



BREXIT 2021 - SHIPMENTS OF GOODS TO THE UNITED KINGDOM





BREXIT :

All shipments of goods and materials, **not classifiable as documents**, addressed to the United Kingdom, must be accompanied by the proper **customs documentation**.

- The movement of goods between the United Kingdom and the EU will be considered as a trade with a third country, a **non-EU country, with peculiarities for each product as shown in the slides below**
- All EU legislation relating to **goods exported to third countries** will apply to shipments of goods

For the time being, on shipments of goods with EU origin, the DUTIES should be counted at ZERO (at the discretion of the United Kingdom Customs checks on the basis of the content and origin of the goods)



SHIPMENTS OF GOODS

Compulsory documentation for shipments of goods to the United Kingdom

Internazionale Espresso and Poste Delivery Business International Express (regardless of value)

- Invoice (Commercial or Proforma)
- Free Export Declaration

For the following destinations:

- United Kingdom (except for Northern Ireland which is considered to be part of the EU)

Crono Int.le/Export box and Poste Delivery Business International Standard-B2C (regardless of value)

- Invoice (Commercial or Proforma)
- CN 23 (downloadable from the poste.it website, the data will be requested from the system from 01/01)
- In addition, for values > 1000 euros, Free Export Declaration

For the following destinations:

- United Kingdom (except for Northern Ireland which is considered to be part of the EU)



SHIPMENTS OF GOODS

Compulsory documentation for shipments of goods to countries outside the European Union

Road Europe and Poste Delivery Business International Standard-B2B (regardless of value)

- Invoice (Commercial or Proforma), invoices must show the detailed customs code (HS Code)
- Free Export Declaration
- EORI GB number (if available until 31/12, mandatory from 01/01/21)

Starting from 01/01/21, the CUSTOMS OPERATIONS surcharge will also be applied for new non-EU destinations

For the following destinations:

- United Kingdom (including Northern Ireland)
- Republic of Ireland

For all services:

- Always include the recipient's e-mail address and telephone number of the recipient;
- Provide the United Kingdom VAT number and the Commercial Invoice in English (generally, customs documents are required in English).



IMPORTANT NOTICE

ATTENTION - IMPORTANT NOTICE:

Road Europe and Poste Delivery Business International Standard-B2B

- **Import service:** temporarily suspended for Great Britain, Northern Ireland and Republic of Ireland
- **Customs Surcharge:** application of the customs surcharge for for Great Britain, Northern Ireland

Road Europe and Poste Delivery Business Standard (B2B): these BUSINESS services do not allow «C2C» shipments to any destination and especially to non-EU destinations..

Shipments, if entrusted, will be returned to the sender at the latter's expense, using the same service used to send the shipment. In any case, the cost of shipping will still be billed to the customer (both outward and return).



NEW TAX REGIME

NEW: Tax treatment of the VAT system

Depending on the incoterms or on the value of the shipment, a different VAT treatment is required.

The United Kingdom government has released a new VAT regulation that transfers the responsibility for accounting for VAT, for shipments of goods less than £ 135, to the point of sale. Shipper must apply for a United Kingdom EORI number for direct VAT debit.

For more details on the new VAT regulation issued by the United Kingdom government, please refer to the following link:

<https://www.gov.uk/government/publications/changes-to-vat-treatment-of-overseas-goods-sold-to-customers-from-1-january-2021/changes-to-vat-treatment-of-overseas-goods-sold-to-customers-from-1-january-2021>

To request an EORI code abroad, refer to the following Manual for the United Kingdom EORI code request (downloadable on the poste.it website)

BREXIT

INTERNATIONAL SHIPPING OF GOODS TO THE UNITED KINGDOM



NEW TAX REGIME

EXAMPLE SCHEME

Shipping Flow	Value of the Goods	VAT PAYMENT
B2B	$\leq 135 \text{ £}$	PAID DIRECTLY BY THE EXPORTER: The sender must apply for a UK VAT number for direct VAT debiting
	$> 135 \text{ £}$	Charge for VAT and duties to the recipient* (on returns to the Sender, debit to the Sender of the shipment)
B2C	$\leq 135 \text{ £}$	PAID DIRECTLY BY THE EXPORTER: The sender must apply for a UK VAT number for direct VAT debiting
	$> 135 \text{ £}$	Charge for VAT and duties to the recipient* (on returns to the Sender, debit to the Sender of the shipment)

VAT=20% (some items are subject to a different level of VAT%, for more information access the following link www.gov.uk)

*PDB INT. EXPRESS E ESPRESSO INT.LE: the option of debiting customs duties to the sender is available on the customer portal

IN SUMMARY

For goods with a commercial value from £0 to £135 taxes must be paid directly to the United Kingdom tax authority (as if the goods were of United Kingdom-based origin).

- Senders must apply for an EORI number - <https://www.gov.uk/eori>
- Senders must also register and pay United Kingdom taxes



SHIPMENTS TO NON-EU COUNTRIES

SUPPORTING DOCUMENTATION

In the webpages of International Business services (published on the website www.poste.it), product documentation and information on customs documentation for non-EU shipments are available in the «customs assistance» section

In a nutshell, what must be remembered for shipments of **Goods and Materials that cannot be classified as Documents**, in non-EU countries, is to always attach:

- Invoice (proforma or commercial) in English with an accurate description of the contents of the shipment
- Free Export Declaration, carefully filled in and complete with the required data

The accurate description of the content for GOODS shipments is critical to the customs clearance process

- Allows to speed up the customs clearance of the shipment
- Allows a correct application of any customs charges