



12 July 2021

Dear [Customer]

We've been writing to you regularly to advise on the changes to buying goods from and selling goods to countries in the European Union (EU). The main differences since the Brexit transition period ended on 31 December 2020 are that:

- customs declarations are now required for all imports and exports
- you may have to pay customs duty
- you'll continue to pay other taxes like import VAT.

We're aware in the past you've imported goods from the EU to Great Britain (GB). Our records show that you have not submitted a customs declaration for imports between January and May of 2021 and you might be delaying your declarations.

We recognise that adapting to the new UK-EU rules is just one of many issues affecting businesses at this time, and that you may not have been trading internationally. Your business makes an important contribution to the UK economy and we want to help you get things right so you can continue to trade.

This letter signposts all the help and support available to you. It also reminds you about how to make import customs declarations and we're sharing a timeline to help you prepare for full customs controls from 1 January 2022.

## Where to find help and support

We know it takes time to get used to the changes leaving the EU meant for UK businesses. If you need help, please use the support we have available. We will continue to provide guidance and support to help you and your business. For more details about our online support available including our popular live webinars and YouTube videos please visit [www.gov.uk/guidance/help-and-support-for-uk-transition](http://www.gov.uk/guidance/help-and-support-for-uk-transition)

Our customer service advisors are also available to answer your queries on the Customs and International Trade helpline. They'll help you with importing, exporting and customs reliefs. The helpline is open from 8am to 10pm Monday to Friday and from 8am to 4pm at weekends. Call to speak to an advisor on 0300 322 9434.

### Export and import Customs Declarations – a reminder of what you need to do

Most people use an intermediary such as a customs agent to deal with their declarations. If you have an intermediary, or if you used a service such as a courier or freight forwarder to move your goods, you should have agreed with them who will make the declaration.

**If you are an Exporter** you need to follow the same process for exporting any goods to the EU as for exporting to the rest of the world. This includes making export declarations at the time you export your goods. You can find more information at [www.gov.uk/export-goods](http://www.gov.uk/export-goods)

**If you are an Importer of controlled goods** such as alcohol or tobacco, you need to follow the same process that is applied to goods coming from the rest of the world, and make a full import declaration straight away when you import your goods. To find out more about this go to [www.gov.uk/import-goods-into-uk](http://www.gov.uk/import-goods-into-uk)

If you're not sure if your goods are classed as controlled, you can find out at [www.gov.uk/hmrc/controlled-goods-gb](http://www.gov.uk/hmrc/controlled-goods-gb)

**If you're an Importer of non-controlled goods**, for goods you bring into Great Britain from the EU in 2021, you have two choices. Either make a full customs declaration as the goods arrive into GB or delay your declarations. To find out more go to [www.gov.uk/hmrc/delay-declaring-eu-goods](http://www.gov.uk/hmrc/delay-declaring-eu-goods)

If you chose to delay, you or the customs expert you hired to act for you, (such as a customs agent or freight forwarder) will have kept detailed records (known as an **Entry in Declarants Records**) when you imported goods, and you (or the customs expert) will also need to make a supplementary declaration within 175 days of the date your goods arrived in Great Britain.

If you have chosen to delay your declarations, it's important you:

- Keep an accurate record of what you are importing at [www.gov.uk/hmrc/self-declare-eu-goods](http://www.gov.uk/hmrc/self-declare-eu-goods) every time your goods arrive in Great Britain, including the date and time of the import, a written description of the goods and the associated commodity code. **This is called 'An Entry in Declarants Records'**, and it's a legal requirement. You will also need this information to make your supplementary declaration please go to [www.gov.uk/hmrc/self-declare-eu-goods](http://www.gov.uk/hmrc/self-declare-eu-goods) to find out more.
- Send HMRC your supplementary declaration within 175 days of the date the goods arrived in GB. For example, if you imported goods on 1 February 2021, you must have submitted your supplementary declaration by 26 July 2021. If you imported anything in January and have not yet made your delayed declaration, please go to [www.gov.uk/hmrc/prepare-supplementary-declaration](http://www.gov.uk/hmrc/prepare-supplementary-declaration) for more information about what you need to do.
- If you are a VAT registered importer, and you delay your declarations or use a simplified customs declaration to make a declaration in your own records, you must use [www.gov.uk/hmrc/account-for-import-vat](http://www.gov.uk/hmrc/account-for-import-vat) If you delay your declaration, you'll need to estimate the amount of import VAT to be accounted for on the VAT return covering the date you imported the goods. After you make your delayed declaration, you can adjust the estimate on your next VAT return. If you're not VAT registered, you must pay the import VAT on your duty deferment account when you make your supplementary declaration. For more on how to do this, go to [www.gov.uk/hmrc/delayed-declaration-import-vat](http://www.gov.uk/hmrc/delayed-declaration-import-vat)

