



# 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 12<sup>th</sup> April 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 Brexit, 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**, 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:

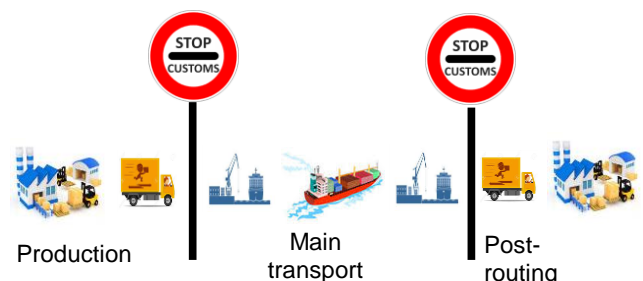
- Once when they leave the territory from which they are exported
- Once when they enter the territory to which they are imported

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.

## ► 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.



# IMPORTS



YOUR BUSINESS IMPORTS GOODS  
FROM THE UNITED KINGDOM (A THIRD  
COUNTRY FROM THE PERSPECTIVE  
OF THE EU)





## Using the Union transit procedure



## Target audience

Businesses, especially carriers and express delivery companies

## Background

French Customs has developed a solution to lodge the transit declaration in advance.

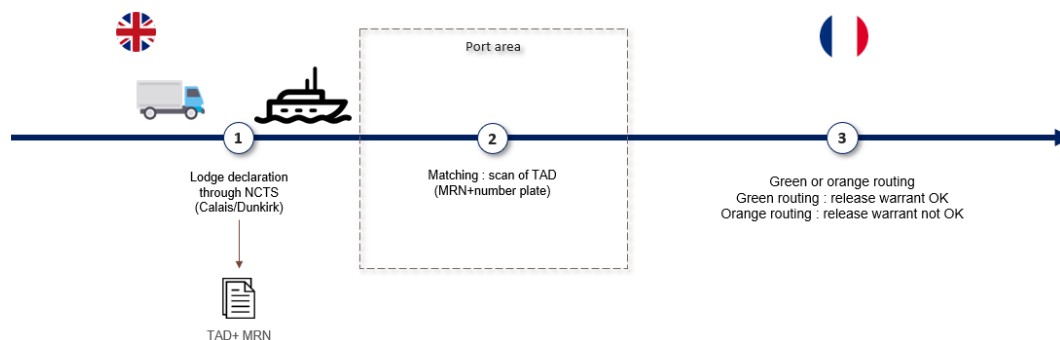
## Objectives

- Guarantee the flow of goods.
- Ensure France's attractiveness and the competitiveness of French businesses.

## Overview

Transit is the movement of goods between common transit countries and the European Union. Import duties, other charges and trade policy measures are suspended until the goods reach an inland customs office for clearance.

Before the goods arrive in the Union customs territory, operators lodge their declaration directly through the New Computerised Transit System (NCTS) at the Calais or Dunkirk offices. Under the smart border system, goods can cross the border faster (although this does not apply to goods subject to special procedures).



## Scenario

### You are a French business importing goods from the United Kingdom

1. You need an **Economic Operator Registration and Identification (EORI)** number. Go to [pro.douane.gouv.fr](http://pro.douane.gouv.fr). Log on to SOPRANO-AS to apply for an EORI number. A registration certificate with an EORI number will be sent to your email address in three hours.
2. Provide a **guarantee** to use the Union transit procedure.
3. Sign an **NCTS agreement** with the relevant customs office. You will need one agreement for each entity and each customs office.

N.B. EU businesses need to follow the same procedures as French businesses.

# Using the common transit procedure



## Target audience

Businesses, especially carriers and express delivery companies

## Background

Businesses will be able to use the common transit procedure between the United Kingdom and the Union customs territory once the UK has left the EU and gained membership in its own right of the Common Transit Convention.

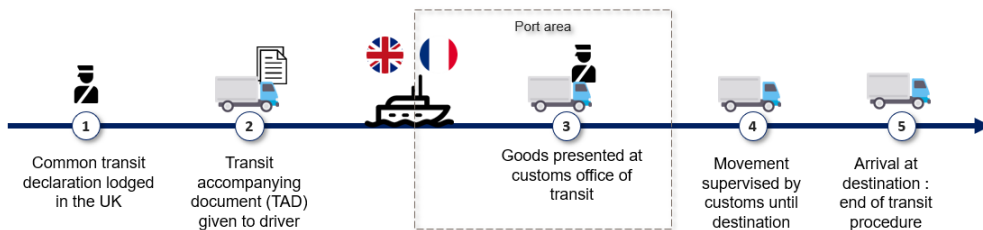
## Objectives

- Prevent the risk of severe border delays when the UK leaves the EU.
- Fast-track the entry of goods by encouraging businesses to carry out the necessary common transit procedures for imports.

## Overview

Transit is the movement of goods between common transit countries and the European Union. Import duties, other charges and trade policy measures are suspended until the goods reach an inland customs office for clearance.

Goods need to be presented at the first French customs office. For goods to move between the UK and France, the business needs to be registered with the French and UK customs authorities.



## Procedures for taking delivery of goods in transit

### Procedure #1

**Apply for an EORI number:** This number is mandatory for taking delivery of goods under the **common transit** procedure. You will need to lodge an application with Customs to be issued with an EORI number.

### Procedure #2

**NCTS agreement:** Agreement between the business and Customs which will grant you access to the NCTS.

### Procedure #3

**IS connection:** The business can click on a link on [pro.douane.gouv.fr](http://pro.douane.gouv.fr) to access the NCTS.

### Procedure #4

**Authorised consignee:** The business can receive the goods at their premises if they are an authorised consignee.

**N.B.** The consignor which places goods in transit in the UK will need to be registered with the UK customs authorities.

## Using the common transit procedure



## Scenario #1

You are an EU business importing goods from the UK to France

## 1 EORI number

You need an **EORI** number. Go to **pro.douane.fr**

Log on to **SOPRANO** to apply for an EORI number. A **registration certificate** with an EORI number will be sent to your email address in three hours.

