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INDIRECTS



# Preparing for Brexit Customs guidelines

Current version: 12 november 2020





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English version: Translation Centre of the Economy and Finance Ministries

\*Interactive content, click the pages



## Section 1

# Overview of basic customs procedures

How Brexit will affect customs



The UK left the European Union on 1 February 2020, after the ratification of a long-negotiated withdrawal agreement, which sets the exit conditions, and establishes a transition period during which the UK still belongs to the EU's customs territory and the internal market, although it is no longer a member state (it no longer applies to European institutions). The British government did not ask for the extension of the transition period, although the withdrawal agreement allowed him to ask, so it will end on 31 December 2020.

**Until 31 December 2020, the United Kingdom is a member of the European Union (EU).** Trade between the Member States of the EU is governed by a declaration of trade in goods (DEB). All trade between France and other Member States is detailed in the DEB.

The DEB is filed monthly with French Customs and is used to:

- compile foreign trade statistics ;
- track taxation of intra-EU trade in goods (VAT).

Your accountant can complete the declaration on your behalf.

**On 1 January 2021, the United Kingdom will soon be a non EU country.**

When the UK leaves the EU, it will become a non EU country. You will need to carry out customs procedures each time you trade with the UK and file a customs declaration.

Customs declarations are used to:

- calculate duties and taxes,
- compile international trade statistics,
- perform targeted controls.

The customs declaration form has 54 boxes and can be completed by a customs agent or you can complete it yourself. It should be filed with the relevant customs office, i.e. the office where the goods are presented, either when the goods are presented or up to 30 days before the goods are presented at the relevant customs office (advance customs declaration).



**Important :**

You cannot file a customs declaration after the goods arrive in the Union customs territory (for imports) or after the goods leave the Union customs territory (for exports).

## Transitionning from the declaration of trade



## **to the customs declaration**

 N° 10638*04				<b>DÉCLARATION D'ÉCHANGES DE BIENS ENTRE ÉTATS MEMBRES DE L'UNION EUROPÉENNE<sup>(1)</sup></b>										Direction générale des Douanes et Droits indirects										
<b>A. Période</b> Année <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td></tr></table>					<b>C. Redevable de l'information</b> Numéro d'identification TVA : FR <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td></tr></table>																		<b>D. Service</b>  (réservé à l'administration)	
<b>B. Flux</b> introduction      expédition		Raison sociale : Rue Code postal et ville : Personne à contacter : Téléphone :      Télécopie : Messagerie électronique :										Date, nom et signature À défaut de signature la déclaration est irrecevable												
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1	2	3	4	5	⚠	6	7	8	9	10	11	12												
N° ligne	Nomenclature de produit	Pays dest.	Valeur (en euros)	Régime		Masse nette (kg)	Unités supplémentaires	Nature transaction	Mode de transport	Dépar- tement	Pays d'origine	Numéro d'identification de l'acquéreur U.E.												

Until December 31, 2020, I mainly trade with the UK freely with no customs procedures or border controls. I just provide Customs with a **declaration of trade in goods (DEB)** outlining all of my intra-EU trading.

COMMUNAUTE EUROPEENNE												A BUREAU DE DESTINATION					
DECLARATION D'IMPORTATION	2 Expéditeur / Exportateur N° [REDACTED]						1 DECLARATION			N° douane : 17 [REDACTED]							
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	N° agrément : [REDACTED] - Mode de représentation : représentation indirecte												15 Pays d'expédition / d'exportation Suisse 15 Code P. exp./expor. a CH b FR 17 Code P. destination a 38				
	16 Identité et nationalité du moyen de transport à l'arrivée 19 Ctr. 0												16 Pays d'origine Chine 17 Pays de destination				
20 Conditions de livraison EXW BUBIKON 3																	
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On January 1, I will need to complete a **customs declaration** to identify my goods and determine which taxation rules and standards apply to my goods based on their class, origin and value.



## for successful international trading

- Get** an EORI number to trade with the UK
- Decide** who will be completing your customs declarations
- Check** applicable customs duties and taxes
- Make sure** your goods are not subject to special regulations
- Decide** who will be transporting your products
- Secure** your customs clearance procedures for exports
- Plan ahead** for your customs clearance procedures for imports



# Get an EORI number

free of charge



To trade with a non EU country, you will need a single EU identification number, also known as an **Economic Operator Registration and Identification (EORI)** number.

After Brexit, **this number will become mandatory** for exporting to the UK or importing from the UK.

In France, the EORI number given to your entity will start with FR, followed by your SIRET number.

## How can I check if I already have an EORI number ?

To plan ahead for the impact of Brexit on French companies, all operators which traded with the UK in 2018 were automatically registered for an EORI number in March/April 2019.

If this was your case, you can check whether your EORI number is still valid on the French Customs website : [https://www.douane.gouv.fr/eori?sid=&app=67&code\\_teleservice=EORI](https://www.douane.gouv.fr/eori?sid=&app=67&code_teleservice=EORI)

## Don't have an EORI number. How can I get one?

**1 -** I already have a internet account on the french customs website : I enter my identifiers. If not, I clik on <https://www.douane.gouv.fr>, then I clik on the registration « inscription » on the top right-hand side of my screen.

**2 -** Click on SOPRANO in "Mon espace personnel" or go to : <https://www.douane.gouv.fr/service-en-ligne/demande-d'autorisation-douaniere-et-fiscale-soprano>.

**3 -** Click on "Déposer un nouveau dossier" to apply for an EORI number.

**4 -** Fill in the relevant department from the drop-down list and enter your SIRET number (pre-filled fields).

**5 -** After your information has been verified, you will receive an email acknowledging receipt.

**6 -** Your EORI number will be sent to your email address in about three hours.

## I have an FR EORI number. Do I also need a GB EORI number ?

You will need a GB EORI number in the following instances:

- If you have a subsidiary in the UK and you export goods from France to your subsidiary, you will need to complete an export declaration in France and an import declaration in the UK. You will need an EU EORI number and a GB EORI number.

- Some commercial agreements stipulate that either the buyer or the seller is responsible for both the import declaration and the export declaration. The choice of Incoterms often determines each party's responsibilities in an agreement. If your business completes both declarations, you will need an EU EORI number and a GB EORI number.

Go to the UK government website to apply for a GB EORI number (<https://www.gov.uk/eori>). You will receive your number within five working days.

**Get** an EORI number to trade with the UK

Decide who will be completing your customs declarations

Check applicable customs duties and taxes

Make sure your goods are not subject to special regulations

Decide who will be transporting your products

Secure your customs clearance procedures for exports

Plan ahead for your customs clearance procedures for imports



# Decide who will be completing

## your customs declarations



Customs clearance procedures can be carried out either:

- By yourself, or
- By an agent approved by French Customs acting on your behalf. This is called a registered customs representative.



### Important :

Whether you carry out your own customs clearance procedures or you engage a registered customs representative, you remain liable for all taxes on your operations until the goods physically leave the EU customs territory.

**How can I decide whether to carry out customs clearance procedures myself or to engage a registered customs representative ?**

- Do you already trade with third countries outside the EU ?
- Are you in a position to fill out all the information in the customs declaration for customs clearance ?

► If you answered «YES» to both of these questions:

**We do not expect Brexit to pose any problems to your customs procedures.**

**Based on your commercial strategy, you can either engage a registered customs representative or carry out your customs clearance procedures in-house.**

If you want to handle the customs clearance of your goods yourself, you will need to set up an agreement with French Customs in order to be able to file your customs declarations through the DELTA online customs clearance service available at <https://douane.gouv.fr>

► If you answered «NO» to one or both of these questions:

**It is easier to outsource your customs procedures.**

**The registered customs representative will provide assistance** and carry out customs clearance procedures on your behalf for imports and exports. They will also pay any import duties and taxes for these goods.



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| <input checked="" type="checkbox"/> Decide who will be completing your customs declarations |
| <input type="checkbox"/> Check applicable customs duties and taxes                          |
| <input type="checkbox"/> Make sure your goods are not subject to special regulations        |
| <input type="checkbox"/> Decide who will be transporting your products                      |
| <input type="checkbox"/> Secure your customs clearance procedures for exports               |
| <input type="checkbox"/> Plan ahead for your customs clearance procedures for imports       |

# Check applicable customs duties

## and taxes



Customs clearance procedures for imports attract customs duties and taxes (generally VAT), which are calculated on the basis of the customs declaration.

Determining the customs duty rate and associated taxes depends on the class of the goods and their value and origin.

### What do classification, origin and value mean ?

- **Classification** refers to **the tariff code for a good**. All goods are given a tariff code (a series of digits) that is recognised internationally. This is a product classification system for customs purposes.

For imports, the tariff code determines customs duty rates, applicable trade policy measures and technical standards with which you must comply.

- **Origin** refers to the **nationality of the goods** for customs purposes. Non-preferential origin is another term. This should not be confused with the country of origin of your product.

We talk about the preferential origin when you are within the framework of a commercial agreement with a partner-country. Otherwise, we talk about non-preferential origin.

**From the end of the transition period inputs and goods of British origin will no longer be considered as originating in the EU.**

The origin determines applicable trade policy measures (e.g. anti-dumping duties) and technical standards with which you must comply.

**You can secure** your declaration regarding Classification, origin and value with the customs services by requesting freely a **binding tariff information** or a **binding origin information**.



### Important :

the binding origin informations, issued before 31 december 2020, for goods with material originating in UK which determine factors for the acquisition of originating status, will no longer be valid from 1 January 2021.

- **Value:** The customs value you need to declare when exporting goods is **the value of your goods at the point of exit from the French customs territory**. This value

determines the amount of some export duties and assists in the compilation of foreign trade statistics.

### How is customs duty calculated ?

Customs duty is calculated based on the value of the goods, plus other costs (insurance, transport, etc.) until the goods enter the EU.

### How is VAT calculated ?

VAT is calculated based on the value of the goods, plus all the freight and insurance costs up to the final point of delivery and any customs duty.



#### Tip :

You can find customs duties and taxes on the website of the European Commission: « Market Access Data » : <https://madb.europa.eu>

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# Make sure the goods you want to import

are not subject to special regulations



Some prohibited or restricted goods fall under special regulations and require an authorisation prior to customs clearance.

## Goods which require an authorisation prior to customs clearance:



Healthcare products



Products subjected to sanitary inspection



Products impacting the environment



Fauna and flora protected under CITES



War material, firearms and munitions



Explosives and fireworks



Dual-use goods



Industrial products (in accordance with European standards)

## How do I know if my goods come under this category ?

- 1 - Identify your goods. What am I carrying ?
- 2 - Check that your authorisations are still valid after Brexit (see the fact sheets on goods subject to special procedures in the appendices).
- 3 - Where necessary, apply for new authorisations from the relevant government departments depending on the type of goods.
- 4 - File a customs declaration for each trade in goods.

