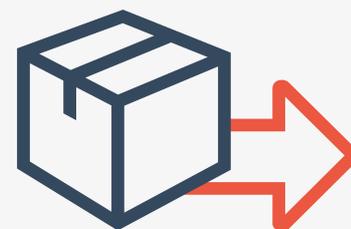


International Trade To-Do List

Exporting goods

This applies when you're moving goods permanently from England, Wales or Scotland (Great Britain) to a country outside the UK, or from Northern Ireland to a country outside the UK and the EU.



- Check the [destination rules](#) of the country you're exporting to, including whether there is a UK free trade agreement in place
- Get an EORI number that starts with GB
- Apply for any licences you need to export your goods – controlled goods may be subject to additional processes or documentation
- Hire someone to deal with customs for you or complete customs declarations yourself
- Classify your goods and find the right commodity code
- Prepare the invoice and other documentation needed for your goods
- Check if you can make use of preferential tariffs by meeting the [rules of origin](#) and obtaining proof
- Check if you can [zero-rate the goods for VAT](#) (you'll still need to record the goods in your VAT accounts if you're VAT registered)
- Make an export declaration
- Keep invoices, records and any customs paperwork safe

Importing goods



When bringing goods into Northern Ireland from Great Britain or from outside the EU, you'll need to make declarations and may need to pay tariffs.

Full government guidance is available, as well as a free **Trade Support Service**.

- Get an EORI number that starts with GB, or XI if you plan to move goods between Northern Ireland and non-EU countries
- Check the businesses sending you the goods can export to the UK – they may need licences, certificates or to make an export declaration
- Check if can make use of and prove [rules of origin](#) under a UK trade agreement and qualify for preferential tariffs
- Make an import declaration to get your goods cleared by UK customs
- Include the commodity code on your import declaration - this will determine the rate of duty you need to pay and if you need an import licence
- Include the value of your goods - this helps you to [work out how much duty and VAT you'll need to pay](#)
- If you're VAT registered, you can claim back VAT with an Import VAT Certificate (C79)
- Keep invoices, records and any customs paperwork safe

Customs declarations



- Learn more about [customs declarations requirements](#) or be aware of what information you'll need to supply if you're hiring a custom agent
- Apply for CHIEF to make declarations to HMRC
- Buy any specialist software and licences needed to interact with HMRC's systems
- Register for a [duty deferment account](#) if you're planning to delay declarations for non-controlled goods you import until 30 June 2021
- Check what records you need to keep to support your declarations

What about services?

There is [additional guidance for independent professionals or contractual service suppliers delivering services](#) either in-person or digitally in the EU, such as architects or engineering consultants.