## 2 NCTS

Sign an **NCTS agreement** with the relevant customs office. You will need one agreement for each entity and each customs office.

## 3 Authorised consignee status

To apply for **authorised consignee status** so you can receive goods in transit at an authorised facility without presenting the goods at the customs office, lodge your application through **SOPRANO** from a **certified pro.douane.gouv.fr** account. You will either need to fill out the customs administrator form and request pro.douane correspondent status or get your account certified by the pro.douane correspondent of the entity at which the user works. Processing time is **1.5 months**.

## Scenario #2

You are a logistics company based in the EU and you receive goods from the UK in France

## 1 EORI number

You need an **EORI** number. Go to **pro.douane.fr**

Log on to **SOPRANO** to apply for an EORI number. A **registration certificate** with an EORI number will be sent to your email address in three hours.

## 2 NCTS

Sign an **NCTS agreement** with the relevant customs office. You will need one agreement for each entity and each customs office.

## 3 Authorised consignee status

To apply for **authorised consignee status** so you can receive goods in transit at an authorised facility without presenting the goods at the customs office, lodge your application through **SOPRANO** from a **certified pro.douane.gouv.fr** account. You will either need to fill out the customs administrator form and request pro.douane correspondent status or get your account certified by the pro.douane correspondent of the entity at which the user works. Processing time is **1.5 months**.

N.B. The consignor which places goods in transit in the UK will need to be registered with the UK customs authorities.

## Comments

**Business Consulting Units:** If you decide to carry out these customs procedures yourself, you can contact your nearest **Business Consulting Unit** for free advice. Find your local customs office here: <http://www.douane.gouv.fr/articles/a12422-carte-interactive-des-services-douaniers-ouverts-au-public>

**Registered customs representative:** You can also engage a **registered customs representative** to carry out all these procedures on your behalf.

# Preparing for customs clearance



## Target audience

Businesses and declarants importing goods from the UK to the Union customs territory

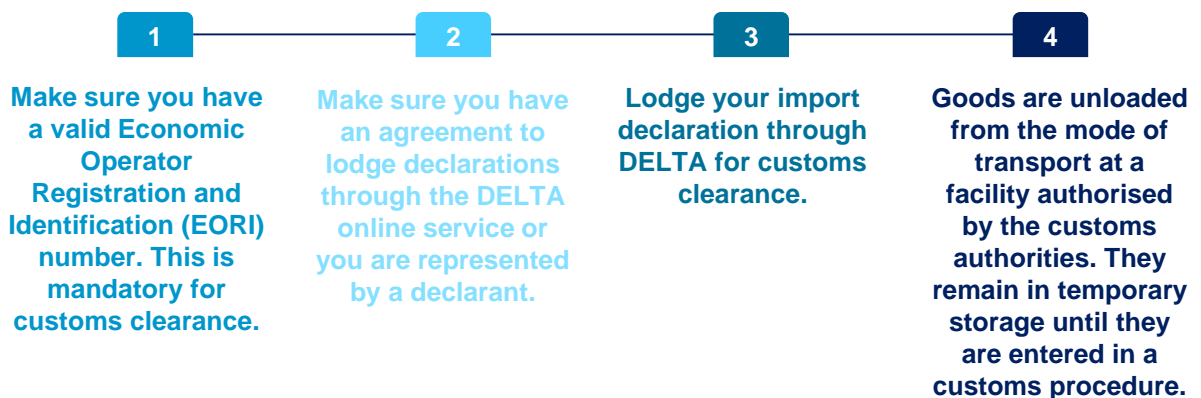
## Background

When the UK leaves the EU, you will need to carry out customs procedures for imports from the UK (a third country).

## Objectives

- Understand the customs clearance options for imports from the UK.
- Understand the costs of importing non-Union goods from the UK.

## Overview



## The advantages of advance customs clearance

1. When trading with the UK, you can lodge an **advance declaration** through DELTA.
2. Advance customs clearance means you can **streamline customs procedures** and fast-track your goods through customs.
3. Advance declarations can be lodged up to **30 days** before the goods physically arrive in the Union customs territory.

## Import duties and taxes

The following duties and taxes will apply after the re-introduction of the border with the UK:

- Customs duties (these depend on the class of the goods and their origin)
- VAT on imports
- Any other duties, taxes or charges depending on the type of goods imported (e.g. excise duties, anti-dumping duties, earmarked taxes and phytosanitary fees)

**N.B.** Other customs clearance charges may apply. These depend on the commercial agreement between your carrier and/or your registered customs representative.

# Preparing for customs clearance



## Scenario #1

*You are an EU business carrying out customs clearance procedures in France. You would like to defer payment of duties and taxes.*

You can set up a **deferment account** so you do not have to pay import duties and taxes straight away.

## Scenario #2

*You are an EU business and you would like to place goods in France under duty suspension (special procedures)*

You can set up a guarantee account to cover a customs debt that may arise on goods placed under a special procedure other than a transit procedure.

In both cases, you will need the following:

### 1 Comprehensive guarantee

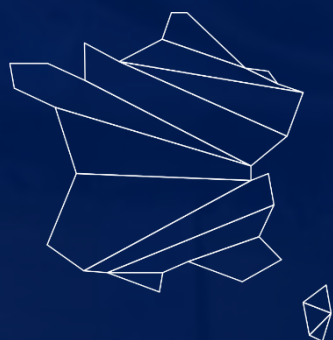
To set up a deferment account, you will need to **apply for a comprehensive guarantee authorisation from customs authorities (standard terms and conditions are detailed in Annex 3 of the aforementioned order)**. In France, lodge your application with the unit in charge of handling procedures at your nearest customs clearance office. You will need to **calculate the amount of the guarantee required (reference amount)** based on the taxes applied to placing goods under special procedures.

### 2 Guarantee is in place

The comprehensive guarantee authorisation is given based on the **reference amount (guarantee limit) once the security has been provided in that same amount** (see above).

