and establishes a transition period during which the UK still belongs to the EU's customs territory and the internal market, although it is no longer a member state (it no longer applies to European institutions). The British government did not ask for the extension of the transition period, although the withdrawal agreement allowed him to ask, so it ended on 31 December 2020.

**Until 31 December 2020, the United Kingdom was a member of the European Union (EU).** Trade between the Member States of the EU was governed by a declaration of trade in goods (DEB). All trade between France and other Member States was detailed in the DEB.

The DEB is filed monthly with French Customs and is used to:

- compile foreign trade statistics ;
- track taxation of intra-EU trade in goods (VAT).

Your accountant can complete the declaration on your behalf.

**Since 1 January 2021, the United Kingdom is a non EU country.** You need to carry out customs procedures each time you trade with the UK and file a customs declaration.

Customs declarations are used to:

- calculate duties and taxes,
- compile international trade statistics,
- perform targeted controls.

The customs declaration form has 54 boxes and can be completed by a customs agent or you can complete it yourself. It should be filed with the relevant customs office, i.e. the office where the goods are presented, either when the goods are presented or up to 30 days before the goods are presented at the relevant customs office (advance customs declaration).



**Important :**

You cannot file a customs declaration after the goods arrive in the Union customs territory (for imports) or after the goods leave the Union customs territory (for exports).

# Transitioning from the declaration of trade

## to the customs declaration




**DÉCLARATION D'ÉCHANGES DE BIENS  
ENTRE ÉTATS MEMBRES DE L'UNION EUROPÉENNE <sup>(1)</sup>**

Direction générale des Douanes  
et Droits indirects

**A. Période**

Année:

Mois:

**B. Flux**

|                 | introduction             | expédition               |
|-----------------|--------------------------|--------------------------|
| ≥ 460 000 HT/an | <input type="checkbox"/> | <input type="checkbox"/> |
| < 460 000 HT/an | Pas de DEB               | <input type="checkbox"/> |

**C. Redevable de l'information**

Número d'identification TVA : FR

Raison sociale :

Rue

Code postal et ville :

Personne à contacter :

Téléphone : Télécopie :

Messagerie électronique :

**D. Service**

(réservé à l'administration)

Date, nom et signature  
À défaut de signature la déclaration est irrecevable

| 1        | 2                       | 3          | 4                 | 5      | 6                | 7                      | 8                  | 9                 | 10          | 11             | 12                                          |
|----------|-------------------------|------------|-------------------|--------|------------------|------------------------|--------------------|-------------------|-------------|----------------|---------------------------------------------|
| N° ligne | Nomenclature de produit | Pays dest. | Valeur (en euros) | Régime | Masse nette (kg) | Unités supplémentaires | Nature transaction | Mode de transport | Département | Pays d'origine | Número d'identification de l'acquéreur U.E. |
|          |                         |            |                   |        |                  |                        |                    |                   |             |                |                                             |
|          |                         |            |                   |        |                  |                        |                    |                   |             |                |                                             |
|          |                         |            |                   |        |                  |                        |                    |                   |             |                |                                             |
|          |                         |            |                   |        |                  |                        |                    |                   |             |                |                                             |
|          |                         |            |                   |        |                  |                        |                    |                   |             |                |                                             |
|          |                         |            |                   |        |                  |                        |                    |                   |             |                |                                             |
|          |                         |            |                   |        |                  |                        |                    |                   |             |                |                                             |
|          |                         |            |                   |        |                  |                        |                    |                   |             |                |                                             |
|          |                         |            |                   |        |                  |                        |                    |                   |             |                |                                             |
|          |                         |            |                   |        |                  |                        |                    |                   |             |                |                                             |

Until December 31, 2020, I mainly traded with the UK freely with no customs procedures or border controls. I just provided Customs with a **declaration of trade in goods (DEB)** outlining all of my intra-EU trading.

**COMMUNAUTÉ EUROPÉENNE**

**1 DÉCLARATION**

**A BUREAU DE DESTINATION**  
 N° douane : 17

**A**

2 Expéditeur / Exportateur N°

8 Destinataire N° FR

FR - France

14 Représentant N° FR

FR - France

N° agrément :  - Mode de représentation : représentation indirecte

18 Identité et nationalité du moyen de transport à l'arrivée

19 Ctr.

21 Identité et nationalité du moyen de transport actif franchissant la frontière

25 Mode transport  à la frontière  3

26 Mode transport  intérieur  3

27 Lieu de déchargement

29 Bureau d'entrée

30 Localisation des marchandises

31 Coils et désignation des marchandises

Marques et numéros - No(s) conteneur(s) - Nombre et nature  
CONVERTISSEURS  
Nombre et Nature : 2 - PX  
Marques et Numéro : ADR

3 Formulaires  1

4 List. chargement

5 Articles  1

6 Total des coils  2

7 Numéro de référence  72  0001

9 Responsable financier

10 Pays dem. prov.

11 Pays trans. prod.

12 Elements de valeur

13 P.A.C.

15 Pays d'expédition / d'exportation  Suisse

16 Pays d'origine  Chine

17 Code P. destination  a CH b  a FR b 38

18 Pays de destination

20 Conditions de livraison  EXW  BUBIKON  3

22 Monnaie et montant total facturé  
EUR 27 274,45  
USD 29 251,85

23 Taux de change  1,07250

24 Nature de la transaction  1 1

28 Données financières et bancaires

32 Article  1 N°

33 Code des marchandises  8504408290

1er caso - 2ème caso

Since January 1, I need to complete a **customs declaration** to identify my goods and determine which taxation rules and standards apply to my goods based on their class, origin and value.





## for successful international trading

- ☒ **Get** an EORI number to trade with the UK\*
- ☒ **Decide** who will be completing your customs declarations
- ☒ **Check** applicable customs duties and taxes
- ☒ **Make sure** your goods are not subject to special regulations
- ☒ **Decide** who will be transporting your products
- ☒ **Secure** your customs clearance procedures for exports
- ☒ **Plan ahead** for your customs clearance procedures for imports



### \* Tip :

With the withdrawal of the United Kingdom from the customs territory of the Union, all operators who, prior to 1 January, were engaged solely in intra-Community trade must now submit customs declarations for their imports/exports to and from the United Kingdom. An EORI number is a prerequisite for these operations. If this applies to you, you may be covered by the large-scale EORI number allocation carried out in 2019 by the DGDDI. Therefore, before applying for an EORI number, please click on the following link to the douane.gouv.fr website to check whether you have already been assigned an EORI by entering your SIRET number: <https://www.douane.gouv.fr/eori>

# Get an EORI number



free of charge

To trade with a non EU country, you will need a single EU identification number, also known as an **Economic Operator Registration and Identification (EORI)** number.

Since 1 January 2021, **this number has become mandatory** for exporting to the UK or importing from the UK.

In France, the EORI number given to your entity will start with FR, followed by your SIRET number.

## How can I check if I already have an EORI number ?

To plan ahead for the impact of Brexit on French companies, all operators which traded with the UK in 2018 were automatically registered for an EORI number in March/April 2019.

If this was your case, you can check whether your EORI number is still valid on the French Customs website : [https://www.douane.gouv.fr/eori?sid=&app=67&code\\_telemervice=EORI](https://www.douane.gouv.fr/eori?sid=&app=67&code_telemervice=EORI)

The EORI number has no validity limit.

## Don't have an EORI number. How can I get one?

**1** - I already have a internet account on the french customs website : I enter my identifiers. If not, I click on <https://douane.gouv.fr>, then I click on the registration « inscription » on the top right-hand side of my screen.

**2** - Click on SOPRANO in "Mon espace personnel" or go to : <https://www.douane.gouv.fr/service-en-ligne/demande-dautorisation-douaniere-et-fiscale-soprano>.

**3** - Click on "Déposer un nouveau dossier" to apply for an EORI number.

**4** - Fill in the relevant department from the drop-down list and enter your SIRET number (pre-filled fields).

**5** - After your information has been verified, you will receive an email acknowledging receipt.

**6** - Your EORI number will be sent to your email address in about three hours.

## I have an FR EORI number. Do I also need a GB EORI number ?

You will need a GB EORI number in the following instances:

- If you have a subsidiary in the UK and you export goods from France to your subsidiary, you will need to complete an export declaration in France and an import declaration in the UK. You will need an EU EORI number and a GB EORI number.

- Some commercial agreements stipulate that either the buyer or the seller is responsible for both the import declaration and the export declaration. The choice of Incoterms often determines each party's responsibilities in an agreement. If your business completes both declarations, you will need an EU EORI number and a GB EORI number.

Go to the UK government website to apply for a GB EORI number (<https://www.gov.uk/eori>). You will receive your number within five working days.

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# Decide who will be completing

## your customs declarations



Customs clearance procedures can be carried out either:

- By yourself, or
- By an agent approved by French Customs acting on your behalf. This is called a registered customs representative.



### Important:

Whether you carry out your own customs clearance procedures or you engage a registered customs representative, you remain liable for all taxes on your operations until the goods physically leave the EU customs territory.



### Tip:

Please use your "EU" code when applying for export or import procedures by your registered customs representative (RCR) or by yourself using the online customs clearance tool DELTA.

### How can I decide whether to carry out customs clearance procedures myself or to engage a registered customs representative ?

- Do you already trade with third countries outside the EU ?
- Are you in a position to fill out all the information in the customs declaration for customs clearance ?

► If you answered « **YES** » to both of these questions:

**We do not expect Brexit to pose any problems to your customs procedures.**

**Based on your commercial strategy, you can either engage a registered customs representative or carry out your customs clearance procedures in-house.**

If you want to handle the customs clearance of your goods yourself, you will need to set up an agreement with French Customs in order to be able to file your customs declarations through the DELTA online customs clearance service available at <https://www.douane.gouv.fr/>

► If you answered « **NO** » to one or both of these questions:

**It is easier to outsource your customs procedures.**

**The registered customs representative will provide assistance and carry out customs clearance procedures on your behalf for imports and exports. They will also pay any import duties and taxes for these goods.**

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# Check applicable customs duties

## and taxes



Customs clearance procedures for imports attract customs duties and taxes (generally VAT), which are calculated on the basis of the customs declaration.

Determining the customs duty rate and associated taxes depends on the class of the goods and their value and origin.

An agreement between the United Kingdom and the European Union was concluded on 24 December 2020 and provisionally entered into force on 1 January 2021. It provides for the immediate dismantling of customs duties applied by both parties: [https://ec.europa.eu/info/files/eu-uk-trade-and-cooperation-agreement\\_en](https://ec.europa.eu/info/files/eu-uk-trade-and-cooperation-agreement_en)

As soon as the agreement provisionally enters into force on 1 January 2021, operators will be able to benefit from total exemption from customs duties, subject to compliance with the rules of preferential origin. This exemption is conditional on products being «originating» in one of the two parties and will not apply indiscriminately to all trade between the Union and the United Kingdom. The provisions for defining whether a product is originating are detailed in Chapter 2 of the Agreement. Products not in compliance with these provisions will be subject to the Common External Tariff when imported into the EU and the UK Global Tariff when imported into the UK.

### What do classification, origin and value mean ?

- **Classification** refers to the **tariff code for a good**. All goods are given a tariff code (a series of digits) that is recognised internationally. This is a product classification system for customs purposes.

For imports, the tariff code determines customs duty rates, applicable trade policy measures and technical standards with which you must comply.

- **Origin** refers to the **nationality of the goods** for customs purposes. Non-preferential origin is another term. This should not be confused with the country of origin of your product. We talk about the preferential origin when you are within the framework of a commercial agreement with a partner-country. Otherwise, we talk about non-preferential origin.

From the end of the transition period inputs and goods (materials or processing operations) of British and Northern Ireland origin will no longer be considered as originating in the EU.

The origin determines applicable trade policy measures

(e.g. anti-dumping duties) and technical standards with which you must comply.

**You can secure** your declaration regarding Classification, origin and value with the customs services by requesting freely a **binding tariff information** or a **binding origin information**.



### Tip :

You can find customs duties and taxes on the website of the European Commission : « Market Access Data » : <https://madb.europa.eu>



### Important:

The binding origin informations, issued before 31 december 2020, for goods with material originating in UK which determine factors for the acquisition of originating status, will no longer be valid from 1 January 2021.

\*Binding origin information issued by the UK customs authorities will no longer be valid after the end of the transitional period.



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► **Value:** The customs value you need to declare when exporting goods is **the value of your goods at the point of exit from the French customs territory**. This value determines the amount of some export duties and assists in the compilation of foreign trade statistics.

### How is customs duty calculated ?

Customs duty is calculated based on the value of the goods, plus other costs (insurance, transport, etc.) until the goods enter the EU.

Case of air transport : This regime is specified in Commission implementing regulation (EU) 2015/2447, in its annex 23-01 « Air transport costs to be included in the customs value », as modified by EU Commission regulation n°2020/2038 since December 10, 2020. According to this amendment, the United Kingdom, with the exception of Northern Ireland, should be included in "zone Q", together with Switzerland. Consequently, 5 % of the total amount of air transport costs shall be integrated in the imported goods' customs value.

Regarding statistical value, as defined in article 4 of EC Regulation n°113/2010 of the 9th February 2010, 33 % of the total amount of air transport costs shall be integrated to the statistical value of goods imported

from the United Kingdom, with the exception of Northern Ireland, to France.

There are now two possibilities:

- Application of the Common External Tariff of the UK or the EU. In this case, no action is required and many products are already duty free. You can check the status of your product by clicking on the following links:

\* UK tariff: <https://www.trade-tariff.service.gov.uk/sections>

\* EU Common External Tariff: [https://www.douane.gouv.fr/service-en-ligne/ouverture?code\\_telemarketing=RITA\\_ENCYCLOPEDIE&sid=&app=38](https://www.douane.gouv.fr/service-en-ligne/ouverture?code_telemarketing=RITA_ENCYCLOPEDIE&sid=&app=38)

If your product is exempt, you do not need to claim preferential tariff treatment.

- Application of the preferential tariff at a zero rate of duty under the Trade and Cooperation Agreement. This preferential tariff is subject to compliance with the conditions listed on the French customs website: <https://www.douane.gouv.fr/fiche/brexit-vos-questions-les-plus-frequentes>.

### How is VAT calculated ?

VAT is calculated based on the value of the goods, plus all the freight and insurance costs up to the final point of delivery and any customs duty.

### Tip:

- A customs declaration is still compulsory, even under the agreement.
- There are requirements to be met in order to obtain preferential treatment, i.e. exemption from customs duties:
  - \* Check that the product has UK or EU origin under the rules set out in the agreement
  - \* Claim preferential tariff treatment (boxes 36 and 44 of the customs declaration)

The agreement provides for **two procedures for claiming preferential tariff treatment**:

1. The exporter draws up a **statement on origin** (code U116 or code U118 for multiple shipments entered in box 44 of the declaration).

**When exporting from the EU**, if you want your UK customer to benefit from the preferential tariff, you must draw up a statement on origin (see Annex ORIG-4 on page 507) including your REX number (registered exporter number) for shipments worth more than €6,000. Below this threshold, no REX number is required.

Operators who already have a REX number must use this number.

If you are already a registered exporter on January 18, 2021 (application with the status «granted» in SOPRANO-REX), then your REX registration has been automatically completed with the mention «GB Māj DGDDI».

Operators who do not have a REX number can register via the SOPRANO REX online service (<https://www.douane.gouv.fr/demarche/deposer-une-demande-dexportateur-enregistre-ee-systeme-rex>).

**When exporting from the UK**, for all shipments, regardless of their value, the British exporter must provide a statement on origin including the exporter's number. This number is structured similarly to an EORI number.

2. The importer uses **«importer's knowledge» (code U117 in box 44 of the declaration)**: in this case, the importer is fully responsible for the stated origin and must, in their commercial agreements with their UK suppliers, provide for the communication of all information necessary to establish the originating status of the goods from the date preferential tariff treatment is claimed.

**Note:** If you do not use one of these two procedures, you will be required to pay duties at the Common External Tariff of the European Union or the UK tariff.

# Make sure the goods you want to import

## are not subject to special regulations

Some prohibited or restricted goods fall under special regulations and require an authorisation prior to customs clearance.

### Goods which require an authorisation prior to customs clearance:



Healthcare products



Products subjected to sanitary inspection



Products impacting the environment



Fauna and flora protected under CITES



War material, firearms and munitions



Explosives and fireworks



Dual-use goods



Industrial products (in accordance with European standards)



Cultural goods

### How do I know if my goods come under this category ?

1 - Identify your goods. What am I carrying ?

2 - Check that your authorisations are still valid after Brexit (see the fact sheets on goods subject to special procedures in the appendices).

3 - Where necessary, apply for new authorisations from the relevant government departments depending on the type of goods.

4 - File a customs declaration for each trade in goods.

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# Decide who will be transporting



## your products

Your goods can be transported three different ways:

- you can arrange transport yourself
- you can engage a service provider, such as your registered customs representative
- your supplier or your client can arrange transport where applicable.

**Important :** The last two options are covered under your commercial agreement.

### How to arrange your own transport ?

1 - Apply for the relevant licences and permits (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F31849>).

2 - Make sure your driver can legally drive in other countries (<https://www.gov.uk/driving-nongb-licence>).

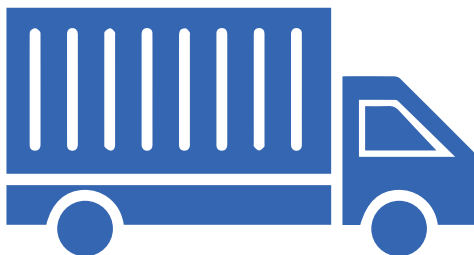
3 - Check whether your goods are subject to any special regulations ([see page 12](#)).

4 - Make sure you realise your ICS customs procedures ([see page 32](#))

5 - Make sure your driver is carrying the right customs forms (e.g. customs declaration or transit declaration).

6 - Work out which vehicle documents your driver needs to carry ([https://ec.europa.eu/info/sites/info/files/file\\_import/road\\_transport\\_fr.pdf](https://ec.europa.eu/info/sites/info/files/file_import/road_transport_fr.pdf)).

7 - Look up local rules for drivers (<https://www.theaa.com/european-breakdown-cover/driving-in-europe/country-by-country>).



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# Prepare your customs clearance procedures for export



## and secure your goods for export with the Export Control System (ECS)

Since 1 January 2021, goods exported to the UK are required to go through:

- export procedures at a customs office, i.e. a custom office of export.

- exit procedures at a customs office of exit (of the EU)  
You may be exempt from VAT on exports in some instances (see Section 4).

To be eligible, you must be able to provide proof that your goods have physically left the EU customs territory.

**The Export Control System (ECS) is the EU system for the control of exports from the EU customs territory** regardless of where the export declaration is filed (in France or another Member State).

### How to provide proof to the French tax authorities that your goods have left the EU ?

A DELTA customs declaration with an ECS stamp proves that the goods have left the EU and can be sold free of VAT (fiscal proof). During tax audits, the offices of the Public Finances Directorate General (DGFiP) can access the DELTA system to check the electronic proof of exit or to request the customs declaration. If it is unavailable, alternative proofs of exit for the goods must be submitted (Article 74 of Annex III to the General Tax Code).

**We recommend that you keep a file of all your export records.**

Regardless of their mode of transport or the place where they clear customs for export, the goods must be accompanied by one of the following documents until the point of exit from the Union customs territory:

#### - The Export Accompanying Document (EAD)

- In the event the fall-back procedure is used, make sure you have **copy 3 of the export declaration** (Single Administrative Document, or SAD),

**NB :** The exporter remains responsible for the operation until the exit certificate is issued electronically. He/she is required to monitor his/her export operations and secure the logistics chain to ensure that procedures are followed correctly.

1

Procedures are carried out at the custom office qualified regarding where the exporter is registered or at the custom office qualified regarding where the goods are packaged or loaded onto the mode of transport/container.

2

The export declaration is filed electronically.

3

The custom office of export processes the export declaration, inspects the goods if necessary and issues the authorisation for the removal of goods, or the customs release.

4

The goods must then be moved to the EU office of exit. The keeper of the goods is required to notify the office of exit of their arrival so it can supervise the goods until they have left the EU territory. The goods must be accompanied by the Export Accompanying Document (EAD).

5

An exit notification is filed in the french export control system (ECS) when the goods leave the EU customs territory. This exit information is electronically transmitted directly to the Delta application. The goods pass then under exit status or « exit ECS status », which serves as a proof of VAT exemption.

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# Plan ahead for your custom clearance



## for import

### Advance customs declarations

Advance declarations can be filed in the DELTA G customs clearance system up to 30 days before the goods physically arrive in the EU. Under the smart border system, **you will need to file an advance declaration for your goods to cross the border faster.**

Lodging a custom declaration prior to the presentation of the goods means you can streamline customs procedures and fast-track your goods through customs (See Section 3: Smart border).

### Deferring payment of customs duties and taxes

You will need to pay customs duties and taxes on your import operations in order to be able to access your goods freely. Payment is made to Customs when you file the import declaration.

You can defer payment of customs duties and taxes on imports by setting up a deferment account. You must provide a financial guarantee from a bank and evidence of financial solvency.

Payment can be deferred for a maximum of 30 days.



#### Tip :

If you **engage a registered customs representative** to carry out your customs procedures, he/she will give you the option of using his/her own deferment account.

**Want more  
information ?  
Contact your local  
Economic Action  
Centre !**

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## Section 2

# Preparing your business for Brexit



## a self-assessment

Regardless of the size of your business, Brexit will have an impact on:

- your business activity
- your relationship with economic operators in the UK
- your relationship with public border management authorities (Directorate General of Customs and Excise – DGDDI, Directorate General for Food – DGAL, Directorate General for Competition Policy, Consumer Affairs and Fraud Control – DGCCRF, etc.)

### What's the best way to prepare?

Carry out a thorough self-assessment of all your trading with the UK in order to adapt your internal and external processes to the challenges that lie ahead.

### 1. Assess your exposure to Brexit

#### Get a clear understanding of your logistics flows

What products are you selling/buying? You will need to know the regulations governing restricted goods and goods that require special authorisations (see Appendices on pages 45-59).

