

Exhibition Logistics & Brexit

by Agility Fairs & Events



ESSA | MEMBER
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Hosts



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Topics



1. Get Ready for Brexit! - 2020 Key Information & Guidance
2. Your Responsibilities
3. How?
 - EORI Numbers
 - Commercial (Shipping) Invoices
 - Tariff Numbers / Headings
 - Transit Documents
 - ATA Carnets
 - Hauliers
4. Exhibition / Events (Temporary movements)
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How will customs clearance on all shipments impact trading companies?



EORI Number

Some companies may have to apply for a EORI Number.



Customs Clearance

All imported and exported goods will require customs clearance at both origin and destination.



Country of Origin

Country of Origin must be mentioned on the Commercial Invoice



Commodity Codes

Companies will need to become familiar with customs commodity codes for imported or exported goods.



Fiscal Representative

Non resident traders who import and export will need to apply as a Fiscal Representative.



Government Duty and Taxes

Government Duty and taxes will be payable on a cash upfront or deferred basis.



Congestion at Border

Congestion at border entry and exit points are likely to occur.



Inventory Levels

Companies may wish to consider increasing their inventory levels in the short term to de-risk in the event of shipment delays.

Your Responsibilities



- Check you have / get an EORI number
- Prepare commercial invoices for goods being shipped
 - **Tariff Numbers**
 - **Country of Origin**
 - **Required Declarations**
- Arrange customs declarations / documentation
(find suitable agent / forwarder / haulier)
- Own trucks (various haulier responsibilities...Safety & Security, Kent Access Permit etc.)
- **Liaise with your customer (your forwarder or the agent for the event) for local requirements.
Not just about export....need to consider import**

EORI Numbers

(Economic Operators Registration and Identification)

- Current EORI system introduced in 2009
- EORI needed for global imports & exports
- GB numbers linked to EU database until Brexit
- VAT registered businesses auto enrolled as part of preparations
- If you deal with Northern Ireland there is a different number required (starting XI)
- Small delay between issue and when it can be used

Apply for an EORI number

Use this service to apply for an EORI number that starts with GB. It takes 5 to 10 minutes to apply.

[Start now >](#)

What you need to know

You'll get your EORI number:

- straight away
- within 4 working days if you've applied for an EORI number starting with XI
- within 5 working days if HMRC needs to make more checks

You can [check the status of an application you have already made](#).

You may have to wait 48 hours to use your EORI number for customs declarations in the Customs Handling of Import and Export Freight (CHIEF) system.

[Get an EORI number - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

Commercial (Shipping) Invoices



- Key part of customs declaration / clearance process
- Shipper & Consignee Addresses (include EORI where applicable)
- Description of goods, quantity & value of items
- Tariff Headings, Country of Origin, Incoterms (shipping terms), Customs Status, Weight
- Declarations (cross check with shipping information from client / exhibition)

COMMERCIAL INVOICE/PACKING LIST											Page:	1	of	1
Shipper: Shipper Address here							Invoice Number		INV 001					
Consignee: Consignee Address							Licence / Carnet		n/a					
EORI Number if applicable - DE111111111							EORI Number		GB111111111 000					
Exhibition: Name and Venue:							Total Pieces:		3					
Hall and Stand No. Booth #							Total Weight:		515.0 kilos					
							Total Cube:		2.968 cbm					
Piece No.	Weight (Kgs) Gross	Weight (Kgs) Net	Dimensions (cms) L W H			Cubic Metres	Description of Contents (model no.; serial no.)	Country of Origin	Tariff	QTY	Currency: Unit Value	GBP £ Total Value	Status*	
1	150	125	80	120	100	0.96	Description / Product	United Kingdom	1111 1190 90	1	100.00	100.00	A	
2	175	150	80	80	120	0.77	Description / Product	Germany	2222 2290 90	2	250.00	500.00	A	
3	190	175	80	100	155	1.24	Description / Product	Italy	3333 3390 90	5	300.00	1500.00	A	
							TOTAL CIF VALUE:				2,100.00			
* Status:							A: Re-Export after Exhibition		B: Disposed of / Consumed		C: Given Away		D: Sold	
							Company Stamp:		Authorized Signature:		Name:		Date:	
							These goods are intended for display at an international exhibition. We certify that the information given here is true and correct.							

