



# Brexit

**Directorate General of Customs and Excise  
Preparing for Brexit – Customs Guidelines**

Information for border users in a “no-deal” Brexit scenario

## Cross the Brexit together !

Brexit without a withdrawal agreement ("no deal" scenario) would mean that the United Kingdom becomes from 30 March 2019 a third country to the European Union and leaves the internal market. Customs formalities and controls at the border will be reinstated for goods.

Any exchange of goods between France and the United Kingdom, both for imports and exports, will be subjected to two customs declarations, one to British Customs and one to French Customs.

For several months alongside its partners, French Customs has been preparing in order to ensure the continuity and fluidity of trade in goods between France and the United Kingdom in such a scenario. It has reviewed its internal organization and developed a "smart border" system based on the anticipation and dematerialization of customs formalities.

To "work through Brexit" successfully, businesses like yours that trade with the United Kingdom, have to get prepared without delay to handle procedures and delivery times for moving goods between France and the United Kingdom, and thus to maintain their international competitiveness.

These customs guidelines are made available to you in order to assist you in your preparation.

I wish you an enjoyable reading.

French Customs remains at your disposal, especially through its regional Economic Action Centres, to answer your questions.



Rodolphe Gintz

Director General of Customs and Excise

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# Why does my business have to prepare for a no-deal Brexit scenario ?



Prior to 29 March, the **United Kingdom** was a member of the **European Union**. There was **free movement of goods and no border controls and consequently no customs clearance procedures and, more broadly, no formalities connected with the crossing of the frontier.**

If the **United Kingdom** (UK) leaves the European Union (EU) **without a deal** on **29 March 2019**, the EU-UK relations will immediately be governed by **World Trade Organization (WTO) rules**. The UK will become a **third country**, just like Brazil, China and the United States.

In practical terms, this means:

- **Border controls** will resume
- **Ministry of Agriculture inspections** will resume (e.g. health inspections and health certificates)
- The **free movement** of capital, goods, services and people (workers, students and travellers) will **cease**
- Some **regulatory barriers to be decided by the UK** will resume immediately

**Businesses which do not trade up to now with countries outside the EU**, otherwise known as third countries, will be required to **carry out customs procedures** which were previously not part of their standard business practices.

Customs clearance procedures can be carried out **either**:

- By the business itself, **or**
- By a broker acting on behalf of the business. This is called a **registered customs representative**, formerly known as a **customs declarant** or a **forwarder** or a **customs broker**

In both instances, **businesses remain responsible for their customs operations**. Further, businesses are required to have a **sound understanding of customs clearance procedures, presented in the following fact sheets.**

The **Preparing for Brexit – Customs Guidelines** are designed to **help your business to plan and prepare for customs clearance procedures, regardless of the size of your business or whether you are a carrier**. In order to ensure continuity of supply, deliveries to your customers, your logistic flows and your costs, you have to anticipate your operations with the UK from customs angle.

**These guidelines should allow you to assess Brexit impacts on your business as well as your readiness before initiating the necessary action.**

There are 40 **Business Consulting Units** across France to help **answer your questions and provide assistance**. You can also phone our **Customs Helpline for any routine queries about customs clearance procedures**. We have provided a list of useful contacts at the end of these Customs Guidelines.



## Target Audience

Enterprises that import/export goods from or to the UK.

## Introduction

### What are customs procedures ?

- Filling out a **mandatory customs declaration form which details my goods : its tariff description** (what it is), **its origin** (where and how it has been produced) **and its value**
- Applying customs duties to imported goods when they enter the customs territory
- Implementing **trade policy measures** (e.g. anti-dumping duties)

### What is the purpose of customs clearance ?

- **Import** : Under the customs clearance process, duties and taxes are collected and foreign trade rules are enforced (restrictions and bans), e.g. arms, standards, medicines, etc.
- **Export** : Under the customs clearance process, goods leaving a customs territory are checked, providing evidence of sales exempt from VAT. Some goods are subject to customs clearance restrictions and the export declaration checks their exit authorization, e.g. cultural goods, arms, etc.

➤ *To plan ahead and safeguard the customs clearance process, businesses may establish a partnership with French Customs. This will help them save time and money. If businesses are not sufficiently prepared for the process, there is a risk they will make mistakes, waste time and possibly even additional costs.*

## A general principle : two different customs declarations

Goods that are imported and exported go through customs twice:

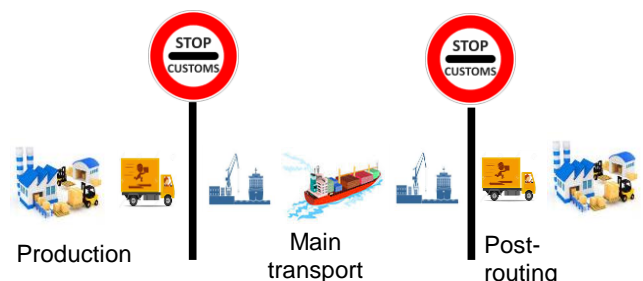
- Once when they leave the territory from which they are exported
- Once when they enter the territory to which they are imported

Below is an example of customs clearance at the French-UK border:

- You produce goods that are shipped to Calais
- Before the goods leave France, they are declared to French customs (export declaration)
- When the goods arrive in the UK, they are presented to UK customs (import declaration)
- The goods can then be delivered to your customer



Whichever Brexit scenario eventually plays out, you need to start preparing now because you will be required to carry out a number of procedures. You will need to incorporate customs into your business strategy as it will impact each and every one of your processes



## ► Questions you need to consider before importing

**N.B.** “Importing” means any trade coming into the EU from a non-EU, or third, country.

### 1. Who can get my goods cleared for me?

- In most cases, a customs broker (a registered customs representative) can handle your customs clearance procedures and pay any customs duty and VAT that are then invoiced to the receiving party. Other fees (sometimes called customs charges) are also invoiced but are in no way related to customs duties.

### 2. What do I need to do before I can start importing?

- You need to apply for an Economic Operator Registration and Identification (EORI) number. You need this free of charge formality to import goods from outside the EU. You must register your EORI number with your customs economic action centre. It is valid throughout the EU.

### 3. What do I need to do to import goods from a country outside the EU?

- A customs declaration form needs to be filled out for all imported goods, which may be subject to customs duty and VAT.
- Customs duty rates depend on the class of goods (“tariff code”) and their origin. The applicable VAT rate depends on the type of goods.

### 4. What is a tariff code and where can I find it?

- All goods are classified for trade purposes and given a tariff code that is recognized throughout the EU. The tariff code determines customs duty rates, applicable trade policy measures, technical standards that need to be complied with, etc. This is essential information.
- To help you to determine the tariff code, contact your supplier if you are not the manufacturer of your goods. You can also search the RITA online customs database for more information on customs duty rates for your goods. Your customs economic action centre is at your disposal to help you using RITA.

### 5. Why is the origin of the goods important?

- The origin of the goods helps to determine

the customs duty rate payable on the imported goods.

- In the event of a trade agreement (free trade agreement) between the EU and the UK, a preferential tariff rate may apply. An imported product that comes under the rules of the agreement may attract a lower customs duty or no duty at all.

### 6. What duties and taxes will I need to pay to import my goods?

- Customs duty is calculated based on the value of the goods, plus other costs (insurance, transport, etc.) until the goods enter the EU.
- VAT is calculated based on the value of the goods, plus all the freight and insurance costs up to the final point of delivery and any customs duty.
- Any other taxes may be added.

### 7. Will my goods be subject to any particular standards or regulations?

- Some goods have to fulfil certain conditions or need to go through certain procedures in order to be imported (standards, health inspections, special authorizations, etc.).

### 8. Why is the choice of Incoterms decisive? (Incoterms is an abbreviation for International Commercial Terms)

- Incoterms determine the mutual obligations of the seller and the buyer under international sales/purchase contracts.
- Incoterms define the individual responsibilities and respective charges of the supplier and the buyer.

### 9. What are my tax obligations?

- If your business has the legal status of a EURL, an SARL or an SAS in France: You will have a tax identification number and you can buy tax-free in the EU and reclaim besides VAT when importing from a third country outside the EU.
- If you are self-employed: You will pay VAT on imported goods and you will not be able to claim it back.