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| <input checked="" type="checkbox"/> Get an EORI number to trade with the UK                     |
| <input checked="" type="checkbox"/> Decide who will be completing your customs declarations     |
| <input checked="" type="checkbox"/> Check applicable customs duties and taxes                   |
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| <input type="checkbox"/> Decide who will be transporting your products                          |
| <input type="checkbox"/> Secure your customs clearance procedures for exports                   |
| <input type="checkbox"/> Plan ahead for your customs clearance procedures for imports           |



# Decide who will be transporting your products



Your goods can be transported three different ways:

- you can arrange transport yourself
- you can engage a service provider, such as your registered customs representative
- your supplier or your client can arrange transport where applicable.

**Important : The last two options are covered under your commercial agreement.**

## How to arrange your own transport ?

1 - Apply for the relevant licences and permits (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F31849>).

2 - Make sure your driver can legally drive in other countries (<https://www.gov.uk/driving-nongb-licence>).

3 - Check whether your goods are subject to any special regulations (see page 10).

4 - Make sure you realise your ICS customs procedures (see page 29)

5 - Make sure your driver is carrying the right customs forms (e.g. customs declaration or transit declaration).

6 - Work out which vehicle documents your driver needs to carry ([https://ec.europa.eu/info/sites/info/files/file\\_import\\_road\\_transport\\_fr.pdf](https://ec.europa.eu/info/sites/info/files/file_import_road_transport_fr.pdf)).

7 - Look up local rules for drivers (<https://www.theaa.com/european-breakdown-cover/driving-in-europe/country-by-country>).



- Get** an EORI number to trade with the UK
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# Prepare your customs clearance procedures for export



## and secure your goods for export with the Export Control System (ECS)

After Brexit, goods exported to the UK will be required to go through:

- export procedures at a customs office, i.e. a custom office of export.

- exit procedures at a customs office of exit (of the EU). You may be exempt from VAT on exports in some instances (see Section 4).

To be eligible, you must be able to provide proof that your goods have physically left the EU customs territory.

**The Export Control System (ECS) is the EU system for the control of exports from the EU customs territory** regardless of where the export declaration is filed (in France or another Member State).

### How to provide proof to the French tax authorities that your goods have left the EU ?

During tax audits, officers from the Public Finances Directorate General (DGFiP) log on to the DELTA customs system to verify the electronic proof of exit. If the exit certificate cannot be found in DELTA, you will be required to provide other proof or evidence that the goods have exited the EU from the office of export. The DELTA declaration with ECS validation is proof that the goods have left the EU and do not attract VAT (evidence for tax purposes).

### We recommend that you keep a file of all your export records.

Regardless of their mode of transport or the place where they clear customs for export, the goods must be accompanied by one of the following documents until the point of exit from the Union customs territory:

#### - The Export Accompanying Document (EAD)

- In the event the fall-back procedure is used, make sure you have **copy 3 of the export declaration** (Single Administrative Document, or SAD),

**NB :** The exporter remains responsible for the operation until the exit certificate is issued electronically. He/she is required to monitor his/her export operations and secure the logistics chain to ensure that procedures are followed correctly.

- 1
- 2
- 3
- 4
- 5

Procedures are carried out at the custom office qualified regarding where the exporter is registered or at the custom office qualified regarding where the goods are packaged or loaded onto the mode of transport/container.

The export declaration is filed electronically.

The custom office of export processes the export declaration, inspects the goods if necessary and issues the authorisation for the removal of goods, or the customs release.

The goods must then be moved to the EU office of exit. The keeper of the goods is required to notify the office of exit of their arrival so it can supervise the goods until they have left the EU territory. The goods must be accompanied by the Export Accompanying Document (EAD).

An exit notification is filed in the french export control system (ECS) when the goods leave the EU customs territory. This exit information is electronically transmitted directly to the Delta application. The goods pass then under exit status or « exit ECS status », which serves as a proof of VAT exemption.

- Get an EORI number to trade with the UK
- Decide who will be completing your customs declarations
- Check applicable customs duties and taxes
- Make sure your goods are not subject to special regulations
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- Plan ahead for your customs clearance procedures for imports



# Plan ahead for your custom clearance



## for import

### Advance customs declarations

Advance declarations can be filed in the DELTA G customs clearance system up to 30 days before the goods physically arrive in the EU. Under the smart border system, **you will need to file an advance declaration for your goods to cross the border faster.**

Lodging a custom declaration prior to the presentation of the goods means you can streamline customs procedures and fast-track your goods through customs (See Section 3: Smart border).

### Deferring payment of customs duties and taxes

You will need to pay customs duties and taxes on your import operations in order to be able to access your goods freely. Payment is made to Customs when you file the import declaration.

You can defer payment of customs duties and taxes on imports by setting up a deferment account. You must provide a financial guarantee from a bank and evidence of financial solvency.

Payment can be deferred for a maximum of 30 days.



#### Tip :

If you engage a registered customs representative to carry out your customs procedures, he/she will give you the option of using his/her own deferment account.

**Want more  
information ?  
Contact your local  
Economic Action  
Centre !**



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## Section 2

# Preparing your business for Brexit

# Carry out

## a self-assessment



Regardless of the size of your business, Brexit will have an impact on:

- your business activity
- your relationship with economic operators in the UK
- your relationship with public border management authorities (Directorate General of Customs and Excise – DGDDI, Directorate General for Food – DGAL, Directorate General for Competition Policy, Consumer Affairs and Fraud Control – DGCCRF, etc.)

### What's the best way to prepare?

Carry out a thorough self-assessment of all your trading with the UK in order to adapt your internal and external processes to the challenges that lie ahead.

#### 1. Assess your exposure to Brexit

##### Get a clear understanding of your logistics flows

What products are you selling/buying? You will need to know the regulations governing restricted goods and goods that require special authorisations (see Appendices on pages 44-56).

- What percentage of your business involves the UK market?



##### Important :

If you use groupage, once the mode of transport has been released, all the parcels in the load will be released (customs release). If there are goods that need to be inspected before they can be cleared, the entire load will be delayed.

- How are you transporting your goods (overnight transport, groupage)?
- Who are your carriers? How do you plan to provide the informations required for the entry summary declaration for safety/security control?
- What sites/hubs are you using for dispatching, receiving

and transferring your goods?

- Do your invoices include the mandatory requirements?



##### Important :

- You will need to issue an invoice for each batch of goods (you will no longer be able to issue recapitulative statements at the end of the month or self-billed invoices).  
- At the moment, your invoices to the UK are exclusive of VAT because they are intra-Community transactions (Article 262ter I of the General Tax Code). After Brexit, sales will be exempt from VAT because they are export sales (your invoice will need to include the following statement: "Exempt from VAT under Article 262 I of the General Tax Code").

- What is your customs clearance process? Are you engaging a service provider or carrying out your own customs procedures?
- What is the skill level in customs within your business? Do you need any training?
- What Incoterms do you use?

# Overview of incoterms

Incoterms (International Commercial Terms) determine the mutual obligations of the seller and the buyer under international sales/purchase contracts. Incoterms define the individual responsibilities of the supplier and the buyer and clarify the allocation of costs.

INCOTERMS® 2020 RULES – ANY TRANSPORT MODE										Incoterms® 2020 by the International Chamber of Commerce (ICC)	
(ADAPTED FOR CONTAINERISED CARGO)										Formatrice accréditée ICC France	
										DGDII	
										Reproduced with the kind permission of Madeleine Nguyen-The □ <a href="http://www.international-pratique.com">www.international-pratique.com</a> for DGDII	

**Estimate how much extra work will be required for customs declarations and what that impact will be on costs**

- How much extra will it cost to carry out customs procedures in-house or to outsource them?
- Is your current customs clearance process sustainable (also in terms of HR and IS)?
- Are your current information systems robust?
- If you already trade internationally, do you need to review the reference amount of your current guarantee for import operations?
- Will you have any additional transport costs?

**Talk to your suppliers and clients to secure your supply chain**

- Do your clients and suppliers have their own identification number if necessary?
- Have you notified your trading partners to make sure everyone upholds their part of the contract and carries out customs procedures correctly?
- Depending on how tight some supply and/or production chains are, do you need to hold inventory?
- From the end of the transition period, any content originating in the UK (whether material or processing operations) will no longer be considered as originating

in the EU. Have you assessed the impact of this change for the issuance of your supplier declarations and your proof of preferential origin?

**2. Factor customs into your business strategy**

You are responsible for your customs procedures, regardless of the Incoterms or the customs clearance process you have chosen.

Your business will be able to trade quickly and easily with other countries in complete compliance if you plan ahead for your customs clearance and correctly manage and secure your procedures.

Otherwise, you run the risk of delayed delivery of your goods (due to errors, problems, inspections, etc.)

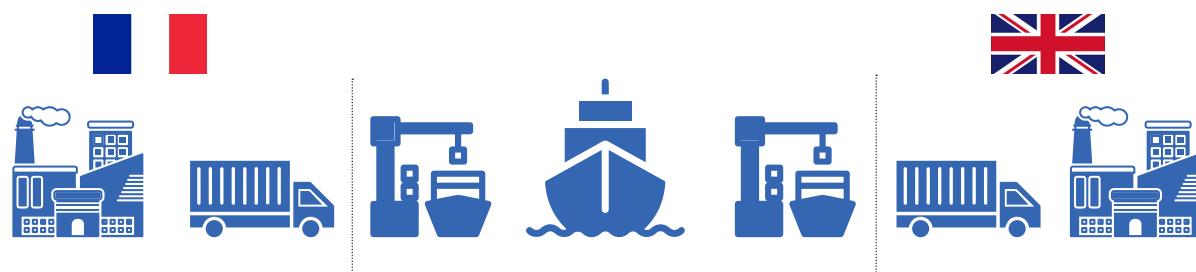
The customs clearance process is at the core of the import/export eco-system; everyone involved has to liaise with each other (purchasing, IS, tax, HR, quality, R&D, etc.).



**Focus : Tax obligations**

If your business has the legal status of an EURL, an SARL or an SAS in France, you will have a tax identification number and you can buy tax-free in the EU and reclaim VAT on imports from a third country. You can also export tax-free.

If you are self-employed, you will pay VAT on imported goods and you will not be able to claim it back. You will also pay VAT on exported goods.



You are in control of these stages when you sell EXW.

Your responsibility as an exporter.

### 3. Seek assistance from external organisations

#### ► Economic Action Centres

The French Customs Economic Action Centres located in France's regions provide free, personalised advice.

