

## Post-Brexit Customs Filings at a Glance

The UK exit from the EU was a landmark shift in modern trade relationships and had a significant impact on the way companies do business in and with the UK. To help trade compliance professionals adapt to post-Brexit regulatory changes, we created this chart to indicate which country codes importers and exporters should use and whether a customs declaration is required as of January 1, 2021.

Potential Scenarios	EXPORTS		IMPORTS		Duty/HS Number	Restrictions
	Export Country Code	Import Country Code	Export Country Code	Import Country Code		
Export Country: Any EU Country (Assume FR) Import Country: Great Britain	FR	GB	FR	GB	UK Trade Tariff	
Export Country: Any EU Country Import Country: Northern Ireland	No declaration needed		No declaration needed		No duty and no filing	Free movement of goods and there is no check on restrictions
Export Country: Great Britain Import Country: Northern Ireland	No declaration needed		GB	XI (GB on customs declaration)**	Northern Ireland (EU) Tariff	1. "At risk" goods (might go into the EU); Need to take into account the EU Trade Tariff 2. Goods not "at risk": Customs declaration is still needed with EU Tariff, but tariff calculations are not charged
Export Country: Northern Ireland Import Country: Great Britain	No declaration needed		No declaration needed		No duty and no filing	1. Qualifying goods: Nothing is needed 2. Limited exceptions exist (e.g. Restricted goods: Export customs filing from Northern Ireland to GB is needed)
Export Country: Great Britain Import Country: Any EU Country (Assume FR)	GB	FR	GB	FR	EU Trade Tariff	Country specific rules may apply – i.e. when importing into Germany, 11-digit HS codes will be used instead of the 10-digit codes
Export Country: Northern Ireland Import Country: Any EU Country Assume (IE)	No declaration needed		No declaration needed		No duty and no filing	
Export Country: Rest of World (Assume United States) Import Country: Great Britain Assume U.S. requires GB filed	U.S.	GB	U.S.	GB	UK Trade Tariff	UK Trade Tariff
Export Country: Rest of World (Assume United States) Import Country: Northern Ireland Assume U.S. requires GB filed "At risk" goods	U.S.	GB	U.S.	XI (GB on customs declaration)**	UK Trade Tariff for HS Numbers and EU Duty Rates from Northern Ireland (EU) Tariff	"At risk" goods: PNR validation is off of EU
Export Country: Rest of World (Assume United States) Import Country: Northern Ireland Assume U.S. wants GB filed Not "at risk" goods (staying in Northern Ireland or GB)	U.S.	GB	U.S.	XI (GB on customs declaration)**	UK Duty Rates	

\*\* Please contact your system provider or customs broker agency about declaring your goods for XI.

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