You can request that the customs authorities examine your application in accordance with the eligibility criteria detailed in Article 39 of the Union Customs Code (UCC) which allow for a comprehensive guarantee with a **reduced amount of security** in relation to the reference amount in your authorisation. You can also request a guarantee waiver. Authorised economic operators are not required to provide security.

**N.B. Apply for one single comprehensive guarantee authorisation** if you want to **cover your customs duties under a deferment account, a guarantee account or a common transit guarantee**. The reference amount and the amount of any security will be calculated as above for each type of account.



# EXPORTS

**YOUR BUSINESS EXPORTS GOODS FROM THE UNITED KINGDOM (A THIRD COUNTRY FROM THE PERSPECTIVE OF THE EU)**

# Using the common transit procedure



## Target audience

Businesses trading in EU and non-EU goods

## Background

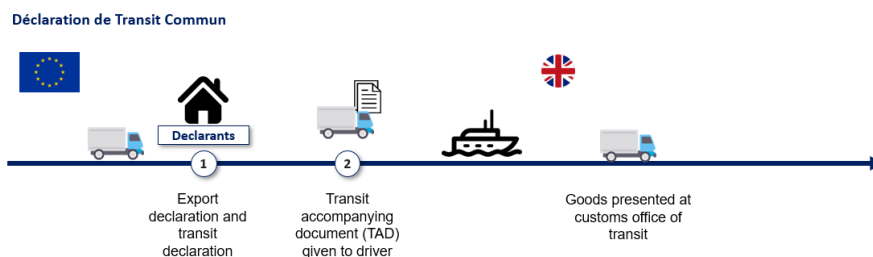
Businesses will be able to use the common transit procedure between the United Kingdom and the Union customs territory once the UK has left the EU and gained membership in its own right of the Common Transit Convention.

## Objectives

- Prevent the risk of severe border delays when the UK leaves the EU.
- Fast-track the exit of goods by encouraging businesses to use transit for exports.

## Overview

Common transit is the movement of goods between the European Union and common transit countries. Export duties, other charges and trade policy measures are suspended until the goods reach a customs clearance point in the UK. The transit procedure can be adapted for exports in order to fast-track goods out of the EU. The export declaration can be lodged with the French customs office (open for export procedures) at the same time as the transit declaration is lodged. Lodging the transit declaration with a UK office of destination signals the completion of export procedures. However, goods need to be presented at the first UK customs office. For goods to move between France and the UK, the business needs to be registered with the French and UK customs authorities.



## Procedures for placing goods in transit

### Procedure #1

**Apply for an EORI number:** This number is mandatory for taking delivery of goods under the **common transit** procedure. You will need to lodge an application with Customs to be issued with an EORI number.

### Procedure #2

**NCTS agreement:** Agreement between the business and Customs which will grant you access to the NCTS.

### Procedure #3

**IS connection:** The business can click on a link on [pro.douane.gouv.fr](http://pro.douane.gouv.fr) to access the NCTS.

### Procedure #4

**Authorised consignor:** The business can place the goods in transit in their premises if they are an authorised consignor.

## Using the common transit procedure



## Scenario #1

You are an EU business located in France exporting goods from the UK

**1 EORI number**

You need an **EORI** number. Go to [pro.douane.gouv.fr](http://pro.douane.gouv.fr)

Log on to **SOPRANO** to apply for an EORI number. A **registration certificate** with an EORI number will be sent to your email address in three hours.

**2 Transit guarantee**

Provide a guarantee to use the transit procedure.

**3 NCTS**

Sign an **NCTS agreement** with the relevant customs office. You will need one agreement for each entity and each customs office.

**4 Authorised consignor status**

To apply for **authorised consignee status** so you can receive goods in transit at an authorised facility without presenting the goods at the customs office, lodge your application through **SOPRANO** from a **certified pro.douane account**. You will either need to fill out the customs administrator form and request pro.douane correspondent status or get your account certified by the pro.douane correspondent of the entity at which the user works. Processing time is **1.5 months**.

## Scenario #2

You are a logistics company based in the EU and you ship goods from the UK to the EU

**1 EORI number**

1

**2 Transit guarantee**

2

**3 NCTS**

3

**4 Authorised consignor status**

4

N.B. Contact the customs authorities of the EU Member State in which your business is located.



# Preparing for customs clearance and securing goods for export with ECS



## Target audience

Economic operators shipping goods from the EU to the UK (a third country)

## Background

Export procedures only apply to goods shipped to third countries with respect to the EU. Goods shipped to another EU Member State are counted as intra-EU trade flows and are not treated as exports under customs procedures. When the UK leaves the EU, goods exported to the UK will be required to go through export procedures in a customs office, i.e. the customs office of exit.

## Objectives

- Understand and plan ahead for export procedures.
- Understand EU customs territory exit procedures.
- Know how to provide proof to the tax authorities for the exit of your goods.

## Overview



Regardless of the mode of transport of the **goods** or the **place** where they clear customs for export (local or office-based clearance procedure), the goods must be accompanied by one of the following documents until the point of exit from the **Union customs territory**:

- **The Export Accompanying Document (EAD)**
- In the event the fall-back procedure is used, make sure you have **copy 3 of the export declaration** (Single Administrative Document, or SAD)

N.B. The exporter remains responsible for the operation until the **exit certificate** is issued electronically. He/she is required to monitor his/her export operations and secure the logistics chain to ensure that procedures are followed correctly.

# Preparing for customs clearance and securing goods for export with ECS



## Scenario

The **Export Control System (ECS)** is the EU system for the control of indirect exports from the Union customs territory, regardless of where the export declaration is lodged (in France or another Member State).