Find your nearest Business Consulting Unit:

<https://www.douane.gouv.fr/les-cellules-conseil-aux-entreprises>

Find your nearest meeting about Brexit:

<https://www.douane.gouv.fr/fiche/les-reunions-douane-entreprises-sur-le-sujet-du-brexit>

#### ► Industry associations

#### ► Customs associations

If you are looking for a registered customs agent, a carrier, a logistics specialist, all you have to do is to send an e-mail to the address provided by the « Union des entreprises transport et logistique de France » (TLF) at [brexit@e-tlf.com](mailto:brexit@e-tlf.com) to obtain a list of contacts likely to assist you in these operations.

National Road Transport Federation (FNTR)

[veselina.nikitsenka@fntr.fr](mailto:veselina.nikitsenka@fntr.fr)

Federation of Transport Organisers of France (FOTF)

[sth@sth-lehavre.fr](mailto:sth@sth-lehavre.fr)

#### ► Team France Export

For more information: <https://www.teamfrance-export.fr>





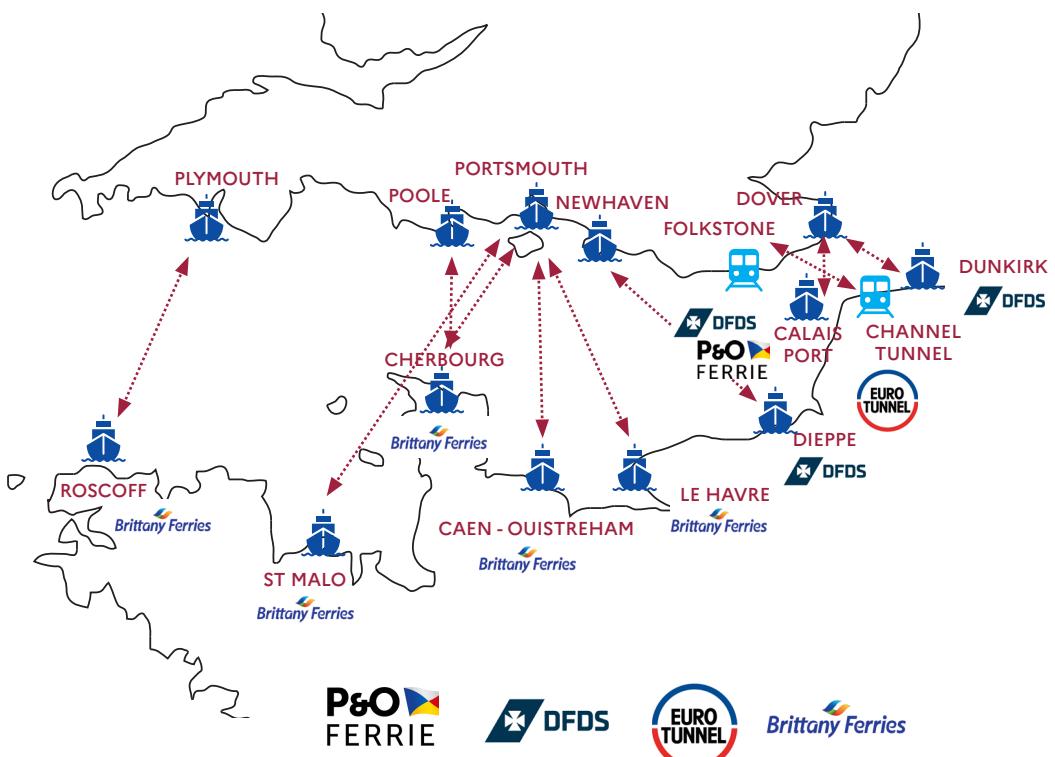
## Section 3

### Smart border

Understanding French Customs'  
innovative solution

# Smart border :

## Challenges



- A new IT solution for the entire seaboard.
- Customs infrastructure has been redeveloped and new signs installed.
- The Channel Tunnel, eight ports and three ferry companies are involved in developing new smart border management processes.
- Field tests were carried out in France and the UK in March, September/October 2019 and in the fourth quarter of 2020.

# Smart border :

## Background - How it works



### Background :

- Nearly **5 million trucks** cross the Channel/North Sea each year.
- More than **85% of traffic** between mainland Europe and the UK is concentrated in just a few border points.
- **20% of traffic** from the UK has France as its destination.
- The business model of the Channel Tunnel and the ferry companies is based on a **fast** and **seamless** flow of traffic and short crossing times.

### Preparation :

For each crossing point affected by Brexit, the ferry companies, the ports and the Channel Tunnel have worked together to adapt infrastructure and get local operators involved in preparing for the start of the smart border.

French Customs has developed a special information system called the "Brexit Information System" that interfaces with the ferry companies' systems and customs information systems (ECS et ICS).

## How it works

French Customs developed an IT solution known as the "**smart border**" to keep trade flowing between the UK and France, despite of the reestablishment of customs clearance at the border.

It will come into effect as soon as the transition period will end at all the points of entry and exit in the **Calais area** and along the **Channel/North Sea**.

The smart border is based on three principles :



### ADVANCED COMPLETION

of customs declarations prior to arrival at the border point



### IDENTIFICATION

of trucks by linking their number plates to customs declarations prior to Channel crossing



### AUTOMATION

of data flows. Only trucks subjected to control and those having to finalize their passage formalities will be stopped.

# IMPORTANT : communicate with everyone involved

## in your customs operations

You import or export goods to/from the UK. You need to carry out customs procedures before loading your goods.

Either you declare your goods to Customs yourself or you hire a customs agent, or a registered customs representative.

For each shipment, you need to make sure your business is using the right procedures for each step below:

1



Preparing goods  
Exporter, importer, consignor

Prepare the documents for your declaration:

- invoice
- goods description

2



Customs declaration  
Declarant

Complete the declaration

3



Shipment  
Consignor

Provide to the driver :

- the declaration or the barcode of the logistics package (see page 26)
- contact details of registered customs representative

4

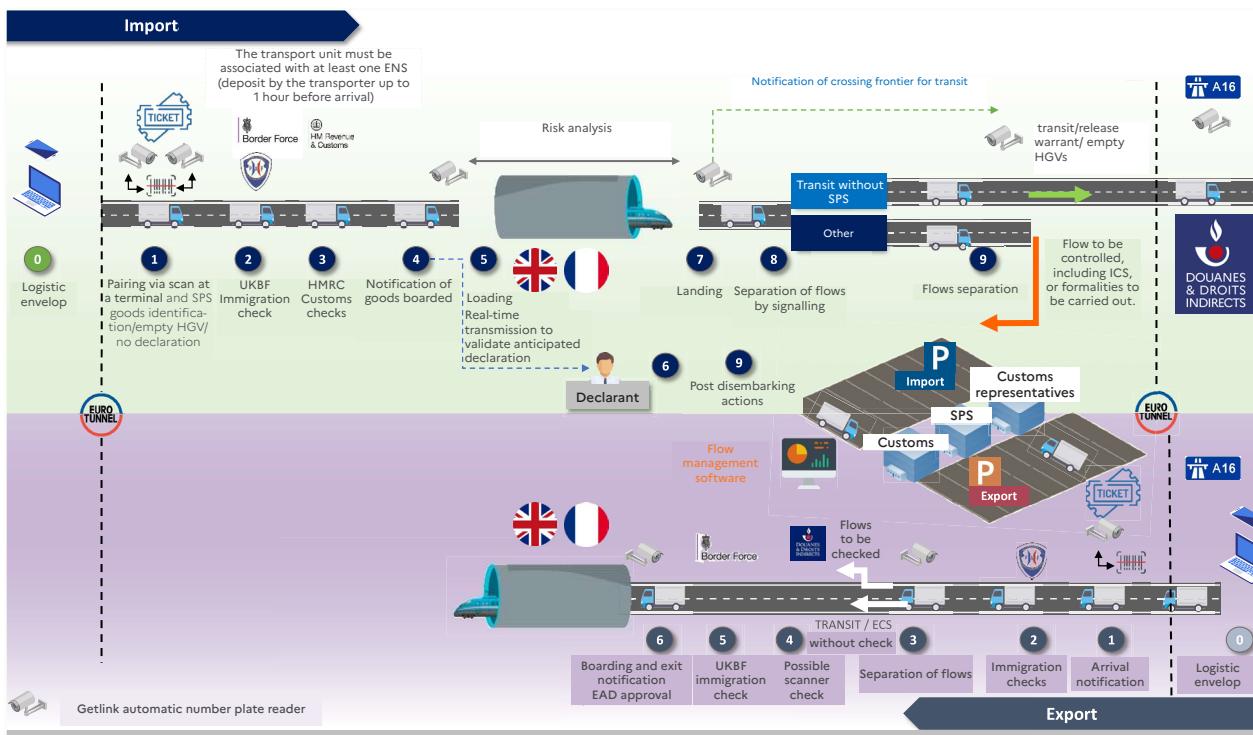


Matching at border point  
Carrier

- Present the declaration or scan the barcode
- Answer to questions about matching