# What is customs clearance ?

## ► Questions you need to consider before exporting

**N.B.** “Exporting” means any trade from the EU to a third country.

- 1. Who can get my goods cleared for me?**
  - In most cases, a customs broker (a registered customs representative, formerly known as a customs declarant) can handle your customs clearance procedures. Fees are then invoiced to the exporter, sometimes called customs charges, that are in no way related to customs duties.
- 2. What do I need to do before I can start exporting?**
  - You need to apply for an Economic Operator Registration and Identification (EORI) number. You need this free of charge formality to import goods outside the EU. You must register your EORI number with your customs economic action centre. It is valid throughout the EU.
- 3. What are my tax obligations?**
  - If your business has the legal status of a EURL, an SARL or an SAS in France: you will have a tax identification number and you can export tax-free.
  - If you are self-employed: You will pay VAT on exported goods
- 4. How can I export goods without paying VAT?**
  - When goods are exported, the customs office checks that the goods declared exit the territory and issues an export certificate which may exempt you from VAT.
- 5. What is a tariff code and where can I find it?**
  - All goods are classified for trade purposes and given a customs tariff code that is recognized internationally (Harmonized System, or HS).
  - The tariff code determines customs duty rates, applicable trade policy measures, technical standards that need to be complied with, etc. This is essential information.
  - To help you to determine the customs tariff code, contact your customs broker and/or search the RITA online customs database for more information on customs duty rates for your goods.
- 6. Why is the origin of the goods important?**
  - The origin of the goods helps to determine the applicable customs duty rate in the UK. If there is no trade agreement between the EU and the UK, the UK will apply the same customs duty rate to the EU as it does to third countries. In the event of a trade agreement, a preferential tariff rate may apply.
  - The customs origin of a good should not be confused with its provenance.
- 7. Why is the choice of Incoterms decisive? (Incoterms is an abbreviation for International Commercial Terms)**
  - Incoterms determine the mutual obligations of the seller and the buyer under international sales/purchase contracts.
  - For customs purposes, Incoterms define the individual responsibilities of the supplier and the buyer.
- 8. How can I find out about another country's customs duty rates?**
  - For more information on customs duty rates in the export markets of your goods, contact the Department of Economic Affairs at the French Embassy in your market.

# French Customs has ramped up human and technology resources to ensure border controls go smoothly. You should be prepared, too!



## Target audience

Enterprises that export goods to, or import goods from, the UK.

## Background

When the United Kingdom leaves the European Union on 29 March 2019, border controls and related procedures will be re-established. The UK will become a “third country” from the EU’s perspective, and **all trade of goods must be declared to Customs** on each side of the border. There is a **risk of infrastructure being saturated and border fluidity being adversely impacted**. Every year, 4 million HGVs cross the border between the UK and France’s Hauts-de-France region.

## Goals

- **To maintain smooth circulation of goods**, French Customs has developed a **technological solution** based on **early completion of Customs procedures** and automation of declarations : the “**smart border**”: It will be applicable from 29 March 2019 at all points of entry/exit to/from Calais region and more broadly from Channel-North Sea.

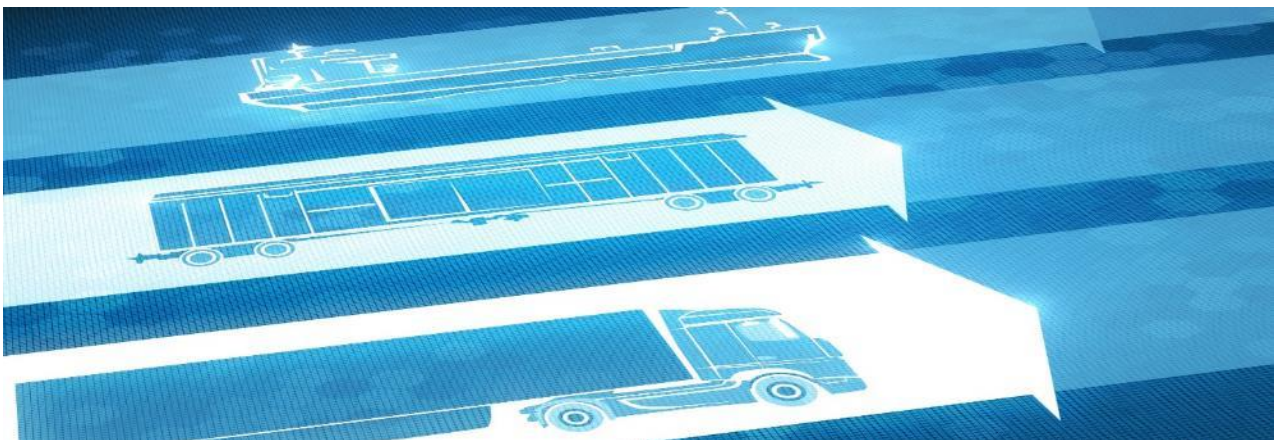
## Main principles

**Smart border** was designed for all Customs procedures: transit, import or export. Its **core principle is early completion of Customs procedures for import and export**.

**Under this approach, Customs declarations** must be **identified** with a **bar code** in the driver’s possession. The bar code establishes a link between **the number plates** of the HGV and its **Customs or transit declaration(s)**.

All these declarations cover the contents of a HGV identified via its **number plate** upon arrival at the **Customs facility** (port or Eurotunnel terminal): **electronic registration of the HGV number plate and Customs forms** (also known as “**pairing**”) enables the HGV to be tracked as it goes through the facility, especially when it **crosses the border**. After the border has been crossed, the vehicle is not permitted to turn back.

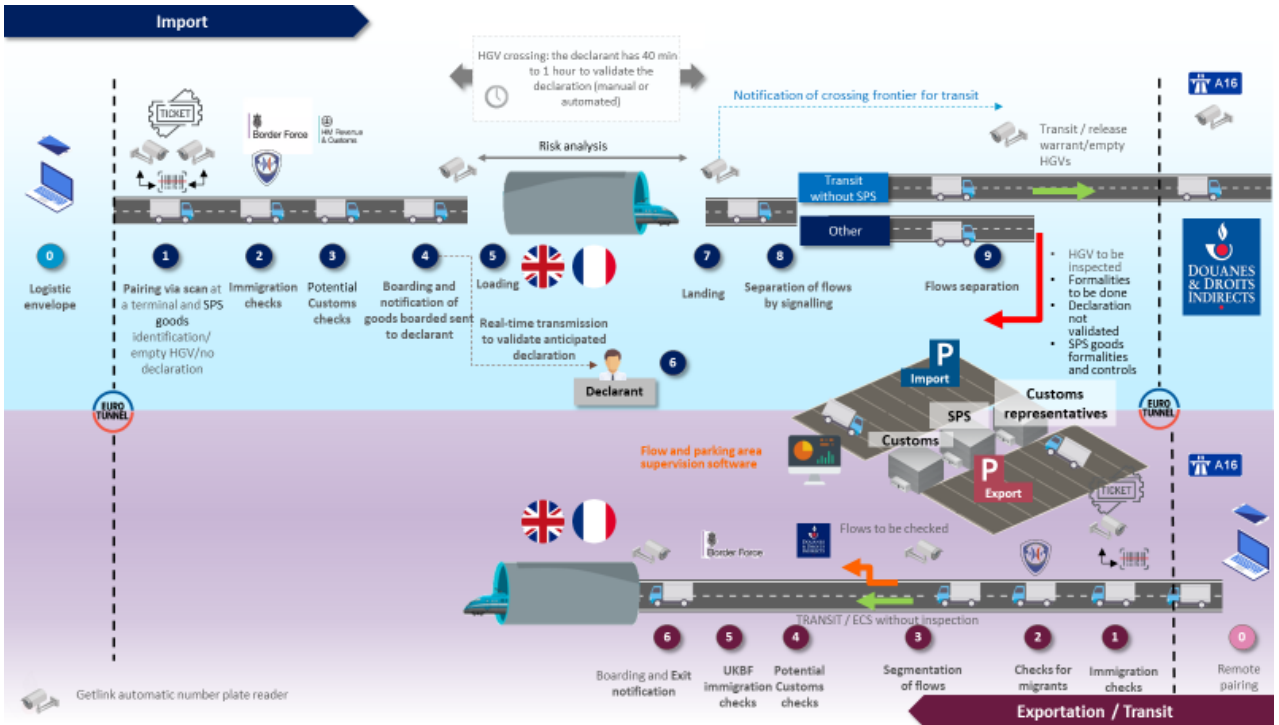
Thus, upon arriving in France, the **haulier will automatically be directed to the green or orange lane** depending on the declaration status of the **imported goods**. Conversely, for **exports**, a HGV without customs formalities **cannot leave EU territory**.