**Goods declared in France or another Member State exit the Union customs territory through an office of exit in France (port, airport or land border):**

1. The carrier or the operator responsible for the goods lodges the notification of arrival through ECS. This counts as **presentation of the goods at the EU border**. Then the carrier or his/her representative (shipping agent or freight forwarder) confirms the goods have exited the territory by lodging a notification of exit through **ECS** or a **port/airport Cargo Community System (CCS)**.
2. If the goods exit the EU from Calais (tunnel or port) or Dunkirk (port), the driver presents the Export Accompanying Document (EAD) and the bar code is scanned and matched automatically to the number plate of his/her vehicle. The data is sent to Customs electronically and this counts as **notification of arrival and presentation of the goods** at the Calais or Dunkirk customs office. When the goods are loaded onto the shuttle/ferry, the carrier confirms through ECS that the goods have been loaded and have left the EU.
3. The "exit results" message is sent electronically and in real time to the **office of export**, which grants the release of the goods for export and notifies you and your declarant.

## Providing proof to the French tax authorities that your goods have left the EU

During **tax audits**, officers from the Public Finances Directorate General log on to the **DELTA customs system** to verify the electronic proof of exit. If the exit certificate cannot be found in DELTA, you will be required to provide other proof or evidence that the goods have exited the EU from the office of export. The DELTA declaration with ECS validation is proof that the goods have left the EU and do not attract VAT (evidence for tax purposes). We recommend that you keep a file of all your export records.

# 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, 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 after Brexit at all points of entry/exit to/from Calais region and more broadly from Channel-North Sea.

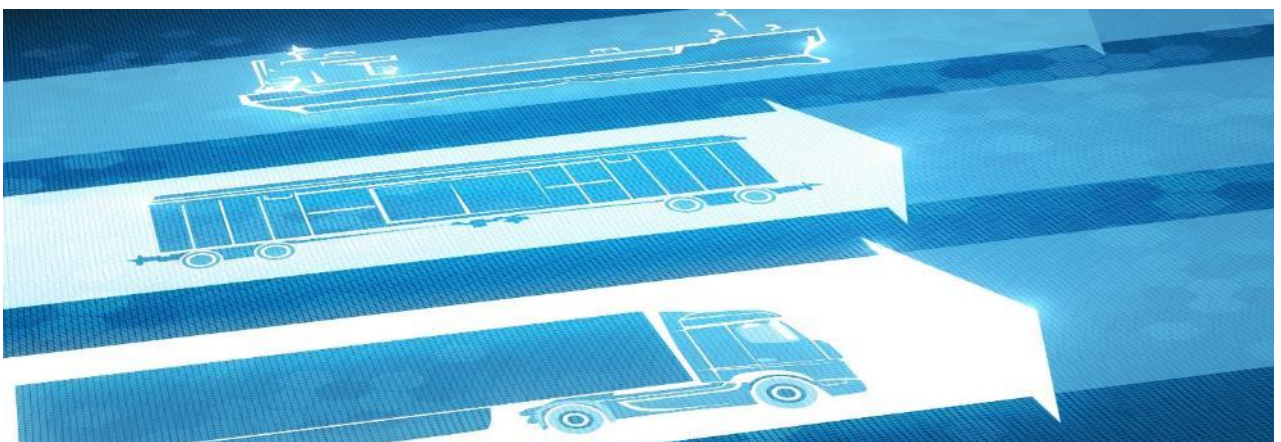
## Main principles

**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)**.

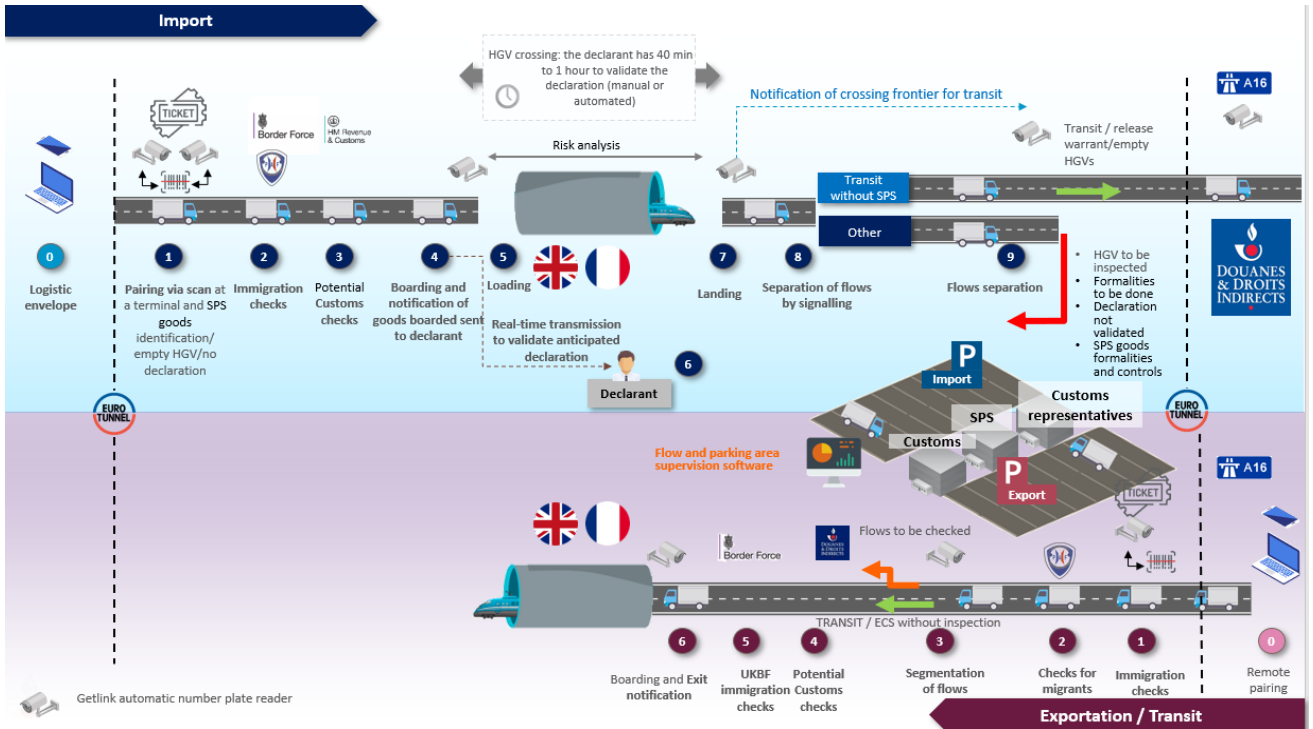
All these declarations cover the contents of a HGV identified via its **number plate** upon arrival at the **Customs facility** (port or Eurotunnel terminal): **electronic registration of the HGV number plate and Customs forms** (also known as “**pairing**”) enables the HGV to be tracked as it goes through 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 or 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

