



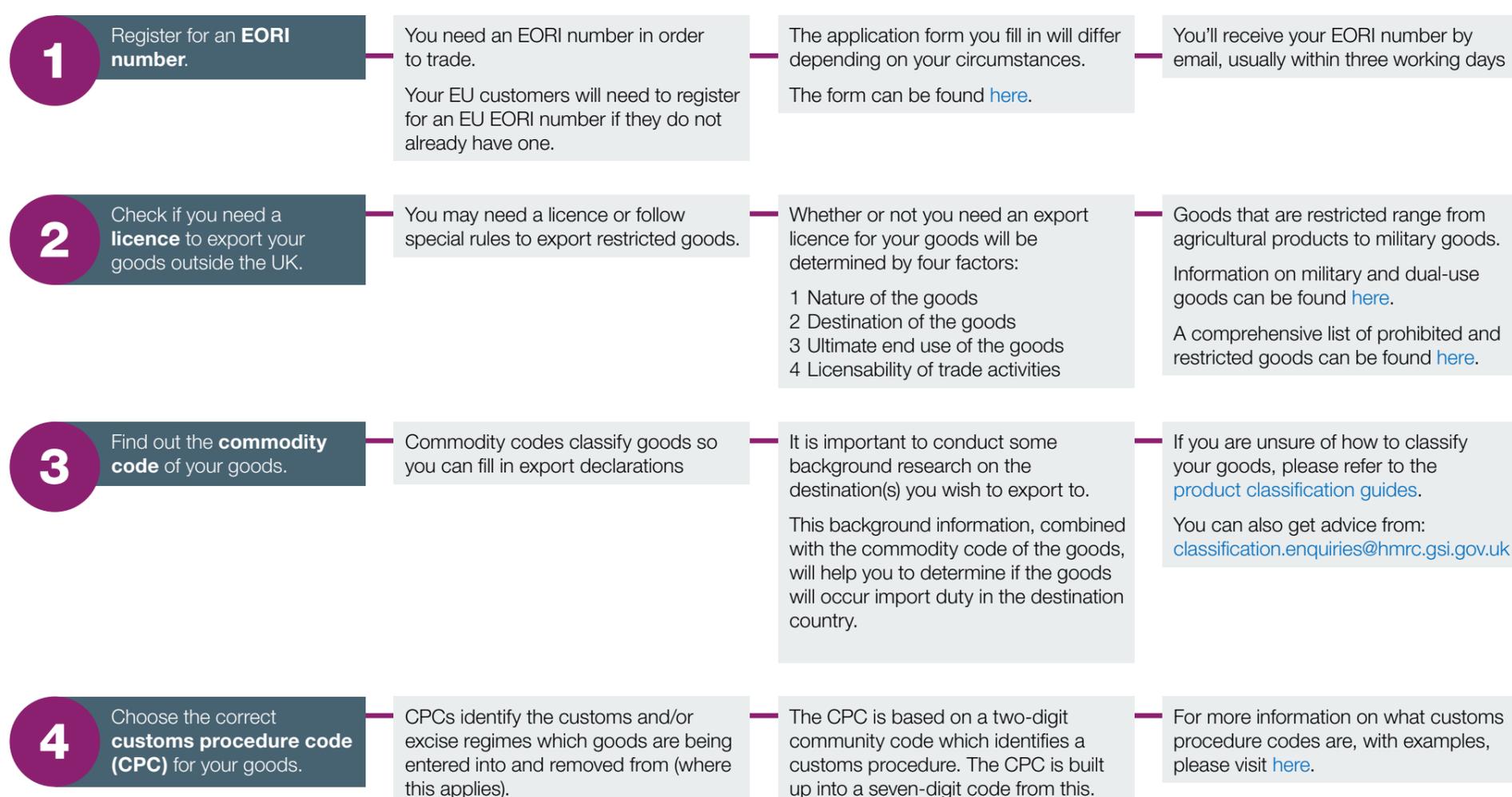
## Preparing for a 'no deal' EU Exit: step-by-step guide to exporting

The UK government is confident of securing an ambitious and comprehensive future partnership with the EU. But as a responsible government we have a duty to prepare for all possible outcomes, including the scenario that no agreement is reached.

If we leave the EU without an agreement on 29 March 2019, UK businesses will have to apply customs, excise and VAT procedures to goods traded with the EU, in the same way that already applies for goods traded outside of the EU. Trading partners in the EU will also have to apply customs, excise and VAT procedures to goods received from the UK, in the same way that they do for goods received from outside of the EU.

