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### Get an EORI number

#### 1. Who needs an EORI

You may need an Economic Operators Registration and Identification number (EORI number) if you move goods:

- between Great Britain (England, Scotland and Wales) or the Isle of Man and any other country (including the EU)
- between Great Britain and Northern Ireland
- between Great Britain and the Channel Islands
- between Northern Ireland and countries outside the EU

This guide is also available in Welsh (Cymraeg). (https://www.gov.uk/cael-rhif-eori)

You do not need an EORI number if you're moving goods for personal use only.

# If your business is based ('established') in the country you're moving goods to or from

To get an EORI number, your business usually needs to have premises based in the country you want to import to or export from - this is called 'being established'. Your premises needs to be one of the following:

- a registered office
- a central headquarters
- a permanent business establishment premises where some of your customs-related activities take place and your HR and technical resources are permanently located

# If your business is not based in the country you're moving goods to or from

You should still get an EORI number if you're:

- making a customs declaration <u>check if you're eligible to make</u> <u>a customs declaration (https://www.gov.uk/check-customs-declaration/)</u>
- making an <u>entry summary declaration</u>
   (https://www.gov.uk/guidance/making-an-entry-summary-declaration)
- making an <u>exit summary declaration</u>
   (https://www.gov.uk/guidance/find-out-when-to-make-an-exit-summary-declaration)
- making a <u>temporary storage declaration</u>
   (https://www.gov.uk/guidance/how-to-put-goods-into-a-temporary-storage-facility)
- making a <u>customs declaration for temporary admission</u>
   (<a href="https://www.gov.uk/guidance/apply-to-import-goods-temporarily-to-the-uk-or-eu">https://www.gov.uk/guidance/apply-to-import-goods-temporarily-to-the-uk-or-eu</a>) or re-export declaration where you have a guarantee
- acting as a carrier for transporting goods by sea, inland waterway or air
- acting as a carrier connected to the customs system and you want to get notifications regarding the lodging or amendment of entry summary declarations
- established in a <u>common transit country</u>
   (<a href="https://www.gov.uk/guidance/common-transit-convention-countries">https://www.gov.uk/guidance/common-transit-convention-countries</a>) where the declaration is lodged instead of an entry summary declaration or is used as a pre-departure declaration

If you're not eligible to apply for an EORI number yourself, you'll need to appoint someone to deal with customs on your behalf. (https://www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf) The person you appoint will need to get the EORI number instead of you.

If you're based in the Channel Islands and you move goods to or from the UK, you do not need an EORI number. You'll need an EORI number if you use HMRC's customs systems like Customs Handling of Import and Export Freight (CHIEF).

### When you'll need your EORI number

You'll need your EORI number if you:

- appoint someone to deal with customs for you
   (https://www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf) and are 'established' in the country you're importing to or exporting from
- make customs declarations

- use customs systems, such as the CHIEF system and the Import Control System Northern Ireland (ICS NI)
- · apply for a customs decision

#### 2. Check which EORI number you need

Which type of EORI number you need and where you get it from depends on where you're moving goods to and from. You may need more than one.

If you do not have the right EORI number, you may have delays at customs and increased costs, for example your goods may have to be stored until you get an EORI.

### If you're moving goods to or from Great Britain

If you move goods to or from Great Britain you must get an EORI number that starts with GB. If you already have an EORI number and it does not start with GB, you must <u>apply for a GB EORI number (https://www.gov.uk/eori/apply-for-eori)</u>.

# If you're moving goods to or from Northern Ireland

You may also need an EORI number starting with XI if you <u>move</u> goods to or from Northern Ireland (https://www.gov.uk/eori/eorinorthern-ireland).

You do not need an EORI number starting with XI if you already have an EORI number from an EU country.

# If your business will be making declarations or getting a customs decision in the EU

You may need an EU EORI number from an EU country. Contact the customs authority in an EU country to get an EORI number. You do not need an EORI number from an EU country if you already have an EORI number starting with XI.

## 3. If you move goods to or from Northern Ireland

You will usually need an Economic Operators Registration and Identification number (EORI number) that starts with XI to do any of the following:

- move goods into Northern Ireland from Great Britain (England, Scotland and Wales)
- move goods from Northern Ireland to another non-EU country
- make a declaration in Northern Ireland
- apply for a customs decision in Northern Ireland

You only need to declare certain goods you move from Northern Ireland to Great Britain. Check if you need to make an export declaration (https://www.gov.uk/check-customs-declaration) and will need an EORI number that starts with XI.