- What percentage of your business involves the UK market?



#### Important :

If you use groupage, once the mode of transport has been released, all the parcels in the load will be released (customs release). If there are goods that need to be inspected before they can be cleared, the entire load will be delayed.

- How are you transporting your goods (overnight transport, groupage)?
- Who are your carriers? How do you plan to provide the informations required for the entry summary declaration for safety/security control?
- What sites/hubs are you using for dispatching, receiving and transferring your goods?

- Do your invoices include the mandatory requirements?



#### Important :

- You will need to issue an invoice for each batch of goods (you will no longer be able to issue recapitulative statements at the end of the month or self-billed invoices).
- At the moment, your invoices to the UK are exclusive of VAT because they are intra-Community transactions (Article 262ter I of the General Tax Code). After Brexit, sales will be exempt from VAT because they are export sales (your invoice will need to include the following statement: "Exempt from VAT under Article 262 I of the General Tax Code").

- What is your customs clearance process? Are you engaging a service provider or carrying out your own customs procedures?
- What is the skill level in customs within your business? Do you need any training?
- What Incoterms do you use?

For more information on the terms specific to each Incoterm following their update in 2020, please refer to the dedicated page of our website by clicking on the following link : <https://www.douane.gouv.fr/les-nouvelles-regles-incotermsr-2020-et-la-valeur-en-douane>



# Overview of incoterms

Incoterms (International Commercial Terms) determine the mutual obligations of the seller and the buyer under international sales/purchase contracts. Incoterms define the individual responsibilities of the supplier and the buyer and clarify the allocation of costs.

**INCOTERMS® 2020 RULES – ANY TRANSPORT MODE**  
(ADAPTED FOR CONTAINERISED CARGO)

Formatrice accréditée ICC France  
**Incoterms**  
2020 by the International Chamber of Commerce (ICC)

|     | SELLER | Loaded                                                                               | Customs EXP    | Pre-carriage        | *THC | Main carriage | *THC | Customs IMP | Onward carriage | Unloaded | BUYER |
|-----|--------|--------------------------------------------------------------------------------------|----------------|---------------------|------|---------------|------|-------------|-----------------|----------|-------|
| EXW | EXW    |                                                                                      |                |                     |      |               |      |             |                 |          |       |
| FCA | FCA    | Seller's premises                                                                    | Other premises | + on-board notation |      |               |      |             |                 |          |       |
| CPT | CPT    |                                                                                      |                |                     |      |               |      |             |                 |          |       |
| CIP | CIP    | + Comprehensive "all risks" insurance (increased value) for the benefit of the buyer |                |                     |      |               |      |             |                 |          |       |
| DAP | DAP    |                                                                                      |                |                     |      |               |      |             |                 |          |       |
| DDP | DDP    |                                                                                      |                |                     |      |               |      |             |                 |          |       |
| DDP | DDP    | If possible: DDP exempt from VAT                                                     |                |                     |      |               |      |             |                 |          |       |

\*THC Terminal Handling Charges  
Except for CIP Insurance not mandatory for the buyer or the seller.

| Seller's costs | Option | Buyer's costs |
|----------------|--------|---------------|
| Seller's risks | Option | Buyer's risks |

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**INCOTERMS® 2020 RULES – SEA/INLAND WATERWAY TRANSPORT**  
FOR BULK AND BREAKBULK (RULES NOT ADAPTED FOR CONTAINERISED CARGO)

Formatrice accréditée ICC France  
**Incoterms**  
2020 by the International Chamber of Commerce (ICC)

|     | SELLER | Carriage to port                                                         | Loading* | Sea/Inland waterway transport | Unloading* | BUYER |
|-----|--------|--------------------------------------------------------------------------|----------|-------------------------------|------------|-------|
| FAS | FAS    |                                                                          |          |                               |            |       |
| FOB | FOB    |                                                                          |          |                               |            |       |
| CFR | CFR    |                                                                          |          |                               |            |       |
| CIF | CIF    | + Minimum insurance cover (increased value) for the benefit of the buyer |          |                               |            |       |

Except for CIF → Insurance not mandatory for the buyer or the seller.

\* Loading & unloading → Based on liner terms: The conditions under which a shipping company or a port loads and unloads goods. Buyers and sellers must request detailed quotations in order for Incoterms® rules to comply with liner terms.

| Seller's costs | Option | Buyer's costs |
|----------------|--------|---------------|
| Seller's risks | Option | Buyer's risks |

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### Estimate how much extra work will be required for customs declarations and what that impact will be on costs

- How much extra will it cost to carry out customs procedures in-house or to outsource them?
- Is your current customs clearance process sustainable (also in terms of HR and IS)?
- Are your current information systems robust?
- If you already trade internationally, do you need to review the reference amount of your current guarantee for import operations?
- Will you have any additional transport costs?

### Talk to your suppliers and clients to secure your supply chain

- Do your clients and suppliers have their own identification number if necessary?
- Have you notified your trading partners to make sure everyone upholds their part of the contract and carries out customs procedures correctly?
- Depending on how tight some supply and/or production chains are, do you need to hold inventory?
- From the end of the transition period, any content originating in the UK (whether material or processing operations) will no longer be considered as originating

in the EU. Have you assessed the impact of this change for the issuance of your supplier declarations and your proof of preferential origin?

## 2. Factor customs into your business strategy

You are responsible for your customs procedures, regardless of the Incoterms or the customs clearance process you have chosen.

Your business will be able to trade quickly and easily with other countries in complete compliance if you plan ahead for your customs clearance and correctly manage and secure your procedures.

Otherwise, you run the risk of delayed delivery of your goods (due to errors, problems, inspections, etc.)

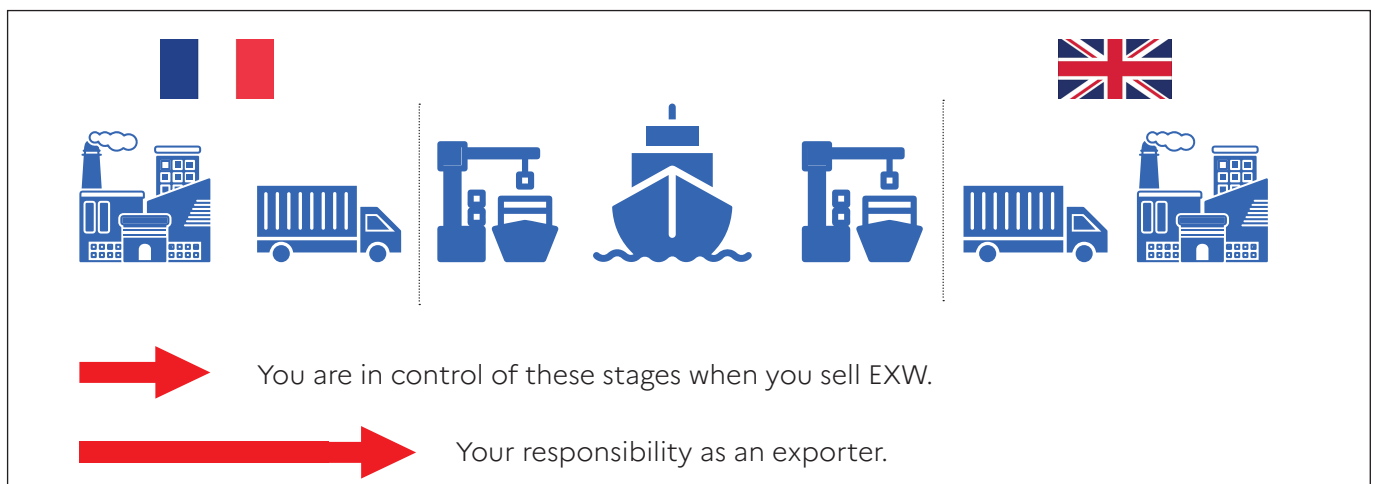
The customs clearance process is at the core of the import/export eco-system; everyone involved has to liaise with each other (purchasing, IS, tax, HR, quality, R&D, etc.).



### Focus : Tax obligations

If your business has the legal status of an EURL, an SARL or an SAS in France, you will have a tax identification number and you can buy tax-free in the EU and reclaim VAT on imports from a third country. You can also export tax-free.

If you are self-employed, you will pay VAT on imported goods and you will not be able to claim it back. You will also pay VAT on exported goods.



### 3. Seek assistance from external organisations

#### ► Economic Action Centres

The French Customs Economic Action Centres located in France's regions provide free, personalised advice.

Find your nearest Business Consulting Unit:

<https://www.douane.gouv.fr/les-cellules-conseil-aux-entreprises>

Find your nearest meeting about Brexit:

<https://www.douane.gouv.fr/fiche/les-reunions-douane-entreprises-sur-le-sujet-du-brexit>

#### ► Industry associations

#### ► Customs associations

If you are looking for a registered customs agent, a carrier, a logistics specialist, all you have to do is to send an e-mail to the address provided by the « Union des entreprises transport et logistique de France » (TLF) at [brexit@e-tlf.com](mailto:brexit@e-tlf.com) to obtain a list of contacts likely to assist you in these operations.

National Road Transport Federation (FNTR)

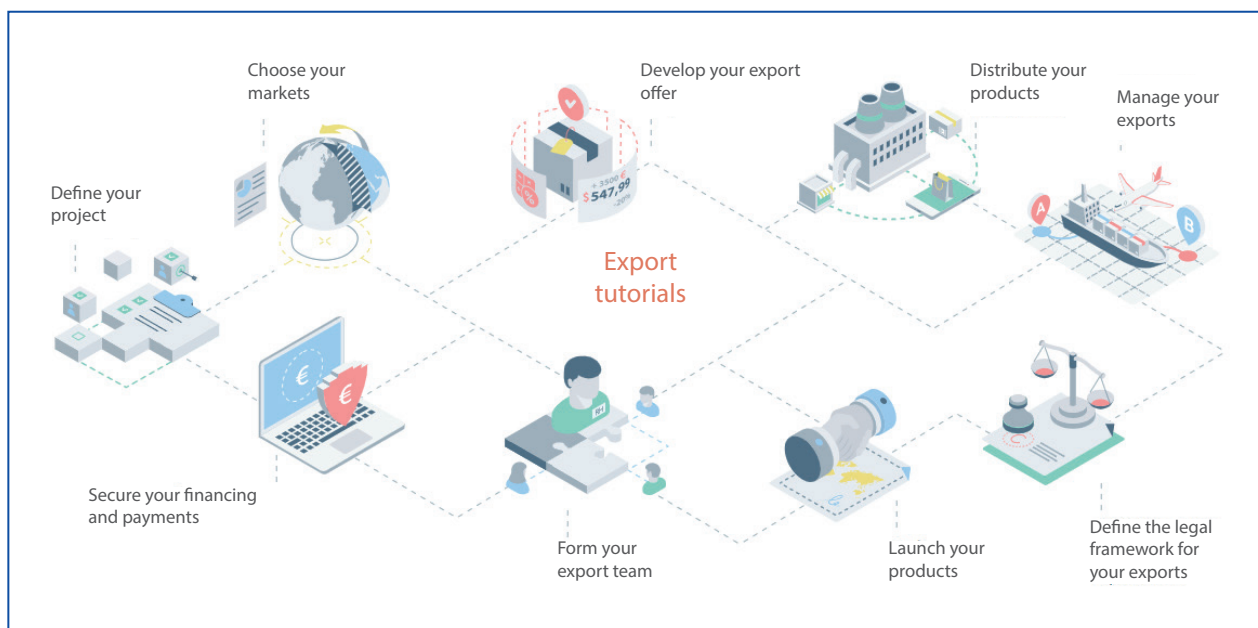
[veselina.nikitsenka@fntr.fr](mailto:veselina.nikitsenka@fntr.fr)

Federation of Transport Organisers of France (FOTF)

[sth@sth-lehavre.fr](mailto:sth@sth-lehavre.fr)

#### ► Team France Export

For more information: <https://www.teamfrance-export.fr/>





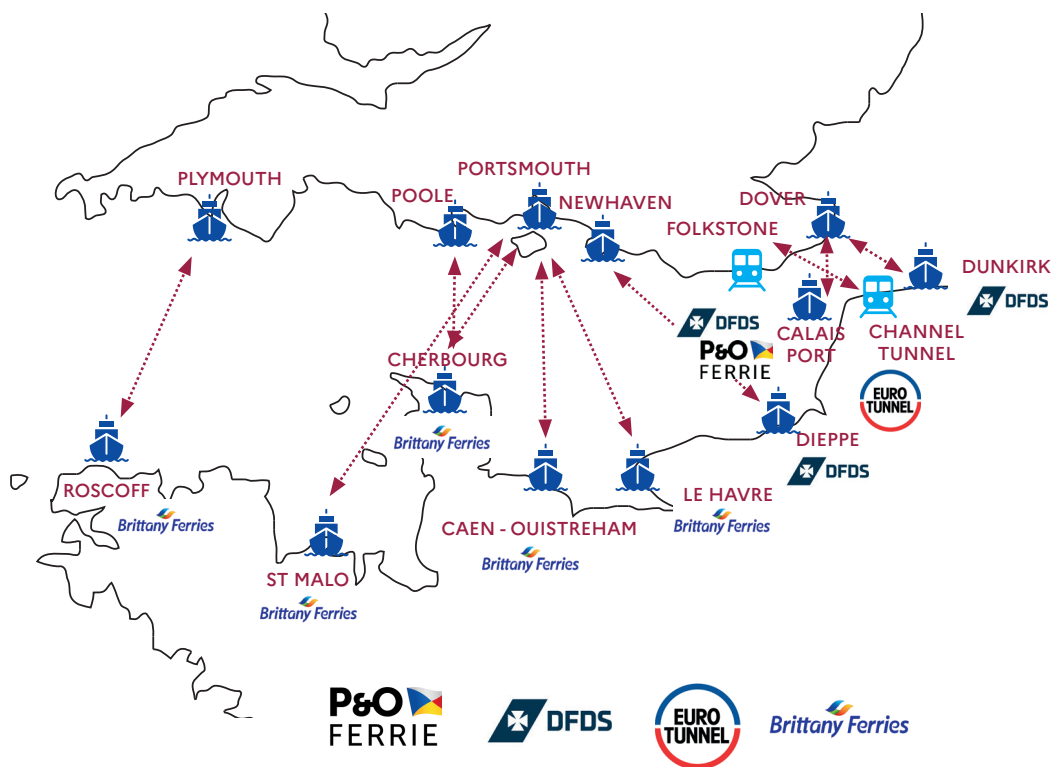
## Section 3

### Smart border

Understanding French Customs'  
innovative solution



## Challenges



- A new IT solution for the entire seaboard.
- Customs infrastructure has been redeveloped and new signs installed.
- The Channel Tunnel, eight ports and three ferry companies are involved in developing new smart border management processes.
- Field tests were carried out in France and the UK in March, September/October 2019 and in the fourth quarter of 2020.



## Background - How it works

### Background :

- Nearly **5 million trucks** cross the Channel/North Sea each year.
- More than **85% of traffic** between mainland Europe and the UK is concentrated in just a few border points.
- **20% of traffic** from the UK has France as its destination.
- The business model of the Channel Tunnel and the ferry companies is based on a **fast** and **seamless** flow of traffic and short crossing times.

### Preparation :

For each crossing point affected by Brexit, the ferry companies, the ports and the Channel Tunnel have worked together to adapt infrastructure and get local operators involved in preparing for the start of the smart border.

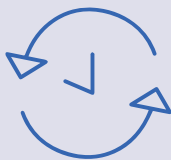
French Customs has developed a special information system called the "Brexit Information System" that interfaces with the ferry companies' systems and customs information systems (ECS et ICS).

## How it works

French Customs developed an IT solution known as the "**smart border**" to keep trade flowing between the UK and France, despite of the reestablishment of customs clearance at the border.

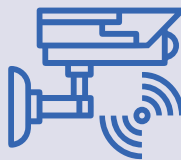
It will come into effect as soon as the transition period will end at all the points of entry and exit in the **Calais area** and along the **Channel/North Sea**.

The smart border is based on three principles :



### ADVANCED COMPLETION

of customs declarations prior to arrival at the border point



### IDENTIFICATION

of trucks by linking their number plates to customs declarations prior to Channel crossing



### AUTOMATION

of data flows. Only trucks subjected to control and those having to finalize their passage formalities will be stopped.



### Tip:

In the event of a malfunction, back-up procedures have been planned. For more information, see the [memorandum to operators on the Smart Border fallback procedure factsheets \(in French\)](#), [fallback procedure in common transit as part of the Brexit IS](#), [fallback procedure for exports as part of Brexit \(Delta G - ECS - Brexit IS - Delta T\)](#)

# IMPORTANT : communicate with everyone involved

## in your customs operations



You import or export goods to/from the UK. You need to carry out customs procedures before loading your goods. Either you declare your goods to Customs yourself or you hire a customs agent, or a registered customs representative. For each shipment, you need to make sure your business is using the right procedures for each step below:

1



Preparing goods  
**Exporter, importer, consignor**

Prepare the documents for your declaration:  
- invoice  
- goods description

2



Customs declaration  
**Declarant**

Complete the declaration

3



Shipment  
**Consignor**

Provide to the driver :  
- the declaration or the barcode of the logistics package (see page 27)  
- contact details of registered customs representative

4



Matching at border point  
**Carrier**

- Present the declaration or scan the barcode  
- Answer to questions about matching

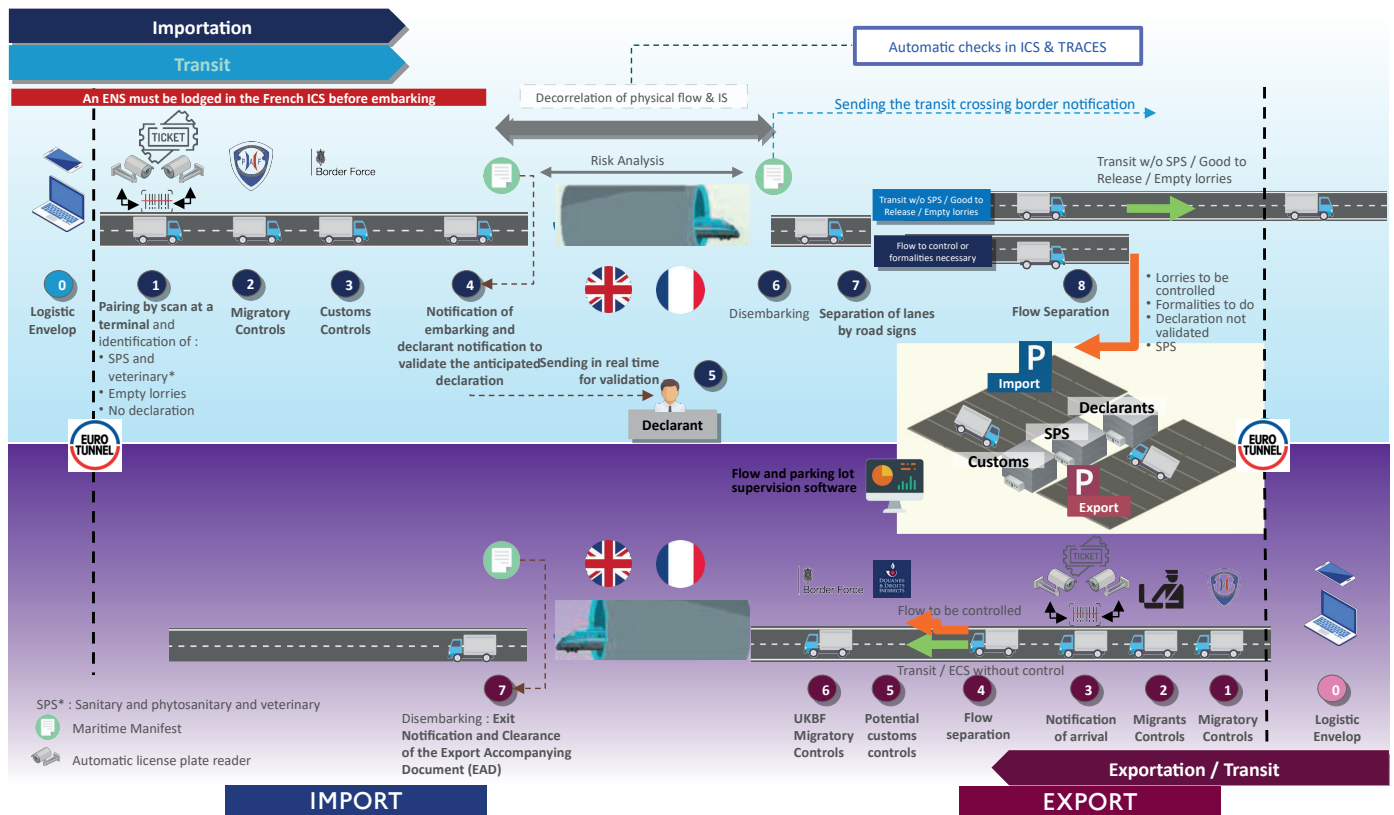


### Tip:

The driver has a particularly important role because he will have to answer to questions about matching when arriving at the tunnel or the ferry.

