



HM Government
UK TRANSITION

UK'S NEW START
LET'S GET GOING



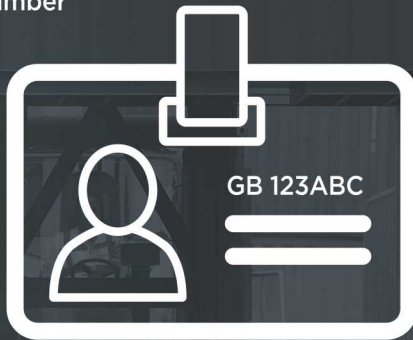
British Thoroughbred Breeding And Racing

For detailed information visit britishhorseracing.com/regulation/brexit

REGISTER FOR AN EORI NUMBER

Ensure you have an EORI number if you plan to move horses between the UK and the EU after 1 January 2021.

Search **GOV.UK** for “Get an EORI number”



- ✓ Check
- ✓ Change
- ✓ Go

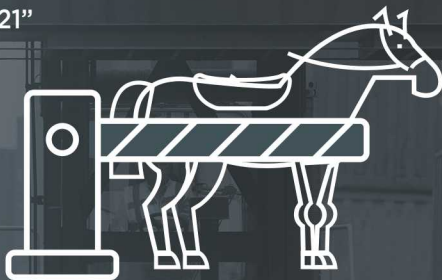
For detailed information visit britishhorseracing.com/regulation/brexit

CUSTOMS DECLARATIONS

We recommend you handle Customs Declarations through a third party and check if you are eligible for simplified customs procedures.

Ensure the UK Customs declaration is then made when the horses arrive.

Search GOV.UK "How to import and export goods between Great Britain and the EU from 1 January 2021"



- ✓ Check
- ✓ Change
- ✓ Go



For detailed information visit britishhorseracing.com/regulation/brexit

DETERMINE THE VALUE AND FIND OUT THE COMMODITY CODE FOR YOUR HORSES

Search **GOV.UK** for the UK Global Tariff which will apply to all goods you import from 1 January 2021.

Search “EU Trade Helpdesk” for EU market’s import rules and taxes.

Check VAT guidance to understand your VAT responsibilities, and why to retain evidence of import or understand why you should retain evidence of export to apply zero VAT rate.



-  Check
-  Change
-  Go

For detailed information visit britishhorseracing.com/regulation/brexit

CUSTOMS PROCEDURE CODE

Choose the right customs procedure code for your horses which will help you work out the customs or excise processes that you may want to use.



-  Check
-  Change
-  Go



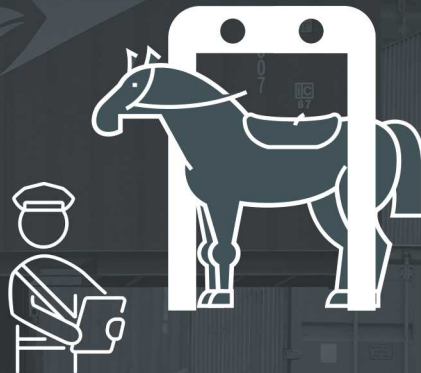
For detailed information visit britishhorseracing.com/regulation/brexit

SAFETY, SECURITY AND CUSTOMS DECLARATIONS

Use the Import Control System if you import goods into the UK from outside the UK or EU, to give information to customs before your goods arrive.

To register search **GOV.UK**
“Register to make an entry summary declaration”

From 1 January 2021 to 30 June 2021 you can import controlled and non-controlled goods from the EU without making an entry summary declaration.



-  Check
-  Change
-  Go



For detailed information visit britishhorseracing.com/regulation/brexit

VAT

UK VAT-registered importers can account for import VAT on your VAT Return.

If registered for VAT, the VAT is zero rate on horses you export.



- ✓ Check
- ✓ Change
- ✓ Go