



What to expect on day one of a no deal scenario: Haulage companies operating between the UK and the EU[▲]

The trade that you carry out with the EU will broadly follow the customs controls that apply for the rest of the world. So, you will need to adapt your business to comply with these new systems, processes and controls.

How the process will change

In a no deal scenario you will need to file safety and security declarations and confirm a customs declaration is in place for goods being moved across borders.

If your drivers are transporting the goods, you will be legally responsible for the safety and security declaration and you will need to be able to provide evidence (for example, a reference number) that any relevant customs declarations are in place. The customs declaration is the responsibility of the importer.

For imports, haulage companies (or someone acting on their behalf) must submit safety and security information through an [Entry Summary Declaration](#) before the goods arrive in the UK:

- for roll-on, roll-off ports you must submit the declaration at least two hours before the goods are due to arrive in the UK – [roll-on, roll-off locations](#) are locations where traders use vehicles to drive onto ferries or trains to transport their goods into or out of the UK
- if the goods are being transported through the Channel Tunnel by Eurotunnel, you must submit the declaration at least one hour before check-in at Coquelles.

You should carry either:

- a master reference number as evidence that a full or simplified frontier customs declaration has been made
- the Economic Operator Registration and Identification number of the importer if the importer has used the entry in the declarants records simplified procedure.

The importer or their customs agent will give these to you.

Firstly, you need to apply for a UK Economic Operator Registration Identifier (EORI) number, if you don't already have one – see our guide for the [information you'll need to register](#). An EORI number is assigned to importers and exporters by HMRC, and is used in the process of customs entry declarations and customs clearance for both import and export shipments travelling to or from the EU and countries outside the EU.

HMRC wants to ensure that traders have access to the right authorisations ahead of 29 March to ensure trade can keep flowing.

We will be publishing further information specifically for importers, exporters, carriers, and port operators who trade with the EU through roll-on, roll-off locations. This will include new and temporary easements to support continued trade fluidity at these locations.

Businesses and carriers using roll-on, roll-off locations to transport goods between the UK and the EU will have to submit customs declarations and pay any customs duty, excise duty and/or VAT that is due.

If you're bringing EU goods into a UK roll-on, roll-off location, where traders use vehicles to drive onto ferries or trains to transport their goods into or out of the UK, the importer will need to have pre-lodged a declaration, or commenced a special procedure. If you are going through a **roll-on, roll-off listed location** where customs formalities cannot be completed on site, you will need to pre-lodge your customs declaration before checking onto the ferry or train on the EU side.

You may need to declare goods to transit. You will also need to carry evidence that shows you've made a declaration, as you may be asked to produce this by a customs officer.

It will also be important to ensure that all the customs intermediaries in the freight forwarding supply chain have established lines of communication with one another to ensure the status of goods – and the customs processes they are travelling under or destined for – is understood and can be indicated to the customs authorities.

There are two types of safety and security declarations: an Exit Summary Declaration – for exports – and an Entry Summary Declaration – for imports.

If you are moving goods from the EU to the UK in driver-accompanied transport you will need to make a safety and security declaration for goods.

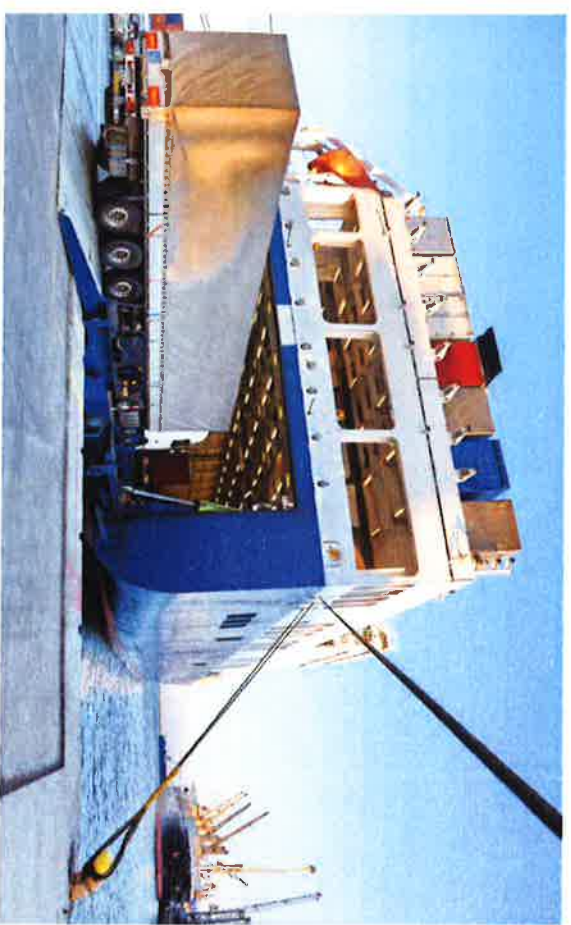
You will also need to submit an Exit Summary Declaration to the EU country customs authority from which the goods are leaving.

