

Get safely through
BREXIT
with DB Schenker

DB SCHENKER*customs* the checklist for your business.

**All information
is supplied
without liability!**

1. If your company only had business relationships within the EU before and you have no EORI number yet, you should apply for one.

The EORI number

- serves clear identification of economic agents and other people in their dealings with the customs authorities;
- is to be used in all contacts (applications in the customs proceedings, customs registrations, appeals and similar) of the economic agents and other people with the customs authorities (also in other member states);
- is used in exchange of information with other customs authorities and other authorities as well.

The application for registration must take place through the internet. You can request your EORI number in your EU country.

2. Classification of goods

Customs tariff numbers

Products are classified with a eleven-digit customs tariff number. This code is indicated in customs registrations. With this information, the authorities will know what goods are included in the shipments, as well as the amount the respective import duties and taxes in the import of shipments. If the code is not available, or indicated incorrectly, our customs agents may have to ask additional questions, which may cause delays.

3. Foreign trade law (export control – restrictions & prohibitions)

The legal provisions that result from national and European law alike may limit import, export and transit. The following restrictions will be implemented at once and without limitation in case of a hard Brexit:

- Protection of public order
- Protection of the environment
- Protection of human health
- Protection of animals
- Protection of plants
- Commercial legal protection
- Protection of cultural goods

Further information on export control can be found on the website of your local "ministry for trade.

Origin of goods and preferences

In case of a "hard Brexit", there will be no customs concessions based on a free-trade agreement or a customs union between the EU and GB.

Primary materials from Great Britain

If you purchase any primary materials from GB for further processing or finishing, note that these primary materials will have to be assessed as primary materials without originating status in your origin calculation in future. To you, that means that these materials will no longer contribute to reaching your preferential EU origination of the final product after Brexit. Check your origin calculation under this aspect.

4. Active and passive refining

While it still is a member state of the EU, refining work between the GB and the EU is going smoothly. Refining work includes finishing, processing, or repairs of goods. In order to be able to still perform refining work on goods imported from GB after Brexit, without charging any import duties and application of trade-political measures in the customs area of the European Union, transfer to the customs proceedings for active refining will be necessary.

If goods from the EU are temporarily exported to GB for refining work and no full customs charges are to be applied, the customs proceedings to be used are those for passive refining. The basic idea of this mirrors that of active refining.

5. Temporary use of goods (might not be relevant)

A Carnet ATA (also Carnet A.T.A.) is a customs document (Carnet) contractually accepted by 77 countries, including all states of the EU, that simplifies and accelerates processing at temporary import of goods into a country in the scope of the ATA convention.

The special, and at the same time decisive, advantage of this procedure, as compared to temporary import outside of the ATA proceedings, is that the imported goods are not subject to any import duties in the third countries connected to the proceedings. A Carnet ATA may be issued for various types of use of the goods:

- Trade fair and exhibition goods
- Goods samples
- Objects for exercising a profession

The goods must not be consumed or processed. Leaflets, "give aways" and similar therefore are not admissible Carnet goods, just as spoiling goods aren't. The dispatcher must ensure that the same goods that were imported are also exported again in due time.

6. Shipping method

The shipping method (T1/T2) will contribute to avoiding congestion at the new outer borders after Brexit, since GB will remain in the NCTS proceedings. There could be delays in transmission of the summary import or export report here.

T1/T2 designates a customs document that is used to transport customs goods from one customs office to another one.

The T1/T2 document or the customs shipping note is to accompany customs goods during transport to keep the quantities trackable. If customs treatment does not take place at the first customs office (border customs office, airport, sea freight port) when the customs goods enter the EU, the T1-paper will accompany the imported goods to the final customs processing at the place of receipt.