



# A Guide to Importing and Exporting



*Business Support on Your Doorstep*

**Enterprise Europe Network London**

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## 1. Introduction

The aim of this factsheet is to provide a short and focused overview of the issues you need to be aware of prior to importing goods from outside the UK and/or exporting overseas.

Before you start importing or exporting goods you need to ensure that the products are classified under the correct commodity code. This is an eight-digit (for exports) or ten-digit (for imports) number that determines the applicable duty rates and any import/export restrictions and is also used on all customs documentation.

You can search for the correct commodity code for your goods on HM Revenue & Customs' UK Trade Info website at: [www.uktradeinfo.com/index.cfm?task=icn](http://www.uktradeinfo.com/index.cfm?task=icn)

HM Revenue & Customs also runs a Tariff Classification Helpline where an adviser can assist you in determining the correct commodity code for your goods and you can also obtain legal confirmation of the code for your product. The helpline can be reached at: 01702 366 077.

## 2. Trading within the EU

For goods coming into the UK from any of the other 26 EU member states there are no import tariffs. However, the imported goods will be subject to VAT and, for some products, also excise duty. The VAT will be collected when you submit your annual VAT claim to HM Revenue & Customs.

A list of EU member states can be found here:

[http://europa.eu/abc/european\\_countries/eu\\_members/index\\_en.htm](http://europa.eu/abc/european_countries/eu_members/index_en.htm)

For goods manufactured outside the EU, once they are legally imported into any EU country there are no further customs controls and the goods can freely circulate within the single European market. During transportation you will only need to ensure you have a commercial invoice which clearly indicates the origin of the goods. In addition, the Single Administrative Document (see below) is used to help confirm origin of the goods.

## 3. Importing from non-EU countries

The Single Administrative Document (also known as the C88 in the UK) is used for import declarations when trading with non-EU countries and for the movement of non-EU goods within the EU. The import duty and VAT are payable as the goods enter the UK. The import duty is determined from the value of the goods on the commercial invoice, insurance and cost of freight. VAT is charged on the total including import duty.

Most goods can be imported into the UK without any restrictions, however in certain instances an import licence may be required. These include imports of firearms, plants and animals, foods, medicines, textiles and chemicals. The licensing requirement may also depend on the country of origin of the product. The competent agency responsible for issuing any licence depends on the type of product (for example Food Standards Agency, Health and Safety Executive, Rural Payments Agency, etc.).

The European Commission has developed a very useful website that provides information on import tariffs, general and specific import requirements including documentation called the Export Helpdesk database. It can be accessed via the following link: <http://exporthelp.europa.eu>

## 4. Exporting to non-EU countries

The Single Administrative Document is used for export declarations when trading with non-EU countries and for the movement of non-EU goods within the EU. Usually the freight forwarder takes the responsibility for all customs documentation and export processes.

Some goods may be subject to export restrictions or require an export licence. These include military or paramilitary goods and technology, dual-use goods, artwork, plants and animals, medicines and chemicals. The licence requirements may also depend on the country of destination of the product. The Export Control Organisation, part of Department for Business, Innovation and Skills, advises businesses on the 'controlled' goods and issues the required licences for military and dual-use items. Further information is available here: [www.bis.gov.uk/exportcontrol](http://www.bis.gov.uk/exportcontrol)

The European Commission has developed a very useful website that provides information on import tariffs and internal taxes applicable to your exports in other countries, general and specific import/export requirements including documentation called the Market Access database. It can be accessed via the following link: <http://mkaccdb.eu.int>

## 5. Government support for exporters

The UK government provides a variety of schemes that aim to encourage British companies to export overseas. The **Export Credits Guarantee Department** (ECGD) provides insurance for exporters against non-payment by their overseas buyers, guarantees for bank loans for overseas buyers of UK goods and/or services and insurance against political risk for investments outside the UK. Further information about ECGD can be found here: [www.ecgd.gov.uk/products-and-services](http://www.ecgd.gov.uk/products-and-services)

The UK Trade and Investment (UKTI) offers a wide range of support for exporters mostly focusing on advice, market research and financial support. The three main programmes include:

- **Passport to Export:** A range of subsidised services including export health check, export advice, market visit support, quality training, etc.
- **Tradeshaw Access Programme:** Grants to small and medium sized enterprises to attend trade shows and exhibitions abroad
- **Export Market Research Scheme:** Grants to subsidise the costs of export market research

Detailed information about these programmes and how to apply is available on the following website: [www.ukti.gov.uk/export/aboutexporting/newtoexporting.html](http://www.ukti.gov.uk/export/aboutexporting/newtoexporting.html)

## 6. How the Enterprise Europe Network can help you

Launched in 2008, the Enterprise Europe Network brings together over 500 organisations and 4,000 professionals across the EU and in certain neighbouring countries, by providing high-quality integrated business support services to SMEs. The wide range of services include supplying information on EU policies, programmes and legislation, business partner searches and cooperation databases, networking and brokerage events for technology and knowledge transfer and promotion and information material. Individual on-site visits to companies to assess their needs are also provided, as well as tools engaging SMEs in the European policy making process.

