

Brexit info letter

Brexit negotiations are still on going – expected impacts and guidelines

It is anticipated that for road freight traffic there may be added congestion and delays in customs formalities in UK & European ports from January 2021 resulting in possible extended transit times. ETA's and transit times are given as a guideline only.

Checklist to help you get ready for Brexit

General info

- 1) We suggest that you **plan 1 extra day notice to book** any export & import shipments to give you and NTG Polar Road the time to check the paperwork and prepare the customs entries.
- 2) **Review the incoterms** on which you buy and sell goods as this can affect your liability for customs taxes and duties. Please be aware that if using the DDP terms you may be liable for any overseas customs taxes and duties.
- 3) **Please consider the increase in costs** due to the customs formalities required from 1st January 2021 and consider that customs duties may be payable (in the event of no EU Trade agreement). Please take into consideration that there are Customs clearance formalities and costs on both the export and import sides of any shipment to or from the EU after January 1st 2021.
- 4) **Please check that both the shipper and consignee are EORI number registered** as you will need this to be able to export or import goods. If you need to obtain an EORI number, please contact your local customs authority
 - Finnish companies <https://tulli.fi/sahkoiset-palvelut/palvelut/haku-ja-kyselypalvelut/eori> and
 - UK companies <https://www.gov.uk/eori>

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- 5) **Please make sure you know and declare your customs HS tariff** commodity codes for products you export and import. The UK will move from the current customs tariff that we use with the EU CET (common external tariff); https://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en and from 01 Jan 2021 UK GT (Global Tariff) will be used; <https://www.gov.uk/check-tariffs-1-january-2021>
- 6) **You will need to supply us with a commercial invoice for all export & import shipments** as it will be necessary for us to complete and submit customs declarations from 1st January 2021. Please note that you may need to provide commercial invoices for any shipment before collection can be finalised. NTG Polar Road Oy can provide custom clearance as a 'direct' or 'indirect' representative.

Customers responsible for imports in UK

- 7) **Customers responsible for imports in UK may be required to pay customs duties on Imports from Europe** from 1st Jan 2021. This is normally paid using a HMRC Deferment Account. If you do not have your own deferment account you can apply for one from HM customs deferment account here :(<https://www.gov.uk/government/publications/notice-101-deferring-duty-vat-and-other-charges/notice-101-deferring-duty-vat-and-other-charges>). Alternatively, you can reach out to us if you need to use our UK partners' account.
- 8) **VAT will be payable on all imports from January 2021.** If you are a VAT registered business, you may be able to account for the VAT due on your VAT return and avoid the need to pay at the time of importation. We advise you to check with your accountant to see if you can apply for Postponed Vat accounting or click on this link for more information: <https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return>)
- 9) **For Non-VAT registered businesses or if you are unable to use postponed VAT accounting** then VAT will need to be paid at the time of importation in the same way that duty taxes are being paid. This can be paid using your own deferment account or you can enquire if our UK partners' deferment account can be used (please note this is only applicable if NTG Polar Road Oy are the carrier of the goods).

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Further information

Customs related questions

For general info, please check the general information provided by customs/government.

Finland:

<https://tulli.fi/yritysassiakkaat/aloittelevat-yritykset/ennen-maahantuonnin-aloittamista>

UK:

<https://www.gov.uk/topic/business-tax/import-export>

For further customs enquiries, please contact Mr. Robert Olonen, Customs Specialist,
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Pricing

Please reach out to your sales contact or for spot requests sales@ntgpolar.fi

Bookings and schedules

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