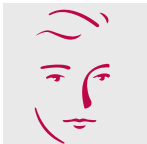


# Brexit To Do List

1. *The fingerpost to the best possible preparation*
2. *Customs Information*
3. *Origin of goods and preferences*
4. *Additional measures in preparation*



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# The fingerpost to the best possible preparation

## Do you have business relationship with the UK?

This can be both inbound and outbound deliveries to and from the UK

## Evaluate your future customs-related Volume of consignments.

- Customer and consignment structure
- Item sizes
- Volume development
- Value of goods
- Own customs clearance
- Procedure

## Incoterms

For a smooth process we recommend the use the Incoterms: FCA and DAP.

**EXW:** Please check who is responsible for the export handling. Furthermore, you should clarify whether additional tax requirements have to be met in the country of departure.

**DDP:** This Incoterm is only possible in exceptional cases. It is essential that you clarify the assumption of costs and liability and please take into account that additional tax requirements may arise in the country of destination.

[Further information on all Incoterms](#)

## Get in touch with your business partners.

Clarify who is responsible for customs clearance of import or export deliveries.

The customs declaration can be made by the business partners themselves or an authorised representative (agent).

Contact us if you are the ordering party of the transport and if it is not clear who will handle the customs declaration for your business partner.

## Commercial documents relevant to customs law

To ensure smooth processing, please ensure that the commercial invoice contains the following information in addition to the general invoice data:

- EORI number of the business partners
- Sender and recipient with contact details
- The number and type of packages
- Detailed description of goods
- TARIC code (customs tariff number)
- Net/gross weight per TARIC code
- Country of origin
- Currency
- Tariff preferences and rules of origin (EU-UK)  
*(If your goods can be shown to comply with the rules of origin of the free trade agreement - see [„Tariff preferences and rules of origin \(EU-UK\)“ Page 4](#))*

## Shipping documents

Besides the commercial invoice, the following documents are important:

- Export document
- Consignment note

### Optional:

- Preferential document if there is a preferential agreement between the countries concerned
- product-specific documents



# Customs Information

## EORI number

The EORI number means „Registration and Identification Number for Economic Operators“ and must always be provided as a customs procedure identification number by the companies.

[Applying for an EORI number in Germany](#)

[Applying for an EORI number in GB](#)

## TARIC product classification

The TARIC code is necessary to identify the rules to be applied when importing or exporting goods from the EU and to determine the rate of duty.

All products must be assigned the correct customs tariff classification in accordance with TARIC and the Harmonised System (HS).

[TARIC online database](#)

## EIDR (concerns UK customers only)

The importers have to keep records of all his imports by themselves. The final import declaration has to be made within 6 month.

[For further information](#)

## Information on customs duties

Please Calculate and research possible customs duties in advance:

UK to EU: [TARIC](#)

EU to UK: [UK Global Tariff](#)

## Simplified customs declaration

You can apply for a simplified customs declaration procedure of exported and imported goods.

You can request a simplification:

### For customers in Germany:

Export of the goods:

■ [Simplification for the export of the goods](#)

Import of the goods:

■ [Granting a deferred payment](#)

### For customers in UK:

Export of the goods:

■ [National Export System \(NES\)](#)

Import of the goods:

■ [EIDHR](#)

■ [CSFP with formal approval](#)

■ [Downstream VAT calculation](#)

## Customs deferral account

By using a customs deferral account you can postpone the payment of any import duties.

Further information and the application form can be found via the following links:

[Application form of customs deferral account in DE](#)

[Application form of customs deferral account in UK](#)

## Goods with special controls

If you wish to send goods (e.g. foods of animal and vegetable origin, purchase tax of goods such as tobacco and alcohol like intermediate products, etc.) which are subject to special controls, please inform us because of the special customs procedures which may be required.

## Use of a bonded warehouse

By using a bonded warehouse you can postpone the direct payment of customs duties to a later date.

In the transit country direct customs duties can be avoided, while goods from a third country are temporarily stored in a customs warehouse and then exported to another third country.





# Tariff preferences and rules of origin (EU-UK)

Below we provide you with a **non-binding** overview of information on the subject of tariff preferences and rules of origin. Please note that case-specific deviations may occur. We recommend you to carry out your own research and contact your responsible main customs office.

On 24<sup>th</sup> December 2020, an agreement was reached on a trade and cooperation agreement between the European Union and the United Kingdom, which is to enter into force on 1<sup>st</sup> January 2021.

The exchange of goods between the EU and the UK is duty-free if it can be **proven that** the goods comply with the **rules of origin** of the Trade and Cooperation Agreement (TCA).

