



# EORI Mythbuster

An Economic Operator Registration and Identification (EORI) number is a unique customs ID for businesses.

An EORI number issued by the UK will start with GB, followed by 12 digits. It will include the business's VAT registration number if they are registered for VAT.

An EORI number from the EU starts with different letters depending on the country that issued it – for example, one issued in France will start with FR.

**Myth: All UK businesses importing or exporting goods from the UK will need an EORI number from the UK and an EORI number from the EU after 31 October**

**False**

Goods that are imported and exported go through customs twice:

- once when they leave the territory from which they are exported
- once when they enter the territory to which they are imported.

UK businesses exporting goods from, or importing goods into, the UK will need an EORI number from the UK to submit a customs declaration to UK customs.

Most UK businesses will not need to submit customs declarations to EU customs and so will not need an EORI number from the EU. The business they are trading with will submit the declaration to EU customs. For example:

- A UK business sells goods to a business in France. The UK business is the exporter and is responsible for the export declaration in the UK and will need an EORI number issued by the UK. The French business is the importer and is responsible for the import declaration in France and will need an EORI number from the EU.

There are some circumstances where UK businesses will need to submit a customs declaration to the EU and so will need to register for an EORI number from the EU as well. For example:

- If a UK business with a French branch exports goods from the UK to its French branch, then it will be responsible for making an export declaration to UK customs and an import declaration to French customs. So it will need an EORI number issued by the UK and an EORI number from the EU.
- Some sale contracts may state that either the buyer or the seller are responsible for both the export declaration and import declaration. The responsibilities of each party are often set out in a sale contract using 'Incoterms', an international set of trading terms and conditions used in international trade. If the UK business is responsible for both the export declaration and import declaration then it will need both an EORI number issued by the UK and an EORI number from the EU.

If a business is unsure whether they will need an EORI from the EU, they should speak to their agent, if they have one. Alternatively they should contact the [customs authority in the EU territory](#) where they make their first declaration or first apply for a decision, or [use the EORI team online form](#) to contact HM Revenue and Customs.



## Myth: Most businesses do not have an EORI number issued by the UK to enable them to continue to trade after 31 October

**✘ False**

Since December 2018, over 74,000 businesses have applied for and received EORI numbers from HMRC. From August 2019, a further 88,000 VAT-registered businesses who have previously traded with the EU have been sent one automatically.

Businesses that:

- are not VAT-registered
- have a subsidiary company that also trades goods with the EU
- are new, or have commenced trading with the EU since the start of 2018
- already have an EORI number from the EU

will still need to **apply online** if they have not done so already.

## Myth: Applying for an EORI number is difficult and time consuming

**✘ False**

Businesses that still need to **get an EORI number** issued by the UK can do so online on GOV.UK. It only takes five to ten minutes to complete the form and is totally free. They will receive their EORI number straight away, or within five working days if HMRC needs to make more checks.

## Myth: Businesses in Northern Ireland will need an EORI number issued by the UK to trade with Ireland

**✘ False**

In line with the approach that the Government has announced will apply in Northern Ireland for a temporary period following Brexit, most Northern Irish businesses will not require an EORI number issued by the UK for their trade with Ireland.

However:

- Northern Irish businesses that trade goods with Ireland which require an import or export declaration, such as goods liable to Excise duty (alcohol, tobacco and certain oils) and a small number of controlled and licensed goods will require an EORI number issued by the UK. More information on **movements concerning these types of goods** is on GOV.UK.
- If Northern Irish businesses trade goods with EU member states other than Ireland then they will need an EORI number issued by the UK.

Businesses trading with Ireland will also want to ensure they understand any requirements that Irish authorities introduce for trade between Ireland and Northern Ireland.



**Myth: All EU businesses will need to have an EORI number issued by the UK as well as an EORI number from the EU to continue to trade with the UK**

**✘ False**

Goods that are imported and exported go through customs twice:

- once when they leave the territory from which they are exported
- once when they enter the territory to which they are imported.

Most EU businesses will not need to submit a declaration to UK customs and so will not need an EORI number from the UK. The UK business they are trading with will submit the declaration to UK customs. For example:

- A UK business sells goods to a business in France. The UK business is the exporter and is responsible for the export declaration in the UK and will need an EORI number issued by the UK. The French business is the importer and is responsible for the import declaration in France and will need an EORI number from the EU.

There are some circumstances where EU businesses will need to submit a declaration to UK customs and so will need to register for an EORI number from the UK as well. For example:

- If a French business with a UK branch exports goods from France to its UK branch, then it will be responsible for making an export declaration to French customs and an import declaration to UK customs. Therefore it will need an EORI number issued by the EU and an EORI number from the UK.
- Some sale contracts may state that either the buyer or the seller are responsible for both the export declaration and import declaration. The responsibilities of each party are often set out in a sale contract using 'Incoterms', an international set of trading terms and conditions used in international trade. If the EU business is responsible for both the export declaration and import declaration then it will need both an EORI number issued by the UK and an EORI number from the EU.

EU businesses that need to **get an EORI number** issued by the UK can do so online on GOV.UK. It only takes five to ten minutes to complete the form and is totally free. They will receive their EORI number straight away, or within five working days if HMRC needs to make more checks.

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