If you are moving goods from the UK to the EU the export declaration or the transit declaration are combined with the Exit Summary Declaration and is made by the exporter.

You will need to submit an Entry Summary Declaration to the customs authority of the country that your consignment is entering. You will be assigned a European EORI number the first time you lodge an Entry or Exit Summary Declaration and you should use this number in all declarations.

If you are moving driver-unaccompanied transport between the UK and the EU the legal responsibility for the safety and security declaration lies with the ferry operator or channel tunnel operator.

You can find more information on what needs to be provided on an Entry Summary Declaration or Exit Summary Declaration, and how they are submitted, on [GOV.UK Starting to import or Exporting goods outside the EU](#) pages.



Transit of non-EU goods within the EU

The Common Transit Convention (CTC) facilitates cross-border movements of goods between contracting parties to the Convention, by enabling any charges due on those goods to be paid only in their country of destination.

The UK is currently party to the CTC by virtue of its membership of the EU. Following a successful negotiation, the UK will remain in the CTC after the UK leaves the EU.

As well as retaining its benefits for current users, this will also help trade move freely to and from the UK after leaving the EU.

It will provide cash flow benefits to traders and aid trade flow at key points of entry into the UK and exports, as traders will only have to make customs declarations and pay import duties when they arrive at their final destination.

Dealing with import VAT

If the UK leaves the EU without a deal, the government will introduce postponed accounting for import VAT on goods brought into the UK. This means that UK VAT-registered businesses importing goods to the UK will be able to declare and recover import VAT on the same VAT return, subject to normal tax rules, rather than paying import VAT when the goods arrive at the UK border. You will need to provide your VAT registration number on your customs declaration.

This will apply to imports from the EU and non-EU countries.

To reach this decision, the government took into account the views of businesses and sought to mitigate any adverse cash-flow impacts and ensure that VAT processes are kept as close as possible to what they are now.

To ensure equity of treatment, in a no deal scenario, businesses will be able to account for their import VAT from non-EU countries in the same way, which will help to make the most of trading opportunities around the world.

We'll issue more guidance setting out further detail on accounting and record-keeping requirements soon.

Changes to VAT IT systems

EU VIES VAT Number Validation: This service allows businesses to check whether a customer or supplier's VAT number is valid.

You will still be able to use VIES to check the validity of EU business VAT registration numbers. UK VAT registration numbers will no longer be part of this service after 29 March. A UK-only online VAT number checker will be available on GOV.UK from 29 March. We know this is important for certain businesses, to carry out due diligence.

Actions you should take now

1. Consider any changes you may need to make if you have to follow the same or similar processes to carry goods between the UK and the EU as you do with the rest of the world.
2. Assess the impact of an increased demand for safety and security and customs declarations on your business, and consider recruiting and training additional staff.
3. Consider how changes to transit systems may affect how you move goods.
4. The passport rules for travel to most countries in Europe will change if the UK leaves the EU on 29 March 2019 without a deal. Read the government's guidance on [Travelling to the EU with a UK passport if there's no Brexit deal](#) and, if relevant, ensure your employees and customers are aware of the potential changes.
5. Stay up-to-date with these changes by [registering for email alerts](#). Follow the link, add your email address, select 'Submit', select 'Add subscription' and choose 'EU Exit' then select 'Submit'.
6. Consider checking with your customers that they are aware of the potential changes and how these may impact their business, and suggest they also [register for email alerts](#) on GOV.UK.