# French Customs has ramped up human and technology resources to ensure border controls go smoothly. You should be prepared, too!

## Circulation of goods through the Channel Tunnel



## Steps to Import/Export

### Import

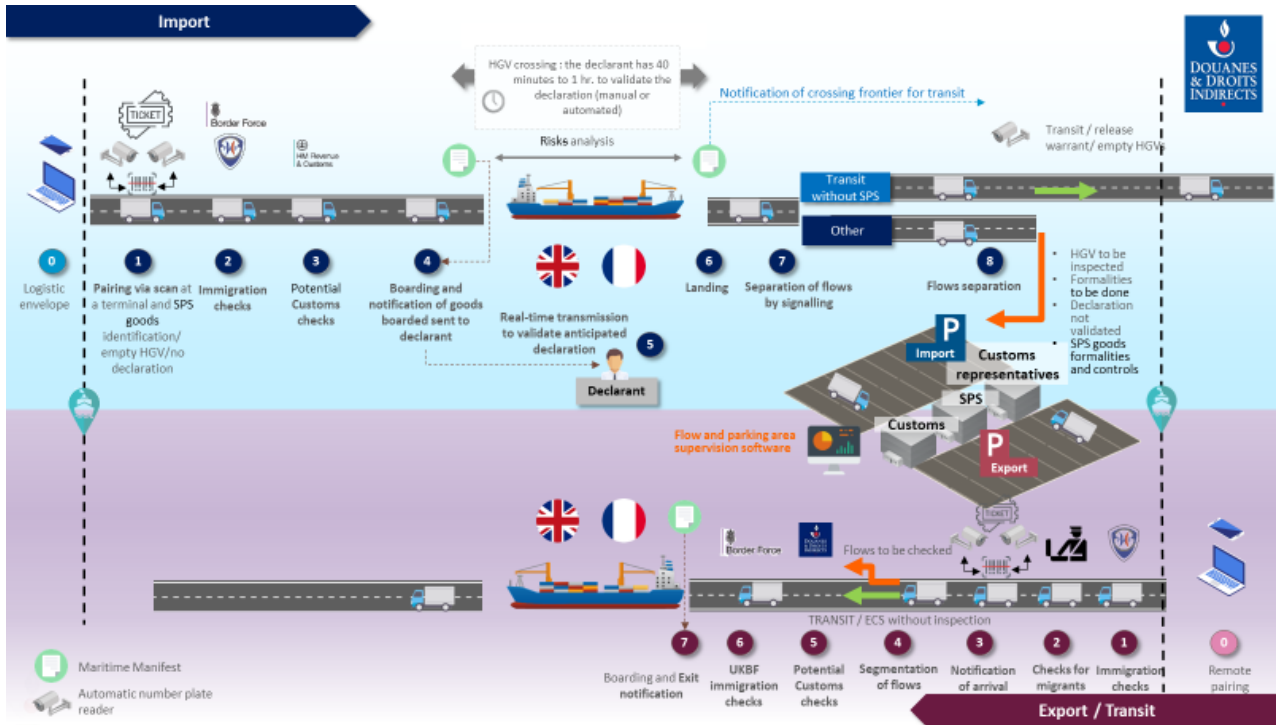
- 0 Logistic envelope
- 1 Pairing of French Customs documents and the number plates of the trailer and tractor on arrival via scan at the registration terminal and potential indication in case of animal/plant inspection, no declaration or empty trailer
- 2 UK immigration checks
- 3 UK customs checks
- 4 Boarding and notification of presentation of goods  
Manifest reception and sending of a notification of presentation of the goods in real time to the declarant. The latter will have a limited time to validate the anticipated declaration (between 40 minutes and one hour in advance). The system will be able to launch the risk analysis on the validated declaration during the transit time.
- 5 HGV loaded on the train
- 6 Validation of the early declaration triggers risk analysis and allows flows to be directed upon arrival green lane if release warrant is granted orange lane if no release warrant no validation of the early declaration within the time limit
- 7 HGV unloaded from train and identified by automatic number plate
- 8 Scan of number plate to direct flow
  - Non-SPS-checks transit lane, BAE declarations and empty vehicles not subject to checks
  - Lane for invalid declarations or inspection, flows with no declaration and SIVEP flows (based on declarations)

### Export

- 0 Logistic envelope
- 1 Pairing of customs documents (EAD or transit declaration) and number plate of the tractor and trailer via scan at the registration terminal with reading of number plates  
For EAD, notification of arrival automatically sent to ECS.  
Prior road signs will be installed to inform drivers that if they have not anticipated their export declarations they need to go to the customs office first (before engaging in the exit route)
- 2 French immigration checks (PAF)
- 3 Number plate scan to direct flows
  - Green lane for transits and ECS without control
  - Orange lane for lorries to be controlled (redirected to the parking area)
- 4 Potential customs controls
- 5 UK immigration checks
- 6 Number plate scan during loading and automatic sending of the exit notification

# French Customs has ramped up human and technology resources to ensure border controls go smoothly. You should be prepared, too!

## Circulation of goods through Calais region seaports and Channel-North Sea border points



## Steps to Import/Export

### Import

- 0 Logistic envelope
- 1 Pairing of French customs documents and the number plates of the trailer and tractor on arrival via scan at the registration terminal and potential indication in case of animal/plant inspection, no declaration or empty trailer
- 2 UK immigration checks
- 3 UK customs checks
- 4 Boarding and notification of presentation of goods  
Manifest reception and sending of a notification of presentation of the goods in real time to the declarant. The latter will have a limited time to validate the anticipated declaration (between 40 minutes and one hour in advance). The system will be able to launch the risk analysis on the validated declaration during the transit time.
- 5 The validation of declaration launches the risk analysis and allows to direct the flows upon arrival
- 6 Disembarking of lorries and manifest reception : sending the transit advice note
- 7 Lanes indicated by signalling
- 8 Separation of flows by license plate reading and signalisation to the drivers (portal, barrier...):
  - Green lane for Transit / Good to Release / Empty lorries
  - Orange lane for lorries to be controlled / Formalities to do / Declarations not validated / SPS checks

### Export

- 0 Logistic envelope
- 1 French immigration checks (PAF)
- 2 Checks for migrants
- 3 If pairing done in step 0, automatic number plate reading. Otherwise, pairing of customs documents (EAD or transit declaration) and number plate of the tractor and trailer via scan at the registration terminal with reading of number plates  
For EAD, notification of arrival automatically sent to ECS.  
Prior road signs will be installed to inform drivers that if they have not anticipated their export declarations they need to go to the customs office first (before engaging in the exit route)
- 4 Number plate scan to direct flows
  - Green lane for transits and ECS without control
  - Orange lane for lorries to be controlled (redirected to the parking area)
- 5 Potential customs controls
- 6 Migratory checks UKBF
- 7 Manifest reception upon ferry arrival in the UK to send the exit notification to ECS and clear EAD

# Should my business outsource customs procedures to a registered customs representative?



## Target audience

First-time importers/exporters of goods to/from the UK.

## Background

Customs clearance procedures can be **carried out either** ;

- By yourself, or
- By a broker acting on your behalf. This is called a **registered customs representative**

## Objectives

- Based on its needs, your business works out whether it wants to **carry out its own customs procedures in-house or outsource them**. In both instances, the aim is to **safeguard your procedures** and **ensure seamless trade flows** with the UK

## How does it work

1. If you want to **handle the customs clearance of your goods yourself** (for importing and exporting), **your business will need to file a customs declaration** through the DELTA online service **once you have obtained an EORI number from customs**.

