**BREXIT INFORMATION**

**Shippers Responsibility**

To help ensure your shipments clear Customs as quickly as possible please check that you’re doing the following

* If it’s the first time that you’ve had to deal with customs paperwork, then it’s important that you speak to HMRC to explain what your goods are and the correct commodity codes. Ask about the countries you’ll be sending to so you understand the customs charges that could be applied by the receiving country/customs
* Sender & Receiver need to understand and agree terms of shipment also known as Terms of Trade or Trading Terms. Who is going to pay for any potential Duties & Taxes that may be applied by local customs due to value of goods and purpose of shipment? There are costs applied by the carriers associated to such terms. (See below Charges Section)
* Delivered Duty Paid (DDP) means the seller / sender pays for the import customs clearance, duties and taxes associated with importing a product into another country
* Delivered At Place (DAP) also known as DDU (Delivered Duty Unpaid), means the buyer has to pay for all import customs clearance, duties and taxes upon delivery
* Customs look at three key parts of the Waybill to assist in clearance. Description of goods, Value of Goods and Trading Terms.
* European Customs require an accurate and specific Goods Description to be on the Waybill as well as the Commercial or Pro-Forma Invoice. Descriptions such as ‘Sample’ ‘Car Parts’ ‘Clothing’ will not be accepted and need to be more descriptive. The invoice needs to list each item by line, starting with the most valuable. This will help clear your shipment quickly
* Sender always has to put their EORI number on the invoices. For Business to Business (B2B) shipments, please ensure that the Receivers EORI number is included on the Commercial / Pro-forma Invoice. Once again this will facilitate the prompt clearance of your shipments. This requirement is critical for B2B shipments to Germany.
* The EU-UK Trade and Cooperation Agreement allows for a zero tariff to be applied to goods entering the EU from the UK (and vice versa), only when they meet the rules of origin requirements and the **Proof of Origin Statement** is clearly stated on the Commercial or Pro-Forma Invoice. An example of a generic Commercial Invoice can be viewed below. Please be aware there are country-specific requirements which will be additional to the invoice example. It is also imperative that the goods are valued correctly to ensure smooth movement through Customs.
* Current EU regulations mean that Customs Duties will not be applied to goods under €150 (regardless of origin), however VAT can apply. VAT will not be applied to goods under €22. Both of these are in place until July 2021
* Products that **originate from the EU or UK** qualify for preferential treatment (zero tariff) under the EU-UK TCA, meaning that **no customs duties** are levied (but VAT still has to be paid or accounted for). Please check if your products comply with the agreed Rules of Origin. The Agreement 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)**.** To qualify for preferential treatment (zero tariff) at the time of import, the customs declaration in the EU or the UK must include a **proof of origin** statement/document. Excise Duties will be applied to Excise shipments of all values, regardless of origin.
* **A Proof of 0rigin Statement** must be included on the Commercial or Pro-Forma Invoicestating that the goods originate from the UK or the EU (where the requirements as per the Agreement for Rules of Origin are met).
* **UK-EU shipments:** the origin statement on the invoice can be made out by any exporter who has a GB EORI number. The GB EORI number must be included within the origin statement regardless of the value of the shipment.
* **For EU-UK shipments**: the origin statement on the invoice can be made out by any exporter where the value of the consignment is 6,000 EUR (currently £5,700) or less. Above this amount the EU exporter must have a Registered Exporter (REX) number and include it in the statement.
* Please use the following text for the Origin Statement on The Commercial or Pro-forma Invoice

*The exporter of the products covered by this document (Exporter Reference No. (REX or GB EORI number)) declares that, except where otherwise clearly indicated, these products are of ....... preferential origin.*

*(Place and date)*

*(Name of the exporter)*