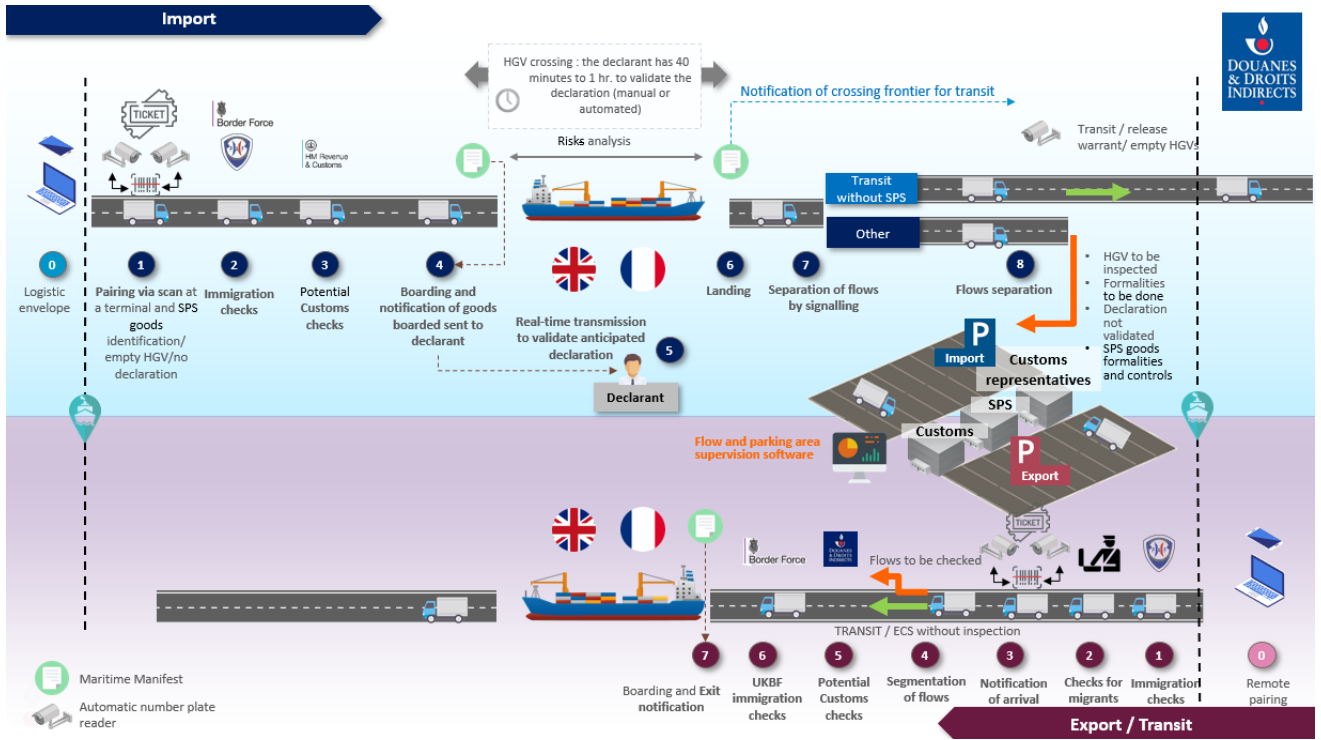
- 0 Logistic envelope
- 1 Pairing of customs documents (EAD or transit declaration) and number plate of the tractor and trailer via scan at the registration terminal with reading of number plates  
For EAD, notification of arrival automatically sent to ECS.  
Prior road signs will be installed to inform 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. 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. 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**.





## 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 after Brexit. 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>)
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 Brexit, 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 Brexit, 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

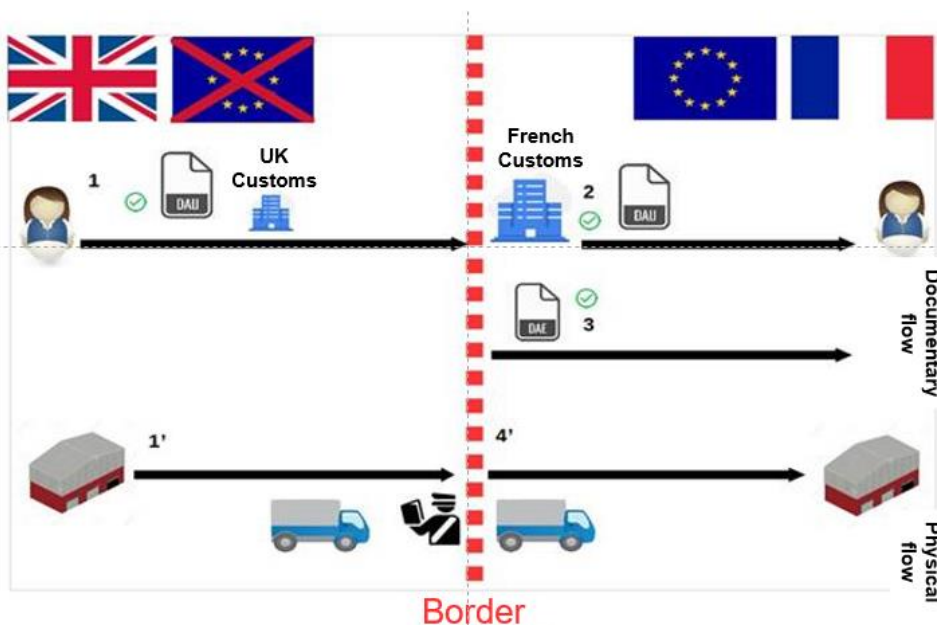
Excise goods include :