We recommend you **consider** the following **questions**:

- **Do you already carry out customs clearance procedures** with third countries outside the EU?
- Are you **in a position to fill out all the information** in the customs declaration (there are 54) for customs clearance?

If **you answer yes to these questions**, we do not expect you to encounter any problems if the border is set up again between the EU and the UK.

2. However, if you are **not familiar with customs clearance procedures**, you can **engage a registered customs representative**.

The registered customs representative will **provide assistance and carry out customs clearance procedures on your behalf** (imports, exports and transit) in order to allow your goods to be imported from the UK to France and exported to the UK from France. The registered customs representative will also pay **any import duties and taxes for these goods**.

Under this arrangement, the registered customs representative will ask your business to sign a **contract** to act on your behalf, either for **direct representation** or **indirect representation**.

- Direct representation means the registered customs representative will act **in your name** and on your behalf
- Indirect representation means the registered customs representative will **act in his/her name**, but on your behalf.

In both instances, the registered customs representative will provide you with advice. However, he/she will **need you to supply accurate information** in order to be able to assist you.

➤ *For more information about registered customs representatives, please refer to the useful contacts at the end of this document*

# What information does my business need to provide to a registered customs representative?



## Target audience

Enterprises which import/export goods to/from the UK

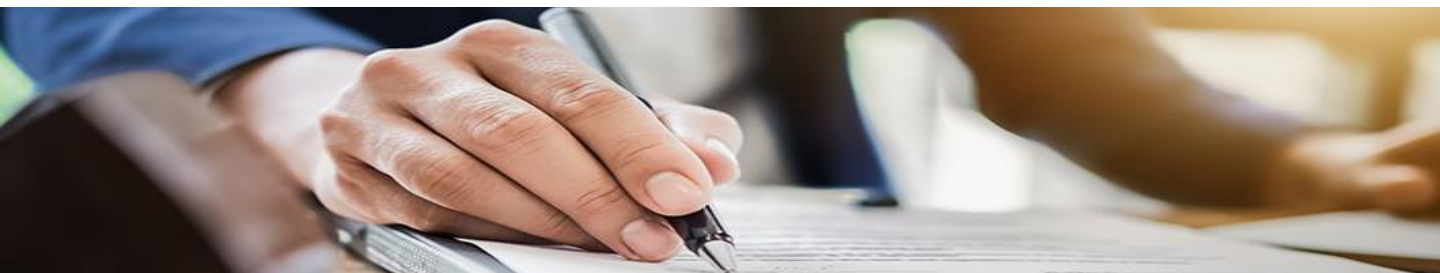
## Background

**Customs procedures and border controls will resume** when the UK leaves the EU on 29 March 2019. The UK will become a third country and any trade in goods will be subject to a customs declaration.

Those economic operators which have opted to **engage a registered customs representative** will outsource the customs process. However, **each business remains responsible for its customs clearance procedures.**

## Objectives

- Once **you have identified your business's needs**, you can decide to **outsource the customs process** to a registered customs representative. You will need to **supply him/her with any information required for customs clearance.**



## How does it work?

In order to **file the customs declaration with customs** for **importing** purposes and work out the amount of duties and taxes owing, the **registered customs representative will need the following information:**

- The **name** and address of the person he/she is representing in order to file the customs declaration on his/her behalf
- The **description** and **quantity** of the goods
- The **origin** or **destination** of the goods
- The **value** of the goods

You will need to **provide** the registered customs representative with the following documents:

- The **invoice**
- Details of the commercial agreement between the seller and the buyer. This will enable the registered customs representative to determine the **Incoterms** (outlining the individual responsibilities of the supplier and the buyer and defining the point in the transaction when ownership of the goods is transferred from the seller to the buyer).
- Any other **accompanying documents** for the goods

If the business has a tax identification number, it can export tax-free (this does not apply to the self-employed).

➤ *For more information about registered customs representatives, please refer to the useful contacts at the end of this document.*

# What financial impact will Brexit have on my business?



## Target audience

Enterprises which import/export goods to/from the UK

## Background

**Customs procedures and border controls will resume** when the UK leaves the EU on 29 March 2019. The UK will become a third country and any trade in goods will be subject to a customs declaration.

These procedures will bring with them **additional costs in trading with the UK**, particularly associated with **customs duties and taxes**. If you engage a customs broker for your customs procedures (a registered customs representative), you will also be charged for this service.

## Objectives

- Businesses shall be able to assess the financial impact on their trade of goods with a third country outside the EU (UK).

## How does it work?

**Customs clearance procedures** for imports **attract customs duties and taxes** (generally VAT), which are calculated on the basis of the customs declaration.

**Determining the customs duty rate** and associated taxes **depends on the tariff classification of the goods and their value and origin**.

You will **need to pay the amounts owing up front** in order to be able to **access your cleared goods**.

- If you want to **defer payment** (you can access your goods immediately and pay 30 days in arrears) and you handle your own customs clearance procedures, you will need to set up a **deferment account**. **You must provide a financial guarantee from a bank**. Contact your bank for further information about their commission and their terms and conditions for obtaining a financial guarantee for your customs clearance procedures.
- If **you get goods cleared regularly by customs**, there are a **range of procedures and measures** offered by the French Directorate General of Customs and Excise which allow you to **claim relief from financial charges**. Detailed information about these measures will be provided at a later date. You can visit the [douane.gouv.fr](http://douane.gouv.fr) website to find out more or contact the Business Consulting Unit of your nearest Regional Customs Department.
- If you **engage a registered customs representative** to carry out your customs clearance procedures, he/she will give you the option of **using his/her own deferment account**, but you will need to **pay for this service**.

# How can I register my business with customs?



## Target audience

First-time importers/exporters of goods to/from the UK

## Background

On **1 July 2009** it became mandatory for all economic operators engaging in customs activities to obtain an **Economic Operator Registration and Identification (EORI) number**.

The number is **required by economic operators** involved in import and export activities, in particular exporting to the UK, which will become a third country on 29 March 2019. In France, the EORI number given to your entity is the same as your SIRET number with the following format: **FR + SIRET**.

## Objectives

- Economic operators which have **never carried out customs procedures** must **apply for an EORI number** through the SOPRANO EORI online service, which can be accessed from the pro.douane website.
- You can also **contact your nearest Business Consulting Unit for assistance** with applying for an EORI number.

## How does it work?

### If you have a pro.douane account

1. Sign in with your **login** and **password**.
2. Click on **SOPRANO** in the “Mes téléservices” menu.
3. Click on “**Déposer un nouveau dossier**” to apply for a number.
4. Fill in the relevant department from the drop-down list **and enter your SIRET number** (pre-filled fields).
5. After your information has been verified, you will **receive an email acknowledging receipt**.
6. Your **EORI number will be sent to your email address** in about three hours.

### If you do not have a pro.douane account

1. **Click on the registration tab** on the top right-hand side of your screen (<https://pro.douane.gouv.fr/prodouane.asp>)
2. Click on **SOPRANO** in the “Mes téléservices” menu.
3. Click on “**Déposer un nouveau dossier**” to apply for a number.
4. Fill in the relevant department from the drop-down list **and enter your SIRET number** (pre-filled fields).
5. After your information has been verified, you will **receive an email acknowledging receipt**.
6. Your **EORI number will be sent to your email address** in about three hours.

# What goods require special treatment by my business?



## Target audience

Enterprises which import/export goods to/from the UK

## Background

Prohibited or restricted goods fall under special regulations and require **an authorisation prior to customs clearance** to be allowed into a territory.

## Objectives

- After 29 March 2019, the UK will become a third country with respect to the EU. As a result, the **prior authorisation system** will likely change and the enterprise will have to be aware of that.

