



Douane
Belastingdienst

Brexit toolkit

Step-by-step plan for
entrepreneurs in
preparation of Brexit

Contents

Brexit, but this time for real: prepare for the new situation	3
Extra customs formalities	4
Overview of Brexit preparations for entrepreneurs	5
Step 1: make sure you have an EORI number	6
Step 2: make sure you can enter declarations into the Customs' systems	7
Step 3: apply for an electronic messaging registration if you file declarations yourself	8
Additional regulations and formalities for specific sectors	9
Any questions?	10

Brexit, but this time for real: prepare for the new situation

It was already a fact on 31 January 2020: on this day, the United Kingdom left the EU. On 31 December 2020, the transition period will expire as well and delay will no longer be possible. A trade agreement is being negotiated, but the 'no deal' scenario is still a possible outcome. Entrepreneurs who fail to prepare for Brexit in time run the risk of their business with the UK literally coming to a standstill from 1 January 2021. Especially when you forward goods by ferry.

Every day, ferries bound for the United Kingdom leave from the ports of Rotterdam, Hoek van Holland, and IJmuiden. Every ferry contains on average 5.5 kilometres of freight transport, in addition to 300 cars and 1,200 passengers. To minimise delay at customs as much as possible, it is important for you to have your customs formalities in order after 31 December 2020, regardless of whether you import and export goods on a daily basis or do this twice a year only. You will always need an EORI number and you will have to identify yourself in the customs systems and Portbase. And there are some other things you really need to check.

Start your preparations today, as the preparation time may take up months. With this Toolkit we will help you get started, step by step. Do not hesitate and make sure your trade with the United Kingdom will continue to proceed smoothly!

Nanette van Schelven
Director-General for Dutch Customs Services/Ministry of Finance



Extra customs formalities

As soon as the transition period expires, there will no longer be any free movement of goods to and from the United Kingdom. From that time onwards, other trade agreements with the United Kingdom than those you are accustomed to will apply. For example, there will be extra customs checks and additional regulations on export and import. This will result in extra digital administration for you.

Currently, you fill in two or three forms in order to export or import goods. It is expected that after Brexit you will have to fill in at least seven forms, depending on the nature of your business. If you have not brought all your affairs in order and there is not going to be a transition period, your trade will come to a standstill at the new border from 1 January 2021. To prevent this, it is important to start preparing now.

Below you see the customs formalities for doing business with a country that is not part of the European Union, a so-called Third country. On the next pages you can read how you can prepare for these customs formalities.