# Channel Tunnel:

## How the smart border works



- 0 Logistic envelop containing one or several declarations
- 1 Matching
- 2 Immigration controls
- 3 UK customs controls
- 4 Notification of loading of consignment sent to declarant for approval of advance declarations. This validation must take place before unloading the goods. The declarant will have a limited timeframe to approve the advance declaration. The system can then start a risk analysis of the approved declaration
- 5 Approval of the advance declaration will start the risk analysis process and direct the flow to the:
  - green lane for goods in transit that do not come under the responsibility of the Veterinary and Phytosanitary Border Inspection Office (SIVEP), release warrants and trucks running empty that do not need to be inspected
  - orange lane for any declarations that have not been approved, goods that require inspection and goods that come under the responsibility of the SIVEP (based on declarations)
- 6 Truck disembarked
- 7 Signs indicating separated lanes
- 8 Flow separation

- 0 Logistic envelop containing one or several declarations
- 1 Migratory controls
- 2 Migrants controls
- 3 Notification of arrival
- 4 Flow separation
- 5 Potential customs controls
- 6 UKBF migratory controls
- 7 Exit notification and clearance of the export accompanying document

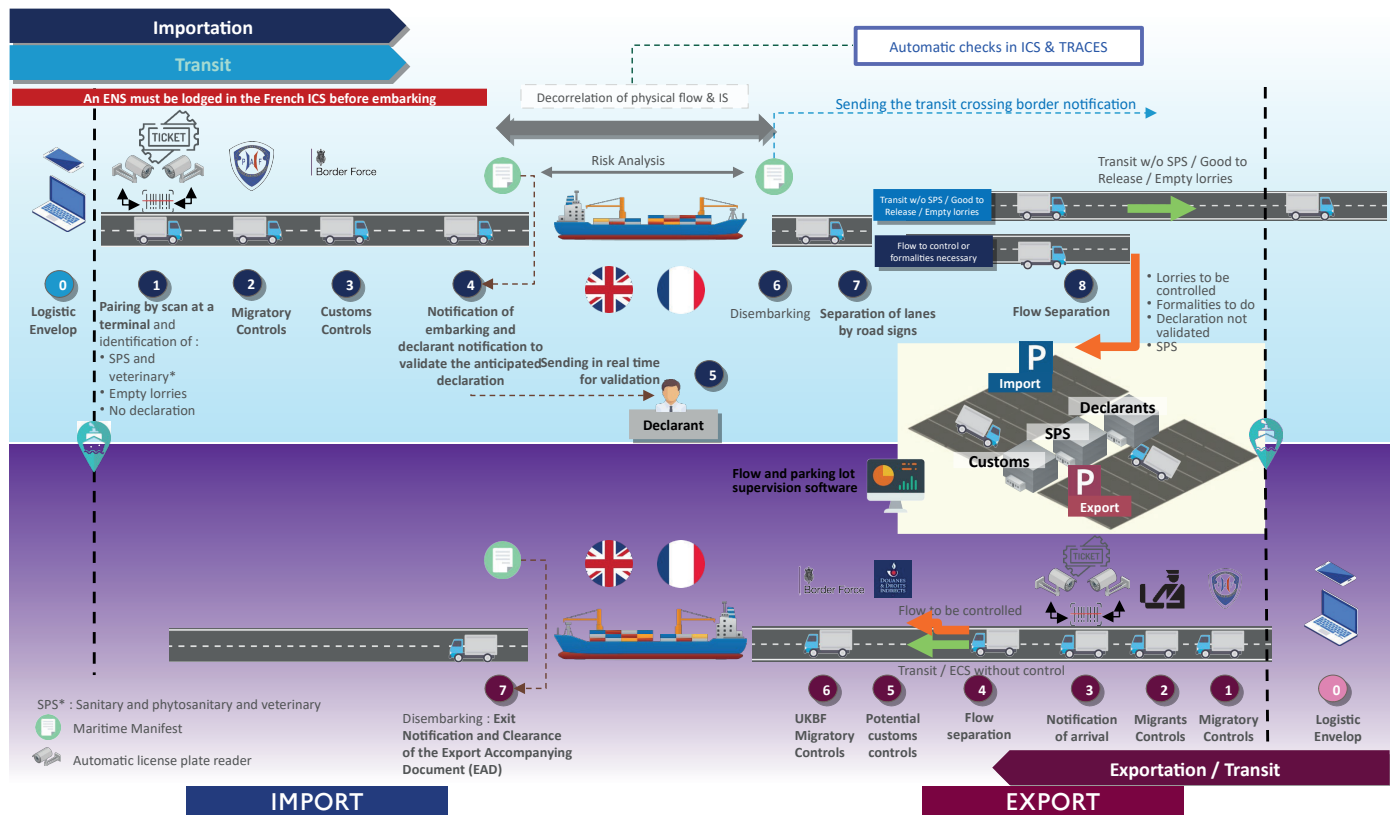
For more information, see the video :

<https://www.youtube.com/watch?v=pNpLVkeOJuA>



# Calais area and Channel/North Sea:

## How the smart border works



- 0 Logistic envelop containing one or several declarations
- 1 Matching
- 2 Immigration controls
- 3 UK customs controls
- 4 Truck loaded onto the vessel.  
Notification of loading of consignment sent to declarant for approval of advance declarations.
- 5 The declarant validates his advance declarations. This validation must take place before unloading the goods. The declarant will have a limited timeframe to approve the advance declaration.  
The system can then start a risk analysis of the approved declaration.
- 6 Truck disembarked and notification of disembarking sent
- 7 Signs indicating which lane to take
- 8 Based on the information given during the crossing, drivers take the:
  - green lane for goods in transit that do not come under the responsibility of the Veterinary and Phytosanitary Border Inspection Office (SIVEP), release warrants and trucks running empty that do not need to be inspected
  - orange lane for any declarations that have not been approved, goods that require inspection and goods that come under the responsibility of the SIVEP (based on declarations).

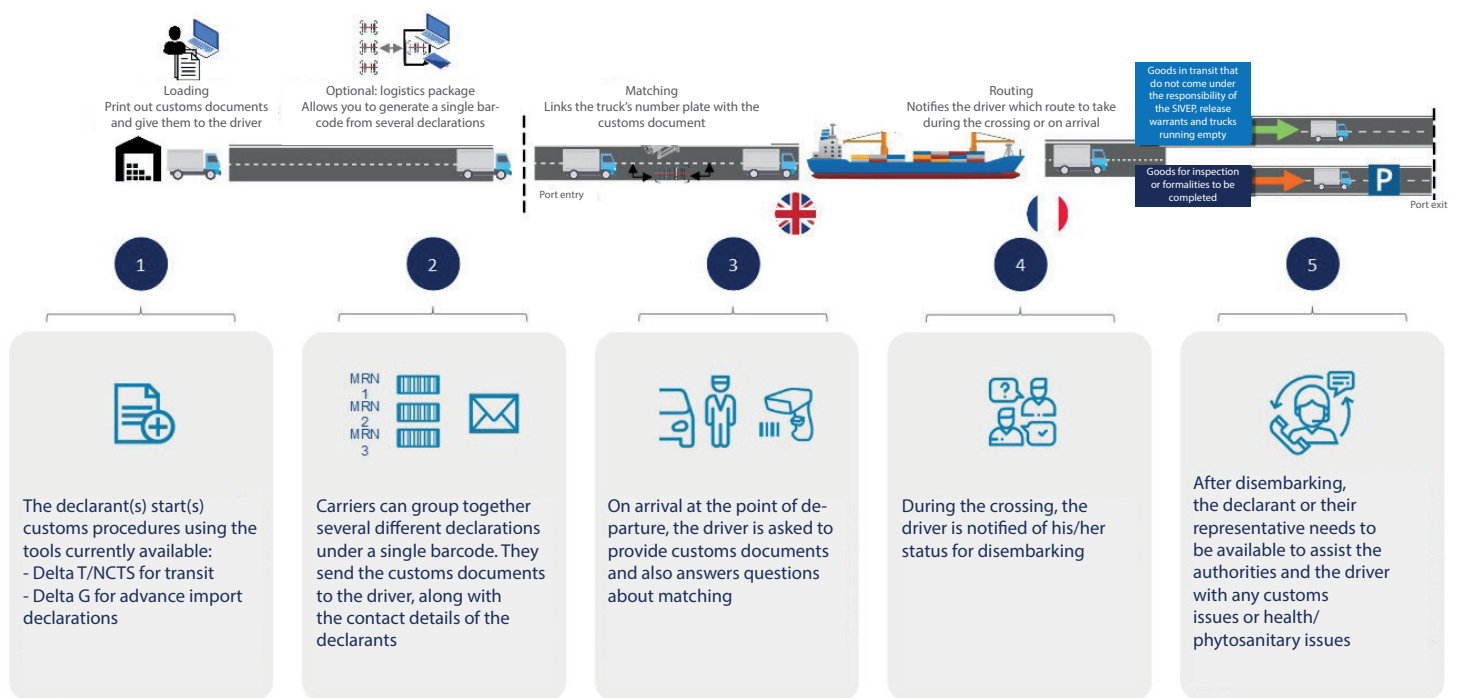
- 0 Logistic envelop containing one or several declarations
- 1 French immigration controls
- 2 Migrant controls
- 3 Matching and notification of arrival through ECS sent automatically for customs declarations.
- 4 Signs will be installed on motorways indicating lanes for goods that were not declared in order to direct users to the customs office to carry out formalities
- 5 Possible customs controls
- 6 UK Border Force controls
- 7 Manifest sent for approval of notification of arrival and clearance of customs declarations. Boarding and exit notification.

For more information, see the video :

[https://www.youtube.com/watch?v=StzmBh9d\\_ns](https://www.youtube.com/watch?v=StzmBh9d_ns)

# IMPORTANT : Adapt your processes and liaise

with everyone involved in your customs operations so you can continue to trade with the UK



During the crossing, the driver is notified of his/her status for disembarking (green or orange route) as follows:

- Screens in ferries (this concerns all shipping companies),
- A large electronic information board on arrival (Eurotunnel)
- a text message is sent out to drivers who have provided their mobile number during the matching process (ports in Brittany and Normandy).



## Tip:

The carrier enters the entry summary declaration (ENS) at a customs office before to cross the border, in order to analyse the level of security risk.

## Smart border:



### «logistics envelope» (diagrams p.23-24)

You can access the logistics envelope app on the internet with no login required if you want to create an envelope containing as many customs declarations as you need for your imports or exports, including under transit, with just one barcode. A Logistics envelope contains as many customs declaration as necessary. At this moment, your customs declarations are not linked to a particular unit of transport.

This procedure is ideal for groupage and may contain only one customs declaration.

A logistics envelope can contains many packages.

You can use the logistics envelope app from other countries and add declarations that have not been filed from France.

To access the logistics envelope app on the internet, please use the following link : <https://www.douane.gouv.fr/enveloppe/>



#### Important:

If you use groupage, do not group goods subject to special procedures and/or inspections (medicines, excise goods, animals and plants/ perishable animal and plant products, phytosanitary and veterinary products, etc.) with "routine" items. Your entire load could be delayed.

Enter the numbers  
or scan barcodes of  
all your declarations

#### Advantages:



**SAVE**  
time



**SECURE**  
your trade flows



**PROTECT**  
your sensitive data

# Smart border:

## «matching» (1 on the diagrams)

Matching involves linking the mode of transport's number plate with the barcode on your customs declaration or logistics package.

Customs authorities can scan or enter the barcode for the package to access all your customs declarations.

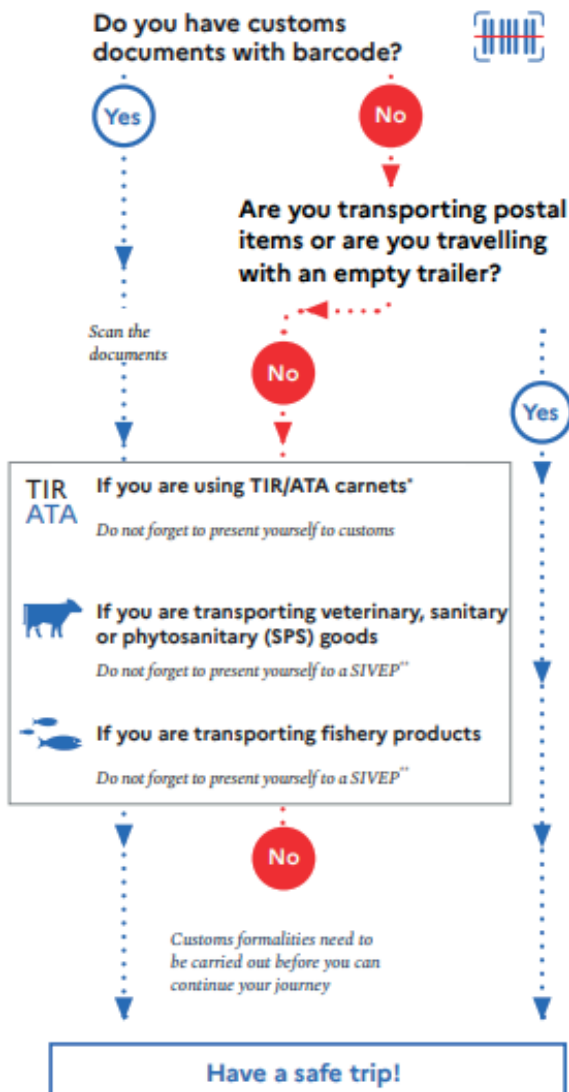
Trucks running empty are not subject to any special customs procedures.



### Important:

Don't forget to give the barcode to your driver! Otherwise the truck will not go through the customs procedures.

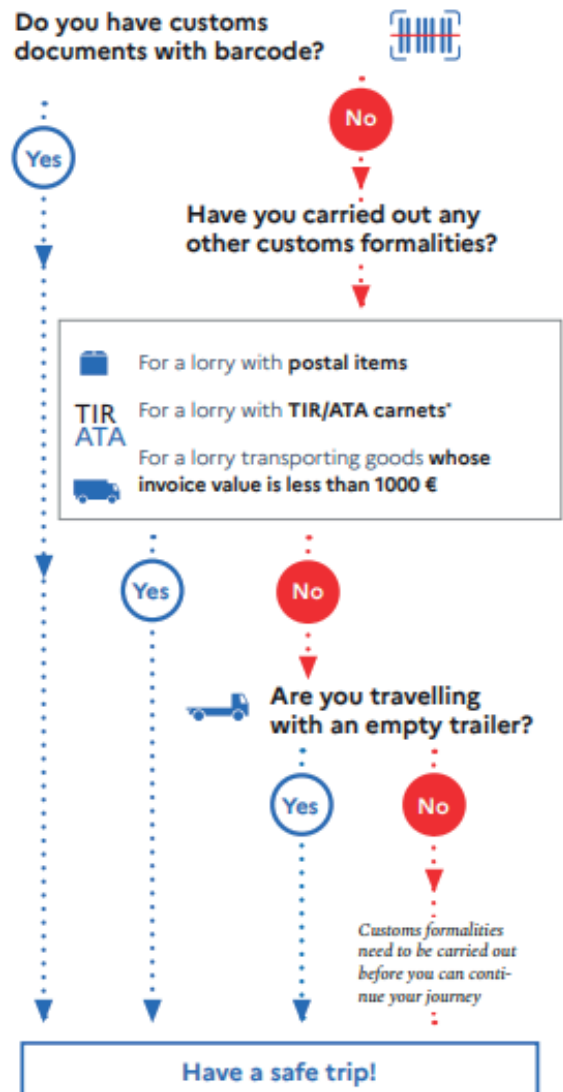
## Import



\* TIR Carnet / Temporary admission

\*\* Veterinary and phytosanitary inspection services

## Export



\* TIR Carnet / Temporary admission

# Smart border:

«matching» (1 on the diagrams)

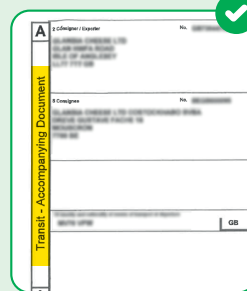
## What TO SCAN and what NOT TO SCAN to enter France

### TO SCAN



Import Declaration form with a green checkmark icon.

IMPORT  
DECLARATION



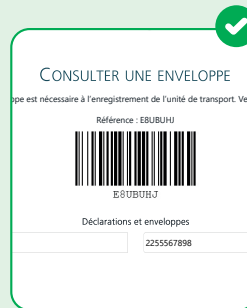
Common Transit Accompanying Document form with a green checkmark icon.

COMMON  
TRANSIT  
ACCOMPANYING  
DOCUMENT



EU Transit Accompanying Document form with a green checkmark icon.

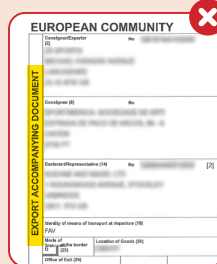
EU TRANSIT  
ACCOMPANYING  
DOCUMENT



Logistics Envelope form with a green checkmark icon.

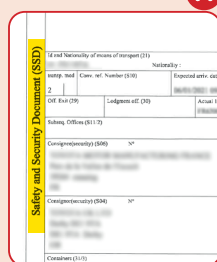
LOGISTICS  
ENVELOPE

### NOT TO SCAN



UK Export Declaration form with a red X icon.

UK EXPORT  
DECLARATION



Safety and Security Document (SSD) form with a red X icon.

SAFETY  
AND SECURITY  
DOCUMENT

# Smart border:

## key points

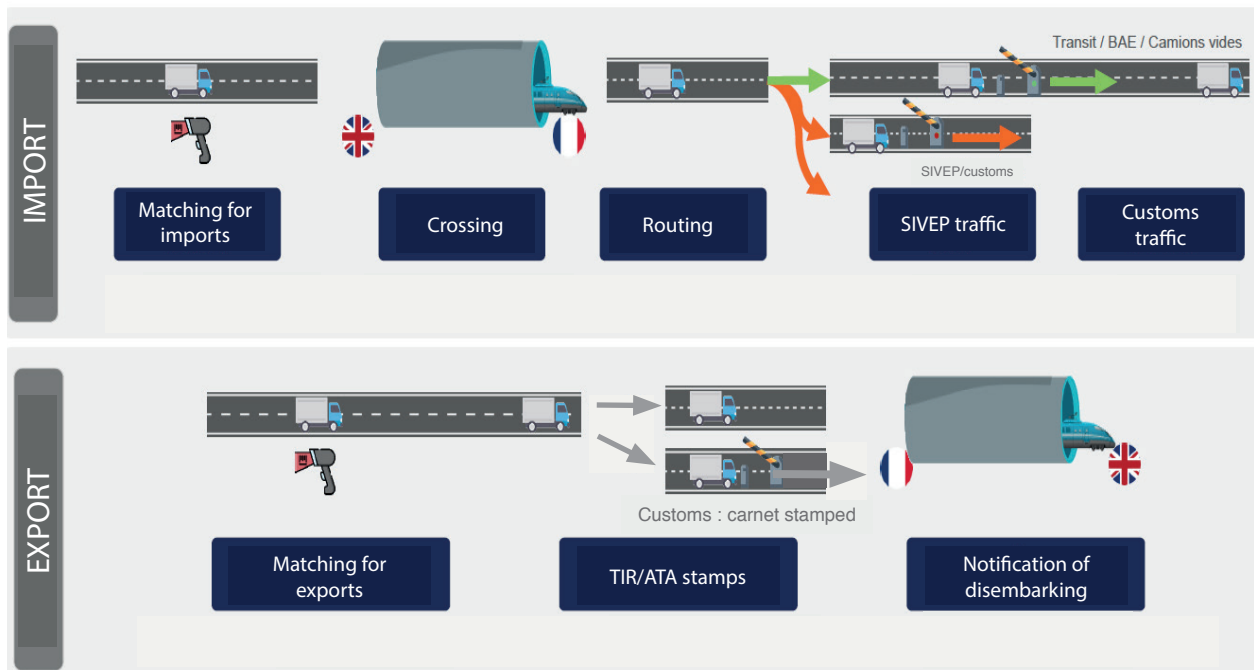
Our recommendations for streamlining traffic at Customs :

### IMPORT

Use an inland customs office to clear goods **in transit from the UK** rather than the office of entry at the Dunkirk ferry, Calais port/tunnel, Boulogne, Rouen, Le Havre, Caen, Cherbourg, Saint-Malo or Brest.

### EXPORT

Complete customs procedures for exports **at an inland customs office** rather than the office at the Dunkirk ferry, Calais port/tunnel, Boulogne, Rouen, Le Havre, Caen, Cherbourg, Saint-Malo or Brest.





# Safety/security customs procedures for imports:

## import control system (ICS)

**Electronic transmission of an entry summary declaration (ENS) for the traffic from the UK.** The transmission must be done in the french ICS system for a safety /security inspection, before crossing the EU border, for all type of transport.

**Exceptions:** postal parcels, road vehicle registered in France or in another member State, road vehicle registered in a non -EU country (they are under custom temporary admission simply by crossing the border), empty packaging non covered by a transport contract, and travelers' personal luggage.

**Person responsible:** carrier (road, rail, sea and air) or its representative.

N.B. Flows which do not carry risks and are not subject to a safety/security inspection at the border follow the usual customs process.

France's ICS has **two online services:**

- «Automated Security» (AS) system: processing of entry summary declarations (ENS)
- «DELTA Présentation»: notification of arrival of a vessel or aircraft and notification of unloading of goods



### Tip:

If the entry summary declaration is not submitted by the deadline, the lorry will be directed to the orange lane for inspection.

The UK/EU agreement does not provide for safety/security related acknowledgement. ICS formalities for safety/security purposes are compulsory from 1 January 2021.



### Important:

\* These two online services only operate in Electronic Data Interchange (EDI) mode. A list of certified EDI solution providers is available at: <https://www.douane.gouv.fr/services-aide/edi>

\*With the current state of computer systems and as regulations stand, an import or transit declaration cannot be accepted instead of an entry summary declaration.