## How does it work?

Goods which fall under **special regulations** and require **an authorisation prior** to customs clearance are classified as follows (this list is not exhaustive) :

- **Healthcare products** (medicines)
- **Sanitary products** (perishable animal and plant products, etc.)
- **Products impacting the environment** (waste, chemicals, etc.)
- **Fauna and flora protected under the Washington Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)**
- **War material, firearms and munitions**
- **Explosives and fireworks**
- **Dual-use goods**

In practical terms,

1. Identify your **goods**.
2. Read through the fact sheets on goods subject to special procedures and **check** that your **authorisations are still valid** after Brexit.
3. Where necessary, **plan ahead and apply for new authorisations** from the relevant government departments depending on the type of goods:
  - French National Agency for Medicines and Health Products Safety (ANSM)/Ministry for Solidarity and Health, especially for medicines marketing authorisations
  - Directorate General for Food/Ministry of Agriculture and Food for products subject to sanitary or phytosanitary inspection
  - Directorate General for Competition Policy, Consumer Affairs and Fraud Control/Ministry for the Economy and Finance for animal-based products
  - Directorate General for the Prevention of Risks/Ministry for the Ecological and Inclusive Transition for chemicals and waste
  - Directorate General for Planning, Housing and the Environment/ Ministry for the Ecological and Inclusive Transition for CITES certificates in the framework of flora and fauna protection
  - International Development Department of the Defence Procurement Agency/Ministry for the Armed Forces for export licenses of war material
  - Central Armament Department/Ministry of the Interior for classifying firearms
  - Directorate General of Customs and Excise/Ministry for Government Action and Public Accounts for importation or exportation of arms or explosives (AIMG, LEAF, AEPE, AIPE)
4. File a **customs declaration** for each **trade in goods**

For more information about goods requiring a special attention, the registered customs representative may advise you or help you to fill in the declaration.



## EXCISE GOODS

### Background

After 29 March 2019, the **UK** will become a **third country** with respect to the EU. As a result, **trading with the UK will involve importing and exporting** and operators will need to use an electronic accompanying document.

### Objectives

- Outline **the new trade management system for importing excise goods** from the UK with the GAMMA online service.

### Overview

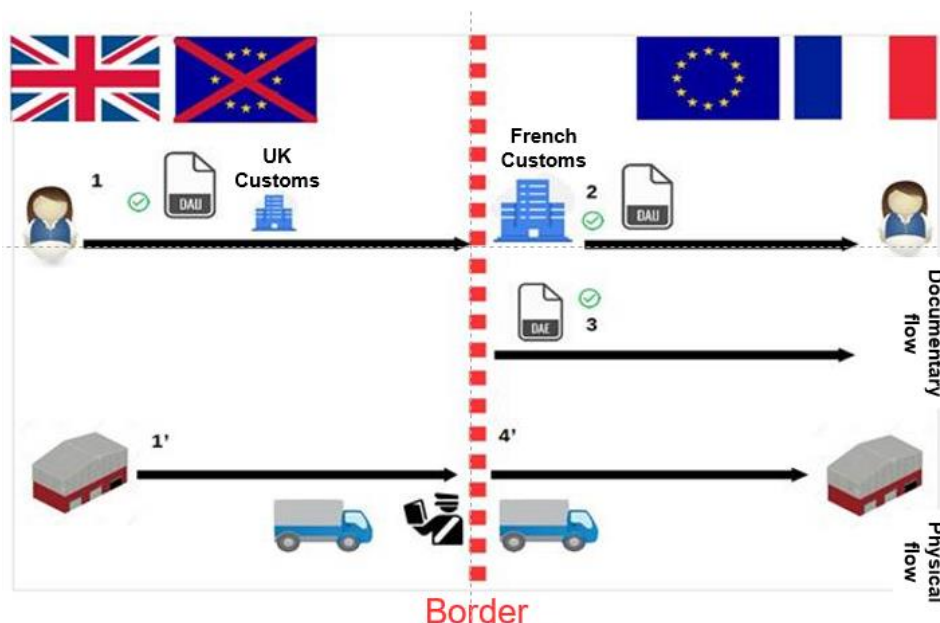
Excise goods include :

- **Energy products and electricity**
- **Alcohol and alcoholic beverages** (beer, wine, etc.)
- **Manufactured tobacco**

From 30 March 2019, all shipments of excise goods from the UK will require an **electronic accompanying document** and an **import declaration**.

#### Importing from the UK

When importing from the UK, the operator will need to file an import declaration at the border point (as a general rule). The import declaration will be used to fill out the electronic accompanying document, which will be required for the goods to be able to move from the border point to their final destination.







## EXCISE GOODS

### Background

After 29 March 2019, the **UK** will become a **third country** with respect to the EU. As a result, **trading with the UK will involve importing and exporting** and operators will need to use an electronic accompanying document.

### Objectives

- Outline **the new trade management system for exporting excise goods** to the UK with the GAMMA online service.

### Overview

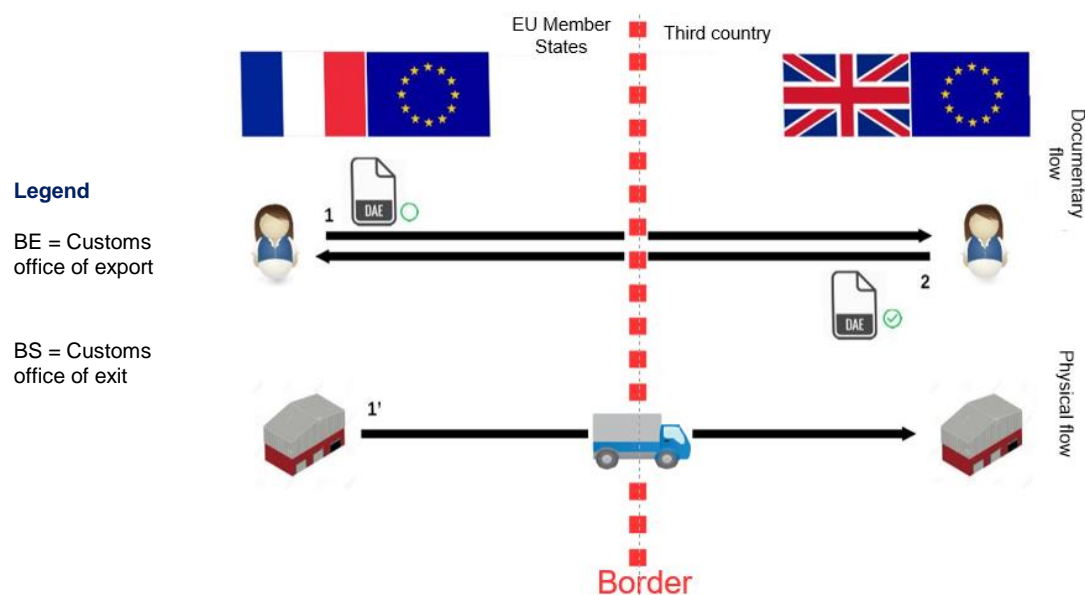
Excise goods include:

- **Energy products and electricity**
- **Alcohol and alcoholic beverages** (beer, wine, etc.)
- **Manufactured tobacco**

From 30 March 2019, all exports of excise goods to the UK will require an **electronic accompanying document** and an **export declaration**.

### Exporting to the UK

When exporting to the UK, the operator will need to fill out an electronic accompanying document, which will be required for the goods to be able to move from the loading point to the border point (customs office of exit). The electronic accompanying document must mention the customs office of export which will be responsible for filling out the export declaration.



# Goods subject to special procedures: Plants and plant products



## PLANTS AND PLANT PRODUCTS

### Background

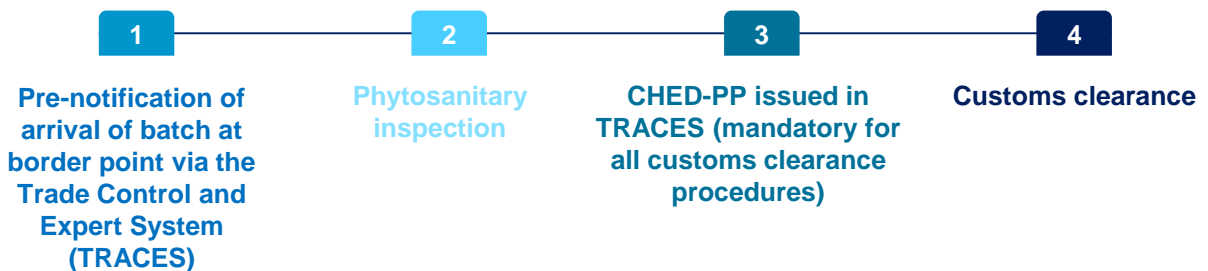
Plants and plant products imported from the UK will be subject to **phytosanitary inspection**, carried out by the Veterinary and Phytosanitary Border Inspection Office (SIVEP) at a **point of entry into the Community** located at the first **point of entry into the EU**. After inspecting the goods, the **SIVEP** will issue a **Common Health Entry Document for Plant Products (CHED-PP)**.