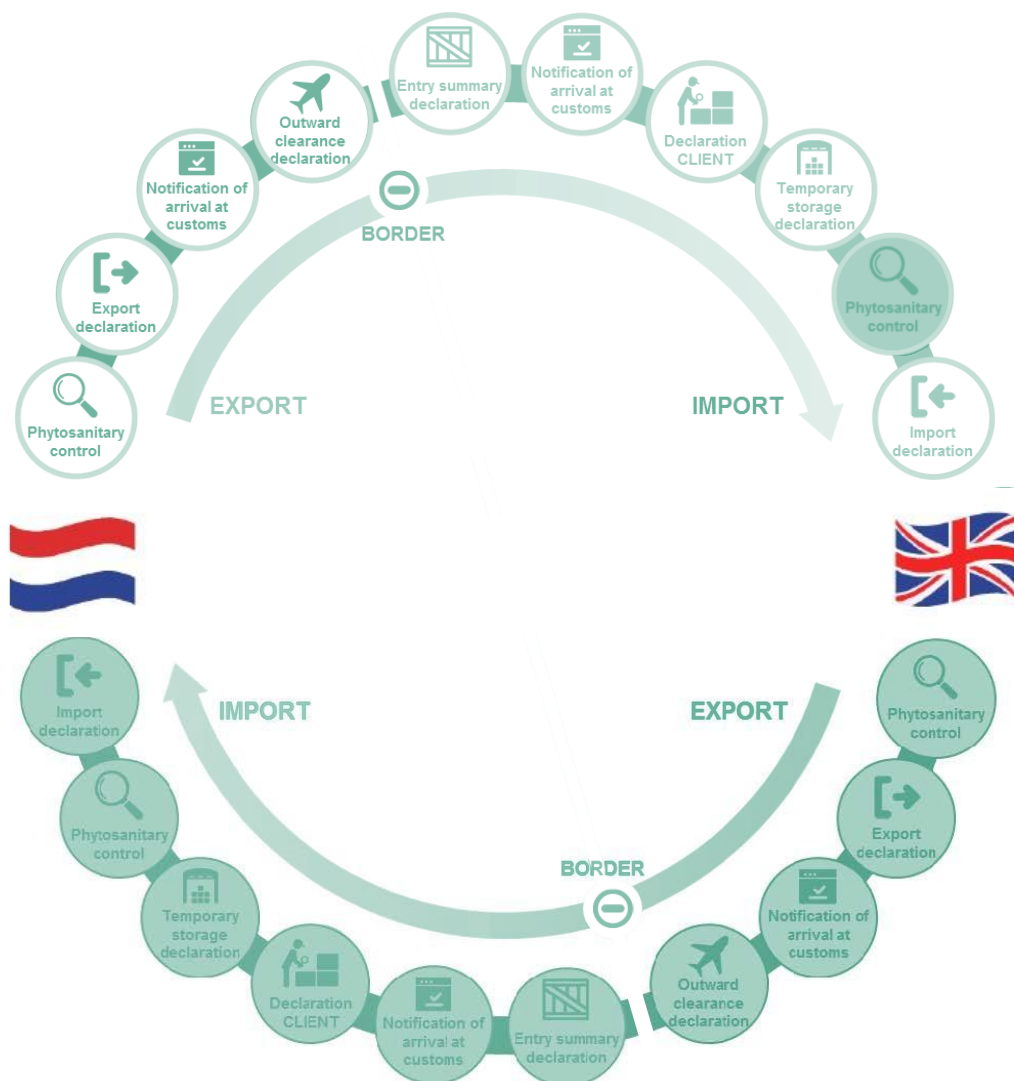


Figure 1: General customs formalities for trade with Third countries under the World Trade Organization (WTO). Source: KPMG

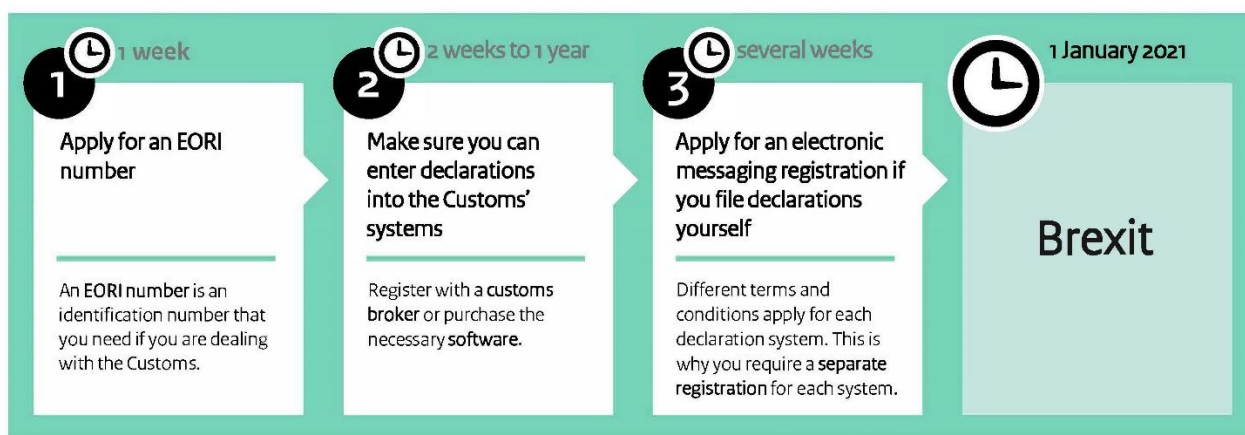
Overview of Brexit preparations for entrepreneurs

In the overview below you can see what you will have to do in any case. We will clarify the three steps one by one on the next pages.

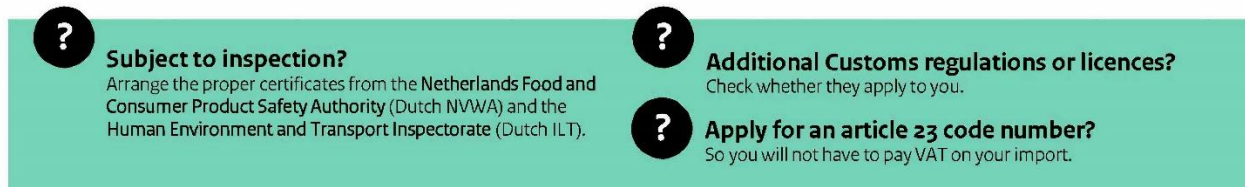
Do you do business with the United Kingdom?
Make sure to prepare for Brexit in time!