### Person responsible and time limits for submitting the ENS

| Mode of transport                                    | Time limit                                                   | Party liable     |
|------------------------------------------------------|--------------------------------------------------------------|------------------|
| Maritime (container, bulk, unaccompanied trailers)   | At least 2 hours before arrival of the vessel                | Shipping company |
| Combined transport (road/sea/road)                   | At least 2 hours before arrival of the ferry                 | Road haulier     |
| Combined transport (road/tunnel/road)                | At least 1 hour before arrival of the rail shuttle in Calais | Road haulier     |
| Air                                                  | At the time of actual take-off of the aircraft               | Air carrier      |
| Rail (carriage, container, swap body, trailer, etc.) | At least 1 hour before arrival of the train at the border    | Rail carrier     |

Tip : If you use road transport, then sea / rail transport, then road transport, the only possible «mode of transport» codes possible for the ENS declaration are :

- code «1» for maritime mode,
- code «2» for rail mode,
- code «1» for road / ferry / road mode
- code «2» for road / train / road mode



## Section 4

# French customs streamlines procedures

Saving time and improving cash flow

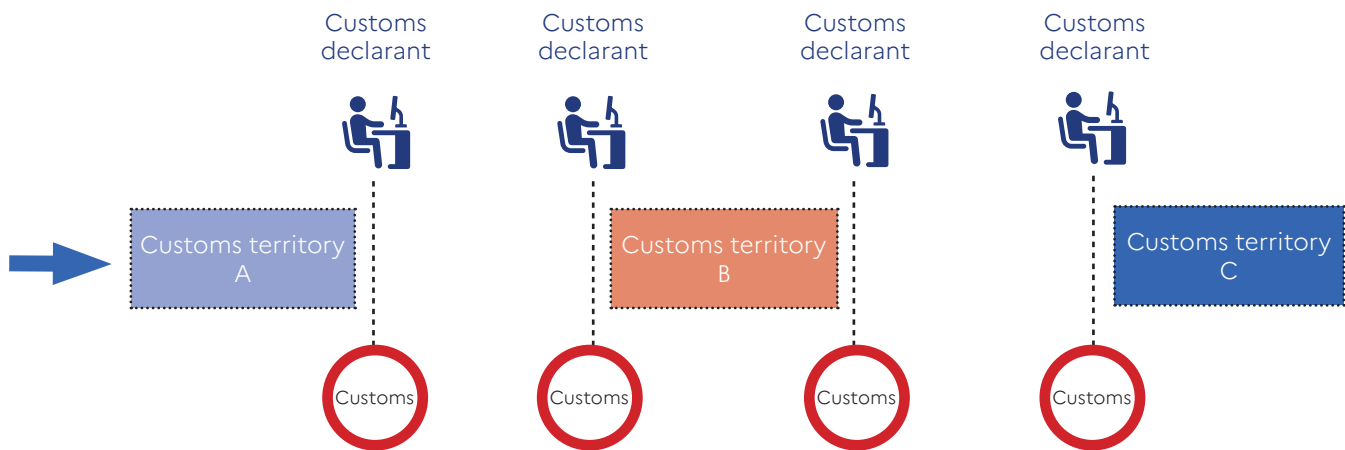




## of customs transit

### No customs transit :

When you move goods from one customs territory to another, you are required to carry out customs clearance procedures at each border point. You will need to file a customs declaration and pay duties and other charges when the goods enter and exit each customs territory.



#### CHALLENGE

Prevent severe border delays



#### SOLUTION

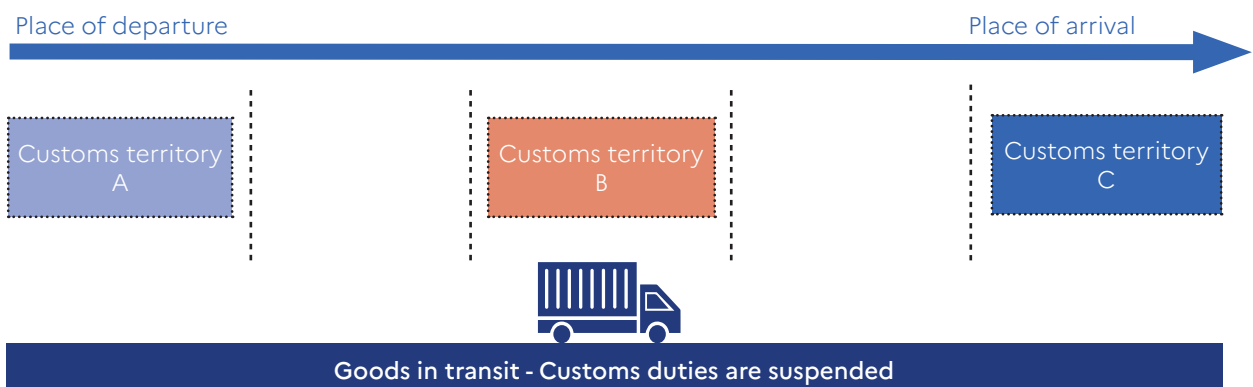
Use a transit procedure (with financial, physical and legal guarantee)

**No requirement to file import or export declarations** prior to arrival at destination

**No requirement to pay customs duties** or other charges at point of entry or exit of each territory

### Customs transit :

Duties, other charges and trade policy measures are suspended during transit until the goods reach an inland customs office for clearance.



# You have a choice of

## two types of transit

When you trade with the UK, you can use :

- **Union transit** for your imports
- or **Common Transit** for your imports and exports (all points of entry)

### IMPORT



Based on **EU regulations**



This type of transit applies to trade of goods moving in the UE custom territory, and to trade of goods crossing the territory of a country part of the common transit agreement (Swiss for instance).



Based on **an international convention signed in 1987**



The UK will gain membership of the Common transit convention from the end of the transition period relative to the Custom Union.

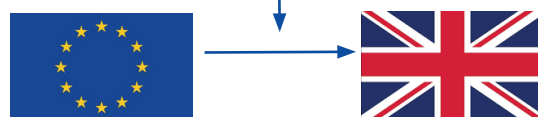
#### Tip:

An advance transit procedure has been introduced for Brexit. It allows you to file an EU transit declaration:

- By EDI, up to 72 hours before your goods physically leave UK territory
- By DTI, up to 30 days before your goods leave the United Kingdom

To enable the carrier to produce a document during the matching of the transport unit, prior to boarding, a provisional accompanying document will be issued as soon as an advance declaration is filed in the DELTA T transit management system. Until 2022, a paper version of the accompanying document must be produced at the request of the customs authorities. An exemption will be granted for circulation in France on the basis of the paper provisional accompanying document in combination with the definitive accompanying document in digital form.

### EXPORT



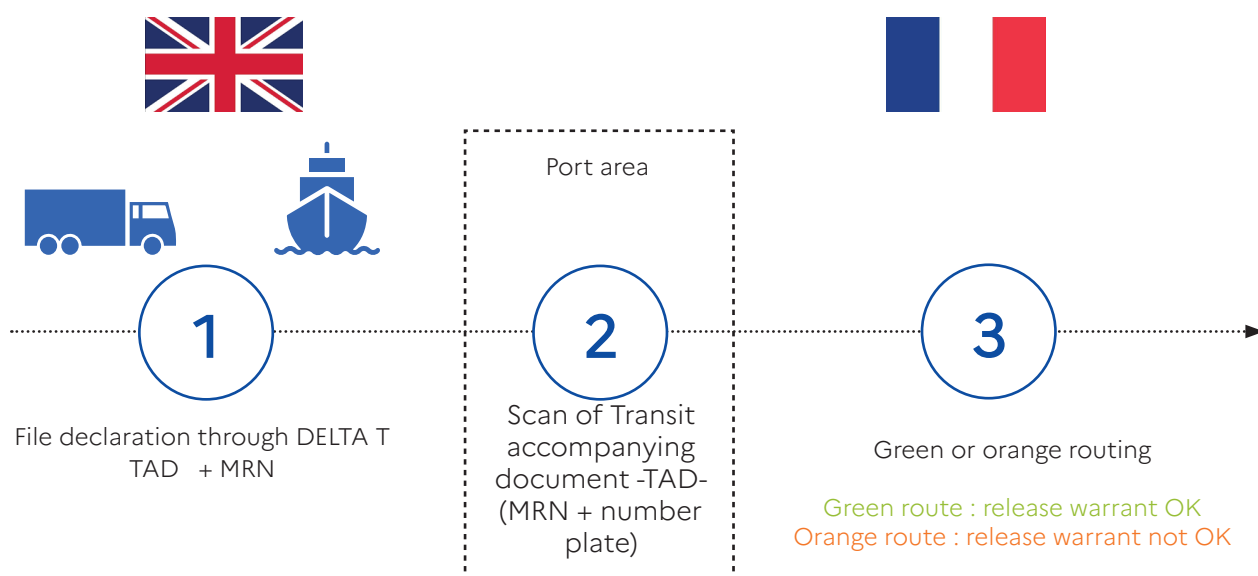
Common transit is the only procedure available for goods exported from the EU to the UK.

# Union transit procedure

## for import

Union transit is the **movement of third-country (non-EU) goods in the EU customs territory**. Import duties, other charges and trade policy measures are suspended until the goods reach an inland customs office for clearance.

Before the goods arrive in the Union customs territory, operators file their advance declaration directly through DELTA T. Under the smart border system, goods can cross the border faster (although this does not apply to goods subject to sanitary and phytosanitary inspections).



### You can use Union transit if:



You are a French business importing goods from the United Kingdom.

OR



You are an EU business importing goods from the United Kingdom.

### What you need to do:



#### Guarantee

Provide a guarantee to use the Union transit procedure.



#### DELTA T

Sign a DELTA T agreement with the relevant customs office (one agreement for each entity).

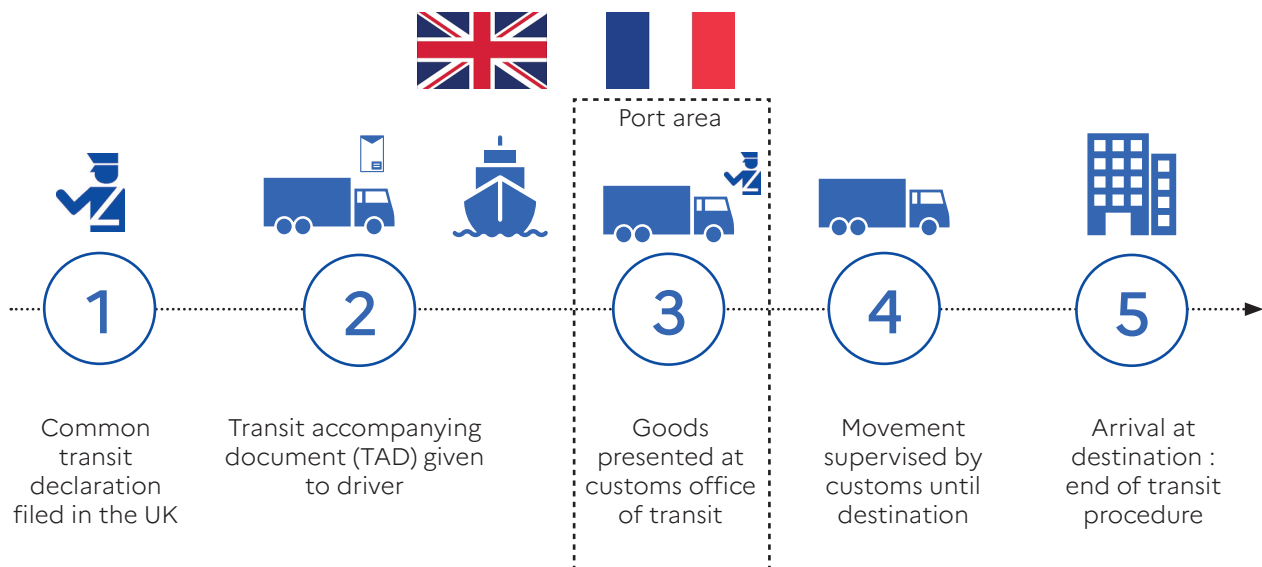
# Common transit

## procedure

### IMPORT

Common Transit is the movement of goods **between Common Transit countries and the European Union**. Import duties, other charges and trade policy measures are suspended until the goods reach an inland customs office for clearance.

The relevant customs office is notified automatically of the arrival in the EU of the goods in transit from the UK. The driver does not have to stop at the border. For goods to move between the UK and France, the business needs to be registered with the French and UK customs authorities.



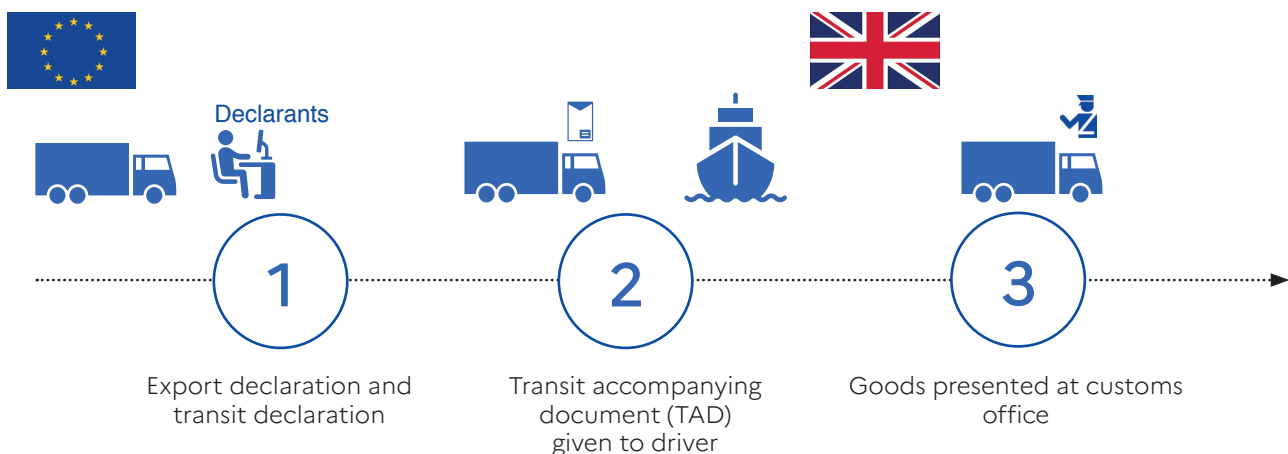
### EXPORT

Common Transit is the **movement of goods between the European Union and Common Transit countries**. Export duties, other charges and trade policy measures are suspended until the goods reach a customs clearance point in the UK. The transit procedure can be adapted for exports in order to fast-track goods out of the EU.

the transit declaration is filed. Filing the transit declaration with a UK office of destination allows the completion of export procedures.

However, goods need to be presented at the first UK customs office. For goods to move between France and the UK, the business needs to be registered with the French and UK customs authorities.

The export declaration is filed with the French customs office (open for export procedures) at the same time as



# Common transit procedure

## for import

You can take delivery of goods in transit under the Common Transit procedure if:



You are an EU business importing goods from the UK to France.

OR



You are a logistics company based in the EU and you receive goods from the UK in France or in another member state.

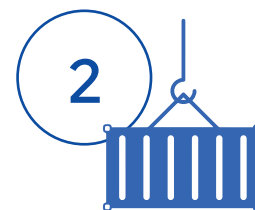
You need to complete these 2 procedures:



### DELTA T/NCTS

Case 1 : Sign a DELTA T agreement with the relevant customs office. You will need one agreement for each entity.

Case 2: If you take delivery of goods in another member State, contact the customs authorities to gain access to their transit website. If goods under the Common Transit procedure are simply in transit through France, a DELTA T agreement does not have to be signed.



### Authorised consignee status

To apply for authorised consignee status so you can receive goods in transit locally or at an authorised facility without presenting the goods at the customs office of destination, lodge your application through SOPRANO.

To keep traffic flowing, the Calais port/tunnel and Dunkirk ferry inspection offices cannot be entered as the office of destination in a transit declaration.



### Important:

Start all these procedures now so you can use Common Transit at the end of the transition period. Don't forget to leave enough time to allow customs offices to process your application.



### Tip:

You will either need to fill out the « company correspondent » form and request « company correspondent » status or get your account certified by the « company correspondent » of the entity at which the user works. You can then access the **authorised consignee** form.

# Common transit procedure

## for export

You can ship goods in transit under the Common Transit procedure if:



You are an EU business based in France exporting goods to the UK.

OR



You are a logistics company based in the EU and you ship goods to the UK.

You need to complete these 3 procedures:



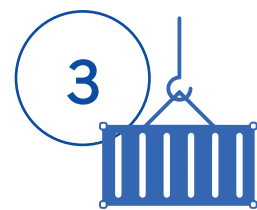
### Transit guarantee

Provide a guarantee to use the transit procedure.



### DELTA T/NCTS

Sign a DELTA T agreement with the relevant customs office if you are in France. You will need one agreement for each entity. If you are in another Member State, contact customs authorities to have an access to their transit online service.



### Authorised consignor status

To apply for authorised consignor status so you can ship goods without presenting them at the customs office of exit, lodge your application through SOPRANO from your douane.gouv.fr account

**For flows of goods from France** to the United Kingdom, Northern Ireland or the Republic of Ireland, transit declarations must be filed using the DELTA T system.

**For flows from another Member State** to the United Kingdom, Northern Ireland or the Republic of Ireland, transit declarations must be filed using the NCTS of the Member State of departure.



### Important:

Start all these procedures now so you can use Common Transit as soon as the UK leaves the EU. Don't forget to leave enough time to allow customs offices to process your application.



### Tip:

You will either need to fill out the « company correspondent » form and request « company correspondent » status or get your account certified by the « company correspondent » of the entity at which the user works. You can then access the authorised consignor form.



### Transit procedures

- Exports from the EU using the transit procedure for goods with Union customs status to Great Britain

The Internal Union Transit Procedure (T2) is used.

Except in the cases provided for in Article 189 of Delegated Regulation 2015/2446 of 28 July 2015, for which the External Common Transit Procedure (T1) is used:

- The Union goods have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy

- The Union goods have come from intervention stocks, they are subject to measures of control as to their use or destination, and they have undergone customs formalities on export to third countries under the common agricultural policy

- The Union goods are eligible for the repayment or remission of import duties on the condition that they are placed under external transit in accordance with Article 118(4) of the Code

- Exports from the EU using the transit procedure for goods with non-EU customs status to Great Britain

The External Union Transit Procedure (T1) is used.

- Shipments from the EU using the transit procedure for goods with EU customs status to the Republic of Ireland

The Internal Union Transit Procedure (T2) is used.

- Shipments from the EU using the transit procedure for goods with non-EU customs status to the Republic of Ireland

The External Union Transit Procedure (T1) is used.

- Shipments from the EU using the transit procedure for goods with EU customs status to Northern Ireland

The Internal Union Transit Procedure (T2) is used.

The Protocol on Ireland and Northern Ireland of 31 January 2020 provides that Northern Ireland will be managed as a country of the Union within the New Computerised Transit System (NCTS).

- Shipments from the EU using the transit procedure for goods with non-EU customs status to Northern Ireland

The External Union Transit Procedure (T1) is used.

The Protocol on Ireland and Northern Ireland of 31 January 2020 provides that Northern Ireland will be managed as a country of the Union within the New Computerised Transit System (NCTS).





## I use transit

### • *How do I lodge a transit declaration departing from the United Kingdom or the Republic of Ireland?*

The transit declaration departing from the United Kingdom (excluding Northern Ireland) must be lodged in the UK transit system before the goods are loaded on the means of transport.

The transit declaration departing from the Republic of Ireland must be lodged in the Irish transit system before the goods are loaded on the means of transport.

### • *What is the office of transit?*

**The office of transit is the first customs office of entry into a new customs territory.** In the case of transit departing from the United Kingdom, the office of transit to be filled in the transit declaration is a French Brexit customs office.

In the case of a transit declaration on departure departing from the Republic of Ireland, two offices of transit must be filled in the transit declaration: the first British customs office for entry into the British customs territory and a French Brexit customs office.

### **As a reminder, the transit declaration departing from the United Kingdom must include:**

- a British customs office as the office of departure;
- a French Brexit customs office as an office of transit;
- and a customs office of an EU Member State or of the Common Transit Convention as the office of destination.

### **The transit declaration departing from the Republic of Ireland must include:**

- an Irish customs office as the office of departure;
- a British customs office as an office of transit;
- a French Brexit customs office as an office of transit;
- and a customs office of an EU Member State or of the Common Transit Convention as the office of destination.

### • *How to manage the change of the French office of transit?*

In the case of a change of the French office of transit and inconsistency between the declared and the actual office of transit, the diversion is, in the vast majority of cases, automatically managed by the French transit system, Delta T.

Nevertheless, in order to avoid the truck stopping at the border because of a refused change of the office of transit, it is recommended that operators planning to pass through the port of Dover as the port of departure fill both offices of transit (Calais port tunnel and Dunkerque ferry) in the transit declaration. In any case, an IT adaptation should very soon settle the subject of refused diversion.



### • *Which are the French Brexit offices?*

- Dunkerque ferry (FR590002) ;
- Calais port tunnel (FR620001) ;
- Rouen (FR003920) ;
- Caen (FR000720) ;
- Le Havre port CREPS (FRD02300) ;
- Cherbourg (FR000950) ;
- Saint-Malo (FR004060) ;
- Brest bureau (FR000690).





## I use transit



### • How must be filled the «consignors» and «consignee» boxes in the France departure transit declaration?

Transit declarations lodged in Delta T (departure from France) must not include an EORI number issued by the United Kingdom (EORI beginning with GB) or VAT number in the «consignors» and «consignees» boxes. The inclusion of such numbers would prevent the operator from notifying the arrival of his goods at destination.

The «consignee» box must contain an EORI number issued by an EU Member State and the name and address of the person concerned.

The «consignor» box may contain the name and address of the person concerned and/or an EORI number issued by an EU Member State.

### • How to file a pre-lodged transit declaration departing from France?

The transit declaration must be lodged in advance (before the goods are presented at the office of departure in France) and in the French transit system, called Delta T.

It can be lodged in two ways:

- on the one hand, via DTI, up to 30 days before the presentation of the goods;
- secondly, via an EDI connection service provider, up to 72 hours before the goods are presented.



### Caution:

To use this type of transit, it is necessary to have an establishment in France.

### • What is the office of departure to fill in the pre-lodged declaration departing from France?

The transit declaration must include a French Brexit office as the office of departure. In case of an error on this data in the Union transit declaration, the truck cannot be directed in green line when arriving in France.

In addition, the office of destination must be in a Member State of the European Union or a State adhering to the Common Transit Convention, depending on the destination. However, several offices of transit may be necessary in the case of crossing a non-EU Member State that is a member of the Common Transit Convention (e.g. Switzerland). For a France-Italy transit via Switzerland, the first office of transit is the first Swiss office, the second office of transit is the first Italian office.

### • What is the country of dispatch to fill in the pre-lodged transit declaration departing from France?

The country of dispatch to be filled in an EU transit declaration is the United Kingdom (code GB), not France, even if the declaration is lodged at the French office of departure, in the French system (the covered movement starting in France). In the event of an error on this data in the Union transit declaration, the truck will not be able to be directed in the green line when disembarking in France.