You will need the **CHED-PP** to clear your goods at customs, regardless of the customs procedure you have chosen. You will also need to file an import notification for your plants and plant products in the Trade Control and Expert System (**TRACES**) **application** before they are imported.

### Objectives

- **Ensure** that plants and plant products imported into the EU **do not carry any harmful organisms**.

### Overview



#### Scenario #1

##### Transit in the EU

If you are transporting EU goods from Ireland to France via the UK, the SIVEP will perform a basic check of your documents at the first point of re-entry into the EU.

#### Scenario #2

##### Export

A phytosanitary certificate for export (or re-export) may be requested in the importing country (UK). Please contact your nearest Regional Directorate for Food, Agriculture and Forestry for more information.

#### Scenario #3

##### Common Transit

If you are importing plants and plant products, you will not be allowed to defer the phytosanitary inspection to the place of destination under the Common Transit procedure, although some exceptions may apply. The phytosanitary inspection must be carried out at the first point of entry into EU territory.

# Goods subject to special procedures: Live animals and animal-based products



## LIVE ANIMALS AND ANIMAL-BASED PRODUCTS

### Background

Live animals and animal-based products imported into the EU will be subject to **veterinary inspection**, carried out by the **Veterinary and Phytosanitary Border Inspection Office (SIVEP)** at the Border Inspection Post (BIP) of the first **point of entry into the EU**. After inspecting the goods, the SIVEP will issue a **Common Veterinary Entry Document (CVED)**.

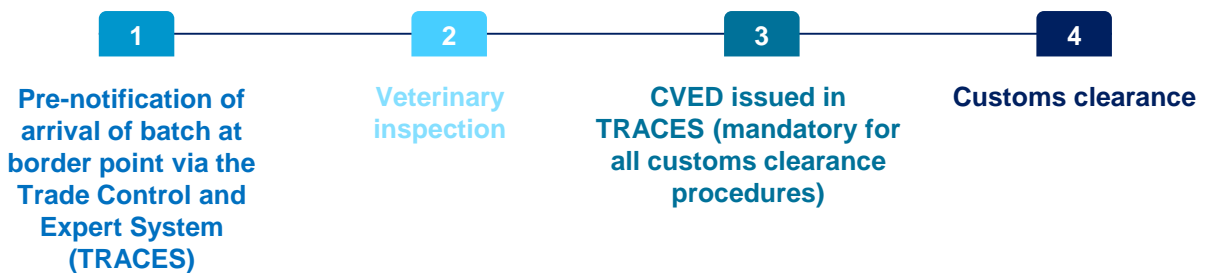
You will need the CVED to **clear your goods at customs**, regardless of the customs procedure you have chosen.

You will also need to file a **pre-import notification** for your live animals and animal-based products with the Trade Control and Expert System (**TRACES**) **application** before they are imported.

### Objectives

- **Ensure** that imports of live animals and animal-based products **do not pose any risks to the health of humans or animals**.

### Overview



#### Scenario #1

##### Transit in the EU

If you are transporting goods with EU status from Ireland to France via the UK, the SIVEP will perform a basic check of your documents at the BIP at the first point of re-entry into the EU.

#### Scenario #2

##### Export

Live animals and animal-based products must carry a health certificate, although this certificate will not determine whether your export declaration will be accepted by customs. However, it will probably be requested in the importing country (UK). Please contact your nearest regional Directorate for Citizen/Consumer Protection and Veterinary Services for more information.

#### Scenario #3

##### Common Transit

If you are importing live animals and animal-based products, you will not be allowed to defer the veterinary inspection to the place of destination under the Common Transit procedure. The veterinary inspection must be carried out at the first point of entry into EU territory.

# Goods subject to special procedures: Chemicals



## CHEMICALS

### Background

There are regulations governing **chemicals** in a wide range of economic sectors, including the metalworking, pharmaceutical, veterinary, cosmetic and agri-food industry, agriculture, machinery, car manufacturing, aeronautic, construction, textile, electronic, etc.

The trade in chemicals is subject to international regulations under various conventions which have been transposed into EU law.

### Objectives

Several **EU regulations govern the import and placing on the market of chemical products, mixtures and substances** incorporated into articles or contained in equipment in order to:

- Maintain a minimum level of information for **consumer safety and respect for the environment**;
- **Prevent the use, import or export of hazardous substances** for human health or the environment.

### Overview

#### If you are importing

##### Chemical substances and mixtures:

- You will need to pre-register these under Regulation (EC) No 1907/2006 (REACH: Registration, Evaluation, Authorisation and Restriction of Chemicals). In addition, some substances are banned and others require an authorisation.
- Importing substances listed in Annex I of Regulation (EC) No 850/2004 on persistent organic pollutants is banned, whether they are used separately, in preparations or as constituents in articles.
- Substances, mixtures and articles must also be classified and labelled (Regulation (EC) No 1272/2008 on classification, labelling and packaging).

**Equipment containing fluorinated greenhouse gases:** You will need to have a greenhouse gas quota (under Regulation (EU) No 514/2017) and provide a certificate of conformity when you file the import declaration with customs. Labelling of goods must comply with regulations.

**Ozone-depleting substances:** You will need to apply for a licence on the European Commission's ODS2 Licensing System (controlled substances are listed in the Annex to Regulation (EC) No 1005/2009).

**Mercury, mercury-added products and mixtures of mercury:** These are banned or restricted in accordance with Annex I of Regulation (EU) 2017/852.

#### You are exporting

**Chemicals:** Some chemicals are subject to the **export notification** procedure and the **Prior Informed Consent (PIC)** procedure (Regulation (EU) 649/2012 (PIC)). To export PIC substances, you will need to obtain a **Reference Identification Number (RIN)** from the ECHA platform (ePIC site).

**N.B.** All exports of mercury and mercury-added products, mixtures and compounds **are banned** under Regulation (EU) 2017/852 **unless they are for military or laboratory research/analysis purposes**.

# Goods subject to special procedures: Medicines



## MEDICINES

### Background

Importing **medicines** into the national customs territory, even from another State party to the Agreement on the European Economic Area (EEA), requires prior authorisation. The **French National Agency for Medicines and Health Products Safety (ANSM)** handles applications for import authorisations, which are detailed on the ANSM website (online application available).

### Objectives

- Guarantee the **flow** of imports and exports of medicines.
- Verify the **consistency** of customs procedures for these flows.

### Overview

Importing **medicines** into the national customs territory, even from another State party to the Agreement on the European Economic Area (EEA), requires prior **authorisation**.

The authorisation process includes **marketing authorisations, registration, a temporary authorisation for use, a clinical trial authorisation, or an import authorisation**. The importer must also be registered as a pharmaceutical company.

#### Steps:

1. Obtain prior authorisation from the ANSM for your planned marketing operation;
2. File a **customs declaration** for each consignment;
3. The reference number of the ANSM **authorisation** will be used as the document code for the information provided on the customs declaration.



## WASTE

### Background

Under Regulation (EC) No 1013/2006 on **shipments of waste**, a mandatory movement document is required for cross-border shipments of flows of waste. This document must be presented to the customs office of **entry** and **exit** of the EU and at the first point of entry into the **national territory**.

### Objectives

- Ensure the **traceability** of shipments of waste and gain information about the **volume** of waste.
- Guarantee the **safety** of shipments of hazardous waste and **prevent hazardous waste from being diverted** to sites where it would not be recovered or disposed of responsibly.

