

HOW TO IMPORT / EXPORT GOODS BETWEEN EU and UK AFTER BREXIT ?

In the company RCM, d.o.o. we have prepared key information in one place for all Slovenian importers and exporters concerning business with the United Kingdom after leaving the European Union.

As you are aware, the United Kingdom left the common market and customs union on 1st of January 2021. To this end, a new trade agreements entered into force, which brings the following fundamental changes to companies:

1. Customs procedures /administration.
2. There will be no quotas after 01.01.2021.
3. Goods originating in the UK / EU will not be subjects to customs duties upon presentation of proofs of origin.
4. The free movement of labor is abolished.
5. The automatic recognition of professional qualifications shall be abolished.
6. There is no agreement on the recognition of the same standards and subsidies.

Please find attached the Customs aspect of the Agreement between the European Union and the United Kingdom.

What is changing for Slovenian import and export oriented companies?

1. Movement of the goods: Product of UK / EU origin will be exempt from customs duties

- There will continue to be no customs duties and quotas in mutual trade if companies prove that the majority of goods originate in the UK or the EU.
- Zero duties apply to products manufactured in the EU or the UK. It is generally accepted that if products from third countries are involved in the production process, goods with at least 60 % originating in the EU or the UK in the last processing / treatment will be exempt from customs duties.
- Shares for different products are different.
- Companies can check if they are required to pay customs duties on their products www.gov.uk/trade-tariff.

2. Movement of goods: rules for determining the origin of goods

The rules of preferential treatment are set out in the trade agreement. Preferential treatment is given to goods originating in the EU or the UK according to 4 key criteria:

- Fully harvested in the UK /EU (applies in particular to agricultural products).
- Change of product (commodity) code. (e.g. processing aluminium into a car engine).
- Change of added value / cumulation (at least 50% increase in value at the last treatment / processing of the product).
- The treatment process on goods must take place in the UK / EU (e.g. for chemicals, the chemical process must take place on the EU or UK territory).

3. Movement of goods: prepare for customs procedures and possible border controls

- Border control will be introduced on the British Isles (successively from January-June 2021 through various customs controls on the UK).
- The British government has already published details on customs procedures at the border on the [BorderOperatingModel](#).

4. Transport in to the United Kingdom

- Controls will not only be at borders, but at points across the UK.
- There will be no more unlimited cabotage (new restriction).

More informations:

- <https://www.gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-guidance-for-hauliers-and-commercial-drivers>
- Use '[check an HGV](#)' service tool.

- Follow the instructions of the port authorities to cross into the UK to avoid road congestion
- Obtain the necessary documents for crossing the border and carry out the procedures online.
- For more information, see the British Government's [»Haulier Handbook«](#).

For more information we are available for you at:

- info@rcm.si or at:
- www.rcm.si

The FURS website is also available to you. In connection with the withdrawal of the United Kingdom, FURS carried out a number of activities and created a special website, which provides very detailed information on the implementation of customs formalities between the EU and the UK after 01.01.2021.

- https://www.fu.gov.si/drugo/posebna_podrocja/izstop_zdruzenega_kraljestva_iz_evropske_unije_brexit/

Kind regards and stay safe!

RCM team

Attachment 1: [Carinski vidik Sporazuma Evropske Unije in Združenega kraljestva](#)

SORCES:

- **SBC WEBINAR: HOW TO DO BUSINESS WITH GREAT BRITAIN AFTER BREXIT?**
- **British-Slovenian Chamber of Commerce**
- **A Tax International**
- **Financial Office of the Republic of Slovenia**

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