# Frequently asked questions

## I use transit

### • What data must be filled in the transit declaration for goods subject to sanitary and phytosanitary (SPS) controls?

In the transit declaration, regardless of the country of departure, the following two data must be filled in for the processing of SPS goods:

- the appropriate document code («853» for animals and products of animal origin, «851» for plants and plant products, «852» for feedstuffs of non-animal origin);
- the reference of the sanitary document previously filed in TRACES.

### • How my transit formality must be carried out in the case of TIR?

In addition to filling in the paper TIR Carnet, the operator must submit an electronic declaration for the EU part of the TIR movement. This declaration must be submitted either in Delta T or via the TIR-EPD application.

### • What to do with these formalities at the pairing?

For all transit declarations departing from the United Kingdom, Republic of Ireland or France, the driver must present the MRN barcode of the declaration relating to the goods transported, which is scanned and associated with the truck's number plate, to the pairing agents of the ferry or tunnel companies.

If TIR is used, the driver must advise the ferry or tunnel peering officers that he is transporting goods under cover of a TIR Carnet.



#### Caution:

The driver must not present barcodes from UK export declarations or ENS (Safety/ Security Declarations) to the pairing agents.



### • Why is it necessary to notify the arrival of transit declarations at destination?

Each time a transit declaration is lodged, a reference amount, corresponding to the suspended duties and taxes, is charged against the operator's guarantee. **Therefore, if the operator does not notify the arrival of the transit movement at destination, the amount related to this operation is blocked and the guarantee is not released for other transit operations.**

The transit procedure shall be discharged by the customs authorities where they are able to establish, on the basis of a comparison between the data available at the customs office of departure and those available at the customs office of destination, that the procedure has ended correctly. Failure to discharge transit movements at destination may therefore result in the blocking of trucks under transit at the border due to insufficient security.

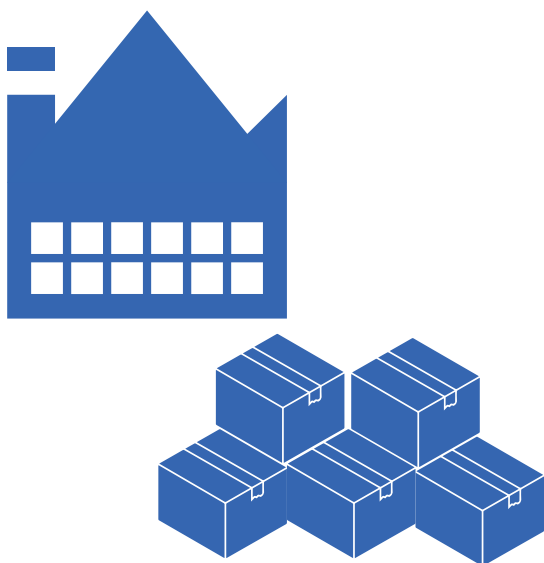
Discharge may be problematic to achieve if the transit declaration was not properly filled at departure. It is therefore particularly important to ensure the good quality of the data included in the declarations, as indicated in the previous paragraphs.



## to suit your needs

### Local clearance procedure

You can place your goods under a particular clearance procedure and present them at the place of your choice. You do not need to go through a customs office and you can clear the goods directly at your facility.



### The Authorised Economic Operator (AEO), a special customs partnership

Whatever the size of your SME, mid-tier firm or group, you may be eligible for the status of Authorised Economic Operator if you regularly carry out import-export operations.

AEO status is awarded by French Customs to reliable international commercial companies whose command of customs procedures is recognised and/or who have made their production site and international supply chain secure.

On 24 December 2020, as part of the Trade and Cooperation Agreement, the European Union and the United Kingdom signed an agreement on the mutual recognition of their Authorised Economic Operators.

This mutual recognition enters into force on 1 January 2021.

#### What operators does it apply to?

In the EU, the agreement covers operators authorised for security and safety (AEO-S) and those with combined authorisation for both security and safety and customs simplifications (AEO-F). In the United Kingdom, it covers

the UK AEO «safety and security» programme, as retained in UK domestic law.

#### What are the advantages of this agreement?

The following benefits are granted to “security-safety” AEOs:

- a) Taking the AEO status granted by the other customs authority favourably into account in its risk assessment to reduce inspections or controls and in other security and safety-related measures
- b) Giving priority to the inspection of shipments covered by exit or entry summary declarations submitted by an AEO, should the customs authority decide to carry out an inspection
- c) Taking the AEO status granted by the other party into account with a view to treating the AEO as a secure and safe partner when assessing requirements concerning business partners for applicants under its own programme
- d) Endeavouring to establish a joint business continuity mechanism to respond to disruptions in trade flows due to increases in security alert levels, border closures and/or natural disasters, hazardous emergencies or other major incidents where priority cargos related to AEOs could be facilitated and expedited to the extent possible by the customs authorities of the parties

#### How will the agreement be implemented in practice?

An information exchange mechanism will be implemented to enable the identification of AEOs in the EU and British information systems.

Further details are to come.



# French Customs has streamlined procedures



## to suit your needs

### Special procedures

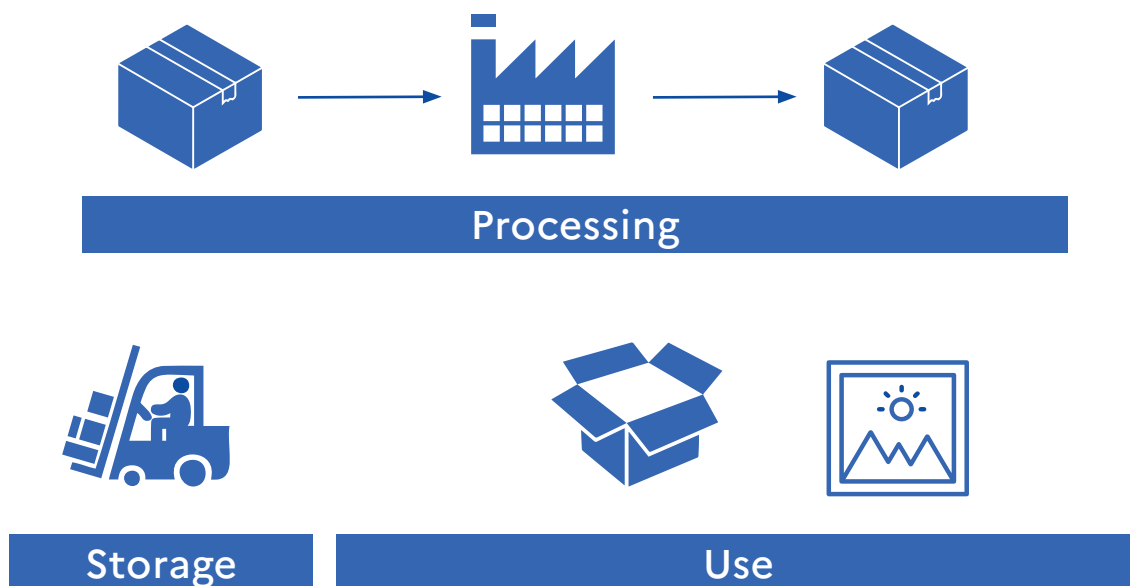
Special procedures are available for three different types of business operations:

- processing
- storage
- use

Special procedures are designed to help give your business a competitive edge over rival international firms. You can:

- import non-Union products under duty suspension (customs duties, national taxes, VAT and trade policy measures are suspended) or import products at lower customs duty rates or zero customs duty
- store, use or process these goods tax-free, depending on your business's needs
- export Union goods for processing, then reimport finished products partly exempt from duties and taxes

Placing your goods under a special procedure does not necessarily entail the suspension of certain health, environmental or safety regulations.



#### Tip:

At the end of the transition period, trade between the UK and the EU will be covered under the French system « GUN » (one stop services) for the automatic control of public documents in support of the custom declaration. It concerns goods subjects to special procedures (strategic goods, sensitive goods, or under national restriction).

**YOU HAVE NO FORMALITIES TO ACCOMPLISH !**



## to suit your needs

### Provisional value authorisations (Autorisations de valeur provisoire)

UCC article 166 enables economic operators to declare a provisional customs value if some data or documents relating to the valuation of imported goods are missing at the moment of customs clearance. Imported goods are therefore declared with a simplified declaration, which is subsequently regularised through the lodging of a supplementary declaration containing the required data (UCC article 167).

### Adjustment authorisations (autorisations d'ajustement)

They are granted by customs authorities, on the basis of UCC article 73, when certain elements of transaction value are not quantifiable at the time of customs clearance. It applies to the elements referred to in articles 71 and 72, as well as those of article 70(2). This authorisation is granted prior to the importation operations by the Commercial and Tariff Policy bureau (bureau de la politique tarifaire et commerciale) of the General Directorate for Customs and Indirect Taxes. It determines an adjustment rate on the basis of known prior data, which is mentioned on the customs declaration and automatically applied on the declared price.





# Procedures for sending

## postal items

You will need to carry out certain customs procedures in France before sending parcels to the UK at the end of the transition period.

### 1. Import from the UK

Based on the information provided by the sender of your package from the United Kingdom, French postal service La poste will be able to carry out the customs import declaration formalities on your behalf  
Any amounts of import duties and taxes that you will have to pay will be invoiced to you by the Post which will pay them back to customs.

### 2. Export to the UK

- The value of your postal item is under €1,000 and it is not subject to any restriction or prohibition measures: complete a CN22 or CN23 postal customs declaration

- The value of your postal item is over €1,000: based on the information you have given to French postal service La Poste, they will complete and file a customs declaration on your behalf.

In both scenarios, you will need to provide two copies of the commercial invoice.



#### Tip:

The postal declarations are available on the La Poste website:

- CN22

file:///C:/Users/Al/AppData/Local/Temp/CN22.pdf

- CN23

[https://laposte.fr/medias/sys\\_master/apache\\_synchronised/h23/hcd/11129185763358/formulaire-de-declaration-en-douane-CN23.pdf](https://laposte.fr/medias/sys_master/apache_synchronised/h23/hcd/11129185763358/formulaire-de-declaration-en-douane-CN23.pdf)

| FRANCE                                                                                                                                   |                                                             | DÉCLARATION EN DOUANE                                                                                               |                                                                        | CN 23                                                                                                                                                                                                                     |                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| De                                                                                                                                       | Nom<br>Société/firme<br>Rue<br>Code postal<br>Ville<br>Pays | Référence en douane de l'expéditeur (si elle existe)                                                                | N° de l'envoi (code à barres, s'il existe)   Peut être ouvert d'office | Important !<br>Voir instructions au verso                                                                                                                                                                                 |                                                                                                       |
| À                                                                                                                                        | Nom<br>Société/firme<br>Rue<br>Code postal<br>Ville<br>Pays | Référence de l'importateur/destinataire (si elle existe) (code fiscal/n° de TVA/code de l'importateur) (facultatif) | N° de téléphone/fax/e-mail de l'importateur/destinataire (si connus)   |                                                                                                                                                                                                                           |                                                                                                       |
| Description détaillée du contenu (1)                                                                                                     |                                                             | Quantité (2)                                                                                                        | Poids net (en kg) (3)                                                  | Valeur (5)                                                                                                                                                                                                                | Pour les envois commerciaux seulement<br>N° tarifaire du SH (7)   Pays d'origine des marchandises (8) |
|                                                                                                                                          |                                                             |                                                                                                                     |                                                                        |                                                                                                                                                                                                                           |                                                                                                       |
|                                                                                                                                          |                                                             |                                                                                                                     |                                                                        |                                                                                                                                                                                                                           |                                                                                                       |
|                                                                                                                                          |                                                             |                                                                                                                     |                                                                        |                                                                                                                                                                                                                           |                                                                                                       |
|                                                                                                                                          |                                                             |                                                                                                                     |                                                                        |                                                                                                                                                                                                                           |                                                                                                       |
|                                                                                                                                          |                                                             | Poids brut total (4)                                                                                                | Valeur totale (6)                                                      | Frais de port/Frais (9)                                                                                                                                                                                                   |                                                                                                       |
| Catégorie de l'envoi (10)                                                                                                                | Echantillon commercial<br>Cadeau<br>Document                | Autre (veuillez préciser) :<br>Retour de marchandise<br>Vente de marchandises                                       |                                                                        | Bureau d'origine/date de dépôt                                                                                                                                                                                            |                                                                                                       |
| Observations (11) : (p. ex. marchandise soumise à la quarantaine/à des contrôles sanitaires, phytosanitaires ou à d'autres restrictions) |                                                             | Licence (12)<br>N° (s) de la/des licences                                                                           |                                                                        | Certificat (13)<br>N° (s) du/des certificats                                                                                                                                                                              | Facture (14)<br>N° de la facture                                                                      |
|                                                                                                                                          |                                                             |                                                                                                                     |                                                                        | Je certifie que les renseignements donnés dans la présente déclaration en douane sont exacts et que cet envoi ne contient aucun objet dangereux ou interdit par la législation ou la réglementation postale ou douanière. |                                                                                                       |
|                                                                                                                                          |                                                             |                                                                                                                     |                                                                        | Date et signature de l'expéditeur (15)                                                                                                                                                                                    |                                                                                                       |

Feuille de traitement La Poste à archiver au bureau de dépôt

# This is what you need to do to clear your Brexit goods...



## ...in case you are not holder of a national centralised clearance authorisation

In order to be able to clear your Brexit goods at the customs offices in Hauts-de-France, Normandy or Brittany, and if you are not holder of a national centralised clearance procedure, **you need to email the main customs office of Calais** ([r-calais@douane.finances.gouv.fr](mailto:r-calais@douane.finances.gouv.fr)) or, when applicable, the Key Accounts Department – SGC ([di-idf-sgc@douane.finances.gouv.fr](mailto:di-idf-sgc@douane.finances.gouv.fr)) with "Brexit" in the subject line of your email.

Do not forget to attach the following documents for every customs clearance office where you intend to clear your goods:

- a draft DELTA G agreement
- where applicable, an application for a simplified declaration
- any documents authorising one or several people to be present at inspections carried out by the relevant office.

In order to anticipate imports that might be diverted between Calais or Dunkirk or between customs offices in Normandy or Brittany, we recommend you to provide:

- separate DELTA G agreements for each customs clearance office which may be concerned by any case of diversion
- where applicable, separate applications for simplified declarations for each customs clearance office which may be concerned by any case of diversion.



### Tip:

The Dunkirk ferry and Calais port/tunnel inspection offices are open 24/7. That means declarations filed with these offices (not using the national centralised customs clearance procedure) can be processed non-stop by staff in these inspection offices.



# If you want to centralise your customs clearance procedures



## at one customs office

**National centralised customs clearance** authorisation allows you to separate your physical trade flows from your document-based flows for your imports and your exports.

You can import or export goods to/from several places in France geographically covered by presentation customs offices, while centralising all your customs procedures at one **"supervising customs office"**. The supervising customs office will be your single point of contact for all your customs procedures.

### One supervising customs office regardless of where your goods enter France

**Enhanced flexibility:**

your documents and your goods are handled separately.

**Lower** customs costs.

**Personalised** support as required.



### Want more information? Contact your local French Customs Economic Action Centre !



# Formalities for clearance of Brexit goods



## under national centralised clearance authorisation

Goods imported from or exported to the United Kingdom, transported by road (trucks, vans and unaccompanied trailers) may, **where applicable and / or under certain conditions**, be subject to centralised customs clearance procedure. The goods will be presented at the authorised presentation customs office or in a place geographically covered by the presentation customs office. Those presentation customs offices are connected to the Brexit information system and are located at entry or exit points in the Hauts of France, Normandy or Brittany.



### Attention :

You are strongly advised to clear any fishery products at the Boulogne-sur-Mer office without using the national centralised customs clearance procedure.

#### What you need to know for Brexit if you are clearing goods with the national centralised customs clearance procedure:

- ☒ A transport unit (lorry) can only carry declarations made using this procedure
- ☒ It must transport the same types of goods (only goods that are sensitive/subject to special regulations when the national centralised customs clearance procedure is allowed or only non-sensitive goods)
- ☒ For import under the national centralised customs clearance procedure, you cannot use any of the offices of presentation connected to the Brexit information system to present Brexit goods that are sensitive or subject to special regulations (for more information on conditions, see [Annex 1 of the traders' information sheet \(note aux opérateurs\), 17 november 2020](#) (in French))
- ☒ For export, the Calais port/tunnel and Dunkirk ferry inspection offices cannot be used as offices of presentation, whatever the type of goods.
- ☒ For import, the Calais port/tunnel and Dunkirk ferry inspection offices can be used as offices of presentation, in which case the Brexit goods must be presented at the office, subject to the restrictions on goods that are sensitive or subject to special regulations.

Want more information?  
Contact your local French  
Customs Economic  
Action Centre !





## for import VAT

If you regularly import products from the UK, you might be able to use the postponed accounting mechanism for import VAT.

This would enable you to defer payment of import VAT, which is normally paid when the goods are released for consumption. You would report the amount of import VAT on your VAT return (CA3 form) which you submit monthly or quarterly to the Public Finances Directorate General.

**If you are established on the customs territory of the European Union, you must fulfill the following conditions:**

- ☒ Have imported goods into the EU territory at least four times within the 12 months preceding the submission of your application
- ☒ Use a customs and tax records system that allows you to monitor import operations
- ☒ No serious infringement or repeated infringements of customs legislation or taxation rules within the 12 months preceding the submission of your application
- ☒ Have a good financial standing over the 12 months preceding the submission of your application

**If you are not established on the customs territory of the European Union**, you must appoint for you import procedures a registered customs representative who holds a valid AEO authorisation for customs simplifications (AEO-C status):

- this or these appointed customs representative(s) (if you want to appoint several registered customs representatives for your import procedures) must be declared on your application form for postponed accounting for import VAT;
- the appointed customs representative(s) holding the AEO-C status will be the only one(s) allowed to establish your import declarations in France and apply for the benefit of postponed accounting for VAT import;
- After your authorisation has been issued, if you want to appoint other customs representatives holding an AEO-C status for your import procedures, you must prior inform the customs office, which issued your authorisation.

**Want more information ?  
Contact your local French Customs  
Economic Action Centre!**



### For your information:

Application forms (for companies established on the customs territory of the EU ; for third companies) are online: <https://www.douane.gouv.fr/fiche/postponed-accounting-import-vat>

### Where to submit your application ? :

- to one of the main French customs offices, where your import declarations will be lodged;
- or contact your local French Customs Economic Action Centre, if you are not able to identify this customs office.

Please note: the authorisation is valid for three years and is automatically renewed. It comes into effect on the first day of the month after it was issued.



## for import VAT

### FOCUS :

You are a British company only established in the UK ?

Since 1 January 2021, you are not established on the customs territory of the EU.



You want to benefit from postponed accounting for import VAT in France from now:

You must fulfill the above conditions provided for economic operators who are not established on the customs territory of the EU.

You can fill in the French application form for economic operators not established on the customs territory of the EU and send it as of now to the competent customs office.

You already benefit from an authorisation for postponed accounting for import VAT, issued by the French customs authorities:

**Please note :** your postponed accounting authorisation for import VAT was granted to you in accordance with the conditions provided for economic operators established on the customs territory of the EU. Your authorisation is not valid since 31 December 2020 at midnight French time.

However, you can anticipate the formalities, in order not to have a break in the benefit of your postponed accounting for import VAT authorisation on 1 January 2021. For this purpose, you can apply to the customs office which issued your initial authorisation for a new authorisation, by using the French application form for economic operators not established on the customs territory of the EU.



### Tip :

As a British company without permanent establishment in France, but with VAT reporting obligations :

- you are not required to appoint a tax representative
- your French VAT identification number remains valid if you have one
- otherwise, contact the tax service for foreign businesses/ companies of the Tax Directorate for Non-resident individuals (cf. <https://www.impots.gouv.fr/portail/consequences-fiscales-du-brexit> : FAQ pour les professionnels).



# APPENDICES

## Overview of regulation

# Factsheet No 1. Procedures to be carried out for non-EU reusable packaging

Reusable packaging transported from the United Kingdom to the EU's customs territory, but which is destined to be reshipped to the UK, shall be placed under the temporary admission procedure. This means that a number of customs procedures will have to be accomplished in France. Packaging not covered by a transport contract is exempt from the safety-security entry summary declaration (ICS).

## Application for an authorisation for goods to be placed under the temporary admission procedure:

- **Based on an authorisation:** File an application and receive an authorisation for temporary admission through SOPRANO + file a declaration through Delta (for each import operation). These procedures are carried out prior to border crossing and help fast-track the goods through customs.
- **Based on an online declaration (Article 163 of the Commission Delegated Regulation, CDR) :** Requires the involvement of the customs department that authorises the placing under the procedure. The vehicle may be required to stop.
- **Based on an oral declaration (Articles 136 and 165 of the CDR):** it is mandatory for the vehicle to stop for the accompanying document to be signed/stamped.



### Important:

In order to be placed under the procedure, the packaging must have indelible and non-removable markings that identify a person based outside the EU's customs territory. Wood packaging material, whether or not actually in use in the transport of objects of all kinds, must comply with the applicable requirements set out in the International Standard for Phytosanitary Measures No 15 (ISPM15).



### Tip:

In the Brexit Information system:  
 - If the pallets are full, they will be recorded by matching with the goods declaration.  
 - If the pallets are empty, they will be recorded by selecting the «empty lorry» option.  
 For more information, please see the [memorandum to operators on the movement of reusable pallets \(EU and non-EU\)](#) of 16 December 2020.