Tariff Number / Heading (HS Codes)

- Used to classify goods so correct customs tariff / rules can be applied
- These “rules” can include duty and / or restrictions
- Some items will have their “own” number / some will fall into a category “other”
- UK requirements are - 8 digits export / 10 digits import
- Numbers do vary between countries (first 4 digits usually standardised)
- “Trade Tariff / Commodity Checker” tool available
- Tool includes extra “how to” classification guidance
- Telephone helpline also available

Trade Tariff: look up commodity codes, duty and VAT rates

Commodity codes classify goods for import and export so you can:

- fill in declarations and other paperwork
- check if there’s duty or VAT to pay
- find out about duty reliefs

[Start now >](#)

Before you start

If you’re not sure how to classify your goods, check how to [find the right commodity code](#).

Tariff Number / Heading (sample...."t-shirt")



GOV.UK The Online Trade Tariff
Search the Tariff A-Z Tools

Trade Tariff: look up commodity codes, duty and VAT rates

From 1 January 2021, if you're bringing goods into Northern Ireland from outside the UK and the EU, you will pay the UK duty rate [if your goods are not 'at risk' of onward movement to the EU](#). If they are at risk of onward movement to the EU, use the [Northern Ireland \(EU\) Tariff](#).

Search the tariff

This tariff is for 14 January 2021 [Change date](#)

All sections

Section title	Section	Chapters
Live animals; animal products	I	1 to 5
Vegetable products	II	6 to 14
Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	III	15
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	IV	16 to 24
Mineral products	V	25 to 27
Products of the chemical or allied industries	VI	28 to 38
Plastics and articles thereof; rubber and articles thereof	VII	39 to 40

Tariff Number / Heading (sample)



Search results for 't-shirt'

Results matching 't-shirt'

Articles of apparel and clothing accessories, knitted or crocheted

61



▶ [Notes](#)

[T-shirts, singlets and other vests, knitted or crocheted](#)

61

09



Tariff Number / Heading (sample)



Search the tariff

Enter the name of the goods or commodity code

This tariff is for 14 January 2021 [Change date](#)

Choose the commodity code below that best matches your goods to see more information

If your item is not listed by name, it may be shown under what it's used for, what it's made from or 'other'.

Section XI: Textiles and textile articles

- Articles of apparel and clothing accessories, knitted or crocheted
 - T-shirts, singlets and other vests, knitted or crocheted

There are [important notes for classifying your goods](#) shown further down this page

[Open all headings](#) [Close all headings](#)

Level	Description	VAT	Third country duty	Supplementary unit	Commodity code
-	▼ Of cotton				61 09 10
-	- T-shirts	0% or 20%	12.00 %	p/st	61 09 10 00 10
-	- Other	0% or 20%	12.00 %	p/st	61 09 10 00 90
-	▼ Of other textile materials				61 09 90
-	- Of wool or fine animal hair or man-made fibres	0% or 20%	12.00 %	p/st	61 09 90 20 00
-	- Of other textile materials	0% or 20%	12.00 %	p/st	61 09 90 90 00

[Open all headings](#) [Close all headings](#)

Tariff Number / Heading (sample)



Commodity information for 6109100010

Switch to [Northern Ireland \(EU\) Tariff](#).

This tariff is for 14 January 2021 [Change date](#)

Section XI: Textiles and textile articles

↳ [Articles of apparel and clothing accessories, knitted or crocheted](#)

↳ [T-shirts, singlets and other vests, knitted or crocheted](#)

↳ Of cotton

↳ T-shirts

61				
61	09			
61	09	10	00	00
61	09	10	00	10

Overview

[Import](#)

[Export](#)

Import

The commodity code for importing is **6109100010**.

Goods are subject to **Value added tax (0.00 %)** or **Value added tax (20.00 %)**. [Please see related guidance as to when zero VAT applies](#).

Importing from outside the UK is subject to a third country duty of **12.00 %** unless subject to other measures.

Import measures and restrictions for specific countries can be found under the [import](#) tab.