# Channel Tunnel:

## How the smart border works



### IMPORT

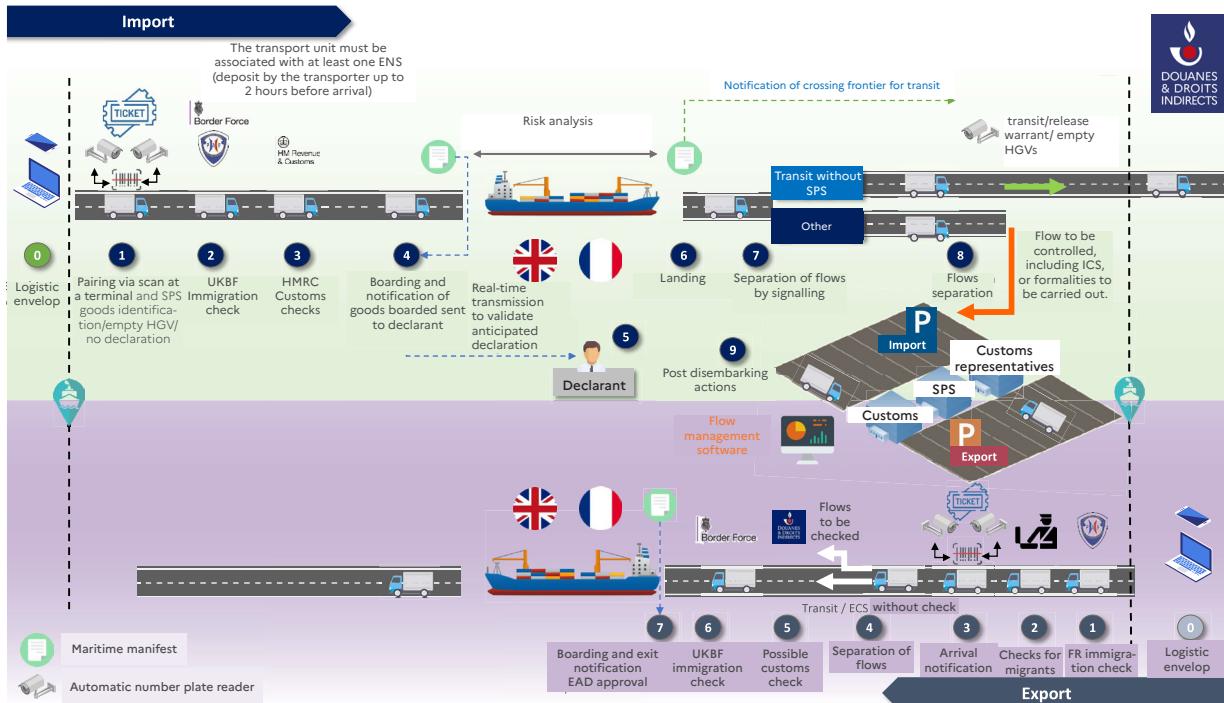
- 0 Logistics package containing one or several declarations
- 1 Matching
- 2 Immigration controls
- 3 UK customs controls
- 4 Notification of loading of consignment sent to declarant for approval of advance declarations. This validation must take place before unloading the goods.  
The declarant will have a limited timeframe to approve the advance declaration.  
The system can then start a risk analysis of the approved declaration
- 5 Truck loaded onto the train
- 6 Approval of the advance declaration will start the risk analysis process and direct the flow to the:  
- green lane for goods in transit that do not come under the responsibility of the Veterinary and Phytosanitary Border Inspection Office (SIVEP), release warrants and trucks running empty that do not need to be inspected  
- orange lane for any declarations that have not been approved, goods that require inspection and goods that come under the responsibility of the SIVEP (based on declarations)
- 7 Truck disembarked
- 8 Signs indicating separated lanes
- 9 Post disembarking actions

### EXPORT

- 0 Logistics package containing one or several declarations
- 1 Matching: it is equivalent to the arrival notification in the French Export Control System (ECS)
- 2 FR Immigration controls
- 3 Separation of flows
- 4 Possible scanner check
- 5 UK Border Force controls
- 6 Boarding and notification of exit sent automatically: notification of loading is equivalent to the exit notification in the French Export Control System

# Calais area and Channel/North Sea:

## How the smart border works



### IMPORT

- 0 Logistics package containing one or several declarations
- 1 Matching
- 2 Immigration controls
- 3 UK customs controls
- 4 Truck loaded onto the vessel.  
Notification of loading of consignment sent to declarant for approval of advance declarations.
- 5 The declarant validates his advance declarations. This validation must take place before unloading the goods. The declarant will have a limited timeframe to approve the advance declaration.  
The system can then start a risk analysis of the approved declaration.
- 6 Truck disembarked and notification of disembarking sent
- 7 Signs indicating which lane to take
- 8 Based on the information given during the crossing, drivers take the:  
- green lane for goods in transit that do not come under the responsibility of the Veterinary and Phytosanitary Border Inspection Office (SIVEP), release warrants and trucks running empty that do not need to be inspected  
- orange lane for any declarations that have not been approved, goods that require inspection and goods that come under the responsibility of the SIVEP (based on declarations).
- 9 Post disembarking actions

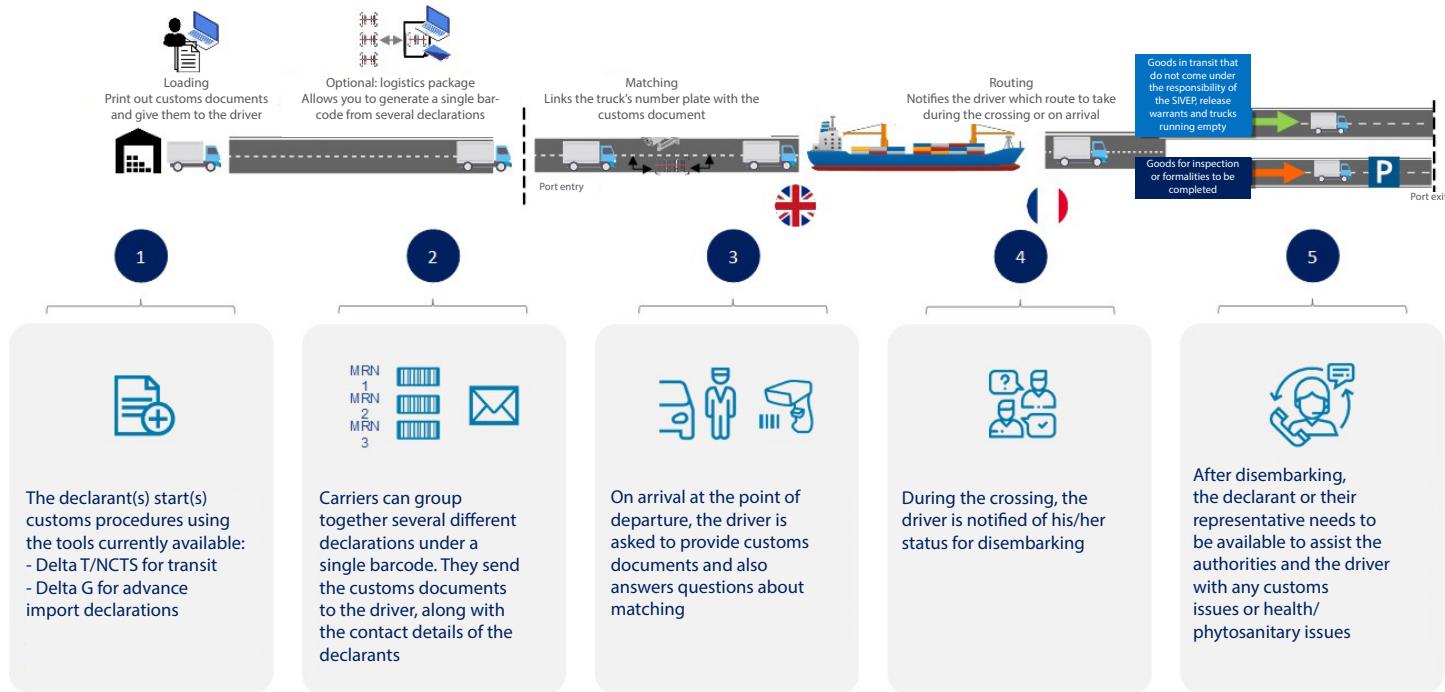
### EXPORT

- 0 Logistics package containing one or several declarations
- 1 French immigration controls
- 2 Migrant controls
- 3 Matching and notification of arrival through ECS sent automatically for customs declarations.
- 4 Signs will be installed on motorways indicating lanes for goods that were not declared in order to direct users to the customs office to carry out formalities
- 5 Possible customs controls
- 6 UK Border Force controls
- 7 Manifest sent for approval of notification of arrival and clearance of customs declarations. Boarding and exit notification.

# IMPORTANT : Adapt your processes and liaise



with everyone involved in your customs operations so you can continue to trade with the UK



During the crossing, the driver is notified of his/her status for disembarking (green or orange route) as follows:

- Screens in ferries as well as a text message is sent out to drivers who have provided their mobile number during the matching process (ports in Brittany and Normandy)
- A large electronic information board on arrival (Eurotunnel)



## Tip :

The carrier enters the entry summary declaration (ENS) at a customs office before to cross the border, in order to analyse the level of security risk.

## Smart border:



### «logistics envelope» (diagrams p.23-24)

You can access the logistics envelope app on the internet with no login required if you want to create an envelope containing as many customs declarations as you need for your imports or exports, including under transit, with just one barcode. A Logistics envelope contains as many customs declaration as necessary. At this moment, your customs declarations are not linked to a particular unit of transport.

This procedure is ideal for groupage and may contain only one customs declaration.

A logistics envelope can contains many packages.

You can use the logistics envelope app from other countries and add declarations that have not been filed from France.

To consult the logistic envelope test platform : <https://moa.douane.gouv.fr/enveloppe/fr/enveloppe>. To access the logistics envelope app on the internet from 1st January 2021, please use the following link : <https://www.douane.gouv.fr/enveloppe/>



#### Important :

If you use groupage, do not group goods subject to special procedures and/or inspections (medicines, excise goods, animals and plants/perishable animal and plant products, phytosanitary and veterinary products, etc.) with "routine" items. Your entire load could be delayed.

Enter the numbers  
or scan barcodes of  
all your declarations

The screenshot shows the 'CREATE ENVELOPE' interface. At the top, there are navigation links for 'Home', 'Create envelope', and 'Search envelope'. On the right, there is a language selection for 'English'. Below the header, a section titled 'CREATE ENVELOPE' instructs users to create an envelope of declarations or envelopes for transport in the same transport unit. It includes a note about the driver being able to present the barcode at check-in. There is a text input field for 'MRN or declaration number or envelope number', a trash bin icon, and a 'Save' button. Below these are two buttons: '+ Add declaration or envelope' and 'Add from barcode'.

#### Advantages:



**SAVE**  
time



**SECURE**  
your trade flows



**PROTECT**  
your sensitive data

# Smart border:

## «matching» (1 on the diagrams)

Matching involves linking the mode of transport's number plate with the barcode on your customs declaration or logistics package.

Customs authorities can scan or enter the barcode for the package to access all your customs declarations.

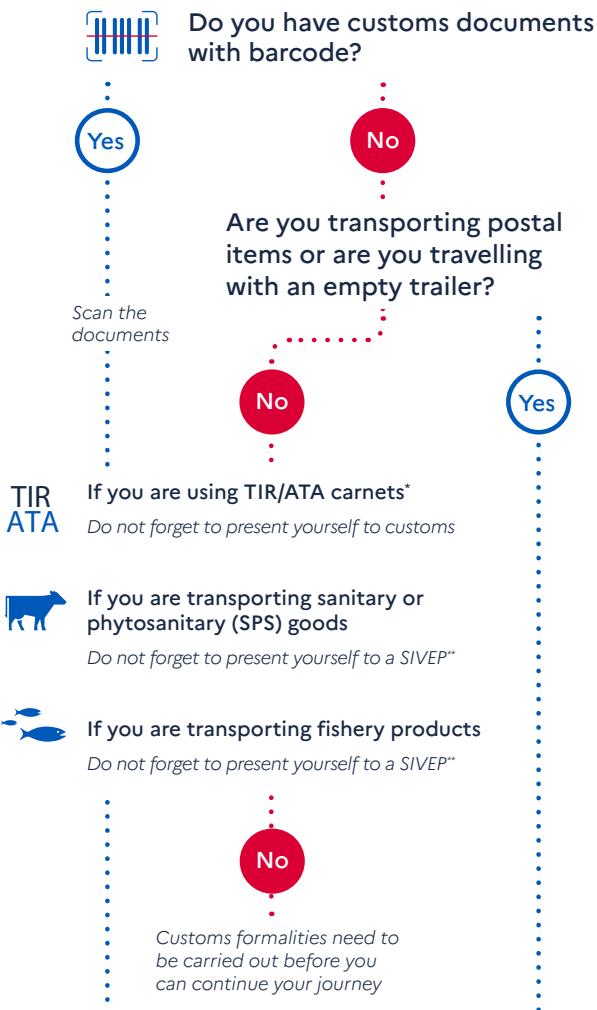
Trucks running empty are not subject to any special customs procedures.