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

After Brexit, 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 Brexit, 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

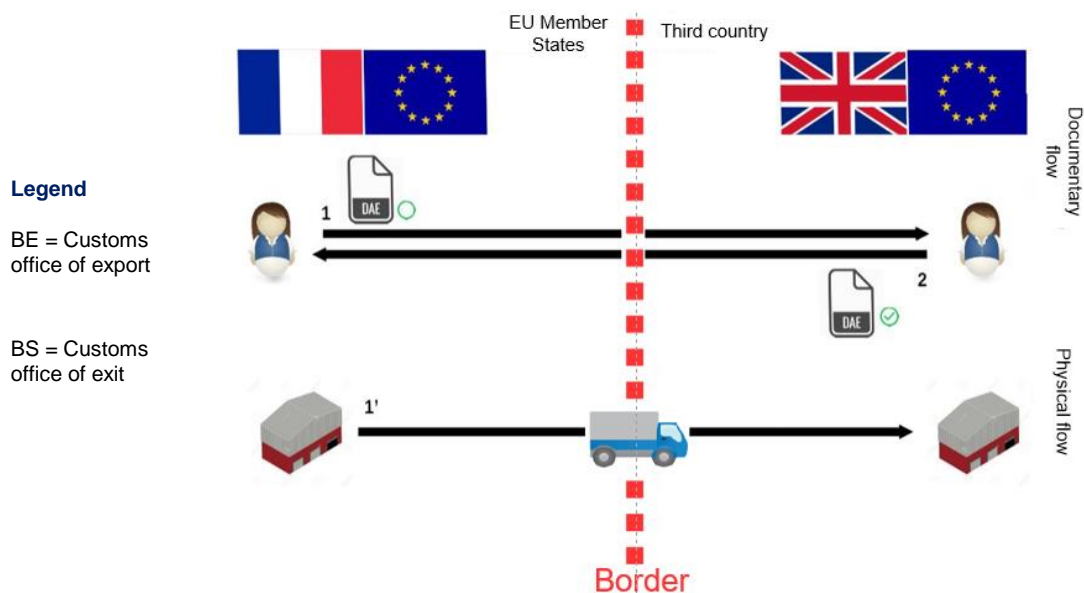
Excise goods include:

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

After Brexit, 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

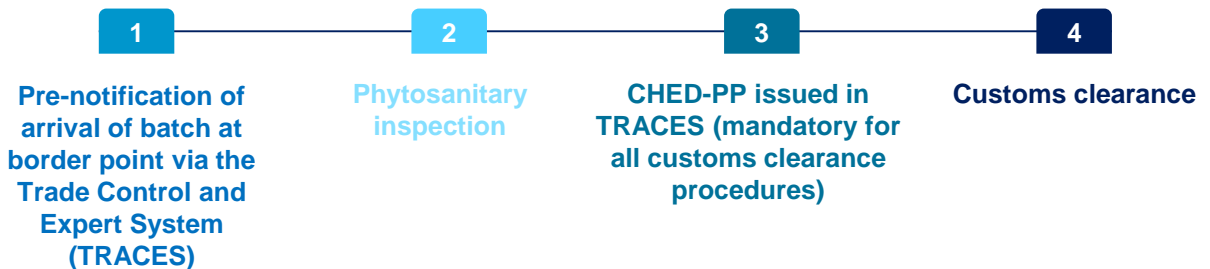
Plants and plant products imported from the UK will be subject to **phytosanitary inspection**, carried out by the Veterinary and Phytosanitary Border Inspection Office (SIVEP) at a **point of entry into the Community** located at the **first point of entry into the EU**. After inspecting the goods, 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)**.

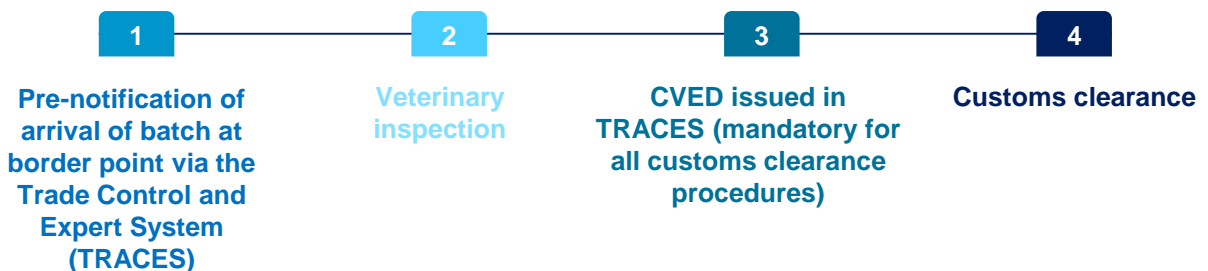
You will need the CVED to **clear your goods at customs**, regardless of the customs procedure you have chosen.

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.



## 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.**



## 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 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

To import **medicines** into the national customs territory, the business must:

- I. Be registered as a pharmaceutical company.
- II. Obtain prior authorisation in the form of a marketing authorisation (French acronym AMM – document code 2858: authorisation registered in the ANSM database), a registration, a temporary authorisation for use (ATU – document code 2042), a clinical trial authorisation (document code: 2063), or an import authorisation (AI – document code 2041).

### Steps:

1. Obtain **prior authorisation** from the ANSM for your planned marketing operation. This is mandatory.
2. File a **customs declaration** for each consignment for import or export.
3. Provide the reference number of the **ANSM authorisation** on the customs declaration with the document code.