Export

The commodity code for exporting and intrastat reporting is **61091000**.

Export measures and restrictions for specific countries can be found under the [export](#) tab.

Transit Documents



- Allows movement of goods across borders between defined locations
- System in place prior to Brexit for some movement types
- Customs duties are suspended
- Fiscal liability issues – check with your agent / forwarder

EUROPEAN UNION		DECLARATION TYPE (1/2)		MIN	
TRANSIT ACCOMPANYING DOCUMENT	Exporter (2/1-2/2)	No	Form (1/4)	001	
	Consignee (2/3-2/10)	No	Name (1/5)	Total packages (2/12)	
	Declarant/representative (2/13-2/19-2/20-2/21)	No	Reference number/VOR (2/4)	Gross mass (kg) (2/5)	
	Identify and nationality of means of transport at departure (2/7-2/8)	Return copy has to be sent to the office:			
	Identify and nationality of active means of transport crossing the border (2/14-2/15)	Other incidents during carriage Details and measures taken (2/18)			
	Made of transport at border (2/4)	Place of loading (2/21)	Co.dest.(2/6)	Location of goods (2/22)	
	Additional supply chain actors id. nr (2/37)	CERTIFICATION BY COMPETENT AUTHORITIES (2)			
			Simplified declaration/Previous documents (2/1)		

Common transit is a customs procedure that allows the movement of goods to, from, through or between the countries that have signed the Common Transit Convention without the need to:

- complete customs declarations until they end their transit movement
- pay customs duties and other charges on the goods until they end their transit movement

This includes movements to, from, through or between all EU member states.

Union transit is a customs procedure that allows goods not in free circulation, to move within the EU, while customs duties or other charges are suspended. It also allows goods that are in free circulation to move from a point of departure in the EU, to point of destination in the EU, through the territory of a third country.

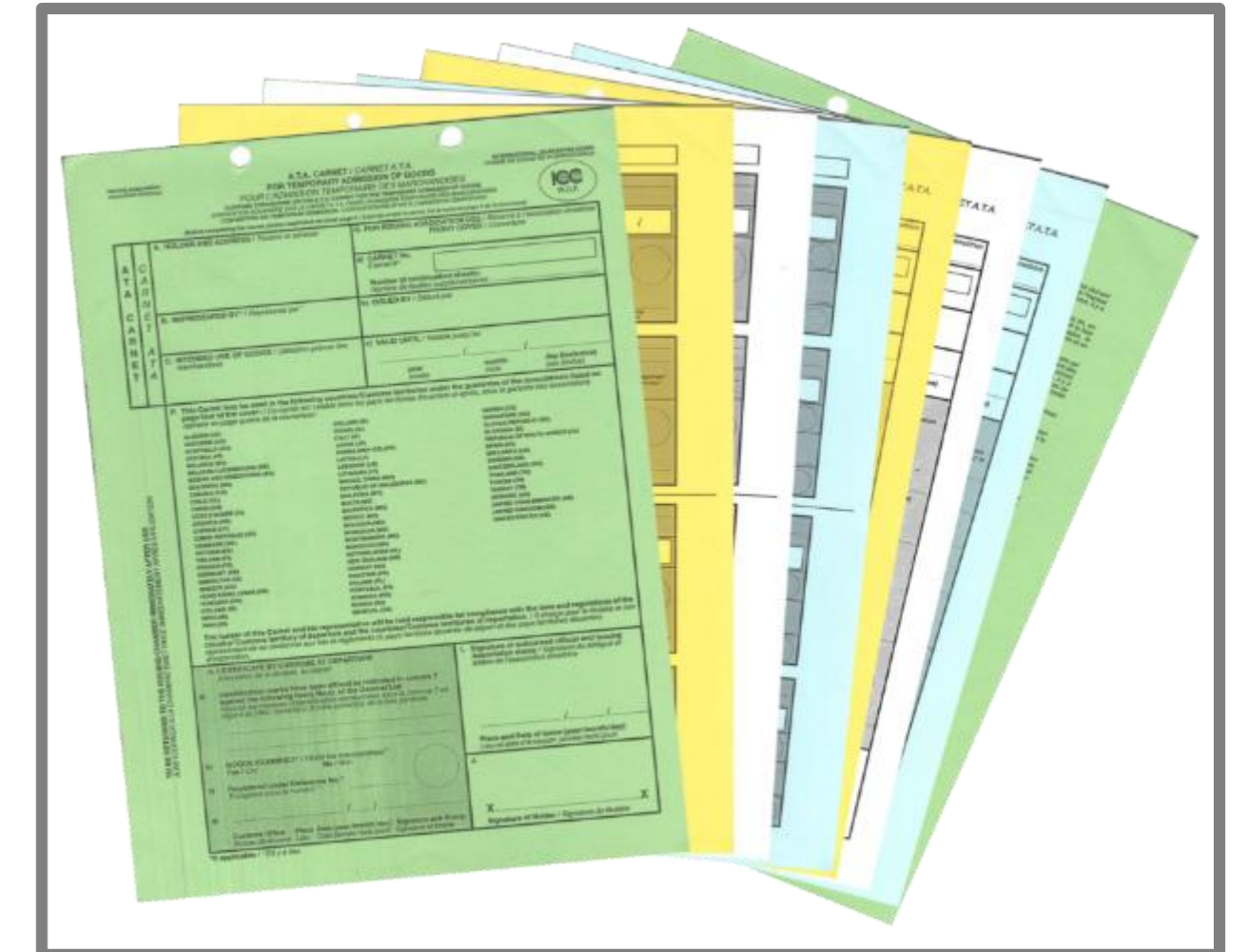
Transit can help you move your goods from the UK to EU and other common transit countries more quickly and without paying import duties in those or countries or UK duties where those [duties have already been suspended](#), because:

