

# Brexit and VAT: What's changing for exporters

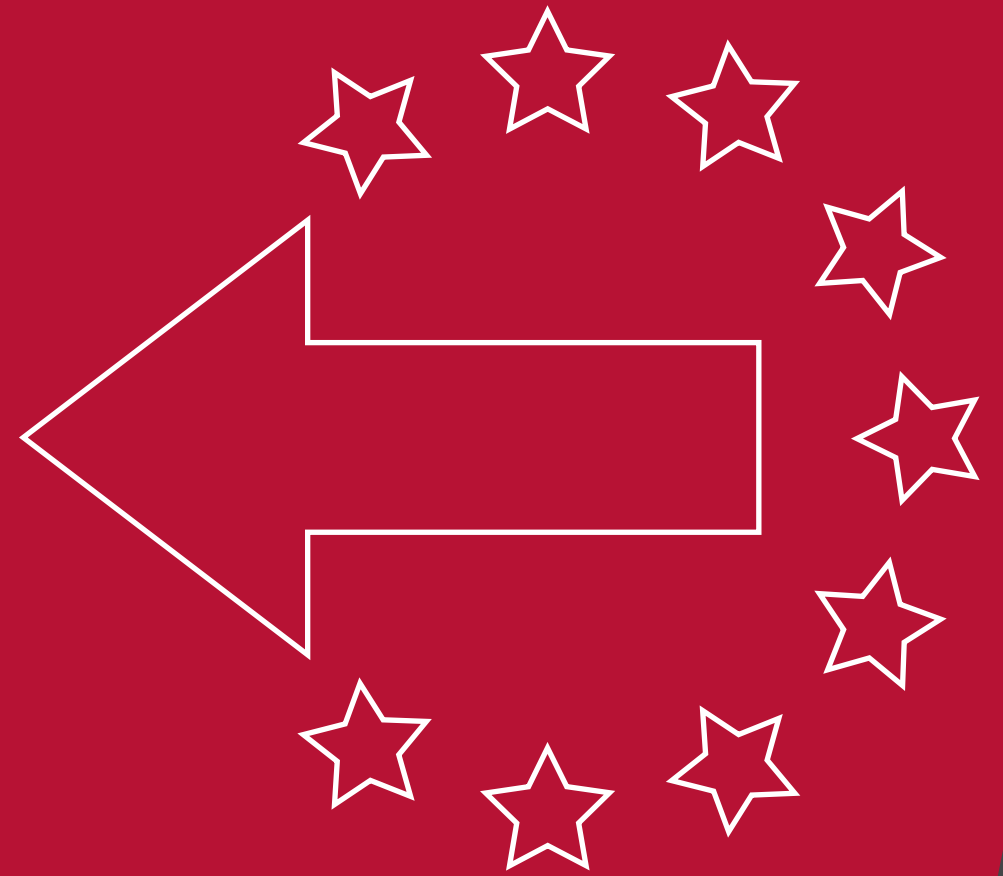




Obtain a **GB EORI number** to clear goods through UK customs when exporting goods from GB to the EU (already required for UK businesses exporting to RoW).

Check whether any **labelling, licenses** or **excise** requirements apply for the type of goods concerned.





For **export declarations**, the business should either:

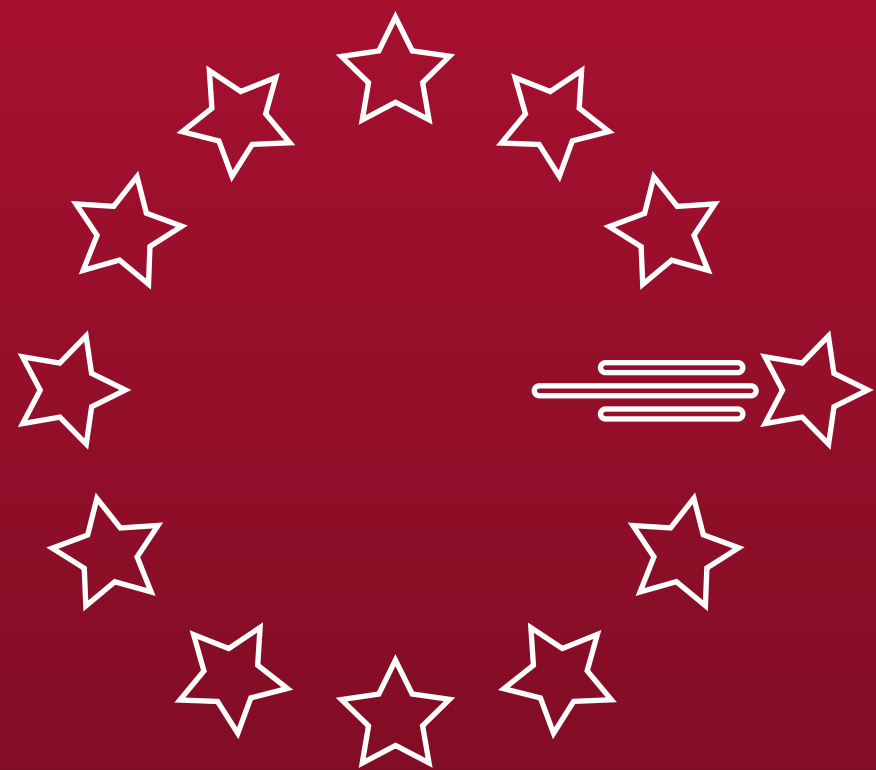
- use a third party (say a freight forwarder) to document the declarations; or
- complete export declarations itself and register for the national export scheme

Consider using **CTC (EU common transit convention)** if goods are being exported by transit through other EU countries.





Ensure **appropriate evidence** obtained and held to meet export UK VAT zero-rating requirements.



Establish with the customer **who is responsible for the import** into the destination country and the information they need (Incoterms are often used in contracts to make this clear).





If selling to VAT-registered businesses in the EU,  
**Incoterms** making that customer responsible for the import would be simplest for the UK supplier.



If the **UK seller is responsible for the import** into the destination country (especially likely for sales to consumers), it is likely the UK supplier will have VAT and customs duty obligations in the destination country and will need an EU EORI number (for the first EU country the supplier imports into post-Brexit).



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