

Montreuil, le

## COMMUNICATION DES DOUANES FRANÇAISES

**Objet** : Changes due to Brexit for British companies exporting goods from France and the EU

**Ref** : Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015

French customs remind to British companies that currently export goods from France or any other Member States that as of the end of the transitional period before Brexit, they will no longer be able to carry out customs formalities at export from France, if they have no permanent establishment within the European Union.

In application of UCC delegated regulation 2015/2446, art 1(19), exporters have to :

- be established in the customs territory of the EU ;
- have the power to determine and have determined that the goods are to be taken out of that customs territory<sup>1</sup>.

Therefore, as of January 1st. 2021, British companies not established in the EU will be third party economic operators according to Union Customs Code and will no longer be able to lodge export declarations at a customs office in France.

In order to still conduct export activities from the EU, another economic operator, established in the EU and having the power to determine that the goods are to be taken out of the customs territory of the EU, will need to act as exporter and appear on the

<sup>1</sup> See UCC guidelines on the definition of Exporter: [https://ec.europa.eu/taxation\\_customs/business/union-customs-code/ucc-guidance-documents\\_en](https://ec.europa.eu/taxation_customs/business/union-customs-code/ucc-guidance-documents_en)

customs declaration (box 2 of the SAD). This could be any intermediary formally appointed by the parties to the transaction or at least designated by the seller of the goods.

Economic operators are invited to contact local customs information centers for any question on this matter :

<https://www.douane.gouv.fr/fiche/regional-customs-information-centers-france>