### Important:

Don't forget to give the barcode to your driver! Otherwise the truck will not go through the customs procedures.

## Import



Have a safe trip!

\* TIR Carnet / Temporary admission  
\*\* Veterinary and phytosanitary inspection services

## Export



Have a safe trip!

\* TIR Carnet / Temporary admission

# Smart border:

## key points

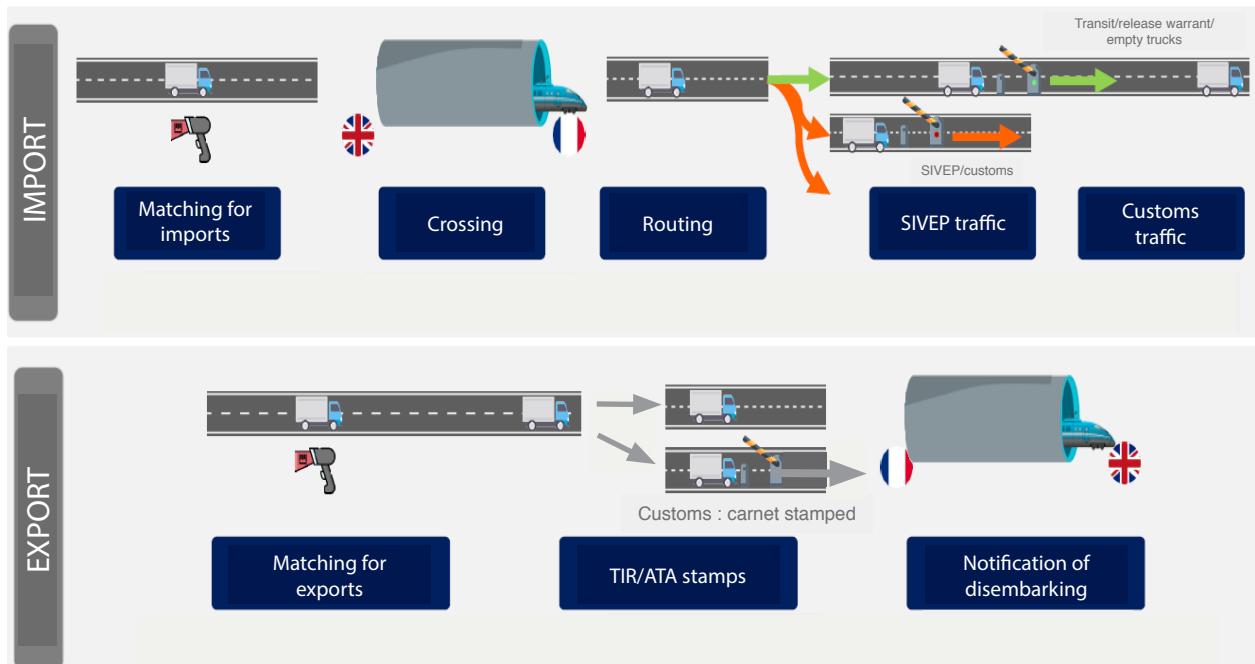
Our recommendations for streamlining traffic at Customs :

### IMPORT

**Use an inland customs office to clear goods in transit from the UK** rather than the office of entry at the Dunkirk ferry, Calais port/tunnel, Boulogne, Rouen, Le Havre, Caen, Cherbourg, Saint-Malo or Brest.

### EXPORT

**Complete customs procedures for exports at an inland customs office** rather than the office at the Dunkirk ferry, Calais port/tunnel, Boulogne, Rouen, Le Havre, Caen, Cherbourg, Saint-Malo or Brest.



# Safety/security customs procedures for imports:

## import control system (ICS)



**Electronic transmission of an entry summary declaration (ENS) for the traffic from the UK.** The transmission must be done in the french ICS system for a safety /security inspection, before crossing the EU border, for all type of transport.

**Exceptions:** postal parcels, road vehicle registered in France or in another member State, road vehicle registered in a non-EU country (they are under custom temporary admission simply by crossing the border), empty packaging non covered by a transport contract, and travelers' personal luggage.

**Person responsible:** carrier (road, rail, sea and air) or its representative.

N.B. Flows which do not carry risks and are not subject to a safety/security inspection at the border follow the usual customs process.

France's ICS has **two online services**:

- «Automated Security» (AS) system: processing of entry summary declarations (ENS)
- «DELTA Présentation»: notification of arrival of a vessel or aircraft and notification of unloading of goods



### Important:

These two online services only operate in Electronic Data Interchange (EDI) mode.

A list of certified EDI solution providers is available at: <https://www.douane.gouv.fr/services-aide/edi>

### Person responsible and time limits for submitting the ENS

Mode of transport	Time limit	Party liable
Maritime (container, bulk, unaccompanied trailers)	At least 2 hours before arrival of the vessel	Shipping company
Combined transport (road/sea/road)	At least 2 hours before arrival of the ferry	Road haulier
Combined transport (road/tunnel/road)	At least 1 hour before arrival of the rail shuttle in Calais	Road haulier
Air	At the time of actual take-off of the aircraft	Air carrier
Rail (carriage, container, swap body, trailer, etc.)	At least 1 hour before arrival of the train at the border	Rail carrier



## Section 4

# French customs streamlines procedures

Saving time and improving cash flow

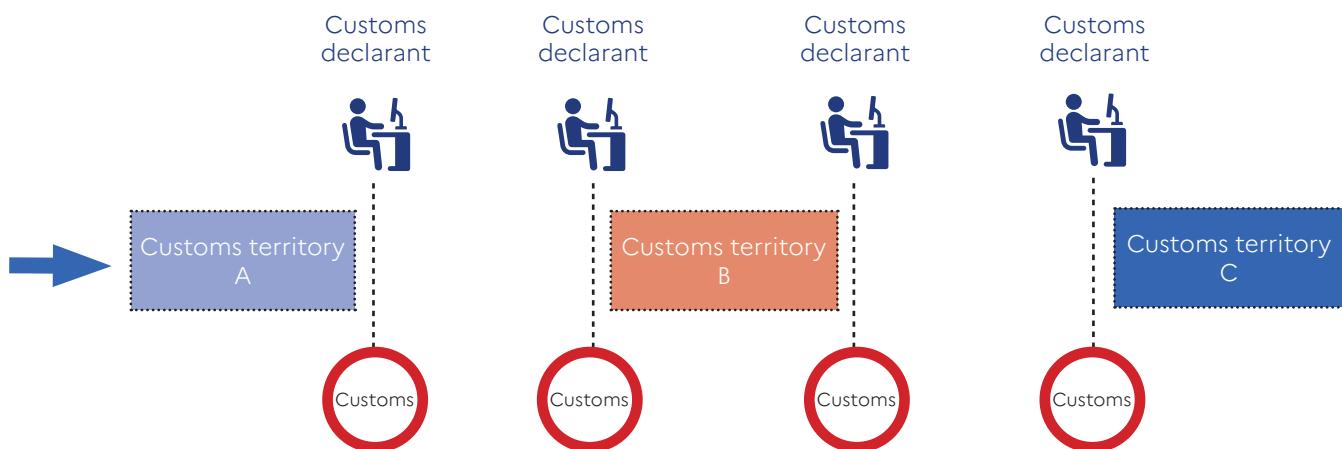
# Enjoy the flexibility

## of customs transit



### No customs transit :

When you move goods from one customs territory to another, you are required to carry out customs clearance procedures at each border point. You will need to file a customs declaration and pay duties and other charges when the goods enter and exit each customs territory.



#### CHALLENGE

Prevent severe border delays



#### SOLUTION

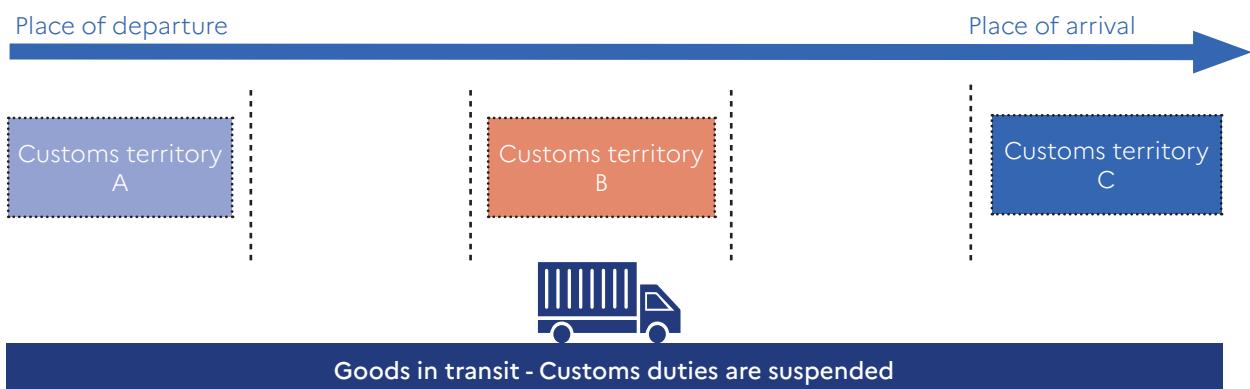
Use a transit procedure (with financial, physical and legal guarantee)

**No requirement to file import or export declarations prior to arrival at destination**

**No requirement to pay customs duties or other charges at point of entry or exit of each territory**

### Customs transit :

Duties, other charges and trade policy measures are suspended during transit until the goods reach an inland customs office for clearance.



