

## **CUSTOMS INFORMATION PAPER (09) 36**

### **Economic Operator Registration and Identification (EORI) arrangements for traders using National Export Customs Simplified Procedures**

|                              |   |
|------------------------------|---|
| <b>Who should read:</b>      | All traders authorised to operate simplified export procedures under the National Export System (NES)   |
| <b>What is it about:</b>     | To inform traders authorised to operate NES simplified procedures of the action required in order to comply with the introduction of EORI arrangements from 1 July 2009 |
| <b>When effective:</b>       | Immediate   |
| <b>Extant until/ Expires</b> | 31 August 2009  |

#### **1. Background**

Following a change in EU legislation (draft Council Regulation 1435/2007) a new trader identification system will be introduced throughout the EU on 1 July 2009, called Economic Operator Registration and Identification (EORI). The EORI number will be used by economic operators in all communications with EU customs authorities when an identifier is required, for example, when completing customs declarations.

As a result the current Trader Unique Reference Number (TURN) system in the UK will be replaced by EORI.

**For further information about EORI please see the HMRC Website, [www.hmrc.gov.uk](http://www.hmrc.gov.uk), follow the links from the red business box Business & Corporations >Imports and Exports>international Trade Developments> EORI. Please note the content of the [FAQ](#) in particular.**

#### **2. TURN holders who do not qualify for an EORI number**

Only businesses who are legal entities will qualify for an EORI number. Branches and divisions are not legal entities and will not be entitled to an EORI number. Therefore they must use the EORI number allocated to their parent company with effect from 1 July 2009, as their existing TURN number will not be accepted by the CHIEF system.

Any NES authorisations held on associated branch or division TURN numbers will be transferred to the appropriate parent company EORI number to enable branches and divisions to continue using their authorisations.

#### **3. What will the Impact of EORI be on traders authorised to use the NES Simplified Procedures?**

Though the introduction of EORI will affect all traders involved in imports and export procedures; this paper only covers arrangements for those traders authorised to use NES simplified procedures mentioned below.

- Simplified Declaration Procedure; and
- Local Clearance Procedure

a) NES simplified Traders **without** Branches or Divisions

Traders who have used their TURN numbers in the last two years and are a legal entity should have already received a notification from HMRC of their new EORI number. If you have not received an EORI number, you will need to apply for one. (Please see the EORI web page on the HMRC website for details on how to apply for an EORI number including an application form). The EORI number for these traders will be exactly the same as their current TURN number and therefore there should be no changes required.

b) NES Simplified Traders **with** Branches and Divisions

Branches and divisions who currently have TURN numbers will not be eligible for an EORI number because they are not legal entities. However, they may continue using their TURN number up to 30 June 2009. It should be noted though, they must have migrated to their parent company's EORI number no later than 1 July 2009.

For example:

John Smith Ltd has a TURN number GB123456789 000 with two branches ending with suffixes 001 and 002 migrating to the new EORI number GB123456789 000 on 4 June 2009.

Each branch TURN may submit supplementary Declarations in respect of Pre-Shipment Advice (PSAs) submitted up to 3 June by 17 June.

On 4 June, each branch uses new EORI number on PSA and submits Supplementary Declarations by 18 June using the new EORI number and so on.

If you wish to migrate with effect from 1 July 2009, the same procedures mentioned above will apply; the CHIEF system will be able to accept Supplementary Declarations in respect of PSA submitted in June up to the 14 day of July. However, after that date, any late Supplementary Declarations in respect of former branch TURNS will need to be submitted under the EORI.

**NOTE: All NES traders (including Normal and Simplified procedure declarations) migrating from multi TURNS to a single EORI number may continue to use the roles and badges allocated to their branch or division TURNS after they have migrated to EORI and beyond 1 July 2009. However you will only be allowed to use a registered EORI number in box 2, 8 or 14 of the Customs Declaration.**

#### **4. Contacts**

If you have any further enquiries regarding this arrangement, please ring the HMRC NES helpdesk on

Telephone number - 029 20326371

Fax number – 029 20326544

E-mail – [Export enquiries](#)

For queries relating to the content of this customs information paper please contact

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Issued on the **19 May 2009** by the JCCC Secretary, HM Revenue and Customs, Customs & International Directorate. E Mail @ [JCCC Secretariat](#)

If you have a question about the content of this paper please use the details provided in the 'Contacts' section. For general HMRC queries speak to the National Advice Service on 0845 010 9000 or follow this crumb trail which details how to contact us by phone, e-mail or post: HMRC home ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)) >Contact Us

For comprehensive guidance on international trade regulations, as well as advice on market information and business growth visit [www.businesslink.gov.uk/internationaltrade](http://www.businesslink.gov.uk/internationaltrade).