



EU Commission published customs guidelines in connection with possible no deal Brexit

On 11 March 2019, the EU Commission published a note on customs related matters that could materialize in the case of no deal Brexit (so-called "Hard Brexit").

As from the withdrawal date (hereafter "withdrawal date"), EU customs rules will no longer apply to the UK, which will be regarded as a third Country with no trade agreement in place with the EU.

To summarize, the EU Commission clarified the following:

- Goods brought from the UK into the EU customs territory as of the withdrawal date shall be covered by entry summary declarations where required;
- EU goods moving between two points within the EU territory via the UK shall be required to comply with customs formalities (e.g. entry summary declaration) for re-entering in the EU, if the UK border is crossed after the withdrawal date;
- EU established operators that currently carry out transactions in the UK will be required to register with their local Customs Authorities and apply for an Economic Operator Registration Identification (hereafter "EORI") number;
- Operators established in the UK shall apply for an EU EORI number if they wish to continue trading with EU Member States (Member States should accept requests made before the withdrawal date);
- After the withdrawal date, the EORI numbers previously issued by the UK Customs Authorities will be no longer valid for trading with EU Member States;
- Any customs authorization granted by the UK Customs Authorities will be no longer valid in the EU as from the withdrawal date;
- Customs authorizations granted by EU Customs Authorities with EU EORI numbers will remain valid but they will need to be amended with regard to their geographical scope and elements;
- Customs Authorizations granted by EU Customs Authorities to operators with UK EORI numbers will no longer be valid, unless the operators are established in the EU and obtain from an EU Customs Authorities a new EORI number. In this case, the operators will have to apply for an amendment of the authorization to include the new EU EORI number instead of the original UK EORI number;
- European Single Authorizations will be no longer valid in the UK;
- Binding Tariff Information, as well as Binding Origin Information, issued by UK Customs Authorities will be longer valid in the EU;
- EU preferential origin arrangements will cease to apply to UK goods;
- Preferential origin for EU goods imported, or exported, via the UK may be preserved if direct transport and non-manipulation provisions are applied;
- Suppliers' declarations made by UK suppliers will no longer be regarded as proof of EU origin as from the withdrawal date.

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