## AT IMPORT

| Flows          | Procedures                                                                   | Connection with Brexit IS                         |                    |
|----------------|------------------------------------------------------------------------------|---------------------------------------------------|--------------------|
| Imported full  | Declared with the carried goods                                              | Matching by scanning the declaration              |                    |
| Imported empty | Declared orally > presentation of annex 71.01 at the customs office of entry | Select the "TIR-ATA" button – Present annex 71.01 | <b>TIR<br/>ATA</b> |

## AT EXPORT

| Flows             | Procedures                                         | Connection with Brexit IS            |  |
|-------------------|----------------------------------------------------|--------------------------------------|--|
| Re-exported full  | Declared with the carried goods *                  | Matching by scanning the declaration |  |
| Re-exported empty | Declared orally > No special declaration procedure | Select the "empty lorry" button      |  |

\* The copies or originals of the entry 71-01s must be included in the export declaration:

- [Memorandum to operators](#) : Free circulation of EU and third country reusable packaging
- [Model of Annex 71-01](#)

## Factsheet No 2. Procedures to be carried out for EU reusable packaging

Reusable packaging transported from the EU's customs territory to the United Kingdom, but which is destined to be reshipped to the EU's customs territory, may, under certain conditions, be subject to the returned-goods system. This means that a number of customs procedures will have to be accomplished in France.

### Conditions for entitlement to the returned-goods system:

- to benefit from the system described below, businesses, which are concerned by regular flows of goods, must file a prior application with the French Customs Regional Directorate in the place where they are based or where their representative is based.
- the business must provide the customs authorities with information proving that the conditions for entitlement to the system have been met (Article 253.2 of the CDR).
- business accounts are accepted as evidence provided they enable the EU status of the goods and their movements to be verified (Article 253.3 of the CDR).
- to claim exemption from VAT, the re-importer must be the same person as the exporter (Article 291.III.1° of the French General Tax Code, CGI). However, this condition is waived by way of derogation when it applies to packaging complying with the above-mentioned conditions.



### Attention:

In order to be subject to the system, the packaging must have indelible and non-removable markings that identify a person based within the EU's customs territory.

### AT EXPORT

| Flows          | Procedures                                         | Connection with Brexit IS            |                                                                                       |
|----------------|----------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------|
| Exported full  | Declared with the carried goods                    | Matching by scanning the declaration |  |
| Exported empty | Declared orally > No special declaration procedure | Select the "empty lorry" button      |  |

### AT IMPORT

| Flows             | Procedures                                         | Connection with Brexit IS            |                                                                                       |
|-------------------|----------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------|
| Re-imported full  | Declared with the carried goods                    | Matching by scanning the declaration |  |
| Re-imported empty | Declared orally > No special declaration procedure | Select the "empty lorry" button      |  |

## Factsheet No 3. Import of excise goods from the UK

### Background

Effective 1 January 2021, any receipt of excise goods from the United Kingdom will require a transport document to be completed at the time of entry into the customs territory of the European Union.

Economic operators wishing to import goods from the UK under suspension of excise duty must use the Electronic

Administrative Document (EAD) issued through the EMCS-GAMMA e-service. Economic operators who decide to pay the import excise duty must use the Simplified Accompanying Document (SAAD) or a commercial equivalent. A paper copy must physically accompany the shipment.

### Importing goods from the UK under suspension of excise duty

Once the customs formalities have been completed upon import into the European Union for the release for free circulation, the goods will be able to circulate within the European Union under suspension of excise duties.

If the products are intended to be delivered to another EU Member State, they will circulate under cover of an intra-

Community-type «subsequent to import» EAD.

If the products are to be delivered to France, they will circulate under cover of either a national-type «subsequent to import» EAD or a national-type «third party removal» EAD.



### Circulation of goods under cover of a « subsequent to import » EAD:

For «subsequent to import» EADs, an import declaration must be filed before the EAD is issued.

#### Step 1: Filing an import declaration

First, the economic operator must file an advance import declaration, which will enable them to obtain a declaration number that they will then enter on their EAD. Then, prior to validating the declaration, they must enter, in field 44 of the SAAD, document code 2003 and the EAD's ARC (2003 – EAD number and date).

#### Step 2: Issuing an EAD subsequent to import

When completing the EAD, the economic operator must do the following:

- Field 1a (Movement Type): tick «national movement» and the option «subsequent to import» OR «intra-Community movement» and the option «subsequent to import»
- Field 4a (Office Reference Number): enter the EUROPA code of the customs office where the import formalities were completed
- Field 9.1a (Import SAAD number): enter the import declaration number

## Factsheet No 3. Import of excise goods from the UK

### Circulation of goods under cover of a «removal» EAD:

For «removal» EADs, the import declaration may be filed after the EAD is issued.

#### Step 1: Issuing a «removal upon import» EAD

When completing the EAD, the economic operator must do the following:

- Field 1a (Movement Type): tick «national movement»

and the option «removal»

- Fields 3a, 3b, 3c (Place of Dispatch): enter the details of the place of import

#### Step 2: Filing an import declaration

When filing an import declaration, the economic operator must enter, in field 44 of the SAAD, document code 2003 and the EAD's ARC (2003 – EAD number and date).

## Importing duty-paid goods from the United Kingdom

If the economic operator decides to pay the import excise duty, the goods will circulate in duty-paid form under cover of an SAAD (or commercial equivalent). For intra-Community movements of goods, the shipment must be

declared in advance in the Member State of destination and the consignee of the goods must deposit the duty prior to shipment.



#### Step 1: Filing an import declaration

When filing an import declaration, the economic operator must enter, in field 44 of the SAAD, document code 2002 and the reference number for the SAAD (or commercial equivalent). They must pay the excise duty on the SAAD.

#### Step 2: Issuing an SAAD (or commercial equivalent) subsequent to import

When drawing up the SAAD (or commercial equivalent), the economic operator must do the following:

- Field 1a (Movement Type): tick «national movement» if the import is being carried out from France; tick «intra-Community movement» if the import is being carried out from another EU Member State
- Field 8a (Export Office Reference Number): enter the

EUROPA code of the customs office where the duty-paid declaration was filed

#### Refund of excise duties paid in France

The refund of excise duties paid in France for goods shipped to another Member State is provided for under Article 4 of Regulation (EEC) No 3649/92 of 17 December 1992 and Article 302 Q of the French General Tax Code and is permitted only under the following conditions:

- The economic operator must prove by any means that they have acquired the products with all duties paid in mainland France
- The operator must present a copy of the accompanying document endorsed by the recipient and a certificate from the tax authorities of the country of destination certifying that taxes have been paid



## Factsheet No 4. Exports of excise goods to the UK

### Background

Effective 1 January 2021, any movement of excise goods into the United Kingdom will require a cleared transport document to be issued on exit from the customs territory of the European Union.

Economic operators wishing to export to the UK under suspension of excise duty will have to use the export-type Electronic Administrative Document (EAD) issued using the EMCS-GAMMA e-service. Economic operators wishing to export duty-paid goods to the UK must use the Simplified Accompanying Document (SAAD) or a commercial equivalent. A paper copy must physically accompany the shipment.

### Exporting goods to the UK under suspension of excise duty



For exports, the EAD will be cleared automatically through an interconnection between the DELTA-G and EMCS-GAMMA e-procedures. If the operator does not comply with the conditions set out below, they will not be able to benefit from automatic EAD clearance. The operator will then be obliged to present alternative proofs of exit to the relevant customs office to prove that the export operation is genuine. The alternative proofs of exit admissible for export are listed in Official Customs Bulletin No. 6466 of 18 November 2000. The release of the goods will then be assessed by the customs service in the light of the supporting documentation provided.

#### Step 1: Issuing an export-type EAD

When completing the EAD, the economic operator must do the following:

- Field 1a (Movement Type): tick «export to a third country»
- Field 8a (Export Office Reference Number): enter the EUROPA code of the customs office where the export formalities were carried out
- Third country of destination: mandatory
- Field 5b (Trader Name in third country of destination):

mandatory

- Field 5c (Address in third country of destination): mandatory

#### Step 2: Drawing up an export declaration

To automatically clear the EAD on export, the economic operator must do the following when drawing up the export declaration:

- Field 44 (special mentions / documents / certificates and authorisations): under the «attached documents» heading, enter document code «2003» and the EAD's ARC (2003 – EAD number and date).

The EAD will be cleared when the exit of the goods from Union territory is confirmed on the export declaration («ECS exit on \_\_\_\_\_»).



#### Attention:

Automatic clearance does not apply to excise goods placed under a single transport contract or under the transit procedure (Union transit, common transit).

## Factsheet No 4. Exports of excise goods to the UK

### Exporting duty-paid goods to the UK



#### Attention:

The duty-paid regime is designed for intra-Community trade. Therefore, in order to benefit from a refund of excise duty paid in France, excise goods will need to be placed under duty suspension before being exported to the UK. They will then circulate under an EAD up to the point of exit from the European Union.



#### Step 1: Issuing an SAAD (or commercial equivalent) for export

When drawing up the SAAD (or commercial equivalent), the economic operator must do the following:

- Field 1a (Movement Type): tick «national movement» if the export is being carried out from France; tick «intra-Community movement» if the export is being carried out from another EU Member State
- Field 8a (Export Office Reference Number): enter the EUROPA code of the customs office where the duty-free declaration was filed

#### Step 2: Drawing up an export declaration

When drawing up the export declaration, the operator must do the following:

- Field 44 (special mentions / documents / certificates and authorisations): under the «attached documents» heading, enter document code «2002» and the EAD's ARC (2002 – EAD number and date).

#### Refund of excise duties paid in France

The refund of excise duties paid in France for goods exported to a third country is provided for in IV of Article 302 G of the French General Tax Code, provided that the following conditions are met:

- The application is filed by an authorised warehousekeeper
- The excise goods have been put back in suspension prior to export
- The authorised warehousekeeper applies for an adjustment of the duties due on these products at the time of filing their monthly summary declaration (DRM) and requests a refund, if applicable



#### Tip:

With regard to wine exports, the withdrawal agreement provides that import into the UK is subject to the presentation of a simplified certificate (Appendix C to ANNEX-TBT-5 – Wine Trade). The UK authorities have ruled out requiring this document prior to 1 July 2021.

## Factsheet No 5. Movements of excise goods initiated prior to 1 January 2021 and not completed by that date



### Attention:

We strongly recommend that you do not initiate movement of excise goods with the United Kingdom if it is not certain that the movement will be completed by 31 December 2020.

### Movements carried out under suspension of duty

#### Movements of excise goods from the United Kingdom

In the case of a UK Electronic Administrative Document (EAD) issued in 2020 for a movement initiated in 2020, if the excise goods enter the territory of the Union on or before 31 December 2020, they may continue to circulate within the territory of the Union even after that date under cover of the UK EAD. The EAD will be cleared under the usual conditions, i.e. by the French consignee under the EMCS-GAMMA system. Movements initiated prior to 31 December 2020 have until 31 May 2021 to be completed.

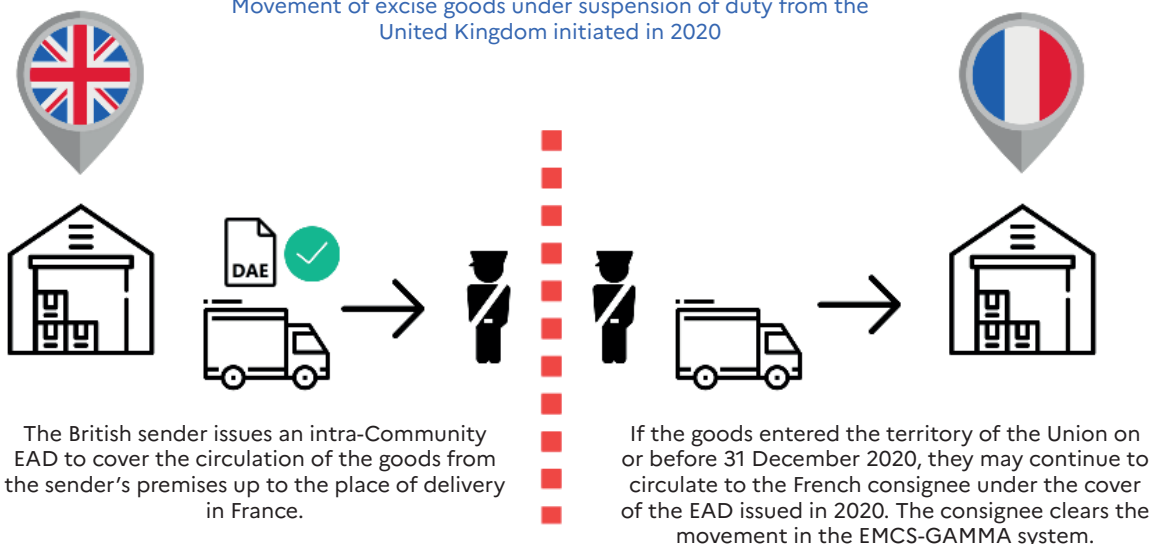


### Attention:

- Total or partial refusal of an EAD upon arrival:  
For technical reasons, the system will not block a refusal or partial refusal of this type of EAD after 31 December 2020. Economic operators should not refuse or partially refuse this type of movement. If the consignee observes a non-conformity on arrival of the goods, they will clear the movement by choosing the option «accepted although non-conforming». If they wish to return the goods to the British supplier, they will have to issue a new export-type EAD. EADs generated by refusal or partial refusal will no longer be valid for movement

- Refusal of an EAD prior to arrival of the goods:  
Effective 1 January 2021, it will no longer be possible to reject a UK EAD.

#### Movement of excise goods under suspension of duty from the United Kingdom initiated in 2020



#### Movements of excise goods to the United Kingdom

The UK authorities have stated that if the excise goods entered UK territory by 31 December 2020, they will be able to continue their movement within the UK after that date under cover of a French EAD. The arrangements for

clearance or closure will be detailed in a forthcoming statement.

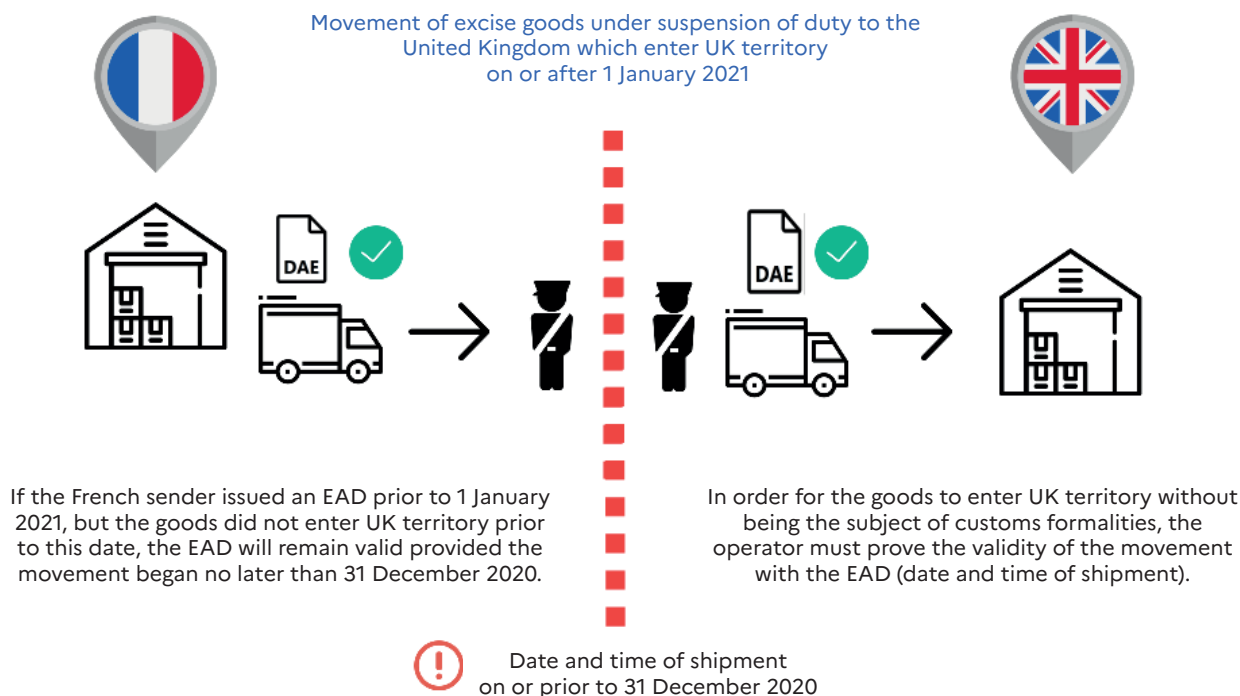
## Factsheet No 5. Movements of excise goods initiated prior to 1 January 2021 and not completed by that date



In the same way, if the excise goods enter UK territory after 31 December 2020, no customs formalities or payment of customs duties will be required in the United Kingdom provided that the goods are circulating under the usual excise procedures and that the movement started no later than 31 December 2020. The UK authorities may request proof of dispatch (date and time) of the excise goods from the EU. Operators must be able to justify the date and

time of departure by providing the EAD or the commercial document showing the EAD's ARC.

If the operator is unable to prove the date and time of dispatch of the goods, the movement will then be treated in the same way as movements beginning on 1 January 2021. Customs import formalities will then apply.



## Factsheet No 5. Movements of excise goods initiated prior to 1 January 2021 and not completed by that date

### Movement of excise goods through the territory of the United Kingdom (transit)

These provisions mainly concern the movement of excise goods with the Republic of Ireland by road. The United Kingdom has deposited an instrument of accession with the Secretariat of the Council of the European Union for the purpose of acceding to the Convention on a Common Transit Procedure. The internal transit procedure of the Union (T2 Transit Declaration) may be applied to the movement of excise goods from one point to another in the customs territory of the Union through a common transit country. This procedure remains optional but the T2 transit operation preserves the «Union» status of the goods.

Effective 1 January 2021, for flows to the Republic of Ireland that pass through the United Kingdom, the following customs

formalities must be completed in addition to tax formalities:

- Filing a T2 declaration using the Delta T system in France
- As part of the Smart Border initiative, at the matching stage, the operator will be required to provide the barcode of their transit declaration
- When the transport unit disembarks in the United Kingdom, the British customs authorities will carry out transit formalities on the basis of the accompanying transit document
- Upon arrival in the Republic of Ireland, Irish Customs will notify the transit of the Union goods

The EAD will cover all movement within the Union up to the Irish consignee.

### Movements of duty-paid goods

#### Movements of excise goods from the United Kingdom

For a British SAAD (or commercial equivalent) issued in 2020 for a movement initiated in 2020, if the excise goods enter the territory of the Union on or before 31 December

2020, they will be able to continue their movement within the Union after that date under cover of the British SAAD.



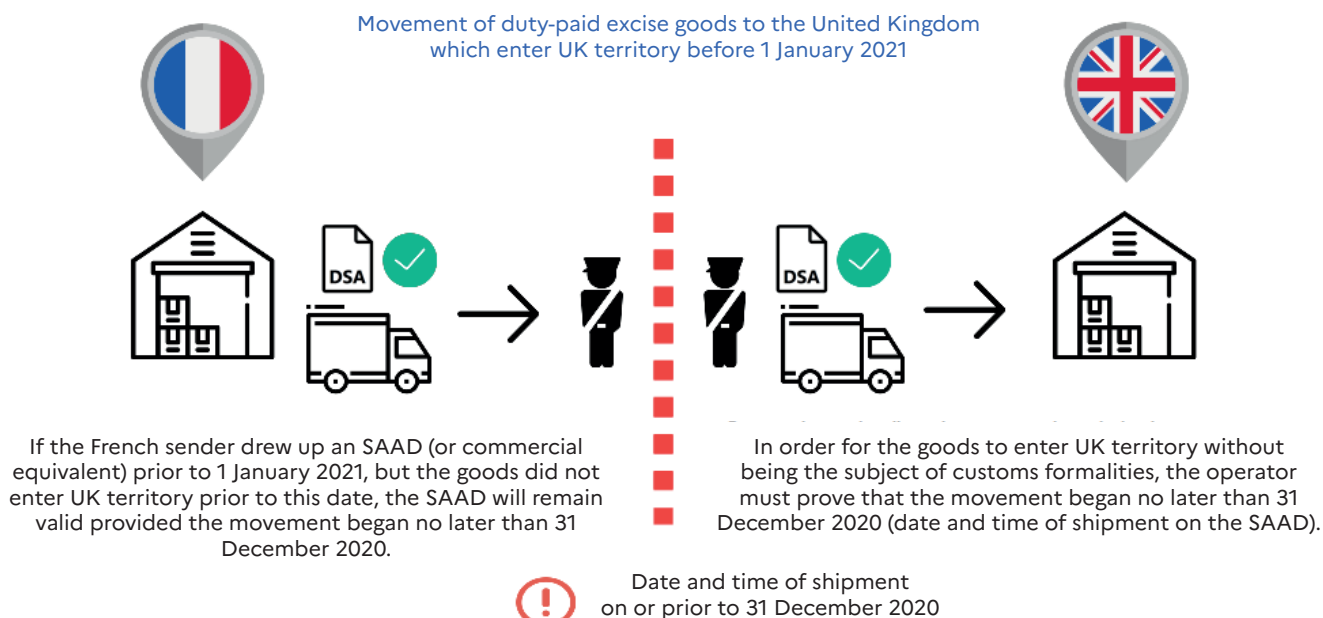
#### Movements of excise goods to the United Kingdom



## Factsheet No 5. Movements of excise goods initiated prior to 1 January 2021 and not completed by that date

In the same way, if excise goods enter UK territory after 31 December 2020, no customs formalities or payment of duty will be required in the United Kingdom provided that the goods are moving under normal excise procedures and that the movement was initiated no later than 31 December 2020. The UK authorities may request proof of dispatch

(date and time) of the excise goods from the EU. Operators must be able to justify the date and time of departure by providing the EAD. If the operator is unable to prove the date and time of dispatch of the goods, the movement will then be treated in the same way as movements beginning on 1 January 2021. Customs import formalities will then apply.



