

**Wholesalers to the Worldwide Express & Freight Industry**  
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Dear Customer,

As of 31<sup>st</sup> December 2020 the transition period came to an end and the United Kingdom is no longer subject to the frictionless trade rules and privileges of European Union membership!

Effective immediately, there are certain requirements and processes that we must introduce for all shipments moving between the UK and the EU following the UK and EU trade deal, please note that the following requirements are effective immediately when using our services via Viva Xpress Logistics.

**From 1st January 2021; Customs Declarations are required for shipments between Great Britain and the European Union and shippers are therefore required to provide a Commercial or Pro-forma Invoice for all consignments.**

In order to avoid any delays at the final destination Invoices should always contain as much information as possible and the following information is mandatory:

- The shipper's EORI number
- The consignee's EORI number (wherever possible)
- An accurate description of each type of goods (Line by line)
- The commercial value of each type of goods
- The HS code of each product covered
- The shipper's address and contact details
- The full address and contact details of the consignee
- The reason for export – e.g., final sale or for an exhibition or trade show
- The Incoterms under which the goods are being supplied
- The country of origin of the goods
- The name and signature of an authorised officer of the shipper

**It is the shipper's responsibility to supply the correct HS code for the goods and we recommend that they refer to the customs Online Trade Tariff to assist them with classification if needed.**

Although the EU-UK Trade and Cooperation Agreement refers to 'zero tariffs' (zero customs duties on most products), this does not replace the need to generate a Customs Declaration and so a Commercial or Pro-forma Invoice is required. The trade deal only applies to Customs duties, meaning that in most cases Customs duties will not be applied to goods fulfilling all necessary "rules of origin" requirements. However, **VAT will still be levied at the local rate in the receiving country.** Customs declarations are therefore required for goods to clear into destination, as the UK will have left the single market and the EU customs union. Country-specific restrictions will still be in place and any associated licences will also be required

Country-specific restrictions may additionally apply to certain categories of goods, and it is the responsibility of the shipper/consignee to familiarise themselves with the rules and to ensure that consignments meet any required standards and have, where appropriate, the relevant licences.

#### **Northern Ireland**

Customs declarations are not currently required for consignments moving between Northern Ireland and the EU, and no invoice is therefore required.

For customers sending goods between Great Britain and Northern Ireland we are still unclear as to the exact requirements that will apply both during the three month "temporary approach" period and thereafter from 1st April 2021. We will publish further updates specific to this trade lane as and when details are available from HMRC and, in the meantime, will continue to operate as currently, treating consignments as domestic movements.

#### **Rules of Origin Requirements:**

In order to benefit from the EU-UK Trade Agreement 'zero tariff' (zero Customs duties), it's essential that you provide evidence of the country of origin in the Commercial or Pro-forma Invoice for both B2B and B2C shipments – please do this using the statement below for UK or EU goods fulfilling the relevant rules of origin requirements. Without the statement, it will not be possible for us and our service providers to claim the duty relief, and it may not be possible for us and our service providers to amend the documentation post-clearance without additional charges.

**The exporter of the products covered by this document (Exporter Reference No. \*) declares that, except where otherwise clearly indicated, these products are of (insert country) preferential origin.**

**(Place and date\*\*):**

**(Name of the exporter):**

**IMPORTANT:** It is your responsibility to ensure the goods Country of Origin are calculated and recorded accurately.

\* The Exporter Reference Number is required for all UK to EU shipments, this is your GB EORI number. For shipments from the EU to UK, the Exporter Reference Number, (this is your REX number) is only required where the value of the shipment exceeds 6,000 EUR / £5,700 GBP.

\*\* may be omitted if the information is contained on the document itself.

#### **Changes to UK VAT regulations have been introduced on 1st January 2021**

This regulatory change is not part of the EU-UK Trade and Cooperation Agreement and applies to shipments being imported into the UK from any country worldwide.

B2B / B2C shipments with a value up to £135.00, when being sold by businesses or online platforms to consumers in the UK, the VAT will need to be collected at the point of sale and will therefore be the seller's responsibility.

C2C shipments with a value more than £39.00 will have to be individually cleared and duties and taxes may also be payable at the time of clearance.

VAT-registered companies will no longer be required to pay import VAT at the time of import. Instead, they will be able to use postponed VAT accounting (PVA) to account for import VAT.

This means that they will be able to declare and recover import VAT on the same VAT return rather than having to pay it at the time of importing and recover it later.

If you have any questions on the above, please contact us via email at [info@VXLNET.co.uk](mailto:info@VXLNET.co.uk)

Yours Sincerely,



**Sarfraz N ALI**

General Manager