## 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 after Brexit.

### 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
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.	The authorisation accompanies the goods.	The authorisation is presented to the customs office.
<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:</p> <p>→ 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.</p> <p>→ Set up a <a href="https://pro.douane.gouv.fr">pro.douane.gouv.fr</a> 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>If you are exporting war material and associated material listed under the Military List (ML):</p> <p>→ You need to hold an war material export licence (LEMG) from the French Directorate of arms /Ministry for the Armed Forces.</p> <p>→ 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):</p> <p>→ 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.</p> <p>→ Set up a <a href="https://pro.douane.gouv.fr">pro.douane.gouv.fr</a> 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:</p> <p>→ You need to hold an authorisation under Council Regulation (EC) No 1236/2005 (anti-torture regulation).</p> <p>→ File an application form with the French Directorate General of Customs and Excise /Ministry for Government Action and Public Accounts.</p>	<p>Once issued, the authorisation must accompany the goods when they are transported.</p> <p>→ 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.</p> <p>→ Approval and recording of the authorisation</p>

# Goods subject to special procedures: Dual-use items

## DUAL-USE ITEMS

### Background

Because of their strategic nature, exports of dual-use items (goods and technology) for both civilian and military applications are subject to the export control system under the amended Council Regulation (EC) No 428/2009 of 5 May 2009. After Brexit, the UK will become a third country. An export licence will be required for all dual-use items listed in Annex I of the Regulation, and not just the dual-use items listed in Annex IV.

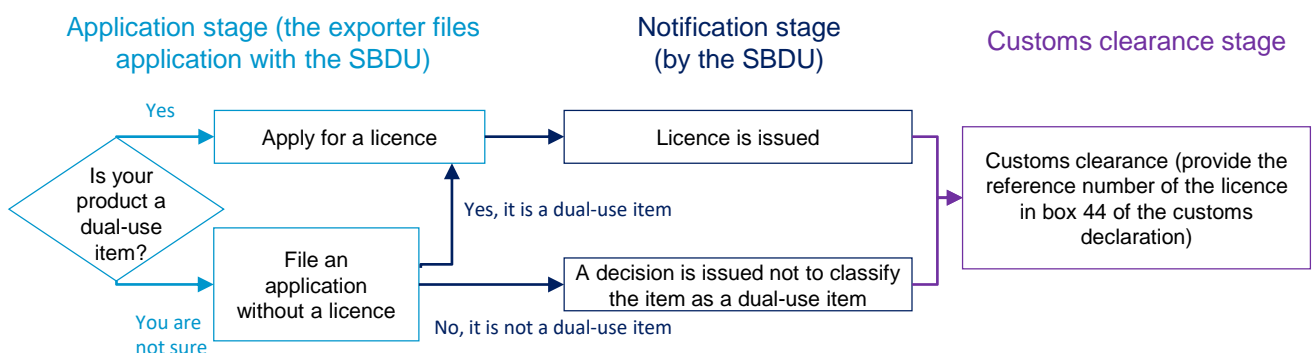
### Objectives

- **Plan for the change** in the control system.
- **Maintain the flow** of authorised exports of dual-use items.
- **Ensure trade flows are controlled** efficiently.

### Overview

- Trade in dual-use items currently requires a valid licence. **In order to continue trading in dual-use items** with the UK, there are two possible scenarios for when the UK leaves the EU:
  1. If these licences remain valid, no action is required on your part.
  2. If these licences lapse, you will be asked to contact the Dual-Use Goods Department (SBDU) to comply with the new procedures.
- **Preparing for new trade flows means you need to plan ahead and apply for new licences.** There are two possible scenarios for when the UK leaves the EU:
  1. EU response: The UK is added to the list of countries that come under the Union general export authorisation No EU001 (Annex IIa of the Regulation). In this case, exporters will need an authorisation EU001.
  2. National response: A new national general licence for the export of dual-use items listed in Annex I (excluding Annex IIg) to the UK will be created.
- **When the UK leaves the EU, you will need to file a customs declaration for all your exports to the UK:**
  1. All valid licences must be presented during customs procedures for document checking and recording of the quantity and value, if required.
  2. If the licences are in electronic format, the checking and recording process will be performed automatically by linking GUN, the national online platform for customs clearance, with the information systems of the Dual-Use Goods Department (EGIDE) and the Directorate General of Customs and Excise (DELTA).

### Stages



# Goods subject to special procedures: Fishery products

## FISHERY PRODUCTS

### Background

In addition to customs procedures and mandatory health procedures for animal-based products (see fact sheet on importing animal-based products), fishery products are subject to procedures that ensure they have been caught in accordance with rules to combat illegal, unreported and unregulated (IUU) fishing.

N.B. IUU procedures only apply to sea fishery products, with the exception of the products listed in Annex I of the IUU Regulation, aquaculture products and freshwater fish.

### Objectives

- **Ensure compliance** with fishing rules to enhance conservation and sustainable use of fishery resources.
- **Ban operators** that do not comply with international fishing rules **from accessing the EU market.**

### Overview

When a consignment of fishery products arrives by road (ferry or rail shuttle), a catch certificate issued by a public authority of the flag State of the fishing vessel which made the catches must be submitted by email to the customs office two hours before the goods arrive in the territory.

### Scenarios

#### Scenario #1



You are importing fishery products from the UK by road. You must email the catch certificate to the customs office at least two hours before the goods arrive in the Union customs territory, ensure your products undergo health procedures prior to customs clearance and file a customs declaration. You will need to pay duties and taxes.

#### Scenario #2



You are importing fishery products caught by a vessel whose flag State is the UK and unloaded in a designated port. You must file a customs declaration (in this case, the catch certificate is sent by the vessel's master to the National Fisheries Protection Centre (CNPS) prior to landing). If processed products are unloaded, they must undergo health procedures prior to the declaration. You will need to pay duties and taxes.

#### Scenario #3



You are importing fishery products caught by a French fishing vessel unloaded in the UK then transported by road to the EU customs territory. You must present your products for a health inspection and then proceed to the customs office with the following documents: the landing declaration signed by the UK authorities, a single transport contract or a transit document, and a copy of the vessel's logbook. If you present these documents, you will not need to pay any duties or taxes.

#### Scenario #4



You are importing fishery products from the UK for processing and re-export. You will need to present a catch certificate to customs when importing the products, submit a statement established by the processing plant and present the re-export section of your certificate for the return to the UK. Your products must undergo health procedures before they can clear customs (in particular, prior to transit). You must contact your nearest Economic Action Centre to arrange these procedures and set up a special procedure so you will not have to pay any import duties or taxes on the products that will be re-exported.