### Refund of excise duties paid in France

The refund of excise duties paid in France for goods shipped to another Member State is provided for under Article 4 of Regulation (EEC) No 3649/92 of 17 December 1992 and Article 302 Q of the French General Tax Code and is permitted under the following conditions:

- The economic operator must prove by any means that they have acquired the products with all duties paid in mainland France
- The operator must present a copy of the accompanying document endorsed by the recipient and a certificate from the tax authorities of the country of destination certifying that taxes have been paid

To ship duty-paid excise goods from another Member State, the French consignee must:

- Declare advance receipt of the goods to their customs and excise department
- Deposit the excise duties due in France
- Provide the sender with a certificate of consignment issued by the customs and excise department; this certificate will be attached to the SAAD issued by the sender
- Declare receipt of the goods to the customs and excise department and pay the duty. If their consignee so requests, they must return copy 3 of the SAAD

For a shipment of excise goods from France to another Member State, the French sender must attach to the SAAD a certificate issued by the competent authority of destination certifying that duty has been paid or that a security has been accepted.

### Intra-Community circulation of duty-paid goods between professionals

#### Attention:

The procedure for movements in progress at the end of the transition period (31 December 2020) ends on 31 May 2021. After that date, it will no longer be possible to close movements normally and the goods in question will be subject to full import and export procedures.

Thus, for movements in progress at the end of the transition period which have not ended by 31 May 2021, the following provisions will apply:

- Ongoing movements to or from the United Kingdom will be considered as movements to or from a third country.
- Any acknowledgement of receipt, export report, copy 3 of the SAAD or other excise document which certifies the completion of an ongoing movement approved by the competent authority of the United Kingdom after 31 May 2021 will no longer constitute valid proof of the completion of that movement.

## Factsheet No 6. Goods subject to special procedures: plants and plant products

### Background

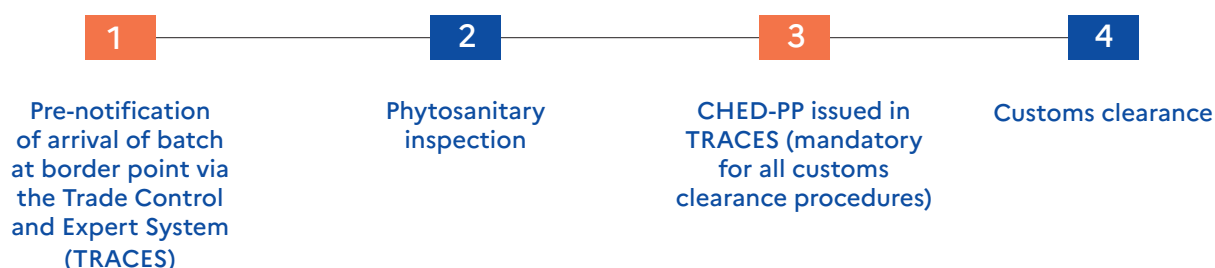
Plants and plant products imported from the UK will be subject to phytosanitary inspection, carried out by the Veterinary and Phytosanitary Border Inspection Office (SIVEP) at a point of entry into the Community located at the first point of entry into the EU. After inspecting the goods, the SIVEP will issue a Common Health Entry Document for Plant Products (CHED-PP).

You will need the CHED-PP to clear your goods at customs, regardless of the customs procedure you have chosen. You will also need to file an import notification for your plants and plant products in the Trade Control and Expert System (TRACES) application before they are imported.

### Objectives

Ensure that plants and plant products imported into the EU do not carry any harmful organisms.

### Stages:



#### Scenario #1: Common transit

If you are importing plants and plant products, you will not be allowed to defer the phytosanitary inspection to the place of destination under the Common Transit procedure.

#### Scenario #2: Export

A phytosanitary certificate for export (or re-export) may be required in the importing country (UK). Please contact your nearest Regional Directorate for Food, Agriculture and Forestry (DRAAF) for more information.

#### Scenario #3: Transit in the UE

If you are transporting EU goods from Ireland to France via the UK, there will be no control when they are reintroduced into the EU.



#### Attention:

This factsheet only covers goods subject to sanitary and phytosanitary control since 1 January 2021. Certain food of non animal origin originating from UK could be subject to sanitary control in the future. At the moment, food of non animal origin originating from foreign countries subject to sanitary control according to Commission implementing regulation (EU) 2019/1793) of 22 October 2019 transiting by UK are subject to sanitary control.



## Factsheet No 7. Goods subject to special procedures: live animals and animal-based products

### Background

Live animals and animal-based products imported into the EU will be subject to veterinary inspection, carried out by the Veterinary and Phytosanitary Border Inspection Office (SIVEP) at the Border Control Post of the first point of entry into the EU. After inspecting the goods, the SIVEP will issue the Common Health Entry Document (CHED-A for live animals and CHED-P for animal base products). You will need the CHED to clear your goods at customs, regardless of the customs procedure you have chosen. You will also need to file a pre-import notification for your live animals and animal-based products with the Trade Control and Expert System (TRACES) application before they are imported.

### Objectives

Ensure that imports of live animals and animal-based products do not pose any risks to the health of humans or animals.

### Stages :



### Scenario #1: Common transit

If you are importing live animals and animal-based products, you will not be allowed to defer the veterinary inspection to the place of destination under the Common Transit procedure. The veterinary inspection must be carried out at the first point of entry into EU territory.

### Scenario #2: Export

Live animals and animal-based products must carry a health certificate, although this certificate will not determine whether your export declaration will be accepted by customs. However, it will probably be required in the importing country (UK). Please contact your nearest Département Directorate for Citizen/Consumer Protection and Veterinary Services for more information.

### Scenario #3: Transit in the EU

If you are transporting goods with EU status from Ireland to France via the UK, the SIVEP will perform a basic check of your documents at the BIP at the first point of re-entry into the EU.



### Attention:

This factsheet only covers goods subject to sanitary and phytosanitary control since 1 January 2021. Certain food of non animal origin originating from UK could be subject to sanitary control in the future. At the moment, food of non animal origin originating from foreign countries subject to sanitary control according to Commission implementing regulation (EU) 2019/1793) of 22 October 2019 transiting by UK are subject to sanitary control.



## Factsheet No 8. Goods subject to special procedures: foods of non-animal origin subject to increased controls or emergency measures upon import into the EU

### Background

Some foods of non-animal origin from certain third countries (product/country combinations) are subject to increased controls or emergency measures upon import into the EU under Commission Implementing Regulation (EU) 2019/1793 of 22 October 2019 (amended) (Annexes I and II). These goods are subject to health inspections at the border control point (BCP) for the first point of entry into the EU. After inspection, the BCP issues a common health entry document (CHED-D). The CHED-D is needed to clear any such goods subject to increased controls or emergency measures regardless of the chosen customs procedure.

As of 1 January 2021 no foods of non-animal origin originating in the UK will be covered by Regulation (EU) 2019/1793 (amended). Thus from this date no foods of plant origin

originating in the UK will be subject to health inspections in respect of increased controls or emergency measures upon import into the EU. However, any foods of non-animal origin subject to increased controls or emergency measures because they originate in a third country (India, for example), if they are in transit through the UK, will be subject to a health inspection upon arrival in the EU. In this particular case, a pre-notification of import of the goods must be filed with TRACES (Trade Control and Expert System) before they are imported into the EU from the UK.

### Objectives

Ensuring that foods of non-animal origin imported into the EU and subject to health inspection owing to a risk of contamination (aflatoxins, pesticide residues, salmonella) are not contaminated and therefore do not pose a threat to human health.

### Stages:



### Scenario #1: Common transit

For import of foods of non-animal origin subject to increased controls or emergency measures from the UK into the EU, the Common Transit procedure cannot be used to defer health inspections to the place of destination. They must take place at the BCP for the first point of entry into EU territory. In some special cases, identity checks and physical inspections may be carried out on EU territory at a control point (transferred checks).

### Scenario #2: Import without transit

If you are transporting foods of non-animal origin subject to increased controls or emergency measures (product/country of origin combination covered by Regulation (EU) 2019/1793 (amended)) from the UK to the EU, a health inspection will take place at the BCP for the first point of entry into EU territory. In some special cases, identity checks and physical inspections may be carried out on EU territory at a control point (transferred checks).

### Scenario #3: Transit in the EU

- If you are transporting EU foods of non-animal origin from Ireland to France via the UK, no controls will be carried out when they re-enter the EU.
- If you are transporting foods of non-animal origin subject to increased controls or emergency measures (product/country of origin combination covered by Regulation (EU) 2019/1793 (amended)) from the UK to the EU, a health inspection will take place at the BCP for the first point of entry into EU territory. In some special cases, identity checks and physical inspections may be carried out on EU territory at a control point (transferred checks).

## Factsheet No 9. Goods subject to special procedures: chemicals

### Background

There are regulations governing chemicals in a wide range of economic sectors, including the metalworking, pharmaceutical, veterinary, cosmetics, agrifood, agriculture, machinery, car manufacturing, aeronautics, construction, textiles and electronics industries. The trade in chemicals is subject to international regulations under various conventions which have been enacted in EU law.

### Objectives

Several EU regulations govern the import and placing on the market of chemical products, mixtures and substances incorporated into articles or contained in equipment in order to :

- maintain a minimum level of information for consumer safety and respect for the environment
- prevent the use, import or export of hazardous substances for human health or the environment

### Stages

#### If you are importing:

**Chemical substances and mixtures:** you will need to pre-register these under Regulation (EC) No 1907/2006 (REACH: Registration, Evaluation, Authorisation and Restriction of Chemicals). In addition, some substances are banned and others require an authorisation.

Importing substances listed in Annex I to Regulation (EC) No 2019/1021 on persistent organic pollutants is banned, whether they are used separately, in preparations or as constituents in articles.

Substances, mixtures and articles must also be classified and labelled (Regulation (EC) No 1272/2008 on classification, labelling and packaging).

**Equipment containing fluorinated greenhouse gases:** you will need to have a greenhouse gas quota (under Regulation (EU) No 514/2017) and provide a certificate of conformity when you file the import declaration with customs. Labelling of goods must comply with regulations. The goods must not be prohibited by Annex III to Regulation.

**Ozone-depleting substances:** you will need to apply for a licence on the European Commission's ODS2 Portal System (controlled substances are listed in the Annex to Regulation (EC) No 1005/2009).

**Mercury, mercury-added products and mixtures of mercury:** these are banned or restricted in accordance with Articles 3 to 6 of Regulation (EU) 2017/852.

#### You are exporting:

**Chemicals:** Some chemicals are subject to the export **notification** procedure and the **Prior Informed Consent (PIC)** procedure (Regulation (EU) No 649/2012 (PIC)). To export PIC substances, you will need to obtain a **Reference Identification Number (RIN)** from the ECHA platform (ePIC site).



#### Attention:

All exports of mercury and mercury-added products, mixtures and compounds are banned under Regulation (EU) 2017/852 **unless they are for military or laboratory research/analysis purposes.**

All imports of mercury, mixtures and compounds containing mercury are prohibited, **except for disposal.**

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## Factsheet No 10. Goods subject to special procedures: medicines

### Background

Importing medicines into the national customs territory, even from another State party to the Agreement on the European Economic Area (EEA), requires prior authorisation. The French National Agency for Medicines and Health Products Safety (ANSM) handles applications for authorisations, which are detailed on the ANSM website (online form available).

### Objectives

- Guarantee the flow of imports and exports of medicines.
- Verify the consistency of customs procedures for these flows.

### Stages

To import medicines into the national customs territory, the business must:

- be registered as a pharmaceutical company;
- obtain prior authorisation in the form of a marketing authorisation (French acronym AMM – document code 2858: authorisation registered in the ANSM database), a registration, a temporary authorisation for use (ATU – document code 2042), a clinical trial authorisation (document code: 2063), or an import authorisation (AI – document code 2041).

### Steps

1. Obtain prior authorisation from the ANSM for your planned marketing operation;
2. File a customs declaration for each consignment for import or export;
3. Provide the reference number of the ANSM authorisation on the customs declaration with the document code

## Factsheet No 11. Goods subject to special procedures: waste

### Background

Under Regulation (EC) No 1013/2006 on shipments of waste, a mandatory movement document is required for cross-border shipments of flows of waste. This document must be presented to the customs office of entry and exit of the EU and at the first point of entry into the national territory.

### Objectives

- Ensure the traceability of shipments of waste and gain information about the volume of waste.
- Guarantee the safety of shipments of hazardous waste and prevent hazardous waste from being diverted to sites where it would not be recovered or disposed of responsibly.

### Stages

The waste shipment procedure is determined on the basis of three criteria:

- the type of waste : its classification (waste identification codes are detailed in the Annexes to Regulation (EC) No 1013/2006) and its degree of danger;
- the purpose of the shipment : recovery or disposal;
- the origin and destination of the shipment, and the countries of transit.

The cross-border shipment of waste is subject either to:

- a notification procedure and a prior consent procedure from the National Centre for Cross-Border Waste Shipment (PNTTD), or
- a reporting procedure.

shipment. These documents are mentioned in the customs declaration and must be presented to customs on request.

**To sum up, the flows between the United Kingdom and France** are subject to the information procedure for green list waste intended for recovery at destination, and to the notification procedure in other cases.

**The flows between France and the United Kingdom** are authorized only for recovery, under cover of a notification procedure for waste from the red list and decrees of Annex III-B (mixtures) and a procedure of information for green list wastes (except for Annex III-B wastes).

### Steps

**1.** Work out your type of waste and the waste identification code under Regulation (EC) No 1013/2006 based on the purpose of the waste shipment and the shipment itself

**2.** Check which procedure applies to you on the PNTTD website

**3.** Comply with the right procedure:

- if the waste shipment is subject to a reporting procedure: fill out a document based on the template provided in Annex VII. This document must accompany the waste shipment, be presented to customs on request and be mentioned in the customs declaration;

or

- if the waste shipment is subject to a notification procedure: file an application for consent with the PNTTD and provide the documents (in Annexes IA and IB to Regulation (EC) No 1013/2006) for approval which accompany the waste

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## Factsheet No 12. Goods subject to special procedures: arms, war material and explosives 1/2

### Background

Brexit has brought about a change in the systems to control the transfer of arms, war material and explosives between the EU and the UK.

### Objectives

- Plan for the change in the control system
- Maintain the flow of authorised imports and exports of arms and war material
- Ensure trade flows are controlled efficiently

### Overview

War material and arms, munitions and their elements and explosives are banned goods. Importing and exporting these goods require prior authorisation for customs clearance.

**In order to continue trading with the UK, you will need to identify the impact of Brexit on each type of authorisation which has been issued and which is still valid:**

#### 1. Authorisations delivered before 1 January 2021 have lapsed:

- Firearms and war material: transfer permits, transfer agreements, prior agreements, UK transfer licences and transfer licences from other Member States;
- Explosives for civil use and fireworks: intra-Community transfer of explosives documents.

Operators will need to apply for new authorisations from the relevant authorities in accordance with the UK's legal status.

#### 2. Authorisations delivered before 1 January 2021 have lapsed, but they are still valid under law:

- Order 2020-1590 of 16 December 2020 allows you to continue supplying war material to the United Kingdom using licences issued under that country's previous legal status.

#### 3. Authorisations delivered before 1 January 2021 remain valid:

- Arms and war material: war material import authorisations (AIMG) which have been issued and are still valid for importing war material listed under 1 and 2 of category A2 and war material, arms, munitions and their elements listed under 6, 7, 8 and 9 of category B and a, b and c of category D
- Explosive products for military and civilian use (included pyrotechnic articles): Explosives Import/Export Authorisation (AIPE/AEPE)

#### Preparing for new trade flows means you need to plan ahead and apply for new prior authorisations.

Once issued, the authorisation must be presented during customs clearance procedures for document checking and recording of the quantity and value. The authorisation must accompany the goods when they are transported. It must be presented at the request of any relevant authorities.

## Goods subject to special procedures: arms, war material and explosives 2/2

### Procedures

| Procedure #1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Procedure #2                                                                                                                                             | Procedure #3                                                                                                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| Apply to the relevant government department in order to obtain the necessary authorisation in accordance with the trade flow and the classification of the goods.                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | The authorisation accompanies the goods.                                                                                                                 | The authorisation is presented to the customs office.                                                                                    |
| If you are importing war material from category A2, arms, munitions and their elements from categories A1, B or C or goods listed under a, b or c of category D:<br>→ you need to hold a war material import authorisation (AIMG) from the Directorate General of Customs and Excise/Ministry of the Economy, Finance and the Recovery.<br>→ Set up an account on douane.gouv.fr to file your application online using e-APS (SOPRANO) and have your account certified by your nearest Customs Regional Directorate (Economic Action Centre, PAE). |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Once issued, the authorisation must accompany the goods when they are transported.<br>→ It must be presented at the request of any relevant authorities. | The authorisation must be presented in order to complete customs clearance procedures.<br>→ Approval and recording of the authorisation. |
| If you are exporting war material and associated material listed under the Military List (ML):<br>→ you need to hold a war material export licence (LEMG) from the Directorate General for Armaments/Ministry for the Armed Forces.<br>→ Set up an account to access SIGALE (go to https://www.ixarm.com/ fr/).                                                                                                                                                                                                                                    | If you are exporting civilian firearms, munitions and their elements (listed in Article R. 316-40 of the French Internal Security Code) :<br>→ you need to obtain a firearms export licence (LEAF) from the Directorate General of Customs and Excise/Ministry of the Economy, Finance and the Recovery.<br>→Set up a douane.gouv.fr account to file your application online using e-APS (SOPRANO) and have your account certified by your nearest Economic Action Centre (PAE). |                                                                                                                                                          |                                                                                                                                          |
| If you are exporting arms, munitions and their elements listed under 6, 7 or 8 of category B or b or c of category D :<br>→ you need to hold an authorisation under Council Regulation (EC) No 2019/125 (anti-torture regulation).<br>→ File a paper application with the direction générale des entreprises -DGE in French-/ministères économiques et financiers -MEF in French-/service des biens à double usage -SBDU in French-                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                          |                                                                                                                                          |

## Factsheet No 13. Goods subject to special procedures: dual-use items

### Background

Because of their strategic nature, exports of dual-use items (goods and technology) for both civilian and military applications are subject to the Export Control System under the amended Council Regulation (EC) No 428/2009 of 5 May 2009. Since Brexit, the UK has become a non EU country. An export licence is required for all dual-use items listed in Annex I to the Regulation, and not just the dual-use items listed in Annex IV.

### Objectives

- Plan for the change in the control system
- Maintain the flow of authorised exports of dual-use items
- Ensure trade flows are controlled efficiently

### Overview

**To ensure the continuity of trade in dual-use items** to the United Kingdom, Regulation (EU) 2020/2171 of the European Parliament and of the Council of 16 December 2020 amending Annex IIa to Council Regulation (EC) No 428/2009 as regards granting a Union General Export Authorisation for the export of certain dual-use items from the Union to the United Kingdom of Great Britain and Northern Ireland added the United Kingdom to the list of countries to which the authorisation referred to as EU001 is to be granted.

**Preparing for new trade flows means you need to plan ahead and apply for new prior authorisations.**

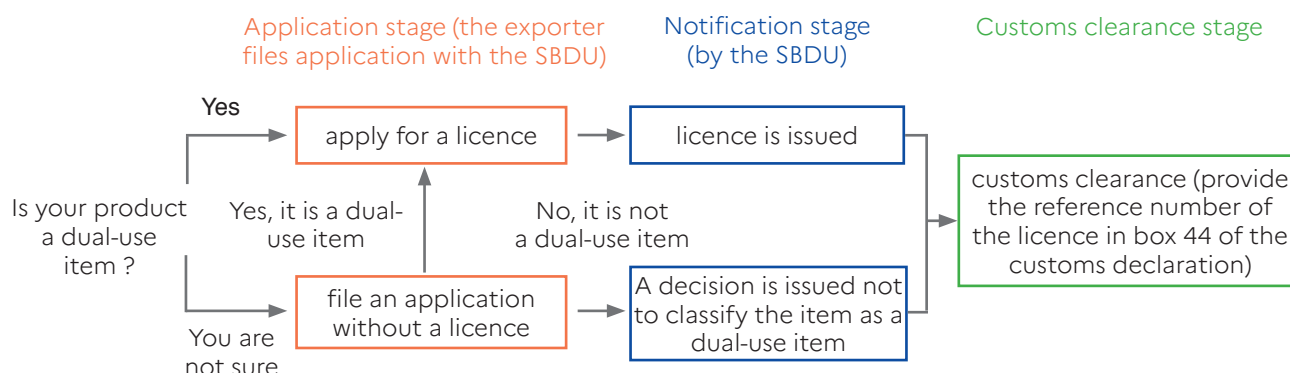
**By consensus between the Council and the Commission:**

1. Licences concerning goods listed in Annex IV that are currently held by exporters to the UK will remain valid until their initial expiry date;
2. The scope of EU001 licences already in the possession of exporters will be automatically extended to include the United Kingdom.

**When the UK leaves the EU, you will need to file a customs declaration for all your exports to the UK:**

1. All valid licences must be presented during customs procedures for document checking and recording of the quantity and value, if required.
2. If the licences are in electronic format, the checking and recording process will be performed automatically by linking GUN, the national online platform for customs clearance, with the information systems of the Dual-Use Goods Department (EGIDE) and the Directorate General of Customs and Excise (DELTA).

### Stages:



## Factsheet No 14. Goods subject to special procedures: fishery products

### Background

In addition to customs procedures and mandatory health procedures for animal-based products ([see fact sheet on importing animal-based products](#)), fishery products are subject to procedures that ensure they have been caught in accordance with rules to combat illegal, unreported and unregulated (IUU) fishing.

N.B. IUU procedures only apply to sea fishery products, with the exception of the products listed in Annex I to the IUU Regulation, aquaculture products and freshwater fish.

### Objectives

- Ensure compliance with fishing rules to enhance conservation and sustainable use of fishery resources
- Ban operators that do not comply with international fishing rules from accessing the EU market

### Overview

When a consignment of fishery products arrives by road (ferry or rail shuttle), a catch certificate issued by a public authority of the flag State of the fishing vessel which made the catches must be submitted by email to the customs office two hours before the goods arrive in the territory.

#### Scenario #1:



You are importing fishery products from the UK by road. You must email the catch certificate to the customs office at least two hours before the goods arrive in the Union customs territory, ensure your products undergo health procedures prior to customs clearance and file a customs declaration. You will need to pay duties and taxes.

