

Annex 1a: Letter (all traders excluding NI)

Dear Sir or Madam

(NAME OF TRADER)

Our records show you are a business that traded goods with the EU in 2018. If you are still trading with the EU, you will need a UK EORI (Economic Operator Registration and Identification) number once the UK leaves on 31 October 2019. You will not be able to move goods in and out of the UK without one.

HMRC has allocated your business with this UK EORI number:

GBXXXXXXXXXXXX

What you need to do to be ready for 31 October

If you:

- use a freight/clearing agent or courier, please give them this number to clear your goods
- deal with customs processes of EU Member States, you'll need to get an **EU** EORI number too. An EU EORI is valid across the entire EU, and you can get this from the EU member state you are trading with.
- have a subsidiary company covered by the same VAT registration number that also trades goods with the EU –they'll need to apply online for a UK EORI www.gov.uk/hmrc/get-eori. We cannot give them this automatically.

What you need to do now if you're an importer

Now that you have a UK EORI number, we recommend that you apply for simpler import procedures known as Transitional Simplified Procedures (TSP). If you're new to customs processes this is the best option for you.

TSP will:

- give you extra time to send in your customs documentation
- allow you to import goods from the EU to the UK without having to make full customs declarations at the border or pay import duties straight away

For more information about TSP, go to www.gov.uk/hmrc/eu-simple-importing

What you need to do now if you're an exporter

If you sell products to the EU:

- you need to make customs declarations for your goods. Decide who will do this, it could be the people or organisation who moves your products, an agent or yourself
- check with the people or company that moves your products, they may need extra information from you to carry on doing this
- Food, animal or plant products and other controlled goods may require additional certificates. Check to see whether you need to follow any additional process or checks to continue to export to the EU.
- check that the people you're selling to are ready to bring your goods into their country and are following that country's customs processes

Keep up-to-date with the latest Brexit news

You can register for our free email update service – go to www.gov.uk/hmrc/business-support and select 'business help and education emails', then select 'Brexit'.

Yours faithfully
HMRC EORI Team

Annex 1b: Letter (all NI traders)

EORI Issued automatically

Dear Sir or Madam

(NAME OF TRADER)

Our records show you are a business that traded goods with the EU in 2018. If you are still trading with the EU, you will need a UK EORI (Economic Operator Registration and Identification) number once the UK leaves on 31 October 2019 for trade that you carry out with EU member states other than Ireland. You will also need a UK EORI number if you import or export goods directly between Ireland and Great Britain, where those goods do not move through Northern Ireland.

HMRC has allocated your business with this UK EORI number:

GBXXXXXXXXXXXX

For trade between Ireland and Northern Ireland

You will not need a UK EORI number to move goods between Ireland and Northern Ireland unless you are moving controlled or licenced goods, goods subject to excise, or goods you want to declare under a special procedure.

What you need to do to be ready for 31 October

If you:

- use a freight/clearing agent or courier, please give them this number to clear your goods.
- will in future deal with customs processes of EU Member States, you'll need to get an **EU** EORI number too. An EU EORI is valid across the entire EU, and you can get this from the EU member state you are trading with.
- have a subsidiary company that also trades goods with the EU – they'll need to apply online for a UK EORI www.gov.uk/hmrc/get-eori. We cannot give them this automatically.

What you need to do now if you're an importer

Now that you have a UK EORI number, we recommend that you apply for simpler import procedures known as Transitional Simplified Procedures (TSP). If you're new to customs processes this is the best option for you.

TSP will:

- give you extra time to send in your customs documentation
- allow you to import goods from the EU to the UK without having to make full customs declarations at the border or pay import duties straight away

For more information about TSP, go to www.gov.uk/hmrc/eu-simple-importing

If your trade is in goods between Ireland and Northern Ireland, TSP registration will not benefit you unless you are moving controlled or licenced goods, goods subject to excise, or goods you want to declare under a special procedure. In those circumstances you should consider whether TSP would be suitable for your business needs.

What you need to do now if you're an exporter

If you sell products to the EU:

- You need to make customs declarations for your goods. Decide who will do this, it could be the people or organisation who move your products, an agent or yourself.
- check with the people or company that move your products, they may need extra information from you to carry on doing this.
- Food, animal or plant products and other controlled goods may require additional certificates. Check to see whether you need to follow any additional process or checks to continue to export to the EU.
- check that the people you're selling to are ready to bring your goods into their country and are following that country's customs processes.

Keep up-to-date with the latest Brexit news

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Yours faithfully
HMRC EORI Team