# You have a choice of

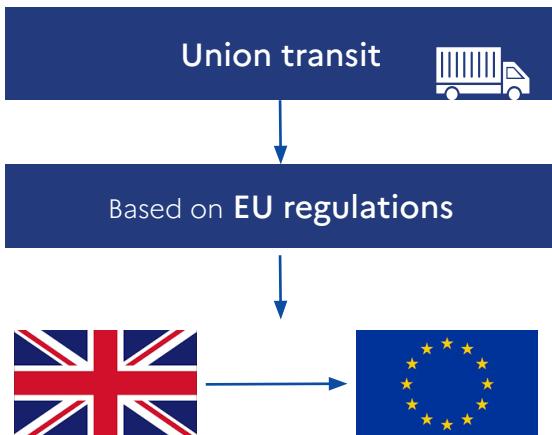
two types of transit



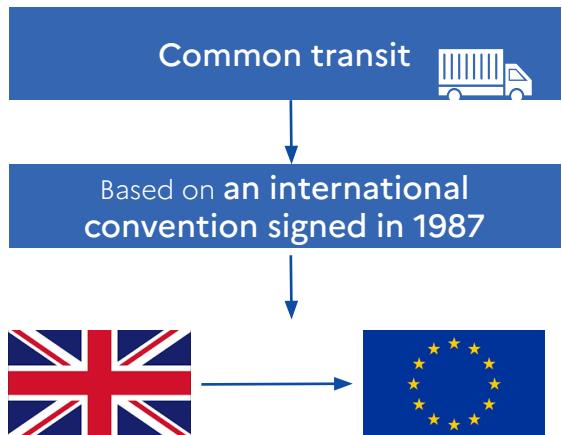
When you trade with the UK, you can use :

- **Union transit** for your imports
- or **Common Transit** for your imports and exports (all points of entry)

## IMPORT



This type of transit applies to trade of goods moving in the UE custom territory, and to trade of goods crossing the territory of a country part of the common transit agreement (Swiss for instance).



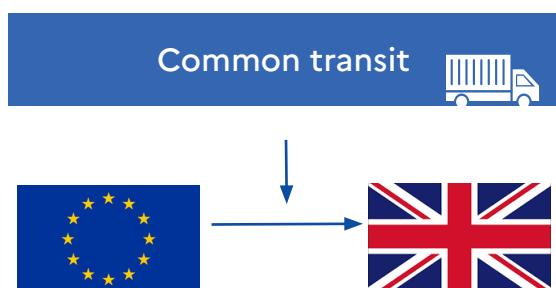
The UK will gain membership of the Common transit convention from the end of the transition period relative to the Custom Union.



### Tip:

You can complete a **Union transit declaration** up to 72 hours before your goods physically leave the UK territory. This new procedure called "advance transit" was introduced specifically for Brexit.

## EXPORT



Common transit is the only procedure available for goods exported from the EU to the UK.

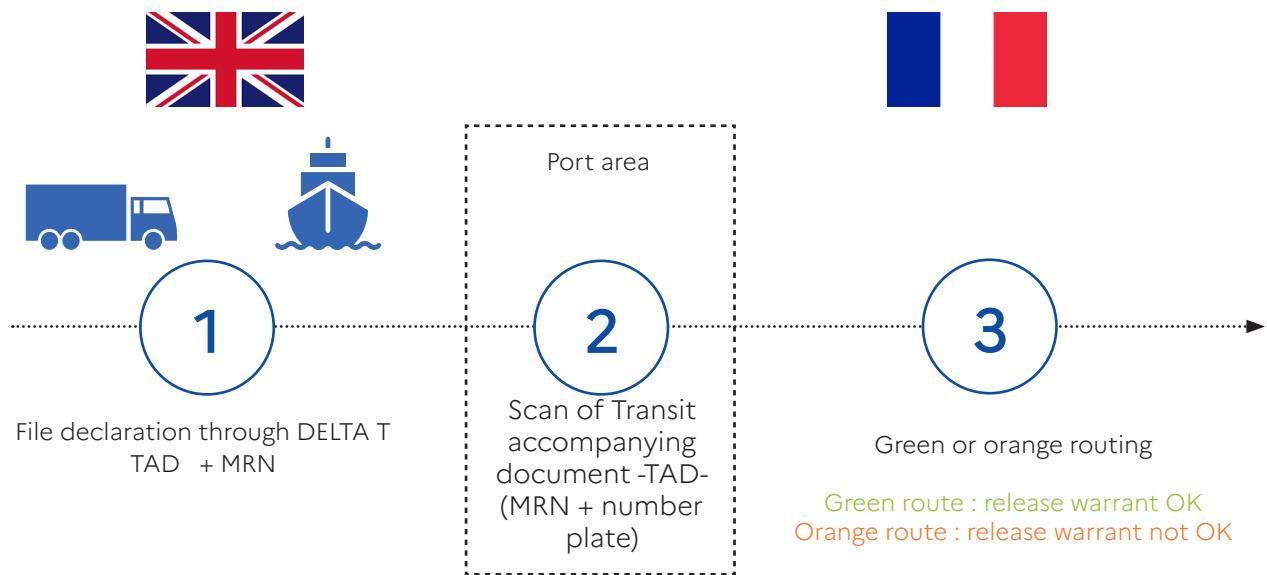
# Union transit procedure

## for import



Union transit is the **movement of third-country (non-EU) goods in the EU customs territory**. Import duties, other charges and trade policy measures are suspended until the goods reach an inland customs office for clearance.

Before the goods arrive in the Union customs territory, operators file their advance declaration directly through DELTA T. Under the smart border system, goods can cross the border faster (although this does not apply to goods subject to sanitary and phytosanitary inspections).



### You can use Union transit if:



OR



You are a French business importing goods from the United Kingdom.

You are an EU business importing goods from the United Kingdom.

### What you need to do:



Provide a guarantee to use the Union transit procedure.



Sign a DELTA T agreement with the relevant customs office (one agreement for each entity).

# Common transit

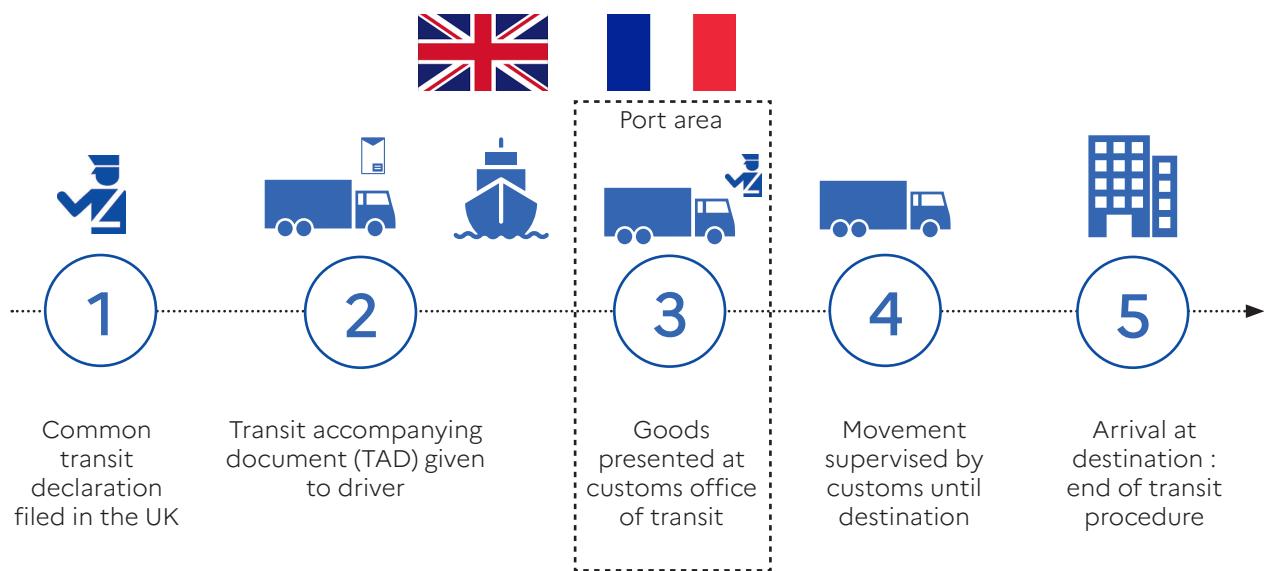


## procedure

### IMPORT

Common Transit is the movement of goods **between Common Transit countries and the European Union**. Import duties, other charges and trade policy measures are suspended until the goods reach an inland customs office for clearance.

The relevant customs office is notified automatically of the arrival in the EU of the goods in transit from the UK. The driver does not have to stop at the border. For goods to move between the UK and France, the business needs to be registered with the French and UK customs authorities.



### EXPORT

Common Transit is the **movement of goods between the European Union and Common Transit countries**. Export duties, other charges and trade policy measures are suspended until the goods reach a customs clearance point in the UK. The transit procedure can be adapted for exports in order to fast-track goods out of the EU.

The export declaration is filed with the French customs office (open for export procedures) at the same time as

the transit declaration is filed. Filing the transit declaration with a UK office of destination allows the completion of export procedures.

However, goods need to be presented at the first UK customs office. For goods to move between France and the UK, the business needs to be registered with the French and UK customs authorities.



# Common transit procedure

## for import



You can take delivery of goods in transit under the Common Transit procedure if:



OR



You are an EU business importing goods from the UK to France.

You are a logistics company based in the EU and you receive goods from the UK in France or in another member state.

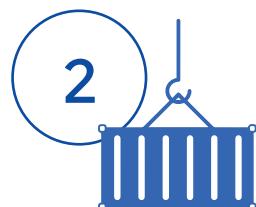
You need to complete these 2 procedures:



### DELTA T/NCTS

Sign a DELTA T agreement with the relevant customs office. You will need one agreement for each entity.

If you take delivery of goods in another member State, contact the customs authorities to gain access to their transit website.



### Authorised consignee status

To apply for authorised consignee status so you can receive goods in transit locally or at an authorised facility without presenting the goods at the customs office of destination, lodge your application through SOPRANO.



### Important:

Start all these procedures now so you can use Common Transit at the end of the transition period.  
Don't forget to leave enough time to allow customs offices to process your application.



### Tip:

You will either need to fill out the « company correspondent » form and request « company correspondent » status or get your account certified by the « company correspondent » of the entity at which the user works. You can then access the **authorised consignee** form.

# Common transit procedure

for export



You can ship goods in transit under the Common Transit procedure if:



OR



You are an EU business based in France exporting goods to the UK.

You are a logistics company based in the EU and you ship goods to the UK.

You need to complete these 3 procedures:



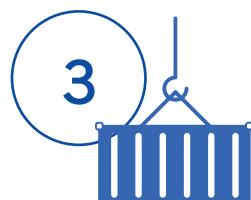
## Transit guarantee

Provide a guarantee to use the transit procedure.



## DELTA T/NCTS

Sign a DELTA T agreement with the relevant customs office if you are in France. You will need one agreement for each entity. If you are in another Member State, contact customs authorities to have an access to their transit online service.



## Authorised consignor status

To apply for authorised consignor status so you can ship goods without presenting them at the customs office of exit, lodge your application through SOPRANO from your douane.gouv.fr account



## Important:

Start all these procedures now so you can use Common Transit as soon as the UK leaves the EU.  
Don't forget to leave enough time to allow customs offices to process your application.