### Overview

The **waste shipment procedure** is determined on the basis of three criteria:

- **The type of waste:** its classification (waste identification codes are detailed in the Annexes of Regulation (EC) No 1013/2006) and its degree of danger
- **The purpose of the shipment:** recovery or disposal
- **The origin and destination of the shipment**, and the countries of transit.

The **cross-border shipment** of waste is subject either to:

- A **notification procedure** and a **prior consent procedure** from the National Centre for Cross-Border Waste Shipment (PNTRD), or
- An **information procedure**.

### Steps :

1. **Work out your type of waste** and the **waste identification code** under Regulation (EC) No 1013/2006 based on the purpose of the waste shipment and the shipment.
2. **Check which procedure applies to you** on the PNTTD website.
3. **Comply with the right procedure:**
  - If the waste shipment is subject to an **information procedure**: fill out a document based on the template provided in Annex VII. This document must accompany the waste shipment, be presented to customs on request and be mentioned in the customs declaration ;
  - or
  - If the waste shipment is subject to a **notification procedure**: fill an application for consent with the PNTTD and provide the documents (in Annex IA and IB of Regulation (EC) No 1013/2006) for approval which accompany the waste shipment. These documents are mentioned in the customs declaration and must be presented to customs on request.

# Goods subject to special procedures: Arms, war material and explosives



## ARMS, WAR MATERIAL AND EXPLOSIVES

### Background

Brexit will bring about a change in the systems to control the transfer of **arms, war material and explosives** between the EU and the UK. A transition from the intra-EU arms transfer control system to an arms transfer control system with third countries is planned for 29 March 2019

### Objectives

- **Plan for the change** in the control system.
- **Maintain the flow of** authorised imports and exports of arms and war material.
- **Ensure trade flows are controlled** efficiently.

### Overview

**War material and arms, munitions** and their **elements and explosives** are **banned goods**. Importing and exporting these goods require **prior authorisation for customs clearance**.

- **In order to continue trading with the UK, you will need to identify the impact of Brexit on each type of authorisation which has been issued and which is still valid:**
  1. Current **authorisations** will **lapse** :
    - Firearms and war material: transfer licences, transfer permits, prior agreements, UK transfer licences and transfer licences from other Member States.
    - Explosives and fireworks: intra-Community transfer of explosives documents.

Businesses will need to apply for **new authorisations** from the relevant **authorities in accordance with the UK's legal status**.

2. **Current authorisations** will lapse, but they will still be valid under law:
    - The Order of 30 January 2019 allows you to continue to ship war material to the UK using the authorisations issued under the UK's previous legal status.
  3. **Current authorisations will remain valid:**
    - Arms and war material: war material import authorisations (AIMG) which have been issued and are still valid for importing war material listed under 1 or 2 of category A2 and war material, arms, munitions and their elements listed under 6, 7, 8 or 9 of category B and a, b or c of category D.
    - Explosives and fireworks: import/export authorisations for explosives (AIPE and AEPE).
- **Preparing for new trade flows means you need to plan ahead and apply for new prior authorisations.**

Once issued, **the authorisation must be presented during customs clearance procedures** for document checking and **recording of the quantity and value**. The authorisation must accompany the goods when they are transported. It must be presented at the request of any relevant authorities.

# Goods subject to special procedures: Arms, war material and explosives

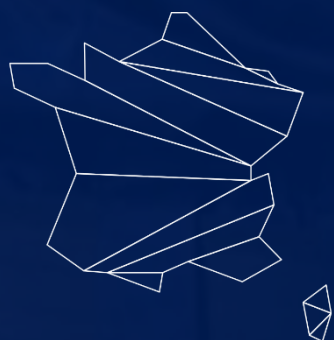


## ARMS, WAR MATERIAL AND EXPLOSIVES

### Procedures

Procedure #1	Procedure #2	Procedure #3
<p>Apply to the relevant government department in order to obtain the necessary authorisation in accordance with the trade flow and the classification of the goods.</p>	<p>The authorisation accompanies the goods.</p>	<p>The authorisation is presented to the customs office.</p>
<p>If you are importing war material from category A2, arms, munitions and their elements from categories A1, B or C or goods listed under a, b or c of category D:                      → You need to hold a war material import authorisation (AIMG) from the French Directorate General of Customs and Excise/ Ministry for Government Action and Public Accounts.                      → Set up a pro.douane account to file your application online using e-APS (SOPRANO) and get your account certified by your nearest Regional Customs Department (Business Consulting Unit).</p>	<p>Once issued, the authorisation must accompany the goods when they are transported.                      → It must be presented at the request of any relevant authorities.</p>	<p>The authorisation must be presented in order to complete customs clearance procedures.                      → Approval and recording of the authorisation</p>
<table border="1"> <tr> <td> <p>If you are exporting war material and associated material listed under the Military List (ML):                              → You need to hold an war material export licence (LEMG) from the French Directorate of arms /Ministry for the Armed Forces.                              → Set up an account to access SIGALE (go to <a href="https://www.ixarm.com/fr/">https://www.ixarm.com/fr/</a>).</p> </td> <td> <p>If you are exporting civilian firearms, munitions and their elements (listed in Article R. 316-40 of the French Internal Security Code):                              → You need to obtain a firearms export licence (LEAF) from the French Directorate General of Customs and Excise/ /Ministry for Government Action and Public Accounts.                              → Set up a pro.douane account to file your application online using e-APS (SOPRANO) and get your account certified by your nearest Business Consulting Unit.</p> </td> </tr> </table>		
<p>If you are exporting war material and associated material listed under the Military List (ML):                              → You need to hold an war material export licence (LEMG) from the French Directorate of arms /Ministry for the Armed Forces.                              → Set up an account to access SIGALE (go to <a href="https://www.ixarm.com/fr/">https://www.ixarm.com/fr/</a>).</p>	<p>If you are exporting civilian firearms, munitions and their elements (listed in Article R. 316-40 of the French Internal Security Code):                              → You need to obtain a firearms export licence (LEAF) from the French Directorate General of Customs and Excise/ /Ministry for Government Action and Public Accounts.                              → Set up a pro.douane account to file your application online using e-APS (SOPRANO) and get your account certified by your nearest Business Consulting Unit.</p>	
<p>If you are exporting arms, munitions and their elements listed under 6, 7 or 8 of category B or b or c of category D:                      → You need to hold an authorisation under Council Regulation (EC) No 1236/2005 (anti-torture regulation).                      → File an application form with the French Directorate General of Customs and Excise /Ministry for Government Action and Public Accounts.</p>		





# Appendices

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**For more customs information, see the following pages on the French Customs website:**  
[www.douane.gouv.fr](http://www.douane.gouv.fr)

- The Business Advisory Units: <http://www.douane.gouv.fr/articles/a13000-regional-customs-information-centers-in-France>
- The Customs Info Service (IDS) (in French): <https://lannuaire.service-public.fr/centres-contact/R16283>
- Lexicon (in French): <http://www.douane.gouv.fr/articles/a11056-lexique-des-termes-douaniers>
- Import essentials (in French): <http://www.douane.gouv.fr/articles/c807-importation>
- Export essentials (in French): <http://www.douane.gouv.fr/articles/c808-exportation>

**Or contact the London Customs Attaché:** [londres.douane@dgtresor.gouv.fr](mailto:londres.douane@dgtresor.gouv.fr)

**For more information on Brexit, see the following pages on the French Customs website:**  
<http://www.douane.gouv.fr/articles/a15055-get-ready-for-the-brexit>

**Customs Magazine No. 12 Businesses: Prepare for Brexit (in French):**  
<http://www.douane.gouv.fr/articles/c953-douane-magazine-12-entreprises-preparez-vous-au-brexit->

**Partner administration websites** (for specific points on regulations)

- Directorate General for Enterprise: <https://www.entreprises.gouv.fr/home?language=en-gb>
- Ministry for Social Affairs, Health and Women's Rights (in French): [www.sante.gouv.fr](http://www.sante.gouv.fr)
- Ministry for Agriculture: <https://agriculture.gouv.fr/english-contents>

**Find applicable customs duties in destination countries:**

- Visit the European Commission website (DG Trade) : [www.entreprises.gouv.fr](http://www.entreprises.gouv.fr)
- Market Access Database: <http://madb.europa.eu/madb/indexPubli.htm>