We have designed this step-by-step guide to help businesses understand the key actions UK business will need to carry out in order to continue trading with EU businesses in the event that the UK leaves the EU without an agreement. It is based on the existing guidance that already applies to all of the trade that UK businesses carry out with businesses outside of the EU. The guide will be updated as any outstanding details are confirmed – including VAT and excise arrangements – and should be used in partnership with our '[Starting to export outside of the EU](#)' guidance on GOV.UK.

The guide is **for advice and guidance only** and forms part of the government's ongoing programme of planning for all possible outcomes. The government fully expects to negotiate an agreement with the EU.



### Declaring your export to HMRC

It is possible to make your own customs declarations, but the process is complicated and only suitable for more experienced exporters. Most businesses use a customs broker or agent to do this for them.

You'll need to arrange transport yourself. More information on third parties that can help with the customs process and the movement of the goods can be found below.

#### Freight Forwarders

Freight forwarding is a service industry that involves moving goods around the world on behalf of importers and exporters.

One of a freight forwarders main functions is to arrange customs clearance of goods crossing the frontier. A freight forwarder or their subcontractor will have specific software that can communicate with the HMRC central computer.

More information can be found at:

- [BIFA](#)
- [Institute of Export](#)

#### Express Courier Industry

The express courier industry involves operators who specialise in time-definite, transportation services for documents, parcels and freight.

These operators offer world-wide, integrated, door-to-door movement of shipments which are tracked and controlled throughout the journey.

More information on using an FPO to import and export goods can be found [here](#).

#### Customs Agent/Broker

A freight forwarder will typically deal with ensuring your goods are transported from one country to another and provide other services such as customs clearance.

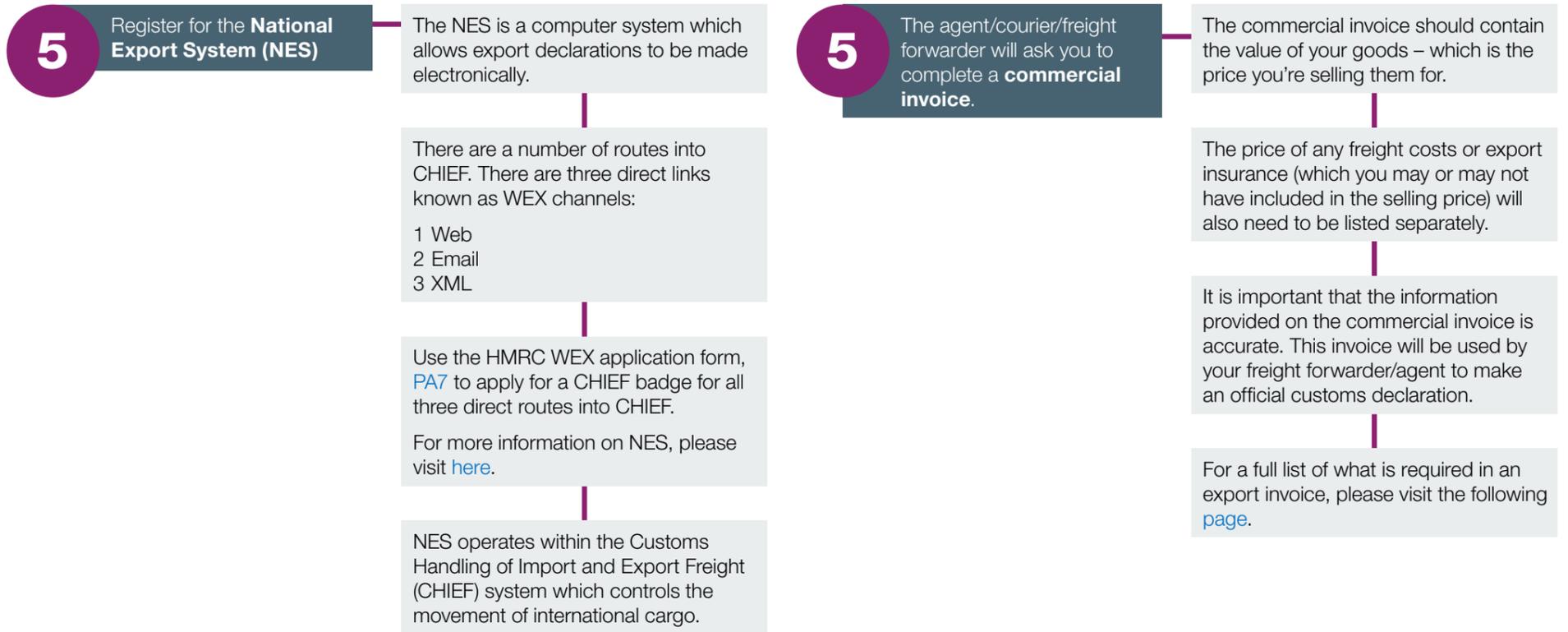
Customs agents and brokers make sure that your goods can be cleared through customs en route to the final place of delivery in the UK.

