



Department for  
Business, Energy  
& Industrial Strategy

TARIFFS, VAT,  
CUSTOMS AND  
THE BORDER

# **EU Exit Business Readiness**

*You are advised to take the following actions now:*

***Tariffs, VAT and customs:***

- ✓ [Get a UK Economic Operator Registration and Identification \(EORI\) number](#)
- ✓ *Ensure that your contracts and International Terms and Conditions of Service (INCOTERMS) with EU suppliers and customers can be amended reflect that you would be an importer/exporter; further information on INCOTERMS is available [here](#).*
- ✓ *Check the UK customs procedure codes, [commodity codes and tariffs](#) for your products to ensure you are ready to fill in declarations and pay duties;*
- ✓ *Check the [EU tariff](#) for any exports you make;*

- ✓ Review the [Import](#) and [export](#) procedure step-by-step process guides and related guidance on making customs declarations, making sure that you can provide the correct information to customers, suppliers, logistics providers and authorities in the UK and EU at different stages and that your freight provider is ready;
- ✓ Check whether you can [reliefs](#) apply for [duty relief](#). Duty relief schemes allow you to pay less or no duty on imports and exports.
- ✓ Check whether you can use any [customs procedures](#). You can use these to suspend the payment of duty to HMRC and help manage your cash flow.
- ✓ See if becoming an [Authorised Economic Operator](#) could make it easier to trade.
- ✓ Check VAT requirements [here](#)
- ✓ Please consult HMRC's [Partnership pack: preparing for changes at the UK border after a 'no deal' EU Exit](#) for a high-level guide to processes and procedures that are likely to apply. The [Institute of Exports](#) and [British International Freight Association](#) are also good sources of information.



Is your business ready?

Check if you have any obligations under REACH in a no-deal scenario:  
<http://www.hse.gov.uk/brexit/reach.htm>.

Many businesses who have not had direct responsibilities with chemicals regulations in the past may have in this situation.