More information about the network can be seen here: [www.enterprise-europe-network.ec.europa.eu/index\\_en.htm](http://www.enterprise-europe-network.ec.europa.eu/index_en.htm)

The **Enterprise Europe Network London** (EEN London) delivers the Enterprise Europe Network services in the Greater London area. EEN London brings together the London Chamber of Commerce and Industry, Greater London Enterprise and the London Technology Network. All information on the services provided by EEN London can be seen at: [www.een-london.co.uk](http://www.een-london.co.uk)

## 7. What is offered by the Network at London Chamber of Commerce

We offer a wide range of services designed to support firms wishing to do business in Europe. A selection of these services includes:

### Research and Enquiry Service

A comprehensive EU research and enquiry service is offered to SMEs, providing detailed advice, information and assistance on all EU- and trade-related issues. The service is completely free of charge. Being a truly Europe-wide network, the Enterprise Europe Network can call on an extensive array of network colleagues in different European countries for enquirers needing specific and detailed information on a certain country.

### Business Cooperation Database

Within the Enterprise Europe Network, business co-operation between small firms across the EU is managed via a matchmaking forum called the 'Business Cooperation Database'. This consists of a Europe-wide database of company profiles, all of whom are seeking or offering cooperation with foreign partners in their specific sectors. Typically this includes joint ventures, acting as a subcontractor or distributor. Common requests can include finding an agent in a specific business sector, or finding manufacturers in another EU country.

### Events

The London Chamber of Commerce's series of international seminars is designed to help businesses to fully benefit from international trade. A regular programme of specialist seminars, focusing in depth on specific overseas markets for UK exporters is operated. Courses on the mechanics of international trade, for example, on finding distributors in a foreign country and documentary letters of credit, are also organised. For more detailed information on these events, please access the following webpage: [www.londonchamber.co.uk/lcc\\_public/article.asp?aid=4067](http://www.londonchamber.co.uk/lcc_public/article.asp?aid=4067)

For further information about all services we offer, please contact us:

### Enterprise Europe Network London at London Chamber of Commerce

33 Queen Street

EC4R 1AP London

T: +44 (0)207 248 1992

F: +44 (0)207 203 1812

E: [europa@londonchamber.co.uk](mailto:europa@londonchamber.co.uk)

W: [www.een-london.co.uk](http://www.een-london.co.uk)

## 8. Other useful contacts

### London Chamber of Commerce Export Documentation Centre

33 Queen Street

EC4R 1AP London

T: +44 (0)207 203 1856

F: +44 (0)207 203 1891

E: [edocuments@londonchamber.co.uk](mailto:edocuments@londonchamber.co.uk)

W: [www.londonchamber.co.uk/lcc\\_public/default.asp?id=20](http://www.londonchamber.co.uk/lcc_public/default.asp?id=20)

London Chamber of Commerce issues most of the export documents including EUR1, certificates of origin, ATA carnets, Arab-British and Egyptian documents and other legalisation services.

## **SITPRO**

7<sup>th</sup> Floor, Kingsgate House  
66-74 Victoria Street  
SW1E 6SW London  
T: +44 (0)207 215 8150  
F: +44 (0)207 215 4242  
E: [info@sitpro.org.uk](mailto:info@sitpro.org.uk)  
W: [www.sitpro.org.uk](http://www.sitpro.org.uk)

SITPRO is the world's leading international trade facilitation body. Its primary objectives are to reduce the costs of trading, particularly to business, and to help the UK meet the challenges of globalisation.

## **Department for Business, Innovation and Skills**

1 Victoria Street  
SW1H 0ET London  
T: +44 (0)20 7215 5430  
F: +44 (0)20 7215 2234  
E: [paul.elford@bis.gsi.gov.uk](mailto:paul.elford@bis.gsi.gov.uk)  
W: [www.bis.gov.uk/policies/trade-policy-unit](http://www.bis.gov.uk/policies/trade-policy-unit)

The EU and International Market Access Units help British companies facing problems when doing business abroad, especially removing trade barriers and difficulties dealing with overseas public authorities.

## **HM Revenue & Customs**

Freepost SEA 939  
PO Box 100  
DA12 2BR Gravesend  
T: +44 (0)845 010 9000  
W: [http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?\\_nfpb=true&pageLabel=pageImport\\_Home](http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&pageLabel=pageImport_Home)

HM Revenue & Customs runs an Advice Line where advisors can assist you in clarifying your duties related to imports and taxation of them.



This factsheet was produced by the Enterprise Europe Network London team at London Chamber of Commerce. The Enterprise Europe Network London brings together GLE, London Chamber of Commerce and London Technology Network. The Enterprise Europe Network London is funded by the European Commission and the London Development Agency.

We provide practical, hands-on support and information for London's small and medium businesses seeking funding, hoping to expand their business into Europe, or wishing to develop (technology) partnerships with other European businesses. For more information please go to:

[www.een-london.co.uk](http://www.een-london.co.uk)

### **Disclaimers**

Whilst every effort has been made to ensure the accuracy of the information contained in this guide, London Chamber of Commerce and Industry does not guarantee the accuracy of the information contained therein and does not accept responsibility for errors, omissions or their consequences.

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