**For more information on customs duties applicable in the UK:**

- European Commission website : Market Access Database: [www.madb.europa.eu](http://www.madb.europa.eu)
- French Embassy service in the United Kingdom: [londres@dgtresor.gouv.fr](mailto:londres@dgtresor.gouv.fr)

- **Border Inspection Post (BIP):** Import control point for products of animal origin and live animals.
- **Business Consulting Unit:** Service within the Economic Action centre (PAE) of each French Customs regional directorate, dedicated to the information and advice of business about customs formalities and procedures.
- **Central Weapons Department (MIN INT)**
- **CITES:** Washington Convention on International Trade in Endangered Species of Wild Fauna and Flora.
- **Common Health Entry Document (CHED- PP):** Document covering plant products issued by the Animal and Plant Health Border Inspection Service (SIVEP).
- **Common Veterinary Entry Document (CVED):** The Common Veterinary Entry Document (CVED) is an authorisation to import produce or animals from third countries into the European Union (EU). It is issued by the veterinary services via the TRACES system after a control.
- **Customs territory of the Community:** The customs territory of the Community comprises the territories of the Member States of the European Union, the principality of Monaco, the Spanish Canary Islands, French Overseas Department, the Finnish Aland Islands, the Channel Islands and the Isle of Man. Excluded from the customs territory of the Community are non-EU countries and certain Member State territories: the German archipelago of Heligoland and exclave of Büsingen, the Danish Faroe Islands and Greenland, the Spanish autonomous cities of Ceuta and Melilla, French overseas territories, the Italian territories of Livigno and Campione d'Italia, the Dutch islands of Aruba, Bonaire, Curaçao, Saba and Saint Martin, the British islands and territories of Anguilla, Bermuda, Cayman Islands, Falkland Islands, South Georgia, South Sandwich Islands, Gibraltar, Monserrat, Pitcairn Islands, Saint Helena, Ascension and Tristan da Cunha, the British Antarctic Territory, the British Indian Ocean Territory, Turks and Caicos Islands, and the British Virgin Islands.
- **DELTA:** Online customs clearance procedure:
- **DELTA G** for domiciled operators and two- step customs clearance (simplified declaration followed by general supplementary declaration);
- **DELTA X** for operators authorised to use the clearance procedure for express consignments.
- **Directorate General for Competition Policy, Consumer Affairs and Fraud Control (DGCCRF-MINEF)**
- **Directorate General of Customs and Excise (DGDDI)**
- **Directorate General for Food (DGAL-MAAF)**
- **Directorate for the International Development of the Directorate General for Arms (MIN ARM)**
- **Directorate General for Planning, Housing and Nature (DGALN-Ministry for the Ecological and Inclusive Transition (MTES))**
- **Directorate General for the Prevention of Risks (DGPR-MTES)**
- **Dual-Use Goods Department (DGE-Ministry for Government Action and Public Accounts (MACP))**
- **ECHA:** European Chemical Agency (EU agency)
- **Economic Action Centre (PAE):** Regional Customs Directorate service providing international trade operators with personalised information and advice on customs procedures.
- **Economic Operators Registration and Identification (EORI):** An EU database issuing a single identification number to each economic operator that has dealings with the European Union (EU) customs administrations or conducts trade covered by customs legislation.
- **European Economic Area (E.E.A):** Agreement signed in Porto on 2 May 1992 between the Member States of the European Union (EU) and the member states of the European Free Trade Association (EFTA) to establish a free trade area between contracting states.

- **Economic Operators Registration and Identification (EORI):** An EU database issuing a single identification number to each economic operator that has dealings with the European Union (EU) customs administrations or conducts trade covered by customs legislation.
- **Electronic administrative document (e-AD)**
- **European Economic Area (E.E.A.):** Agreement signed in Porto on 2 May 1992 between the Member States of the European Union (EU) and the member states of the European Free Trade Association (EFTA) to establish a free trade area between contracting states.
- **External community transit:** Transit regime for movements of non-community and assimilated merchandise on European Union territory between an office of departure and an office of destination free of external trade duties and formalities
- **European Union (EU):** Established by the Maastricht Treaty of 7 February 1992, the European Union is built on the following European communities:
  - European Coal and Steel Community (ECSC);
  - European Atomic Energy Community (EAEC);
  - European Economic Community (EEC)- rounded out by a raft of policies and forms of cooperation put in place by treaties.

As at 1 July 2013, the European Union had 28 Member States: Austria, Belgium, Bulgaria, Cyprus, Croatia, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom.
- **Excise duties:** Indirect taxes on the consumption of certain categories of products (mineral oils, alcoholic beverages and tobacco products)
- **Explosives Import/Export Authorisation (AIPE/AEPE):** Authorisation covering explosives and pyrotechnics.
- **Incoterms:** International Commercial Terms. Incoterms are coded by the International Chamber of Commerce.
- **Internal community transit:** Transit procedure for Community merchandise to travel from one point to another in the European Union customs territory passing through a third country without losing community status. It can also be used in certain types of trade with recent Member States where formalities are still in place.
- **Intracommunity Transfer of Explosives Documents (ICTs):** Documents covering explosives and pyrotechnics.
- **Interregional directorate (DI):** See customs organisation map (in French) at <http://www.douane.gouv.fr/articles/a12110-organisation-territoriale-de-la-douane-et-services-ouverts-au-public>
- **Military Goods Import Authorisation (AIMG):** Authorisation required for the introduction of war materials listed in paragraphs 1 and 2 of Category A2 and war materials, arms, munitions and their elements listed in paragraphs 6, 7, 8 and 9 of Category B and paragraphs a, b and c of Category D.
- **Ministry of the Interior (MIN INT)**
- **National Agency for the Safety of Medicines and Health Products (ANSM):** Agency established by the act of 29 December 2011 on improving drug and health product safety.
- **PIC:** Regulation (EU) 649/2012 (Prior Informed Consent).
- **PNTTD:** National Centre for Cross-Border Movements of Waste
- **Pro.douane:** French Directorate General of Customs and Excise Internet gateway available at <https://pro.douane.gouv.fr>.
- **Reference Identification Number (RIN):** Number required to export certain substances covered by PIC export formalities. It is obtained from ECHA (e-PIC website) and must appear on the customs export declaration.

- **Regional Directorate (DR):** See customs organisation map (in French) at <http://www.douane.gouv.fr/articles/a12110-organisation-territoriale-de-la-douane-et-services-ouverts-au-public>
- **Registered Customs Representative (RCR):** With effect from 1 January 2018, professionals who wish to conduct with the customs authorities customs acts and formalities provided for by the customs legislation on behalf of another person must first complete prior registration with customs and fulfil certain criteria.
- **SIRET:** A SIRET (French Business Register Information System) number is a business identification code allocated by a registry when a business is established.
- **SIVEP:** The health inspection border posts for imports (from countries outside the European Union) form part of a national service reporting to the DGAL: the Animal and Plant Health Border Inspection Service (SIVEP). SIVEP is made up of:
  - Border Inspection Posts (BIPs) that control imports of products of animal origin and live animals;
  - Designated Points of Entry (DPEs) that control imports of animal feed of non-animal origin.
  - Community Entry Points (CEPs) that conduct plant health checks on plants and plant products.
- **SOPRANO:** Online procedures that manage the issuing of authorisations granted by French customs.
- **Third country:** The term “third country” applies to non-EU countries. The regulatory and customs code references are available on the European Commission website.
- **TRACES:** New online tool called the TRADE Control and Expert System, which issues electronic inspection certificates for European Union imports of biological products.
- **Union Customs Code (UCC):** The Union Customs Code and its implementing provisions have replaced the former Community Customs Code. The UCC came into force on 1 May 2016.
- **United Kingdom (UK):** The United Kingdom of Great Britain and Northern Ireland, also known as the United Kingdom, is a European state made up of England, Scotland and Wales (forming Great Britain), and Northern Ireland.
- **World Trade Organization (WTO):** International institution with its headquarters in Geneva. It replaced the GATT in 1994. The WTO promotes international free trade.