# Goods subject to special procedures: Express and postal items



## EXPRESS AND POSTAL ITEMS

### Background

Postal items come under the scope of the Universal Postal Union (UPU) Convention and receive special customs treatment because of the scale of the universal postal service. Postal items are identified when they are shipped between Member States' postal services.

After Brexit, the UK will become a third country. Flows of postal items will receive special customs treatment.

### Objectives

- Maintain the flow of postal items.
- Ensure these flows are controlled efficiently.

### Overview

To keep trade flowing with the UK, postal items will be treated as specific freight units.

Flows of postal items will be declared by truck drivers as they enter sites that are part of the cross-Channel link. Postal items will receive special customs treatment and go through the green route or the orange route.



## GROUPAGE

### Background

After Brexit, the UK will become a third country. Customs declarations will be required for all goods. Declared goods can be grouped into freight units – one truck and one trailer.

### Objectives

- Plan ahead for any controls.
- Maintain the flow of trade.
- Ensure trade flows are controlled efficiently.

### Overview

All goods transported in a freight unit need to be declared to customs and possibly undergo an inspection.

To avoid a truck being delayed at customs, we recommend that you do not group goods subject to special procedures (medicines, excise goods, animals and plants/ perishable animal and plant products, etc.). These goods undergo particular inspection and control processes, unlike “routine” items.

There is a special function in the Brexit Information System that lets you file several declarations in the one logistics “package”.

# Empty running (packaging, pallets, etc.)



## EMPTY RUNNING

### Background

After Brexit, the UK will become a third country. Customs declarations will be required for all goods.

There will not be any particular customs procedures for trucks running empty.

### Objectives

- Maintain the flow of trade.
- Ensure trade flows are controlled efficiently.

### Overview

Trucks running empty do not attract any particular customs procedures, although they need to be identified as such to go through customs. Truck drivers entering sites that are part of the cross-Channel link will be required to declare that they are running empty and are not transporting any goods. They will receive special customs treatment and go through the green route or the orange route.





## EMPTY PACKAGING

### Background

After Brexit, the UK will become a third country. Customs declarations will be required for all goods.

There will be special customs treatment for trucks carrying empty packaging.

### Objectives

- Plan ahead for any controls.
- Maintain the flow of trade.
- Ensure trade flows are controlled efficiently.

### Overview

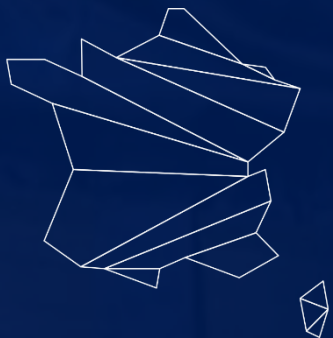
Trucks carrying empty packaging are vehicles which transport packaging that is full (e.g. beer kegs) from the Union customs territory to the UK and which return to the Union customs territory with a load of empty packaging (e.g. empty kegs). This empty packaging must be treated as goods.

There is a choice of three customs processes:

1. **Import declaration through DELTA:** Border crossing is easier if an advance declaration is filed, but duties and taxes need to be paid.
2. **Common transit procedure:** T1 declaration (external transit procedure) if the empty packaging has non-Union status or T2 declaration (internal transit procedure) if the empty packaging has Union status on its return. Easier border crossing.
3. **Application for an authorisation for goods to be placed under the temporary admission procedure:**

**3.1 Based on an authorisation:** Apply for an authorisation for temporary admission through SOPRANO (one application for all imports under the temporary admission procedure). Authorisations are also subsequently issued through SOPRANO. File a declaration through DELTA (for each import operation). These procedures are carried out prior to border crossing and make the process easier.

**3.2. Based on a customs declaration (Article 163 of the CDR):** It is mandatory for the truck to stop in order to carry out the procedure.



# Appendices

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## PARIS-OUEST (dép. 78, 91, 92, 95)

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## REIMS

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# Economic Action Centre contacts



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## Registered customs representative federation contacts

### **French federation of transport and logistics companies (TLF)**

[rde.brexit@e-tlf.com](mailto:rde.brexit@e-tlf.com)

### **French national federation of road transport (FNTR)**

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### **French federation of Transport Organisers (FOTF)**

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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): <http://www.douane.gouv.fr/articles/a12999-infos-douane-service>
- 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:** A unit within the Economic Action Centre of each Regional Customs Directorate that provides businesses with information and advice on customs procedures.
- **Central Weapons Department (MIN INT)**
- **CITES:** Washington Convention on International Trade in Endangered Species of Wild Fauna and Flora.
- **CNSP:** National Fisheries Protection Centre
- **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 and following controls.
- **Customs territory of the Union:** The customs territory of the Union comprises the territories of the Member States of the European Union, the principality of Monaco, the Spanish Canary Islands, French Overseas Départements, the Finnish Aland Islands, the Channel Islands and the Isle of Man. Excluded from the customs territory of the Union 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 businesses and two-step customs clearance (simplified declaration followed by general supplementary declaration);
  - DELTA X for businesses 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)**
- **DPMA:** Department of Marine Fisheries and Aquaculture
- **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.
- **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 Union transit:** Transit regime for movements of non-Union 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.
- **Incoterm:** International Commercial Terms. Incoterms are coded by the International Chamber of Commerce.
- **Internal Union transit:** Transit procedure for Union merchandise to travel from one point to another in the European Union customs territory passing through a third country, which is a Contracting Party to the Common Transit Convention, without losing Union 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.
- **NCTS:** The New Computerised Transit System is an EU system for goods in transit. The NCTS also processes Union transit movements and can be used for maritime or air transport, with the exception of simplified transit procedures.
- **PIC:** Regulation (EU) 649/2012 (Prior Informed Consent).
- **PNTTD:** National Centre for Cross-Border Movements of Waste
- **Pro.douane:** Directorate General of Customs and Excise (DGDDI) Internet gateway available at [pro.douane.gouv.fr](http://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 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.



