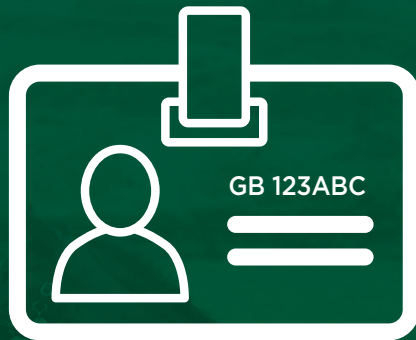


For detailed information visit britishhorseracing.com/regulation/brexit

REGISTER FOR AN EORI NUMBER

Get an Economic Operator Registration and Identification (EORI) number that starts with GB - although many businesses have now been auto-enrolled for EORI numbers.



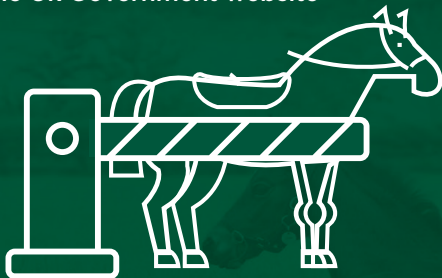
For detailed information visit britishhorseracing.com/regulation/brexit

CUSTOMS DECLARATIONS

Decide whether to handle Customs Declarations in house or through a third party and check if you are eligible for simplified customs procedure.

Ensure the UK Customs declaration is then made when the horses arrive.

Full details can be found on the Uk Government website - [gov.uk](https://www.gov.uk) - Get ready for Brexit



For detailed information visit britishhorseracing.com/regulation/brexit

DETERMINE THE VALUE AND FIND OUT THE COMMODITY CODE FOR YOUR HORSES

This will tell you the rate of duty and VAT you'll need to pay.
Check if there are any duty relief schemes.

The EU will apply Tariff rates of up to 11.5%
for gelded Thoroughbreds exported from the UK to the EU.

Pay any tax or duty you owe in the destination country.
Usually there is no UK duty on exports.



For detailed information visit britishhorseracing.com/regulation/brexit

CUSTOMS PROCEDURE CODE

Choose the right customs procedure code for your horses which will help you work out the customs or excise processes that you may want to use.



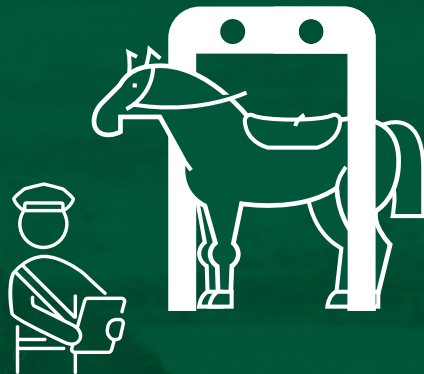
For detailed information visit britishhorseracing.com/regulation/brexit

SAFETY, SECURITY AND CUSTOMS DECLARATIONS

For exports via roll on roll off ports or the Channel Tunnel you or your customs agent must complete a combined safety, security and customs declaration before the goods get to the departure port.

For other routes for export this needs doing before your horses board.

For imports via roll on roll off ports or the Channel Tunnel make your customs declaration before checking your goods onto the ferry or train on the EU side.



For detailed information visit britishhorseracing.com/regulation/brexit

VAT

UK VAT-registered importers can account for import VAT on your VAT Return.

If registered for VAT, the VAT is zero rate on horses you export.