## Tip:

You will either need to fill out the « company correspondent » form and request « company correspondent » status or get your account certified by the « company correspondent » of the entity at which the user works. You can then access the authorised consignor form.

# French Customs has streamlined procedures

to suit your needs



## Local clearance procedure

You can place your goods under a particular clearance procedure and present them at the place of your choice. You do not need to go through a customs office and you can clear the goods directly at your facility.

## Special procedures

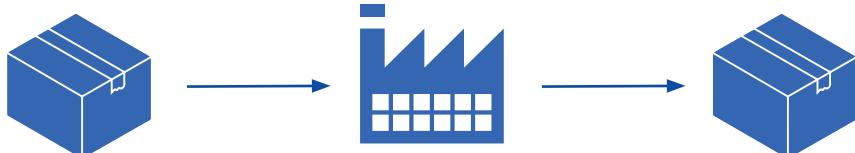
Special procedures are available for three different types of business operations:

- processing
- storage
- use

Special procedures are designed to help give your business a competitive edge over rival international firms. You can:

- import non-Union products under duty suspension (customs duties, national taxes, VAT and trade policy measures are suspended) or import products at lower customs duty rates or zero customs duty
- store, use or process these goods tax-free, depending on your business's needs
- export Union goods for processing, then reimport finished products partly exempt from duties and taxes

Placing your goods under a special procedure does not necessarily entail the suspension of certain health, environmental or safety regulations.



Processing



Storage



Use



### Tip:

At the end of the transition period, trade between the UK and the EU will be covered under the French system « GUN » (one stop services) for the automatic control of public documents in support of the custom declaration. It concerns goods subjects to special procedures (strategic goods, sensitive goods, or under national restriction).

**YOU HAVE NO FORMALITIES TO ACCOMPLISH !**

# Procedures for sending

## postal items

You will need to carry out certain customs procedures in France before sending parcels to the UK at the end of the transition period.

### 1. Import from the UK

Based on the information provided by the sender of your package from the United Kingdom, French postal service La poste will be able to carry out the customs import declaration formalities on your behalf. Any amounts of import duties and taxes that you will have to pay will be invoiced to you by the Post which will pay them back to customs.

### 2. Export to the UK

**- The value of your postal item is under €1,000 and it is not subject to any restriction or prohibition measures:** complete a CN22 or CN23 postal customs declaration

**- The value of your postal item is over €1,000:** based on the information you have given to French postal service La Poste, they will complete and file a customs declaration on your behalf.

In both scenarios, you will need to provide two copies of the commercial invoice.



#### Tip:

The postal declarations are available on the La Poste website:

##### - CN22

([https://www.laposte.fr/medias/sys\\_master/apache\\_synchronised/he5/h1/11129185468446/formulaire-declaration-en-douane-CN22.pdf](https://www.laposte.fr/medias/sys_master/apache_synchronised/he5/h1/11129185468446/formulaire-declaration-en-douane-CN22.pdf))

##### - CN23

([https://laposte.fr/medias/sys\\_master/apache\\_synchronised/h23/hcd/11129185763358/formulaire-declaration-en-douane-CN23.pdf](https://laposte.fr/medias/sys_master/apache_synchronised/h23/hcd/11129185763358/formulaire-declaration-en-douane-CN23.pdf))

<b>FRANCE</b>		<b>DÉCLARATION EN DOUANE</b>				<b>CN 23</b>		
De	Nom	Référence en douane de l'expéditeur [si elle existe]			N° de l'envoi (code à barres, s'il existe)   Peut être ouvert d'office		Important ! Voir instructions au verso	
	Société/firme							
	Rue	N° de tél.						
	Code postal	Ville						
	Pays							
À	Nom							
	Société/firme							
	Rue	N° de tél.			Référence de l'importateur/destinataire [si elle existe] [code fiscal/n° de TVA/code de l'importateur] [facultatif]			
	Code postal	Ville				N° de téléphone/fax/e-mail de l'importateur/destinataire [si connus]		
	Pays							
Description détaillée du contenu (1)		Quantité (2)	Poids net [en kg] (3)	Valeur (5)	Pour les envois commerciaux seulement N° tarifaire du SH (7)   Pays d'origine des marchandises (8)			
				Poids brut total (4)	Valeur totale (6)	Frais de port/Frais (9)		
Catégorie de l'envoi (10)		Echantillon commercial	Autre [veuillez préciser] :					
<input type="checkbox"/> Cadeau		<input type="checkbox"/>						
<input type="checkbox"/> Document		<input type="checkbox"/> Retour de marchandise	Explication :					
		<input type="checkbox"/>	Vente de marchandises					
Observations (11) : [p. ex. marchandise soumise à la quarantaine/à des contrôles sanitaires, phytosanitaires ou à d'autres restrictions]								
<input type="checkbox"/> Licence (12)		<input type="checkbox"/> Certificat (13)	<input type="checkbox"/> Facture (14)					
N° (s) de la/des licences		N° (s) du/des certificats	N° de la facture					
Feuillet de traitement La Poste à archiver au bureau de dépôt								

This is what you need to do to clear your Brexit goods...



...in case you are not holder of a national centralised clearance authorisation

In order to be able to clear your Brexit goods at the customs offices in Hauts-de-France, Normandy or Brittany, and if you are not holder of a national centralised clearance procedure, **you need to email the main customs office of Calais** (r-calais@douane.finances.gouv.fr) or, when applicable, the Key Accounts Department – SGC (di-idf-sgc@douane.finances.gouv.fr) with "Brexit" in the subject line of your email.

Do not forget to attach the following documents for every customs clearance office where you intend to clear your goods:

- a draft DELTA G agreement
- where applicable, an application for a simplified declaration
- any documents authorising one or several people to be present at inspections carried out by the relevant office.

In order to anticipate imports that might be diverted between Calais or Dunkirk or between customs offices in Normandy or Brittany, we recommend you to provide:

- separate DELTA G agreements for each customs clearance office which may be concerned by any case of diversion
- where applicable, separate applications for simplified declarations for each customs clearance office which may be concerned by any case of diversion.



If you want to centralise your customs clearance procedures

at one customs office



**National centralised customs clearance** authorisation allows you to separate your physical trade flows from your document-based flows for your imports and your exports.

You can import or export goods to/from several places in France geographically covered by presentation customs offices, while centralising all your customs procedures at one **"supervising customs office"**. The supervising customs office will be your single point of contact for all your customs procedures.

**One supervising customs office  
regardless of where your goods  
enter France**

**Enhanced flexibility:**  
your documents and  
your goods are handled  
separately.

**Lower** customs costs.

**Personalised** support as  
required.



**Want more information?  
Contact your local French Customs  
Economic Action Centre !**

# Formalities for clearance of Brexit goods



## under national centralised clearance authorisation

Goods imported from or exported to the United Kingdom, transported by road (trucks, vans and unaccompanied trailers) may, **where applicable and / or under certain conditions**, be subject to centralised customs clearance procedure. The goods will be presented at the authorised presentation customs office or in a place geographically covered by the presentation customs office. Those presentation customs offices are connected to the Brexit information system and are located at entry or exit points in the Hauts of France, Normandy or Brittany.

These conditions are currently under study and an update will be communicated as soon as possible.



### Important:

The initial instructions n°19000187 of 5 April 2019 regarding Brexit and national centralised clearance were repealed by instruction n°20000075 of 6 March 2020 and should no longer be taken into account.

Want more information?  
Contact your local French Customs  
Economic Action Centre !

# Improve your cash flow and use postponed accounting



## for import VAT

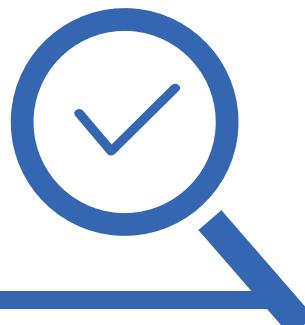
If you regularly import products from the UK, you might be able to use the postponed accounting mechanism for import VAT.

This would enable you to defer payment of import VAT, which is normally paid when the goods are released for consumption. You would report the amount of import VAT on your VAT return (CA3 form) which you submit monthly or quarterly to the Public Finances Directorate General.

**If you are based in the EU, you must fulfill the following conditions:**

- Have imported goods into the EU territory at least four times within the 12 months preceding the submission of your application
- Use a customs and tax records system that allows you to monitor import operations
- No serious infringement or repeated infringements of customs legislation or taxation rules within the 12 months preceding the submission of your application
- Have a good financial standing over the 12 months preceding the submission of your application

**Want more information?  
Contact your local French  
Customs Economic  
Action Centre !**



**If you are not based in the EU,** you must appoint for your import procedures a registered customs representative who holds a valid AEO authorisation for customs simplifications.

The authorisation is valid for three years and is automatically renewed. It comes into effect on the first day of the month after it was issued.



## APPENDICES

### Overview of regulation

# Factsheet No 1. Procedures to be carried out for non-EU reusable packaging

Reusable packaging transported from the United Kingdom to the EU's customs territory, but which is destined to be reshipped to the UK, shall be placed under the temporary admission procedure. This means that a number of customs procedures will have to be accomplished in France. Packaging not covered by a transport contract is exempt from the safety-security entry summary declaration (ICS).

## Application for an authorisation for goods to be placed under the temporary admission procedure:

- **Based on an authorisation:** File an application and receive an authorisation for temporary admission through SOPRANO + file a declaration through Delta (for each import operation). These procedures are carried out prior to border crossing and help fast-track the goods through customs.
- **Based on an online declaration (Article 163 of the Commission Delegated Regulation, CDR):** Requires the involvement of the customs department that authorises the placing under the procedure. The vehicle may be required to stop.
- **Based on an oral declaration (Articles 136 and 165 of the CDR):** it is mandatory for the vehicle to stop for the accompanying document to be signed/stamped.



### Important:

In order to be placed under the procedure, the packaging must have indelible and non-removable markings that identify a person based outside the EU's customs territory.

## AT IMPORT

Flows	Procedures	Connection with Brexit IS	
Imported full	Declared with the carried goods	Matching by scanning the declaration	
Imported empty	Declared orally > presentation of annex 71.01 at the customs office of entry	Select the "TIR-ATA" button – Present annex 71.01	

## AT EXPORT

Flows	Procedures	Connection with Brexit IS	
Re-exported full	Declared with the carried goods	Matching by scanning the declaration	
Re-exported empty	Declared orally > No special declaration procedure	Select the "empty lorry" button	

## Factsheet No 2. Procedures to be carried out for EU reusable packaging

Reusable packaging transported from the EU's customs territory to the United Kingdom, but which is destined to be reshipped to the EU's customs territory, may, under certain conditions, be subject to the returned-goods system. This means that a number of customs procedures will have to be accomplished in France.