- customs declarations and duties are not required at each border crossing
- you can complete some customs processes away from the border at either:
 - an office of departure or destination
 - your own premises if you are an authorised consignor or consignee

Find out about [using common and Union transit to bring goods into or through the UK](#).

ATA Carnets

- “Passport for goods” – allows temporary import / export of certain goods to / from around 70 countries
 - Removes a requirement to pay duties / taxes or security deposit on clearance
 - Generally valid for 12 months
 - Allows multiple trips for goods listed
 - Still need to comply with licence requirements (military goods / CITES)
-
- For - Commercial samples, exhibition goods, professional equipment, tools
 - Cannot be used for – Consumables, giveaways, anything that won't return



[Apply for an ATA Carnet - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

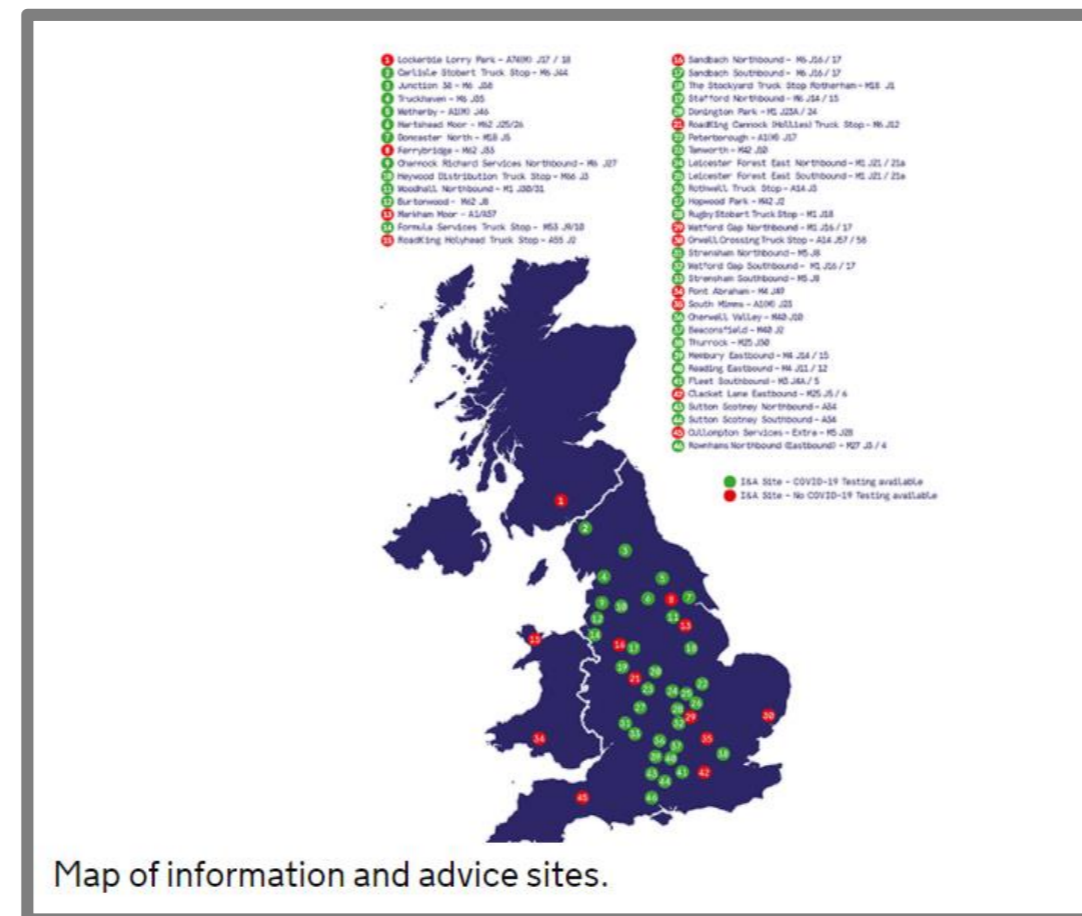
[How to use your ATA Carnet - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

