

# Transporting and moving goods from France to the UK post-Brexit

This guidance is for French operators who wish to move goods from France to the UK, be it musical instruments, phonograms or sheet music. If you wish to import or export goods not covered by the measures detailed below, more information is available at the following website:

<https://www.douane.gouv.fr/professionnels/commerce-international/import-export>

This guidance also addresses the issue of customs taxation, as well as VAT on sales in the UK and the rules applicable to European hauliers and commercial drivers. All rules concerning transporting goods can also be found on the British government website:

<https://www.gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-guidance-for-hauliers-and-commercial-drivers.fr#transporteurs-europens--documents-licences-et-permis>

## CONTENTS

### **Title 1: Transporting goods from France to the UK**

- ATA Carnets
- Transporting artwork
- Transporting or moving CITES-listed endangered or protected animals and plants

### **Title 2 : Taxation**

- EORI number
- VAT

### **Title 3 : European hauliers and commercial drivers: documents, licenses and permits**

- Access to the UK
- Documents required
- Cross-border responsibilities when moving goods
- Inland border facilities

## ***Title 1: Transporting goods from France to the UK***

### **ATA Carnet**

*The following information is taken from the French customs website.*

The ATA Carnet is an international customs documents which facilitates international trade by simplifying customs procedures while reducing transaction costs. It is valid for 12 months. The list of countries that recognise ATA Carnets changes regularly (cf. [list of countries that accept or refuse ATA Carnets](#)).

In France, ATA Carnets are issued by the *Chambre de Commerce et d'Industrie de Paris* (Paris Chamber of Commerce and Industry), either itself or by intermediary regional chambers of commerce, acting as the guarantor institution for customs operations carried out under carnets.

The operator must ask for the right number of vouchers when applying for the carnet from the Chamber of Commerce.

Operations carried out using an ATA Carnet constitute as real customs operations. As such, ATA Carnets do not exempt the holder from obtaining necessary export licenses or permits, or presenting documents corresponding to specific regulations (Sanitary and Phytosanitary (SPS) border controls, military equipment, CITES, BDU, etc.).

ATA Carnets can be **ordered online** via the GEF website:  
<https://www.formalites-export.com/>

The cost of an ATA Carnet may vary depending on several factors.

#### **Conditions of use**

ATA Carnets can only be issued to one holder (natural or legal person), who must meet the conditions in order to benefit from the temporary admission or export system taking into account the nature of the operation envisaged (indicated on the front cover of the carnet). The holder can:

- be represented by the natural person who uses the ATA Carnet on their behalf (which can be replaced in the event of impediment via a power of attorney)
- use an authorised broker or a transporter with a power of attorney, under the same conditions.

#### **Authorised reasons regarding temporary admission and the use of the ATA Carnet**

There is no exhaustive list of items permitted on an ATA Carnet. An ATA carnet cannot be used for goods which need processing or repair:

- goods for display or use at exhibitions, fairs, meetings or similar events
- professional equipment
- tourist publicity material
- means of transport
- goods imported with partial relief from import duties and taxes.

To benefit from full exemption, special conditions must be met for each of these categories. For example: professional equipment must be used exclusively by the person going to the importing country or under his own direction.

### ***Using the ATA Carnet for temporary export***

The ATA Carnet can be used to temporarily export community-status goods to a country adhering to one of the ATA Carnet conventions. Re-importing goods into the EU customs territory is carried out through the means provided for this effect.

### ***Using the ATA Carnet for transit operations***

The ATA Carnet can be used as a transit document when temporarily exported community-status goods must pass via a third country to reach their destination, if the countries crossed are contracting parties to one of the conventions, as well as, on import, for third-party goods only crossing the community customs territory.

## ***Transporting artwork***

### ***Conditions***

Artwork temporarily exported to a third-party country (i.e. a country outside of the EU) must be accompanied by a customs declaration in paper or electronic (SAD) format, or be covered by an ATA Carnet.

In certain cases, customs may permit artwork to be exported using a detailed inventory declaration procedure, instead of applying for the aforementioned documents.

A detailed inventory is to be drawn up on a separate sheet of paper in duplicate, and must be dated and signed by the transporter. It must be presented to customs at exit, who then keep a copy.

If the artwork is considered as cultural goods, an inventory may not be used.

In order to benefit from customs duty exemption upon their return to the EU, artwork must, in principle, be re-imported in the same state within a period of three years. This period may be extended if necessary. The inventory held by the transporter must be stamped by the customs office when the artwork re-enters the country.

### ***In the event of a sale***

If the artwork is not re-imported (in whole or in part), customs may annotate the inventory accordingly. If the artwork is sold, the artist must comply with tax regulations applicable to them.

### ***Works of art remaining on community territory***

The second copy of the detailed inventory must always accompany the artwork.

### ***Re-exporting artwork***

The second copy of the detailed inventory must be stamped by customs upon exit. The latter must send a copy of the stamped inventory to the customs office of initial point of entry.

### ***Using the ATA Carnet for temporary export***

The ATA Carnet can be used to temporarily export community-status goods to a country adhering to one of the ATA Carnet conventions. Re-importing goods into the EU customs territory is carried out through the means provided for this effect.

### ***Using the ATA Carnet for transit operations***

The ATA Carnet can be used as a transit document when temporarily exported community-status goods must pass via a third country to reach their destination, if the countries crossed are contracting parties to one of the conventions, as well as, on import, for third-party goods only crossing the community customs territory.