Only people or organisations based in Northern Ireland or the EU can be named as the 'declarant' on import and export declarations made in Northern Ireland.

## When you do not need an EORI number that starts with XI

You do not need an EORI number that starts with XI if any of the following apply:

- · you already have an EU EORI number
- you only move goods on the island of Ireland or between Northern Ireland and an EU country
- your <u>business is 'established' (has premises)</u>
   (<u>https://www.gov.uk/eori)</u> in an EU country but not in Northern
   Ireland in this case, you must apply in the EU country

### If your business is not established (has no premises) in Northern Ireland or the EU

You need to register with the customs authorities of the place where you first make a declaration or apply for a decision.

### How to apply

Find out how to <u>apply for an XI EORI number</u> (https://www.gov.uk/eori/apply-for-eori).

# Get help and advice if you move goods between Great Britain and Northern Ireland

Sign up for the Trader Support Service (https://www.gov.uk/guidance/trader-support-service) to get advice on EORI numbers and moving goods between Great Britain and Northern Ireland.

Find more guidance on moving goods to and from Northern Ireland (https://www.gov.uk/government/collections/moving-goods-into-out-of-or-through-northern-ireland).

### 4. Apply for an EORI number

### Apply for an EORI number that starts with GB

To apply for an Economic Operators Registration and Identification number (EORI number) you need your:

- Unique Taxpayer Reference (UTR) <u>find your UTR</u> (<u>https://www.gov.uk/find-lost-utr-number</u>) if you do not know it
- business start date and Standard Industrial Classification (SIC)
   code these are in the <u>Companies House register</u>
   (<a href="https://www.gov.uk/get-information-about-a-company">https://www.gov.uk/get-information-about-a-company</a>)
- · Government Gateway user ID and password
- VAT number and effective date of registration (if you're VAT registered) - these are on your VAT registration certificate
- National Insurance number if you're an individual or a sole trader

If your business is not based in the UK, you do not need a Unique Taxpayer Reference (UTR), a Standard Industrial Classification (SIC) code or a National Insurance number.

If you do not already have a Government Gateway user ID, you'll be able to create one when you apply.

#### Start now

You'll get your GB EORI number immediately unless HMRC needs to make any checks on your application. If they do, it can take up to 5 working days.

### Apply for an EORI number that starts with XI

Before you apply, <u>check you're eligible for an XI EORI number (https://www.gov.uk/eori/eori-northern-ireland)</u>.

You must have applied for a GB EORI number before you can get an XI EORI number.

Once you have your GB EORI number, you'll need to fill in an XI EORI registration form.

You'll also need:

- your XI VAT number (if you have one)
- any VAT numbers issued by an EU country
- 2 documents showing proof of your permanent business establishment in Northern Ireland - for example, a bank statement and a utility bill

You will not be asked for proof of a permanent business establishment in Northern Ireland if:

 the establishment address on your GB EORI application is in Northern Ireland  your business is not based ('established') in Northern Ireland but you need an EORI number to make certain declarations or act as a carrier (https://www.gov.uk/eori), for example

You'll get your XI EORI within 5 days.

#### Check the status of an application

You can check the status of an application you've already made.

### 5. Get help or report a change of circumstances

Contact import and export: general enquiries (https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries) if:

- you've forgotten your Economic Operators Registration and Identification (EORI) number
- you have a question about your application or your EORI number
- · you need to update your company details

If you have a GB EORI number and you have a question about your application, you can <u>fill in an enquiry form</u> if you prefer.

### Report a change of circumstances

How you report a change of circumstances depends on what type of EORI number you have.

#### For EORI numbers that start with GB

You can either:

- fill in an enquiry form
- contact import and export: general enquiries
   (https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries)

If you ask for your EORI number that starts with GB to be cancelled, your EORI number that starts with XI will also be cancelled.

#### For EORI numbers that start with XI

Fill in a change of circumstance form.

You'll need to sign in with your Government Gateway user ID and password. If you do not have a user ID, you can create one when you use the service.

If you cannot use the form, <u>contact import and export: general enquiries (https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries)</u>.

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