

Have you got your EORI number?

From 1 January 2021, you will need an Economic Operators Registration and Identification (EORI) number to move goods between Great Britain and the EU. Prior to 1 January 2021, you only needed an EORI number if you move goods between the UK and non-EU countries.

If you do not already have an EORI number, you will need to obtain one in order to move goods between Great Britain and the EU. You may also need one you move goods between Northern Ireland and non-EU countries.

Applying for an EORI number

From 1 January 2021, you will need an EORI number that starts with 'GB' to move goods between Great Britain and other countries.

If you do not already have an EORI number that starts with 'GB' and you have yet to apply for one, this should be done as soon as possible.

Applications for an EORI number can be made online.

To make an application, you will need:

-) your VAT number and the effective date of your registration (which can be found on your VAT registration certificate);
-) your National Insurance number (if you are applying as an individual);
-) your Unique Taxpayer Reference (UTR);
-) the date that your business started and its Standard Industrial Classification (SIC) code (which can be found on the Companies House register for a company); and
-) your Government Gateway User ID and password.

Making an application using the online service should only take 5—10 minutes. You will receive your EORI number straight away unless HMRC need to make further checks, in which case it will take up to five working days.

Once an application has been made, the status of that application can be checked online.

Moving goods between Great Britain and Northern Ireland

The Northern Ireland Protocol comes into effect on 1 January 2021. Special rules apply to the movement of goods between Great Britain and Northern Ireland. From that date, an EORI number that starts with 'XI' will be needed to:

-) move goods between Northern Ireland and other countries;
-) make a declaration in Northern Ireland; or
-) get a customs decision in Northern Ireland.

To obtain a EORI number that starts with 'XI' you will need to have one that starts with 'GB' – if you don't, you will need to apply for one first. If you already have an EORI number that starts with 'GB' and HMRC have identified that you are likely to need one that starts with 'XI', then they should send you one automatically, Expect to receive this from mid-December 2020.

Trader Support Service

If you move goods between Great Britain and Northern Ireland, sign up to the Trader Support Service (see www.gov.uk/guidance/trader-support-service) for help and support on moving goods between Great Britain and Northern Ireland.