If you are found to be deliberately non-compliant you may lose the option of delaying future declarations and will have to declare goods at the time of import. We may also take action which can include issuing financial penalties. We know there are lots of changes to be aware of so please call us if you think you will not be able to make customs declarations in time.

## If your business moves goods into, out of or through Northern Ireland

You should consider using the free Trader Support Service to help you move goods. It can complete customs and safety and security declarations for you where these are required for movements between Great Britain and Northern Ireland so you do not have to access HMRC systems directly. Find out more and register at [www.gov.uk/guidance/trader-support-service](http://www.gov.uk/guidance/trader-support-service)

You can also use our new online tool at [www.gov.uk/check-tariff-goods-ni-from-gb](http://www.gov.uk/check-tariff-goods-ni-from-gb) to check if you need to pay a tariff on goods brought into Northern Ireland from Great Britain.

## Next steps

We hope this letter has been helpful. We know how challenging it is to get used to so many changes, and we appreciate how much you've done already.

We're here to help you adapt to the changes, and we will write to you again in the autumn to help you prepare for the changes outlined in the timeline included with this letter.

In the meantime, please do access the help and support available to you including using our Customs and International Trade Helpline on 0300 322 9434 and by signing up to our weekly trader email updates at [www.gov.uk/government/collections/hmrc-webinars-email-alerts-and-videos](http://www.gov.uk/government/collections/hmrc-webinars-email-alerts-and-videos)

Yours sincerely



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HM Revenue  
& Customs

# Staged border controls between Great Britain and the EU - what to expect and how to be ready

Customs and trade processes are being introduced in stages, between January 2021 and January 2022. This timeline is an overview of the changes you will experience over the next few months up to 1 January 2022 if you trade between Great Britain (GB) and the EU.

## Current transitional arrangements

### July 2021

If you're an Importer of non-controlled goods, for goods you bring into GB from the EU in 2021, you have two choices. Either make a full customs declaration as the goods arrive into GB or delay your declarations. To find out more go to: [www.gov.uk/hmrc/delay-declaring-eu-goods](https://www.gov.uk/hmrc/delay-declaring-eu-goods)

To find out more about appointing a customs expert go to: [www.gov.uk/hmrc/customs-on-your-behalf](https://www.gov.uk/hmrc/customs-on-your-behalf)

### October 2021

From 1 October 2021, all products of animal origin, certain animal by-products and high-risk food not of animal origin will require pre-notification.

Export Health Certificate requirements for products of animal origin and certain animal by-products will come into force on the same date. This also applies to all regulated plants and plant products.

Also, from this date, if you haven't made a full customs declaration for an exports consignment (for example because your goods are moving under the Common Transit Convention), your haulier or carrier will need to submit a standalone Exit Summary (EXS) declaration to provide safety and security information.

[www.gov.uk/guidance/find-out-when-to-make-an-exit-summary-declaration](https://www.gov.uk/guidance/find-out-when-to-make-an-exit-summary-declaration)

### January 2022

As of 1 January 2022, you will need to do full customs declarations at the point of import for all goods.

Also, from this date, you will need to provide pre-notification requirements and documentary checks, including phytosanitary certificates, for low-risk plants and plant products. Full safety and security declarations will also be required from your haulier or carrier. For more information go to:

[www.gov.uk/guidance/making-an-entry-summary-declaration](https://www.gov.uk/guidance/making-an-entry-summary-declaration)

You will still be able to use postponed VAT accounting (PVA) to account for import VAT on your VAT return. Find out more about using PVA at [www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return](https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return)