



# TRADE WITH THE UNITED KINGDOM: HOW TO MAKE A SUCCESSFUL EXPORT THANKS TO THE SMART BORDER?

1 Make sure you followed all the necessary steps to cross the border

In order to benefit from the smart border system deployed in France for the exchange of goods with the United Kingdom and to obtain an exit certification in order to be exempt from Value Added Tax (VAT), it is necessary to respect all the steps to cross the border.

PREPARATION OF THE GOODS Prepare all the elements required to complete the declaration Supplier or shipper (invoice, goods description). **CUSTOMS DECLARATION** Submit the customs declaration at the place where the goods have been Customs declarant packaged or loaded and transmit it to the carrier. (2b LOGISTICS ENVELOPE (RECOMMENDED) Customs declarant, Create a logistics envelope if there are several declarations. shipper or carrier 3 TRANSPORT OF THE GOODS Make sure the driver has all the customs documents ready to be presented Carrier during the pairing stage, except the ENS which is not required. Present all customs documents accompanying the transported goods **EMBARKING OF THE GOODS** Driver FOR THE CROSSING to the registration agent who proceed with the pairing (associating the plate number of the means of transport with the barcode of the customs declaration or the logistics envelope).

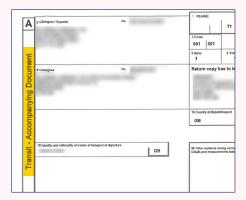
### Make sure all your customs formalities are well prepared

To leave the customs territory of the European Union, through the smart border, customs formalities have to be carried out. Some customs documents have to accompany the goods up to the point where they leave the customs territory and should be presented during the pairing stage, before embarking.



#### **EXPORT DECLARATION AND EAD**

- The export declaration must be submitted at the customs office where the exporter is registered, or where the goods have been packaged or loaded into a container or the means of transport.
- The Export Accompanying Document (EAD) must accompany the goods and should be presented by the driver during the pairing stage.



#### TRANSIT DECLARATION

- Two types of declaration: the common transit declaration and the Union transit declaration.
- The Transit Accompanying Document (TAD) must accompany the goods and should be presented by the driver during the pairing stage, before embarking.



#### **TIR OR ATA CARNET**

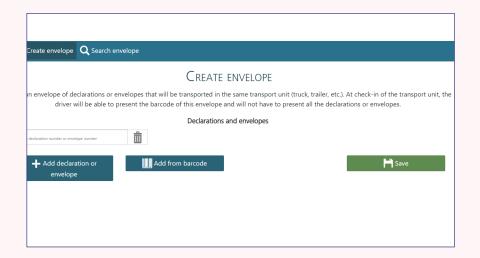
- TIR and ATA carnets are documents in a paper format that replace customs formalities normally required for some operations (temporary import and export, transit).
- Those documents have to accompany the goods that are transported. During the pairing stage, the driver must indicate that the goods are covered by a TIR or ATA carnet.



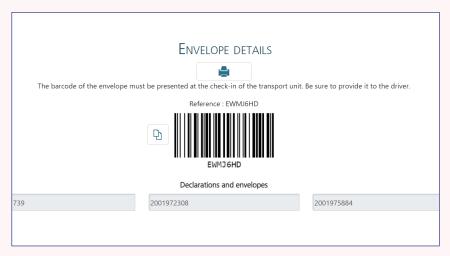
## The logistics envelope: a simple tool to group together declarations

The logistics envelope can be created for import, export or transit. It saves time during the pairing stage by grouping several declarations under a single barcode that is scanned, instead of having multiple barcodes scanned.

#### HOME PAGE FOR CREATING A LOGISTICS ENVELOPE



# EXAMPLE OF A LOGISTICS ENVELOPE TO PRESENT DURING THE PAIRING STAGE



The logistics envelope can be accessed from any computer or mobile device on the French customs website douane.gouv.fr.



#### **GOOD TO KNOW:**

- 1. The logistics envelope is particularly suited for groupage.
- 2. A logistics envelope can hold several other envelopes.
- 3. Some documents cannot be added in the logistics envelope: entry summary declaration, export declarations mixed with import declarations, United Kingdom import and export customs documents.
- 4. The logistic envelope allows the security of the data by anonymizing the declaration(s) it contains in the form of a barcode.
- 5. The logistics envelope is free and very easy to access.



Failing to present all the customs documents accompanying the goods during the pairing stage, especially in the case of groupage





Mistaking the export declaration with the Export Accompanying Document (EAD) which has to accompany the goods during transport and is required during the pairing stage





Forgetting to lodge the export declaration at the customs office where the exporter is registered, or where the goods have been packaged or loaded.





Forgetting to indicate a French BREXIT office, as the office of exit, in the export declaration





Indicating a UK customs office, as the office of exit (box 29), in the export declaration

