## **Economic Operator Registration and Identification (EORI numbers)**

An EORI (Economic Operator Registration and Identification) number is currently required by businesses and people undertaking certain customs functions across the EU. An EORI number issued in a member state is currently valid across the entire EU. After the transition period the UK will operate a UK EORI scheme separate to the EU's. A UK EORI will have 12 digits prefaced with the letters "GB" and will only be valid for declarations made in the UK. An EU EORI may be required where functions are undertaken by businesses and people within an EU country.

There is currently <u>no</u> requirement for Jersey businesses to have an EORI number when undertaking customs functions in Jersey only. The Jersey Customs & Immigration Service (JCIS) understands that an EORI will be required by the following persons in the stated circumstances after the transition period:

- Importing goods from EU into Jersey directly The EU established exporter will
  require an EU EORI for the export declaration in the EU, but the Jersey established
  importer will not require an EORI to make an import declaration into Jersey. The
  Jersey established importer will require a GB EORI if they will be responsible for
  submitting the Entry Summary Declaration (Safety and Security) through the UK's
  Import Control System (ICS).
- Exporting goods from Jersey into the EU directly The EU established importer will
  require an EU EORI for the import declaration in the EU but the Jersey established
  exporter will not require an EORI to make an export declaration in Jersey. Exporters
  should obtain a UK EORI if they intend to make statements on origin/origin
  declarations for the purpose of benefitting from rules of origin preference rates.
- Importing goods from UK into Jersey directly Same as EU above but with GB EORI numbers. There is no requirement for an EORI to submit information to JCIS, however, should businesses need to submit any information to HM Revenue and Customs (HMRC) via their systems then an EORI would be required.
- Exporting goods from Jersey into UK directly Same as EU above but with GB EORI numbers. No requirement for an EORI to submit information to JCIS, however, should businesses need to submit any information to HMRC via their systems then one would be required.
- Importing goods from the EU into Jersey via the UK The EU established exporter
  will require an EU EORI for the export declaration in the EU. When the goods arrive
  in the UK, the UK established freight agent will usually take on the role of the
  importer and will be responsible for handling all customs processes (including transit
  if necessary). Businesses should check with their freight agents to ensure that they
  are able to undertake these functions.
- Exporting goods from Jersey into EU via the UK When the goods arrive in the UK, the UK established freight agent will usually take on the role of the exporter and will be responsible for handling all customs processes (including transit if necessary). Businesses should check with their freight agents to ensure that they are able to undertake these functions. The EU established importer will require an EU EORI for the import declaration in the EU. Exporters should obtain a UK EORI if they intend to

make statements on origin/origin declarations for the purpose of benefitting from rules of origin preference rates.

Jersey established businesses wishing to use the Common Transit or National
 Transit procedures – Will need a GB EORI number, as is the case now.

If businesses are in any doubt whether they will require an EORI number, then they are advised to obtain one regardless. An EORI number is free to obtain and should only take a few days to come through once the application has been received. Advice on obtaining an EORI can be found <a href="here">here</a>. A UK Government Gateway ID (login) will be required to apply for the EORI online but this can be created at the same time as the EORI application.

In addition, the <u>GOV.UK EORI</u> page includes Channel Island specific guidance. If you're based in Jersey, you only need an EORI number if you're giving information to directly to HMRC via one of its online digital systems. UK suppliers insisting that local traders need an EORI should be directed to the GOV.UK link

Any business currently using the Union Transit procedure should already have a GB EORI number and will not need to reapply. However, whereas this number was recognised under the EU EORI scheme this will no longer be the case. Therefore, there may also be a requirement for traders to obtain a further EORI number in the EU country they wish to trade with. This will only be required if the trader is responsible for submitting declarations or other entries to the Customs Authorities in that country.

Traders are strongly advised to check with the Customs Authorities in the countries with whom they intend to import or export to and or from as to what their requirements will be after the transition period if they are likely to be undertaking any customs formalities in that country.