A customs agent/broker will either act as a direct representative or indirect representative. Information on what those terms mean can be found [here](#).

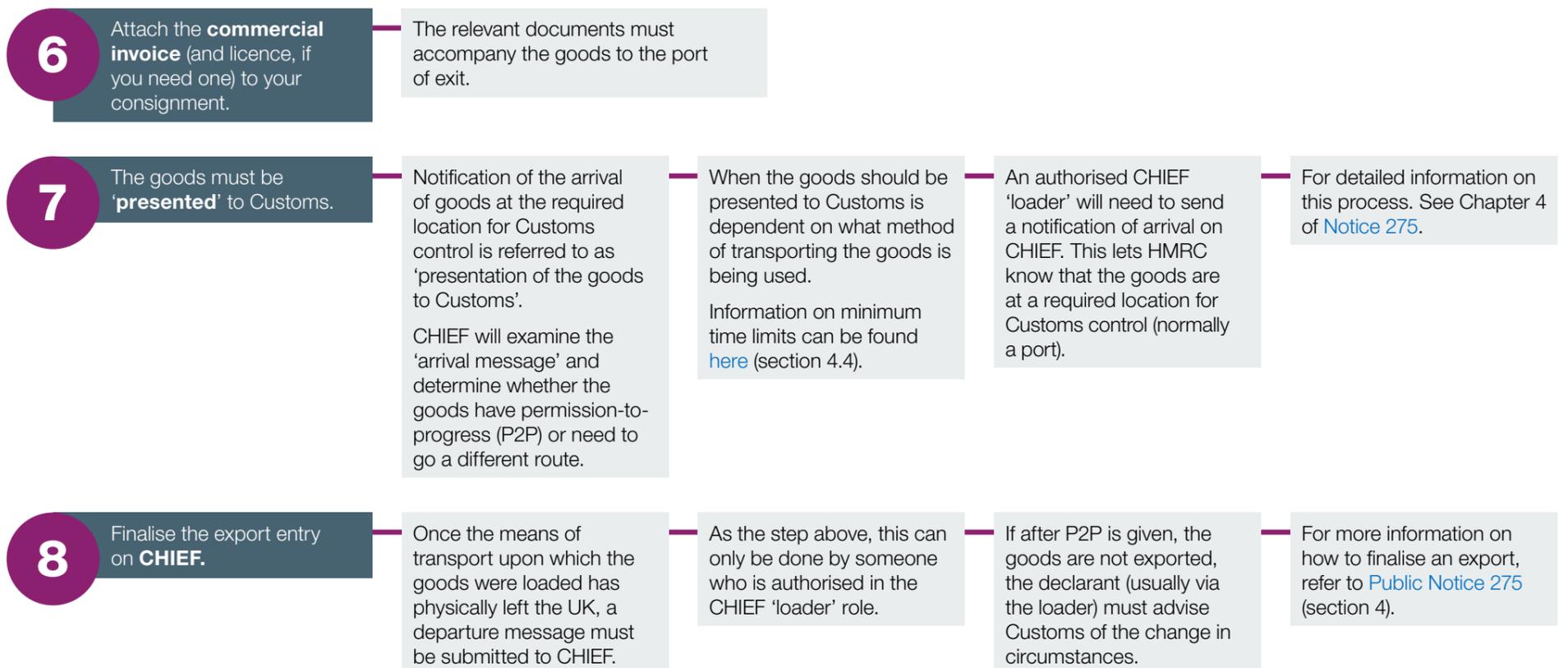
If you have decided to use a third party, you must, in a formal written authorisation, outline whether the third party is empowered to act as a 'direct' or 'indirect' representative. For a definition of direct and indirect representation, and information on the legal responsibilities attached to each, please visit the following [Notice](#) (Chapter 3). The route you need to take depends on whether you will be processing the export yourself or whether you have entrusted a third party to do so. This applies for steps 5, 6, and 7. It is important to note that export declarations are pre-logged to HMRC. The Export Accompanying Document (EAD) issued by HMRC declarations system needs to accompany the goods to the port where the goods are being presented to customs.

## Individual

## Third party



For an overview of what data is required for Full and Simplified Export Declarations please see section 19 of [Notice 275](#).



## After Export