#### Scenario #2 :



You are importing fishery products caught by a vessel whose flag State is the UK and unloaded in a designated port. You must file a customs declaration (in this case, the catch certificate is sent by the vessel's master to the National Fisheries Protection Centre (CNPS) prior to landing). If processed products are unloaded, they must undergo health procedures prior to the declaration. You will need to pay duties and taxes.

#### Scenario #3:



You are importing fishery products caught by a French fishing vessel unloaded in the UK then transported by road to the EU customs territory. You must present your products for a health inspection and then proceed to the customs office with the following documents: the landing declaration signed by the UK authorities, a single transport contract or a transit document, and a copy of the vessel's logbook. If you present these documents, you will not need to pay any duties or taxes.

#### Scenario #4 :



You are importing fishery products from the UK for processing and re-export. You will need to present a catch certificate to customs when importing the products, submit a statement established by the processing plant and present the re-export section of your certificate for the return to the UK. Your products must undergo health procedures before they can clear customs (in particular, prior to transit). You must contact your nearest Economic Action Centre (PAE) to arrange these procedures and set up a special procedure so you will not have to pay any import duties or taxes on the products that will be re-exported.



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## Factsheet No 15. Goods subject to special procedures: cultural goods

### Background

Cultural goods are subject to movement restrictions when entering and leaving the customs territory of the Union.

National and European export authorisations, issued by the French Ministry of Culture, are required for the export of cultural goods outside the customs territory of the Union.

The entry of non-Union cultural goods into the customs territory of the Union may be subject to customs controls to verify the regularity of the exit of the goods from their country of origin.

These control measures now apply to cultural goods exported to the UK or imported from the UK.

### Objectives

Checks on exports aim at preventing the final exit of national treasures from the French territory and the Union territory.

Verifications upon entry into EU territory aim at protecting the cultural heritage of third countries and preventing the illicit trade in cultural goods.

### Overview

#### Export of cultural goods to the United Kingdom

To export cultural goods to the United Kingdom, you must first obtain national and European authorisations issued by the French Ministry of Culture.

The goods subject to movement restrictions are :

- national treasures defined in Article L.111-1 of the French Heritage Code (code du patrimoine)
- cultural goods defined in Annex 1 of the French Heritage Code (code du patrimoine) and in Annex 1 of Regulation (EC) No 116-2009.

These authorisations are subject to control during customs clearance formalities.

All the forms and practical information are available on the website of the French Ministry of Culture : [mesdemarches.culture.gouv.fr](https://mesdemarches.culture.gouv.fr)

#### Introduction and importation of cultural goods from the United Kingdom

Cultural goods from the United Kingdom brought into the territory of the Union (including by transit) may be subject to customs controls. These controls aim at verifying the regularity of the exit of cultural goods from their territory of origin.

Practical information on these import controls are available on the French customs website : [importer des biens culturels](https://importer.des.biens.culturels.fr)

*Courtesy translation*

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## Factsheet No 16. Goods subject to special procedures: industrial products subject to European regulations

### Background

Some industrial products are subject to sectoral regulations harmonized at European level. Movement restrictions now apply to industrial products from the UK. Restrictions will also be gradually implemented for European industrial products destined for the United Kingdom.

### Objectives

European regulations on industrial products aim to ensure consumer safety and the free movement of the goods within the territory of the Union.

### Overview

#### Import of industrial products from the United Kingdom:

The technical harmonization of industrial products is achieved through directives or regulations, some of which require the "CE" marking.

This CE marking certifies the conformity of the goods with the essential health and safety requirements. It is mandatory to permit the free movement of this products throughout the territory of the Union.

The affixing of this marking, and the related technical documentation, are subject to customs controls when importing industrial products into the territory of the Union.

For any question relating to the regulations applicable to industrial products, consult : <http://www.entreprises.gouv.fr/libre-circulation-marchandises> or contact the product contact point of the Directorate-General for Enterprises : [pcp.france@finances.gouv.fr](mailto:pcp.france@finances.gouv.fr)

#### Export of industrial products to the United Kingdom:

With the exit from the European Union, the marking of products placed on the British market will evolve : the UKCA logo (UK Conformity Assessed) should gradually replace the CE marking. A transitional period of one year is foreseen for most industrial products. Check the required formalities on the [UK authorities website](#).

# On the other side of the border: points to remember

## An EORI number beginning with «GB»

For their international operations, British companies need an EORI number beginning with «GB». This number is assigned by British Customs immediately upon request, or within five working days if checks are required.



## New country codes

Since 1 January 2021 new codes have to be used on customs declarations for exports to and imports from the United Kingdom: GB and XI. The new XU code is not used either for customs declarations or for proof of goods' status.

Thus for traffic between EU and UK customs territories (excluding Northern Ireland), the proper code is GB ("country of destination" for exports; "country of consignment" for imports). Depending on the context in which it is used, the GB code may refer to the United Kingdom (Great Britain and Northern Ireland) or only Great Britain (excluding Northern Ireland).

The XI code covers trade between Northern Ireland and other third countries. This code is also used for the EORI numbers of traders established on the territory of Northern Ireland. Important: the Customs Code of the Union and its delegated acts continue to apply in Northern Ireland.

A customs declaration is not necessary for traffic between EU customs territory and Northern Ireland. Only a declaration of trade in goods (DEB) is required. However, for traffic between EU customs territory and Northern Ireland via the United Kingdom, goods must be moved with a T2 declaration, since they have EU status.

## Border Operating Model - BOM

On 13 July 2020, the British government published a document setting out the customs procedures (Border Operating Model - BOM) that apply at the UK border since 1 January 2021. This document has been updated on 8 October 2020.

Customs formalities for export flows (UK>EU) are fully restored since 1 January 2021.

Customs formalities for import flows (EU>UK) will be re-established in three stages:

1) **from 1 January 2021**, simplified import formalities:

- no safety-security declaration;
- for standard goods: entry into the declarant's records and up to six months to complete customs declarations;
- for goods subject to restriction and prohibition (controlled goods): minimum submission of a summary declaration when crossing the border or within 24 hours.
- for high-risk live animals, plants and plant products: prior notification and appropriate sanitary documents.

2) **Postponed- as from 1 October 2021**: prior notification and appropriate sanitary documents for products of animal origin and other regulated plants and plant products. All physical checks will continue to be carried out on arrival at the place of destination until 1 July 2021. **Initially scheduled for 1 April, this decision has been postponed.**

3) **Postponed- as from 1 January 2022**, full safety and security and customs formalities with regular declarations which may be lodged via two different channels depending on the modality chosen by the infrastructure at the point of arrival of the goods :

- customs and transit declarations managed via a new computer system called « Goods Vehicle Movement Service » (GVMS) similar to the French Smart Border System (and based on the anticipation of customs formalities);
- declarations lodged on site, on arrival of goods in the UK and within 90 days maximum (goods will be positioned in temporary storage facilities).

In addition to the GVMS, the UK plans to develop another system named «Check an HGV is Ready to Cross the Border» or «The Service» (formerly referred to as «Smart Freight System») to preserve a smooth border crossing. This second system aims to help hauliers to check that they have the appropriate export documents before they arrive at ferry ports and will be used to deliver the Kent Access Permit that will be mandatory

for HGV drivers to proceed to the border.  
Initially scheduled for 1 July, this decision has been postponed.

**4) as from 1 March 2022:** border controls will be restored on sanitarian and phytosanitarian goods (live animals and lower risk plants).

The current situation is maintained (possibility to clear goods with a simple entry in the stock accounts and and a declaration within the 6 months).

The updated Border Operating Model:

- Maps out the intended locations of inland border infrastructure.

- Announces that passports will be required for entry into the UK from October 2021 as the British Government phases out the use of EU, EEA and Swiss national identity cards as valid travel documents for entry to the UK.

- Confirms, after extensive engagement with industry, that a Kent Access Permit will be mandatory for HGVs using the short strait Channel crossings in Kent. A service will allow hauliers to check whether they have correct customs documentation and to obtain a Kent Access Permit.

The British government has updated the BOM, now entitled «The Border with the European Union», to take account of the signing of the EU-UK Trade and Cooperation Agreement. A presentation of the agreement and a list of amendments appear on pages 8 to 13.

### UK global Tariff

Since 1 January 2021, the United Kingdom applies a specific tariff to imported goods. Known as the « UK Global Tariff », it replaces the EU's Common External Tariff, which applied until 31 December 2020.

<https://www.gov.uk/government/news/legislation-for-the-uks-independent-tariff-policy>

The UK Global Tariff applies to countries that do not have an agreement with the UK. Under the EU-UK agreement, which provides for a zero tariff for goods of EU origin, it does not apply.

### Agreement between the EU and the UK

The British government has decided to grant an EXS exemption from 1 January to 31 March 2021, in particular for roll-on-roll-off flows out of Great Britain.

### Export control system

An agreement has been reached between the European Union and the United Kingdom.

It can be found here:

<https://www.gov.uk/government/publications/agreements-reached-between-the-united-kingdom-of-great-britain-and-northern-ireland-and-the-european-union>

For a quick overview of what the agreement contains, visit: <https://www.youtube.com/watch?v=YK8RDujqTTE>

### VAT refunds

#### 1- How EU businesses can claim refunds of UK VAT:

[https://www.gov.uk/guidance/claim-refunds-of-uk-vat-from-1-january-2021-if-youre-an-eu-business?utm\\_source=16acafec-5064-46e5-bb39-c635d27f42dc&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=daily](https://www.gov.uk/guidance/claim-refunds-of-uk-vat-from-1-january-2021-if-youre-an-eu-business?utm_source=16acafec-5064-46e5-bb39-c635d27f42dc&utm_medium=email&utm_campaign=govuk-notifications&utm_content=daily)

The UK will continue to accept refund claims through the EU VAT refund system for VAT charged in the UK before 1 January 2021 until 11pm on 31 March 2021. From 1 April 2021, EU businesses will have to follow manual procedures to claim back VAT charged in the UK from 1 January 2021.



#### 2- How UK businesses can claim refunds of EU VAT:

[https://www.gov.uk/guidance/claim-vat-refunds-from-eu-countries-from-1-january-2021?utm\\_source=ae48968b-4fa3-41f8-a2d9-](https://www.gov.uk/guidance/claim-vat-refunds-from-eu-countries-from-1-january-2021?utm_source=ae48968b-4fa3-41f8-a2d9-)

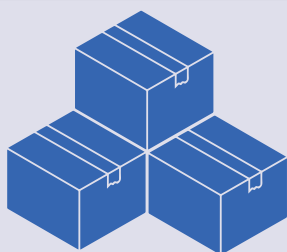
[c18ebd7ad718&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=daily](#)

UK businesses can continue to use the EU VAT refund system to claim VAT refunds on expenses incurred before 1 January 2021 in EU Member States until 11pm on 31 March 2021.

However, it will not be possible to use the EU VAT refund system to claim refunds of VAT on expenses incurred in EU Member States on or after 1 January 2021.

To claim such refunds, businesses will need to use the process for the Member State in which they are making the claim.

### New procedure for bulk import declarations



On Thursday, 10 September 2020, HMRC announced the bulk import reduced data set (BIRDS), a new procedure for bulk imports that took effect since 1 January 2021.

Under this simplified procedure, traders will be able to declare one or more low-value parcels in a single import declaration, requiring a reduced data set compared to a standard full import declaration. The total value of each imported parcel must be £135 or less.

Traders must apply to HMRC for authorisation to use the procedure. Once authorised, they must:

- maintain complete and accurate records for four years for import and export purposes
- maintain complete and accurate records for six years for VAT purposes
- follow the conditions set out in the authorisation letter
- inform HMRC of any changes in information provided in the initial application

For more information:

[www.gov.uk/guidance/apply-to-import-multiple-low-value-parcels-on-one-declaration-from-1-january-2021](https://www.gov.uk/guidance/apply-to-import-multiple-low-value-parcels-on-one-declaration-from-1-january-2021)

### Information about the UKCA marking

On 1 September 2020, the UK government published guidance on using the UKCA marking, which replaces the existing CE marking since 1 January 2021.

The UKCA marking can be used since 1 January 2021. However, the CE marking remains valid until 1 January 2022 to give businesses enough time to adjust to the new requirements.

As of 1 January 2022, all goods being placed on the market in Great Britain, including those originating from the EU, must have the UKCA marking.

For more information:

[www.gov.uk/guidance/using-the-ukca-mark-from-1-january-2021](https://www.gov.uk/guidance/using-the-ukca-mark-from-1-january-2021)



### Regulatory requirements and obligations since 1 January 2021

This guidance (<https://www.gov.uk/government/news/new-and-updated-guidance-for-businesses-regarding-the-end-of-the-eu-transition-period>) prepared by the Office for Product Safety and Standards (OPSS), is intended to provide traders with information and advice on:

- Product safety regulations since 1 January 2021 for businesses placing goods on the market in Great Britain:

<https://www.gov.uk/guidance/product-safety-and-metrology-from-1-january-2021-great-britain>

- Product safety regulations since 1 January 2021 for businesses placing goods on the market in Northern Ireland:

<https://www.gov.uk/guidance/product-safety-and-metrology-from-1-january-2021-northern-ireland>

## Inland border facilities

On Monday 7 December, the British government published the list of the 10 sites that will be used as inland border facilities from 1 January 2021 for the purpose of processing formalities and carrying out the necessary inspections outside the ports and the tunnel. These facilities will serve as customs offices of departure and destination where carriers can initiate or complete formalities when carrying goods under the Common Transit Convention (CTC). They may also be used for formalities related to ATA carnets or for the control of certain regulations (such as the Convention on International Trade in Endangered Species of Wild Fauna and Flora – CITES). In addition, some facilities (Sevington, Manston, etc.) will also be used as storage places for lorries to avoid bottlenecks on the outskirts of Dover or Folkestone.

While a large part of these sites will be located in Kent, sites are also being created in Warrington, Birmingham, Holyhead and North Weald (near Epping).

A list of offices open for transit (departures/arrivals/transit) is available via the link below:

<https://www.gov.uk/government/publications/uk-offices-community-and-common-transit>

## New parcel tax system

Since 1 January 2021, the United Kingdom does not longer apply the current parcel tax system. It has abolished the VAT exemption scheme authorised by European regulations for imports of small shipments, known as «low-value consignment relief» (LVCR) in the United Kingdom.

The main changes planned under the new UK scheme are as follows

**E-commerce platforms:** For imports of non-UK goods in the form of shipments not exceeding £135 in value, VAT will no longer be collected at the time of import but at the time of sale. E-commerce platforms involved in facilitating sales will be responsible for collecting and paying the VAT. Similarly, for goods sold by overseas operators already present in the UK at the time of sale, it is not the seller but the e-commerce platform facilitating the sale that will be responsible for paying the VAT.

**B to C:** For goods shipped from abroad and sold directly to UK customers without the involvement of an e-commerce platform, the overseas seller

will have to register and pay VAT. Overseas sellers will remain responsible for paying the VAT on goods already present in the UK and sold directly to UK customers.

**B to B:** B-to-B flows not exceeding £135 in value will also be subject to these new rules. However, where the business customer has a VAT number in the UK and communicates this registration to the seller, the VAT will then be paid by the business customer using the reverse charge procedure.

These changes will not apply to consignments containing excise goods or to non-commercial transactions between private individuals. The current rules will therefore continue to apply to these transactions.

Although these arrangements assume that VAT will no longer be collected at the border for any consignments not exceeding £135 in value, customs declarations will continue to be required for non-tax purposes. However, as the role of the customs declaration is likely to evolve with these new rules, some flexibility may be introduced (simplified declaration, option to file bulk declarations).

Consignments exceeding £135 in value will remain subject to the existing formalities and rules.

For products located outside the UK at the time of sale

For most consignments not exceeding £135 in value: instead of VAT being collected at the time of import or delivery to the customer, VAT will be payable at the time of sale.

The value of goods for tax purposes will be based on the price at which they are sold to the customer rather than the customs/statistical value.

Businesses that will need to register for UK VAT (if they have not already done so) and pay VAT to the UK authorities (HMRC) include:

- Any company that operates an e-commerce platform to facilitate sales of products to UK customers
- Any business that sells its goods directly to UK customers without using an e-commerce platform, where the goods are outside the UK at the time of sale and where the value of the shipment does not exceed £135

Any company established outside the United Kingdom will be required to deal directly with HMRC's Non-Established Taxable Persons Unit once registered for UK VAT.

| Any questions should be sent to our dedicated Brexit e-mail address:  
[brexit@douane.finances.gouv.fr](mailto:brexit@douane.finances.gouv.fr)

Our customs helpline ([Infos douane service](#)):  
0 811 20 44 44 (service 0,06€/min + prix appel)  
International et DOM COM +33 1 72 40 78 50

French Customs' website:  
[douane.gouv.fr](http://douane.gouv.fr)

| Your contacts:

- Your national contact:

[Economical action and companies mission \(Mission Action Économique et Entreprises\)](#)  
Emmanuelle Gidoin : [emmanuelle.gidoin@douane.finances.gouv.fr](mailto:emmanuelle.gidoin@douane.finances.gouv.fr) ; + 33 6 64 58 71 89  
Aurélié Bodereau : [aurelie.bodereau@douane.finances.gouv.fr](mailto:aurelie.bodereau@douane.finances.gouv.fr) ; +33 7 72 39 01 39

- Your regional contacts:

<https://www.douane.gouv.fr/les-cellules-conseil-aux-entreprises>



## | Regional customs information centers in France Mainland

### AIX-EN-PROVENCE

Tél. : 09 70 27 91 09

[pae-provence@douane.finances.gouv.fr](mailto:pae-provence@douane.finances.gouv.fr)

### AJACCIO (2B-2A)

Tél. : 09 70 27 89 16

[pae-corse@douane.finances.gouv.fr](mailto:pae-corse@douane.finances.gouv.fr)

### AMIENS

Tél. : 09 70 27 11 00

[pae-picardie@douane.finances.gouv.fr](mailto:pae-picardie@douane.finances.gouv.fr)

### ANNECY

Tél. : 09 70 27 30 34

[pae-leman@douane.finances.gouv.fr](mailto:pae-leman@douane.finances.gouv.fr)

### BAYONNE

Tél. : 09 70 27 58 30

[pae-bayonne@douane.finances.gouv.fr](mailto:pae-bayonne@douane.finances.gouv.fr)

### BESANÇON

Tél. : 09 70 27 66 16

[pae-franche-comte@douane.finances.gouv.fr](mailto:pae-franche-comte@douane.finances.gouv.fr)

### BORDEAUX

Tél. : 09 70 27 55 82

[pae-bordeaux@douane.finances.gouv.fr](mailto:pae-bordeaux@douane.finances.gouv.fr)

### CAEN

Tél. : 09 70 27 45 20

[pae-caen@douane.finances.gouv.fr](mailto:pae-caen@douane.finances.gouv.fr)

### CHAMBÉRY

Tél. : 09 70 27 34 36

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### CLERMONT-FERRAND

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### DUNKERQUE

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### LILLE

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ARRONDISSEMENT DE VALENCIENNES, DOUAI,

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### ORLY

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### PARIS-OUEST (DÉP. 78, 91, 92, 95)

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### POITIERS

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## | Regional customs information centers in French overseas departments

### GUADELOUPE

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### LA RÉUNION

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## I Local customs offices contacts

|                           | Hours worked              |                                           |                                            | Non-working hours  |                                             |                    |
|---------------------------|---------------------------|-------------------------------------------|--------------------------------------------|--------------------|---------------------------------------------|--------------------|
| Sites                     | Service                   | email                                     | Phone number                               | Service            | email                                       | Phone number       |
| <b>Port of Calais</b>     | Calais port               | r-calais-bc@douane.finances.gouv.fr       | +33 6 07 98 44 71                          | Calais port        | r-calais-bc@douane.finances.gouv.fr         | +33 6 07 98 44 71  |
| <b>Channel Tunnel</b>     | Calais tunnel             | r-calais-bc@douane.finances.gouv.fr       | +33 7 72 72 76 85                          | Calais tunnel      | r-calais-bc@douane.finances.gouv.fr         | +33 7 72 72 76 85  |
| <b>Port of Dunkirk</b>    | Dunkirk ferry             | r-dunkerque-ferry@douane.finances.gouv.fr | +33 9 70 27 12 90                          | Dunkirk ferry      | r-dunkerque-ferry@douane.finances.gouv.fr   | +33 9 70 27 12 90  |
| <b>Port of Ouistreham</b> | Caen customs office       | r-caen@douane.finances.gouv.fr            | +33 9 70 27 44 50                          | Caen brigade       | bse-caen-ouistreham@douane.finances.gouv.fr | +33 9 70 27 45 50  |
| <b>Port of Cherbourg</b>  | Cherbourg customs office  | r-cherbourg@douane.finances.gouv.fr       | +33 9 70 27 44 70                          | Cherbourg brigade  | bse-cherbourg@douane.finances.gouv.fr       | 0+33 9 70 27 44 90 |
| <b>Port of Dieppe</b>     | Rouen customs office      | r-rouen-port-crd@douane.finances.gouv.fr  | +33 9 70 27 40 50                          | Dieppe brigade     | bse-dieppe@douane.finances.gouv.fr          | +33 9 70 27 40 60  |
| <b>Port of Le Havre</b>   | Le Havre customs office   | creps@douane.finances.gouv.fr             | +33 9 70 27 43 30                          | Le Havre brigade   | bsep-le-havre@douane.finances.gouv.fr       | +33 9 70 27 45 17  |
| <b>Port of Saint-Malo</b> | Saint-Malo customs office | crd-saint-malo@douane.finances.gouv.fr    | +33 9 70 27 51 50 AND<br>+33 9 70 27 46 03 | Saint-Malo brigade | bse-saint-malo@douane.finances.gouv.fr      | +33 9 70 27 51 53  |
| <b>Port of Roscoff</b>    | Brest customs office      | crd-brest@douane.finances.gouv.fr         | +33 9 70 27 51 56 AND<br>+33 9 70 27 54 75 | Roscoff brigade    | bsi-roscoff@douane.finances.gouv.fr         | +33 9 70 27 51 60  |



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