

Export goods to countries outside the EU



You need to follow this process if you are moving goods to a country outside the EU and from **1 January 2021** businesses in Great Britain will need to follow these rules for **all countries** outside the UK.

Step 1 Check if you need to follow this process: The following steps apply, **unless** you are sending goods through the post, taking goods in your luggage, car or van to sell, or taking goods temporarily out of the UK. You can get more advice on exporting from [great.gov.uk](https://www.gov.uk).

Step 2 Check the rules for exporting goods: First you need to check whether you need a [UK licence or certificate](#) to export your goods. You also need to check whether there are any special [rules or restrictions](#) in the country you want to export to.

The rules for trading with some countries outside the EU might change from 1 January 2021, so check to see if a [trade agreement has been agreed](#) with the country you want to export to.

Step 3 Register your business for exporting: You need to [get an EORI number](#) and check whether you need to [register for VAT](#).

For those businesses who export regularly, it may be helpful to apply for [Authorised Economic Operator status](#), an internationally recognized trademark which demonstrates secure supply chains and customs control procedures that meet UK and EU standards. Using [Simplified Declaration Procedures](#) may also save time and make the export process easier.

Step 4 Apply for a licence or certificate: If you need one, then you should [apply for a licence or certificate to export your goods](#) abroad - how soon you start the application process will depend on the type of goods you are exporting.

Step 5 Decide who will make customs declarations and transport the goods: You can [hire someone to deal with customs](#) and transport the goods for you, or you can [do the customs declarations and transport the goods](#) yourself, although many businesses that export goods use a transporter or customs agent.

Step 6 Classify your goods: You need to [find the right commodity code](#) to classify the goods you are exporting - this is something that your customs agent or transporter can also help you with.

Step 7 Prepare the invoice and other documentation for your goods: The completed invoice and any licenses or certificates must travel with the goods. On the invoice, show the price you are selling your goods at. List any freight or export insurance separately on the invoice. (For free samples, use the market value of the goods).

You may be able to [zero-rate the goods for VAT](#) (charge your customers VAT at 0%).

Step 8 Get your goods through customs: If you've appointed someone to deal with UK customs for you, they'll make the declaration to get your goods through the UK border or you will need to [make an export declaration](#) yourself.

You may need other documentation to get your goods into the destination country. Ask the person or business buying your goods what information you need to provide.

Step 9 Keep invoices and records: Keep records of commercial invoices and any customs paperwork. If exporting controlled goods, (e.g. firearms), keep the paperwork showing who owns the goods. If you are VAT registered, [record the goods in your VAT return](#), even when zero rated.