



Global Trade Advisory Alert

UK-registered EORI numbers will be invalid in the remaining EU Member States in a no deal Brexit scenario

Introduction

An Economic Operators Registration and Identification (EORI) number enables all agencies of Member States of the European Union (EU) to identify economic operators in the same manner in terms of EU customs legislation. Economic operators are obliged to use an EORI number in the course of conducting customs activities in the EU. It is not possible to acquire multiple EORI numbers for one entity at the same time. The first EORI number obtained must be used in the entire EU.

Brexit

When the United Kingdom (UK) leaves the EU, the EORI numbers registered in the UK will no longer be considered as obtained / registered in an EU Member State. As a result, where companies are also importing / exporting from one of the remaining 27 EU Member

States (EU27 Member State), they should file requests for “new” EORI numbers in an EU27 Member State. Similarly, companies with EORI numbers registered in an EU27 Member State that also import / export from the UK will need a “new” UK EORI in a no deal Brexit scenario.

Since it is not possible to have multiple EORI numbers at the same time, at this moment, a “new” EU EORI number cannot yet be granted since the UK is still an EU Member State. This means that only after Brexit may a “new” EU EORI number be granted to companies that currently hold an EORI number that is obtained / registered in the UK. The likelihood that EORI number applications will increase immediately after Brexit is very high and may take more time than normal to obtain from the customs authorities. In the meantime, the process of filing customs declarations could be disrupted, which could result in a delay of trade activities.

Approach going forward

EU customs authorities may be willing to adopt a practical approach in order to deal with potential issues regarding the EORI number application process and the impossibility of acquiring multiple EORI numbers at the same time. The approach is likely to vary between Member States.

For example, the Dutch customs authorities have recently taken a practical approach, allowing the filing of a “new” EORI number application ahead of Brexit to allow the authorities to make the required preparations in advance. The applications will be documented and put on hold, and only approved in the event of a no deal Brexit scenario. In this event, the EORI number application will already be registered and the new number will be released by the customs authorities within a short timeframe of the UK’s exit from the EU.

In the UK, HMRC has recently indicated that, for a temporary period (in a no deal scenario), it will continue to recognize existing EU EORI numbers.

Companies that are concerned about their UK / EU EORI numbers and the continuation of trade activities as a result of a possible no deal Brexit scenario should act promptly.

Deloitte’s Global Trade Advisory specialists are part of a global network of professionals who can provide specialized assistance to companies in global trade matters. Our professionals can help companies seeking to manage the impacts and potential impacts of the developments described above.

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