The preferential rules of origin and procedure are governed by Title I, Chapter 2 (pp. 42-58) of the Agreement and are referred to as Articles ORIG. 1ff. The list of product-specific rules, introductory notes and declarations on origin (page 551) can be found on pages 480ff. with the designations ANNEX ORIG-1 to ANNEX ORIG-6.

Following information has been published from German customs. For UK customers: Please contact your local customs office to ensure that you comply with the rules of origin for goods moving between the UK and the EU. [Rules of origin for goods moving between the UK and EU.](#)

## Proof of preferential origin of goods:

The **Proof of** preferential origin is provided by a **declaration of** origin on a commercial document (commercial invoice). There is currently **no** movement certificate **EUR. 1!** For shipments with a value of more than 6,000 Euros, a registration as a „Registered Exporter (REX)“ at the responsible main customs office is required.

For preferential shipments under 6,000 Euros, declarations of origin can be issued without registration by the customs administration. We generally recommend the registration as REX for the shipment of all goods. Precautionary we want to inform you, that you can not avoid REX registration by splitting up a consignment into several invoices with a value of goods under

6,000 Euros, cannot avoid.

In case you have not yet registered as a REX, you have to:

- apply for the number as REX (form 0442).
- As soon as you receive a REX number, it must be indicated on a commercial document (commercial invoice) describing the originating goods according to the rules in order to clearly identify them.
- The REX number must be indicated in the specified notation on the declaration of origin. (Ex. DEREXxxxxxx)



## **Exporter's declaration:**

Below is a **non-binding** text **explaining the origin:**

(Period: from \_\_\_\_\_ to \_\_\_\_\_ (1))

The exporter of the products covered by this document (Exporter Reference No \_\_\_\_\_ (2)) declares that, except where otherwise clearly indicated, these products are of \_\_\_\_\_ (3) preferential origin.

\_\_\_\_\_  
(Place and date) (4)

\_\_\_\_\_  
(Name of the exporter)

(1) If the declaration of origin is completed for multiple consignments of identical originating products within the meaning of Article ORIG.19(4) (b) (declaration of origin), the period of validity of the declaration of origin must be indicated. The period of validity shall not exceed 12 months. All imports of the product must take place within this period. If the indication of a period is not required, this information is not necessary to be filled out.

(2) From a value of 6,000 Euros, please indicate the reference number to identify the exporter. For exporters from the EU this is the REX number. For British exporters this is the „GB EORI number

(3) Indicate the origin of the product: „European Union“ or „United Kingdom“.

(4) The place and date may be omitted if they are mentioned in the paper itself.

The declaration itself can be made in all national languages in accordance with ANNEX ORIG-4. Please note, that you have to check and then declare the preferential origin of each product.

### **Importer's declaration:**

A further option of application of a preferential tariff treatment is the „Knowledge of the importer“ that a product originates in a contracting party. This possibility comes into play, if the exporter as well as the importer are related companies.

### **Subsequent application:**

If the exporter does not have a REX registration at the time of export, the preferential tariff treatment may also be granted retrospectively in accordance with the conditions set out in ANNEX ORIG.18a. be applied for.



# Additional measures in preparation

## Customs clearance

We are happy to execute the handling your exports and imports, as well as the preparation of the relevant customs clearance documents.

For this we need the authority as follows:

[Customs authorisation of the export declarations](#)

[Customs authorisation to make import declarations](#)

## Wooden packaging

Please note that packaging made of wood is not allowed for import, export, reuse and return of wood packaging must comply with certain guidelines. Below you will find non-binding information. From 1<sup>st</sup> January 2021, all wood packaging moving between the EU and UK must meet the ISPM15 international standards (IPPC) through appropriate heat treatment and marking. The marking „IPPC“ must be permanently and legibly affixed to wood packaging on two opposite sides of the packaging.

[Further information can be found here.](#)

## Marking and labelling

Products such as foodstuffs (e.g. animal products, hops, wine, etc.), seeds or industrial products are subject to special marking and labelling.

[You can find the guidelines here](#)

## Your personal MBS contact person:

### **Silke Schneider**

Customs

phone: +49-2203-9338-212

E-Mail: [silke.schneider@mbslogistics.com](mailto:silke.schneider@mbslogistics.com)

### **Björn Tellbach**

UK

phone: +49-2203-9338-234

E-Mail: [bjoern.tellbach@mbslogistics.com](mailto:bjoern.tellbach@mbslogistics.com)

