

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.