



Department for
International Trade



British Embassy
Helsinki

Exporting from Finland to Great Britain: What do exporters in Finland need to know about changes in Great Britain?

- Getting an EORI number
- UK Border Operating Model
- Goods imported from the EU to Great Britain, licensing and certification
- Excise goods and VAT
- Rules of Origin



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When does a business in the EU require a UK EORI number?

EU businesses need a UK EORI number in order to:

- Lodge a customs declaration in the UK customs territory
- Submit an [Entry Summary Declaration](#)
- Lodge an Exit Summary Declaration
- Lodge a temporary storage declaration in the UK customs territory
- Act as a carrier for the purposes of transport by sea, inland waterway or air
- Act as a carrier who is connected to the customs system and wishes to receive any of the notifications provided for in the customs legislation regarding the lodging or amendment of entry summary declaration

- EU traders can apply for a UK EORI number now – www.gov.uk/eori
- UK EORI number starts with **GB**

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UK Border Operating Model

- In March, the UK Government announced a [new timetable](#) for introducing import border control processes.
- **1 October 2021:** Pre-notification requirements will be required for POAO, high-risk food not of animal origin and certain animal by-products. Export health certificates will be required for POAO and certain animal by products.
- **1 January 2022:** Safety and Security declarations for imported goods. Physical SPS checks for POAO and high-risk plants. Pre-notification requirements and documentary checks for plant products. Customs declarations on all goods and end of the deferred declaration scheme.
- **1 March 2022:** Checks at Border Control Posts will take place on live animals, low risk plants and plant products.
- There are also step by step [import](#) and [export](#) guides available on gov.uk.

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Goods imported from the EU to GB – what does the UK require?

Goods must be pre-lodged in advance of crossing if moving through a listed roll-on/roll-off port or a location without existing systems or use the Common Transit Convention.

- To facilitate readiness, traders moving **non-controlled goods** to GB will be allowed to declare their goods by making an entry into their own records
- Businesses will be required to keep a record of their imports and submit this information, via a supplementary declaration within 6 months of import and pay the required duty via an approved duty deferment account
- Traders moving **controlled goods** (incl. excise goods) will need to make a frontier declaration. This declaration can be full, simplified or transit declaration depending on the trader's authorisation
- Check if you require any licensing or certification

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Rules of Origin

- To export tariff-free under the TCA, goods must meet the UK-EU preferential rules of origin. This means that there must be a qualifying level of processing in the country of export to access zero tariffs. You must verify the origin of the goods to find out if there is a duty payable.
- Applies to EU origin goods imported and moving through UK from a Member State to another Member State and goods imported from the Rest of World. Rules of origin requirements vary between goods.
- EU manufactured products exported to the UK may lose their EU origin and acquire UK origin if re-exported back to EU countries thus, becoming liable for import duty and losing preferential treatment.
- You must hold evidence that goods meet the relevant rules of origin before issuing a statement of origin.
- Until 31 December 2021, businesses do not need supplier's declarations when the goods are exported. Businesses may be asked to retrospectively provide a supplier's declaration after this date.
- Provide importer with a statement on origin on a commercial invoice and maintain records for at least 4 years. A Statement on origin is added to the invoice and may be in an electronic format.
- For import into the UK, waivers apply to any goods valued in total under £1,000