

# Morris Leslie

PLANT SALES



# BREXIT GUIDE

[morrisleslie.com](http://morrisleslie.com)



## BREXIT INFORMATION

### Our Service To You

Morris Leslie Plant Sales offer a full international transport / shipping service for plant machinery. We deliver your machines and arrange export documents, transit documents and the transportation to the destination country. A local customs agent will complete the importation process and collect on behalf of the customer. Our Plant Sales team works with customs agents around the world, to supply only the best machines to our valued customers.

### EORI Number

Economic Operators Registration and Identification Numbers (EORI Number) are a legal Customs requirement for the importing and exporting of business goods to countries outside of the EU. Since leaving the EU, UK businesses must provide a EORI number to register international trade. For more information and to apply for an EORI number visit the government website: [www.gov.uk/eori](http://www.gov.uk/eori).

### Delivery Duty Unpaid

Once imported to the destination country, goods may have a delivery duty unpaid (DDU). In these circumstances the buyer would become liable for the clearance of customs prior to receiving their goods. The buyer's local customs authority will make contact to arrange payment and collection.

### Transit Document

Any goods imported to an EU country from a country outwith the EU will require transit documentation (T1 or T2). Once imported the movement of custom goods are either authorised (T2) or withheld at Customs (T1) until import tax has been paid.

### Export Documents

Export documents (EXA/EXD) are authorised by UK Customs and act as confirmation that goods have been exported from the country.

### Customs Duty

Customs duty is a tax enforced on the export and import of goods. Contact your local customs agents for an exact cost. Note - Brexit laws permit the exchanging of goods between the EU and UK with 0% duty tax.

### Trader Support Service

Any information regarding trading and exchange policies between the UK and Northern Ireland are supplied by the Trader Support Service (TSS). Further guidance can be found on the government website: [www.gov.uk/guidance/trader-support-service](http://www.gov.uk/guidance/trader-support-service)

*This document is for information purposes only and is referenced from sources believed to be reliable.*

*Morris Leslie Plant Sales can not be held responsible for use of the information provided or linked from these sources*

## BUYERS FROM THE EUROPEAN UNION

### Process for Buying from Morris Leslie Plant Sales

**1)** – Customer applies for an EORI number.

**2)** – Customer purchases a machine and receives a commercial invoice from Morris Leslie Plant Sales following the transaction.

**3)** – Customer assigns either Morris Leslie Plant Sales or one of our nominated shipping agencies for the DDU Service.

or

**3B)** – Customer may assign one of our nominated agents ONLY for export documents. The customer then becomes responsible for arranging any transit documents (T1).

or

**3C)** – Customer selects their own UK customs agent.

**4A)** Customs will issue a Movement Reference Number (MRN) to the customer.

**4B)** The MRN must be sent by the customer to their assigned haulier to generate a Pre-Boarding Notification (PBN).

**4C)** The haulier can then produce a Goods Movement Reference Number (GMRN) that certifies the machine is ready to be exported.

**4D)** Customer sends export documents to Morris Leslie Plant Sales.

**4E)** Morris Leslie Plant Sales refund the VAT to the customer.

### Duties & Customs

#### Import docs in the UK

The standard fee for this is £70 per trailer. However, the price may vary slightly depending on the packing list (between £40 - £130).

#### Duty

Construction equipment will usually pay 0% of duty. However, in exceptional circumstances, the buyer may be required to pay duties. For more information contact Morris Leslie Plant Sales or your local customs agent.

### VAT Treatment

#### UK VAT (20%)

If a buyer assigns a customs agent that is not nominated by Morris Leslie Plant Sales, the customer must pay Morris Leslie Plant Sales a refundable deposit of UK VAT (20%) before collection of goods. The deposit will be fully refunded after Morris Leslie Plant Sales are sent a copy of the export documents (EXA/EXD).

#### VAT at the destination

Customers within the EU are required to pay VAT at the destination. This may occur when clearing customs or after having deferred duty payments and VAT in their country.

### Further Services

Morris Leslie Plant Sales offer extra services to our customers. Please don't hesitate to contact: [plantsales@morrisleslie.co.uk](mailto:plantsales@morrisleslie.co.uk) for further information or quotes.



## BUYERS FROM NORTHERN IRELAND

### Process for Buying from Morris Leslie Plant Sales

- 1) – Customer applies for an XI EORI number.
- 2) – Customer purchases a machine and receives a commercial invoice from Morris Leslie Plant Sales following the transaction.
- 3) – Customer registers with TSS and will receive a MRN.
- 4) – The haulier creates a GMRN to certify the machine is ready to be exported to Northern Ireland.

### Duties & Customs

As for Europe (see previous page)

### VAT Treatment

As for Europe (see previous page)

### Further Services

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