## ***Transporting or moving CITES-listed endangered or protected animals and plants***

CITES, also known as Convention on International Trade in Endangered Species of Wild Fauna and Flora, was signed in Washington in 1973. The following website may be used to check if any of your goods contains elements on the CITES list: <https://www.speciesplus.net>

Species are classed on the list on a scale from A to D according to their level of vulnerability (A being for the most controlled). An export permit must be issued in France when specimens falling under the categories A, B or C of the CITES regulation are on their way to the UK.

You must obtain the appropriate licence at least 30 days before your trip.

For exporting operations, the operator must present the required CITES document to the customs office where export procedures are carried out.

The *Direction régionale de l'Environnement, de l'Aménagement et du Logement* (**DREAL**, or Regional Directorates of Environment, Land Settlement and Housing) is the CITES management authority in your region. It issues the required import permit via the French Ministry of Ecological Transition's online i-CITES service.

For more information concerning export license and how to get one, visit the French customs website: <https://www.douane.gouv.fr/demarche/exporter-des-specimens-cites>

Useful links:

[Cultural property/goods – procedures for non-professionals](#)

[Cultural property/goods – procedures for professionals](#)

## **Title 2 : Taxation**

### **VAT**

As of 1st January 2021, taxes relating to transactions taxable in the UK can no longer be paid via the MOSS<sup>1</sup>, centralized help-desk. Instead, they must be declared and paid directly to the British authorities according to the terms set by the UK.

If you carry out activities subject to VAT, you must declare and pay UK VAT to the UK authorities. For this you will need to obtain a UK VAT number. The terms and conditions and procedures to be completed are the jurisdiction of the UK tax administration. Some companies offer their services as tax agents to assist you in your VAT procedures.

For more information, consult the French website dedicated to Brexit:

<https://brexit.gouv.fr/sites/brexit/accueil/vous-etes-une-entreprise/fiscalite.html>

### **EORI Number**

All business in the EU who carry out importing and exporting customs operations must obtain an Economic Operator Registration and Identification number (EORI number).

In order to import and export goods into the EU, all businesses outside the EU must obtain an EORI number issued by the customs authorities of the first EU member state where the import is to be carried out.

A business will thus have only one EORI number which can be used to import goods into all EU member states. In most cases, the EORI number is linked to the intra-community VAT number obtained by the tax agent appointed on EU territory.

It is now obligatory for any business exporting from the UK to obtain an EORI number.<sup>2</sup>

If you sell to individual buyers or non-professionals: you must pay VAT in the state where you are selling. If you sell goods registered on an ATA Carnet, you will have to pay a tax.<sup>3</sup>

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<sup>1</sup> For more information concerning the MOSS VAT centralized help-desk:

<https://www.impots.gouv.fr/portail/professionnel/jutilise-le-mini-guichet-unique-tva-moss>

<sup>2</sup> Please note, you will need two different EORI numbers if you export to Great Britain and to Northern Ireland.

<sup>3</sup> Please see the Transporting and Moving Goods guidance for more information on ATA Carnets.

## ***Title 3: European hauliers and commercial drivers: documents, licenses and permits***

### ***Access to the UK***

EU operators can undertake unlimited journeys to, from and through the UK, with up to two cabotage movements in the UK, provided they are performed following a journey from the EU, and within seven days of unloading in the UK.

### ***Documents required***

***Community Licence:*** EU operators must be licensed by their own country of establishment and carry a copy of a Community Licence at all times.

***Driver and vehicle documentation:*** EU operators doing business to, from or through the UK need to carry proof of motor insurance for their vehicle and trailer. A green card or other proof of motor insurance are recognised in the UK.

### ***Cross-border responsibilities when moving goods***

#### ***Trader***

It is the trader's responsibility to make customs declarations and provide the haulage company and driver with the correct documents. This can be done directly or via a third party, such as a freight forwarder, logistics company or customs agent.

#### ***Haulage company***

The haulage company must ensure their driver has all the necessary customs information and documents and other paperwork.

The haulage company must also make sure that their drivers know what documents to present at each stage of the journey, including:

- on road pre-departure inspections - checks to demonstrate border readiness
- at ports or train terminals
- at customs posts.

### **Driver**

The driver must carry the information and documentation provided by the haulage company in the vehicle for the duration of the journey. This also includes information and documentation necessary to meet EU member state requirements.

## **Inland border facilities**

Inland border facilities (IBFs) are UK government sites where customs and document checks can take place away from port locations.<sup>4</sup> IBFs act as a Government Office of Departure (for outbound journeys) and as Government Office of Destination (for inbound journeys). Hauliers can start and end journeys at IBFs when moving goods in and out of the UK.

Checks for the following movements are carried out at IBFs:

- Common Transit Convention (CTC), also known as Transit
- ATA carnet
- Transports Internationaux Routiers (TIR) carnet
- Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)

Hauliers may need to go to an IBF if they have:

- entered the UK or plan to exit the UK via Dover, Eurotunnel or Holyhead and need:
  - to start or end a CTC movement
  - CITES checks
  - an ATA carnet or TIR carnet stamped
- been directed there because they are not border ready
- been directed there for a document or physical inspection of their load.

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<sup>4</sup> Inland border facility locations are listed here:

<https://www.gov.uk/government/publications/attending-an-inland-border-facility/attending-an-inland-border-facility>