

BREXIT CHECKLIST

SUPPLY CHAIN AND CUSTOMS



Here's a list of action-steps to consider to respond to the requirements and impact of Brexit on your import and export.

Registration

Ensure you have your [GB Economic Operator Registration and Identification \(EORI\)](#) number for moving goods in or out of the EU.

Get the EU EORI number of the businesses you're exporting to.

Ask your suppliers if they have their EU EORI number and are ready to import to the UK.

Register on the TSS Trader Support Service to get a separate XI EORI number for trading with Northern Ireland.

Use the government's [Brexit Checker tool](#) to get a list of personalised actions for your business.

Customs Declarations

Check to see if your customs broker has experience in working with your product type and have trained staff that can manage declarations under the new procedures.

You will need to be registered for the CHIEF system and have software compatible with CHIEF if you handle your own customs declarations.

Keep up to date with the details of each non-EU countries' trade agreement with the UK to ensure goods are imported and exported with the correct procedures.

Documentation and Classification of Goods

Check to see if your goods meet the new Rules of Origin requirements

Ensure your goods' commodity codes are on your import declaration.

Use the government's online checker tool to find out about any tax, duty rates or exporting documents you'll need.

Check to see if you need specific certificates or licenses to export your goods.

Ensure the invoice with the price you're selling the goods for and any required license or certificates travel with the goods.

Import & Export VAT

Update your VAT import return, terminology and accountancy - VAT will be payable on import, but with the government's postponed VAT payment system you can account for VAT on your VAT return.

Include your VAT registration number on your customs declaration to qualify for accounting for VAT on your VAT return.

Include the zero-rating VAT for exports in your accounting.

Check to see if you need to update your accounting software to reflect changes to VAT reporting.

If you choose to pay VAT at the tax point you'll need monthly C79 reports from HMRC.

Audit & Stress Test Your Supply Chain

Make sure your packaging complies with [ISPM15 guidelines](#) for exporting to the EU in wooden crates, pallets or boxes.

Simulate the impact of your most likely risk scenarios to stress-test your supply chain. Can you adapt your supply chain to remove risks or minimise their impact?

Find out how much stock your suppliers have available and how quickly they can supply stock with the new regulations in place.

Prepare a contingency plan - that might mean diversifying your suppliers and having more than one back-up.

Proactively Manage Relationships

Conduct regular surveys with suppliers and contractors to solicit regular feedback on how to improve your communication and partnership.

Renegotiate supply chain fees and prices in cases where you may be impacted by extra Brexit-related costs.

Review Payment Terms - can you negotiate a discount for early payment, or negotiate later or staggered payment terms?