

Technical factsheet

Importing and exporting in a no-deal Brexit scenario

If you are working with businesses carrying out import/export activities, it is important that you are familiar with your reporting requirements as the UK's trading relationship with the EU changes.

The UK government is moving away from the CHIEF customs platform with the implementation of the new Customs Declaration Service (CDS) for customs declarations for non-EU trade. CDS is being introduced gradually and the majority importers should have migrated to this system by 29 March 2019. Exporters should have begun to migrate to the system from March 2019. The type of system you use will depend on your/your agent's software or Community System Provider. More information about preparing for CDS and sign up for alerts is at bit.ly/gov-cds.

In the event of no deal, the free movement of goods between the UK and EU would end and customs declarations would apply to EU-UK trade. Customs duties may become applicable to imports from the EU under the UK Trade Tariff – and, vice versa, EU tariffs may be applied to imports from the UK under the EU's Common Customs Tariff. The EU has asked member states to initiate preparations to enforce the Union Customs Code at their own borders.

The Excise Movement and Control System (EMCS) is an EU-wide digital system for recording the movement of excise-applicable goods that have had their duty suspended.

In the event of no deal, applicable goods entering the UK from the EU under EMCS duty suspension would need to be declared and placed into UK excise duty suspension. You can register for HMRC online services and ECMS at bit.ly/gov-emcs.

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