[Moving goods through the Port of Dover and Eurotunnel with an ATA Carnet - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

Hauliers



- Clearly defined responsibilities including drivers
- Various “Information & Advice” Locations
- Documentation samples / Checklist
- Kent Traffic Management process
- New Inland Border Facilities Locations
- Safety & Security Exit Declarations



Cross-border responsibilities when moving goods

Trader

It is the trader’s responsibility to make customs declarations and provide the haulage company and driver with the correct documents. This can be done directly or via a third party, for example a freight forwarder, logistics company or customs agent.

Haulage company

The haulage company must ensure their driver has all the necessary customs information and documents and other paperwork.

The haulage company must also make sure that their drivers know what documents to present at each stage of the journey, including:

- on road pre-departure inspections - checks to demonstrate border readiness
- at ports or train terminals
- at customs posts

Driver

The driver must carry the information and documentation provided by the haulage company in the vehicle for the duration of the journey. This also includes information and documentation necessary to meet EU member state requirements. This is because each movement of goods from the EU to the UK is both an export movement for EU authorities and import movement for UK authorities.

It is vital that drivers know what information and documentation is needed, and where, when and how they will be presented and checked.

[Transporting goods between Great Britain and the EU: guidance for hauliers and commercial drivers - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

Exhibitions / Events (Temporary movements)

- ATA Carnet may be preferred option due to the benefits of this system
- Goods moved on temporary basis are not “free circulation” so handling restrictions apply (customs liability is deferred however an entity will be “fiscally” responsible)
- Temporary movements can incur delays as not the norm. Physical checks / Documents checks (Route 1 hold)
- UK temporary import / export guidance not fully updated (nothing specific to aid EU movements)
- Imports for UK events
 - **Specific procedures / liability on guarantee or similar / freight must be controlled**
- Foreign country imports for international events
 - **Similar process however expect variations by show / agent / country**
- Return shipments (exports)
 - **Will be controlled to manage regulations and liability**

Advice Summary



- Check the guidance. Start with the EORI
- Consider logistics early. Do not leave until last minute
- Engage with UK agent / forwarder
- Engage with International agent / forwarder (or get UK one to assist)
- Be wary of restricted products (alcohol, foodstuffs)
- Expect changes / impact on how you did things before (customs declarations / liability etc.)

Further Information / Links



- Brexit checker (includes travel / working) - [Brexit - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
- Imports advice - [Import goods into the UK: step by step - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
- Exports advice - [Export goods from the UK: step by step - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
- Border Operating Model - [The Border Operating Model - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
- Incoterms - [A Quick Guide to Incoterms 2020 | Agility Insights](#)