This is what you have to do in any case:



You may also have to do this:



- ? Subject to inspection?**
Arrange the proper certificates from the Netherlands Food and Consumer Product Safety Authority (Dutch NVWA) and the Human Environment and Transport Inspectorate (Dutch ILT).
- ? Additional Customs regulations or licences?**
Check whether they apply to you.
- ? Apply for an article 23 code number?**
So you will not have to pay VAT on your import.



Arrange step 1, 2 or 3 now? → **Contact the National Helpdesk: +3188 156 6655**

More information? → **www.douane.nl/voorbedrijven**

Step 1: make sure you have an EORI number

Many entrepreneurs are new to doing business with a country outside the European Union. Regardless of the nature and scope of the trade or of whether you file declarations yourself or have them filed, each business needs an EORI number. This is the identification number for your business. If you do not have an EORI number, you will not be able to do business with companies in the United Kingdom soon.

Do you not have an EORI number yet? Make sure to have one before your first contact with the Customs. There are two options for obtaining an EORI number:

1. Compose your own EORI number

For entrepreneurs who file declarations in the Netherlands only. You can read on douane.nl how you can do this. This option only applies for companies with a principal place of work in The Netherlands.

2. Apply for an EORI number

For entrepreneurs who (also) file declarations abroad. You can use this [application form](#) to apply for an EORI number. Please note that an alternative [application form](#) applies for businesses with a principal place of business outside the European Union.

Step 2: make sure you can enter declarations into the Customs' systems

There are several ways in which you can file electronic declarations for the goods that your business will export to or import from the United Kingdom. You can outsource your customs declarations to a customs broker or file them yourself using special software.

You will have four options for filing electronic customs declarations:

1. Outsourcing to a customs broker

You can outsource your customs declaration to a customs broker. You can arrange this in a couple of weeks. You do not require additional ICT knowledge in your organisation for this option.

If you search the internet, you will find several [customs brokers](#). We recommend that you opt for a customs broker who suits your type and size of business. Your sector association may provide you with advice on this matter.

2. Use the customs declaration HUB of a software provider

You can use the customs declaration HUB of a software provider. You can arrange this in a couple of months. [Here](#) you can find an overview of all software providers for electronic customs declarations. You require reasonable ICT knowledge in your organisation for this option.

3. Use the customs declaration package of a software provider

You can use the customs declaration package of a software provider. You can arrange this in a couple of months. [Here](#) you can find an overview of all software providers for electronic customs declarations. You require a reasonable level of IT knowledge in your organisation for this option.

4. Build electronic customs declaration software yourself

You can build customs declaration software yourself. This development process takes more than a year. You require extensive IT knowledge in your organisation for this option.

The costs associated with filing electronic customs declarations vary, depending on the customs formalities for your sector and your customs broker or software provider.

Step 3: apply for an electronic messaging registration if you file declarations yourself

Customs has diverse customs processes, such as import, export, and storage. You have to apply for an electronic messaging registration in advance for each process for which you want to file declarations. The type of declaration process for which you have to register depends on your business type and the sort of act you perform.

Frequent declaration processes:

- Entry
- Import
- Transport
- Export
- Exit
- Temporary storage
- Special arrangements

You can apply for an electronic messaging registration on douane.nl. Or contact the National Helpdesk if you have established your customs processes.

Contact details of the National Helpdesk:

Telephone: +3188 156 6655 (accessible on working days from 08.00 hours to 16.00 hours) Email: NHD.apeldoorn@belastingdienst.nl

Additional regulations and formalities for specific sectors

In addition to these customs regulations, you can also be faced with other formalities, such as inspections for animal products or additional regulations for the export of waste.

You can check on douane.nl which additional regulations you will have to comply with and which licences, registrations or permissions you need. This may for example be the case for import, temporary storage, excise, inward or outward processing. Issuing licences takes time: apply to us for them as soon as possible.

Don't forget!

- Check whether you will have to adjust your own terms of delivery.
- Check on belastingdienst.nl whether you can reverse-charge your VAT to the domestic turnover tax declaration and apply to the Tax and Customs Administration for this licence.

Any questions?

Start preparing today. This will ensure that your trade with the United Kingdom will continue to proceed smoothly after Brexit.

Do you have any questions on step 1, 2 and/or 3 of your preparations for Brexit? Do not hesitate and contact the National Helpdesk of the Customs. We will be happy to help you get started!

Telephone: +3188 156 6655 (accessible on working days from 08.00 hours to 16.00 hours) Email: NHD.apeldoorn@belastingdienst.nl

For other questions, you can call the DouaneTelefoon: +3145 574 30 31 (accessible from Monday to Friday from 8.00 to 17.00 hours).