Potential implications of Brexit for customs

In the event of a no-deal Brexit, the following customs documents are likely to be required and in turn these will have significant implications for logistics management:

- **Certificate of origin** - this is required to ensure that the correct duties are paid, and to satisfy the EU rules of origin.

- **Security certificates** - unless your firm is an Authorised Economic Operator (AEO), it has to prove safety of products being imported across a customs border.

- **Transit permit** - unless your firm is an AEO, all third country operators without agreement on transit with the EU will require documentation.

- **Commercial invoice** - this is required for customs declaration and calculation of tariffs.

- **Freight documentation** - in the event of no third country agreement with the EU, haulage or shipping permits will be required.

- **Customs valuation documentation** - these are required for the calculation of customs duties that are payable at the border.

- **VAT certification** - without agreement with the EU on VAT, additional forms will be required.

- **Health and veterinary checks** - additional documentation will be required for food products and this would include health and veterinary checks.