### Conditions for entitlement to the returned-goods system:

- to benefit from the system described below, businesses, which are concerned by regular flows of goods, must file a prior application with the French Customs Regional Directorate in the place where they are based or where their representative is based.
- the business must provide the customs authorities with information proving that the conditions for entitlement to the system have been met (Article 253.2 of the CDR).
- business accounts are accepted as evidence provided they enable the EU status of the goods and their movements to be verified (Article 253.3 of the CDR).
- to claim exemption from VAT, the re-importer must be the same person as the exporter (Article 291.III.1° of the French General Tax Code, CGI). However, this condition is waived by way of derogation when it applies to packaging complying with the above-mentioned conditions.



### Attention:

In order to be subject to the system, the packaging must have indelible and non-removable markings that identify a person based within the EU's customs territory.

### AT EXPORT

Flows	Procedures	Connection with Brexit IS	
Exported full	Declared with the carried goods	Matching by scanning the declaration	
Exported empty	Declared orally > No special declaration procedure	Select the "empty lorry" button	

### AT IMPORT

Flows	Procedures	Connection with Brexit IS	
Re-imported full	Declared with the carried goods	Matching by scanning the declaration	
Re-imported empty	Declared orally > No special declaration procedure	Select the "empty lorry" button	

## Factsheet No 3. Imports of excise goods

### Background

At the end of the transition period, trading with the UK will involve importing and exporting and operators will need to use an electronic accompanying document.

### Objectives

Outline the new trade management system for importing excise goods from the UK with the GAMMA online service.

### Stages

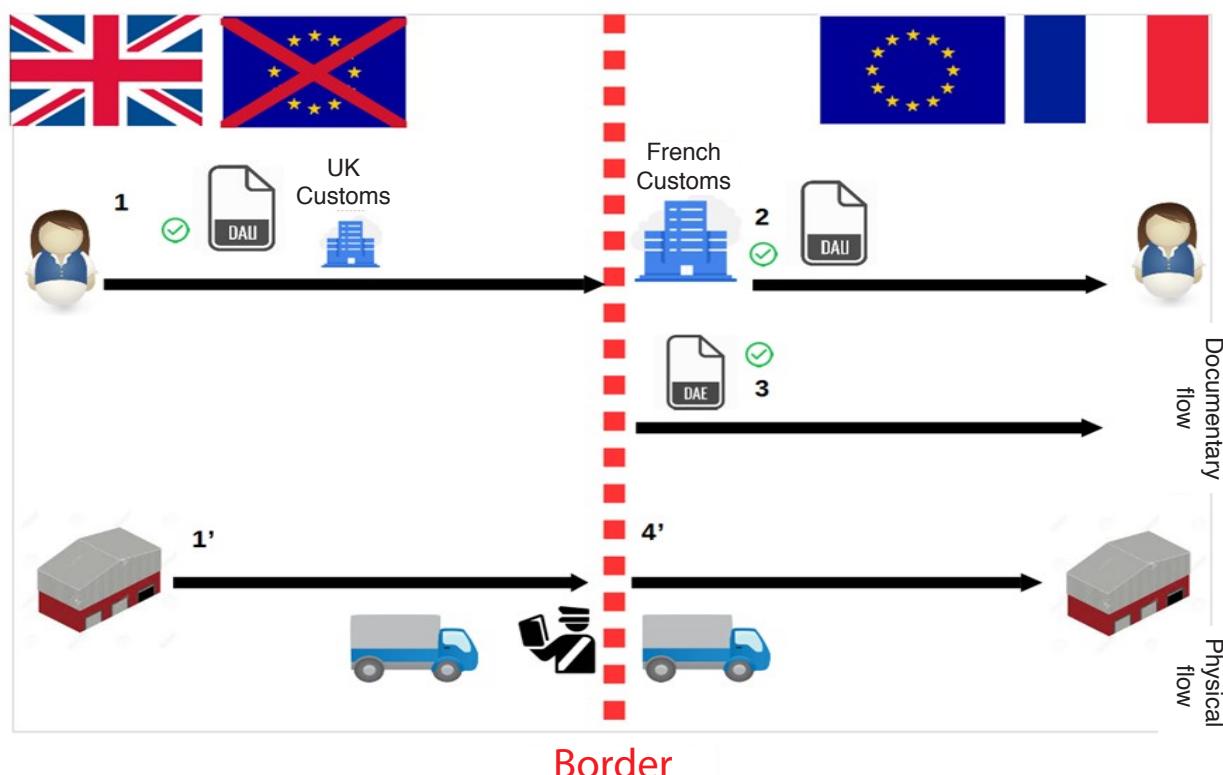
Excise goods include:

- energy products and electricity
- spirits and alcoholic beverages (beer, wine, etc.)
- manufactured tobacco.

At the end of the transition period, all shipments of excise goods from the UK will require an electronic accompanying document and an import declaration.

### Importing from the UK

When importing from the UK, the operator will need to file an import declaration at the border point (as a general rule). The import declaration will be used to fill out the electronic accompanying document, which will be required for the goods to be able to move from the border point to their final destination.



## Factsheet No 4. Exports of excise goods

### Background

At the end of the transition period, trading with the UK will involve importing and exporting and operators will need to use an electronic accompanying document.

### Objectives

Outline the new trade management system for exporting excise goods to the UK with the GAMMA online service.

### Stages

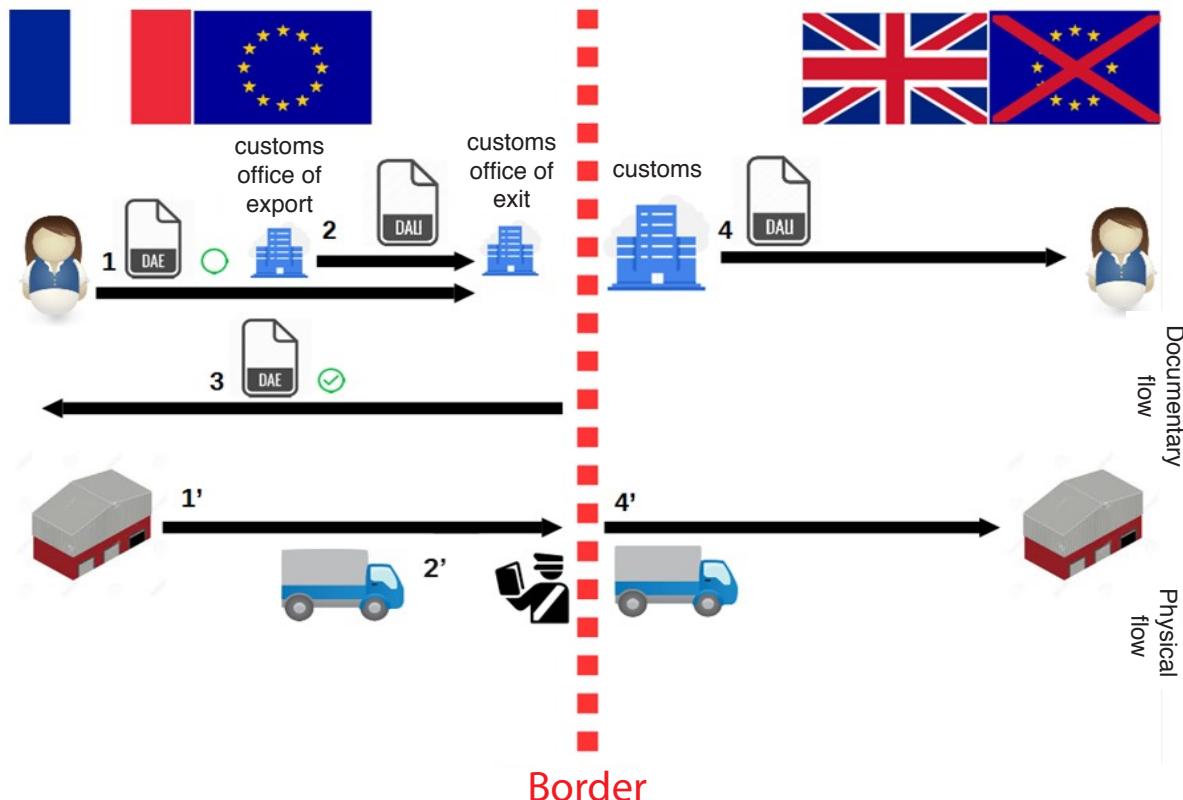
Excise goods include:

- energy products and electricity
- spirits and alcoholic beverages (beer, wine, etc.)
- manufactured tobacco.

At the end of the transition period, all shipments of excise goods to the UK will require an electronic accompanying document and an export declaration.

### Exporting to the UK

When exporting to the UK, the operator will need to fill out an electronic accompanying document, which will be required for the goods to be able to move from the loading point to the border point (customs office of exit). The electronic accompanying document must mention the customs office of export where the export declaration will be filled out.



# Factsheet No 5. Goods subject to special procedures: plants and plant products

## Background

Plants and plant products imported from the UK will be subject to phytosanitary inspection, carried out by the Veterinary and Phytosanitary Border Inspection Office (SIVEP) at a point of entry into the Community located at the first point of entry into the EU. After inspecting the goods, the SIVEP will issue a Common Health Entry Document for Plant Products (CHED-PP).

You will need the CHED-PP to clear your goods at customs, regardless of the customs procedure you have chosen. You will also need to file an import notification for your plants and plant products in the Trade Control and Expert System (TRACES) application before they are imported.

## Objectives

Ensure that plants and plant products imported into the EU do not carry any harmful organisms.

## Stages:



Pre-notification of arrival of batch at border point via the Trade Control and Expert System (TRACES)

Phytosanitary inspection

CHED-PP issued in TRACES (mandatory for all customs clearance procedures)

Customs clearance

### Scenario #1: Common transit

If you are importing plants and plant products, you will not be allowed to defer the phytosanitary inspection to the place of destination under the Common Transit procedure, although some exceptions may apply. The phytosanitary inspection must be carried out at the first point of entry into EU territory.

### Scenario #2: Export

A phytosanitary certificate for export (or re-export) may be required in the importing country (UK). Please contact your nearest Regional Directorate for Food, Agriculture and Forestry (DRAAF) for more information.

### Scenario #3: Transit in the UE

If you are transporting EU goods from Ireland to France via the UK, there will be no control when they are reintroduced into the EU.



### Attention:

This factsheet only covers goods subject to sanitary and phytosanitary control as of 1 January 2021.

# Factsheet No 6. Goods subject to special procedures: live animals and animal-based products

## Background

Live animals and animal-based products imported into the EU will be subject to veterinary inspection, carried out by the Veterinary and Phytosanitary Border Inspection Office (SIVEP) at the Border Inspection Post (BIP) of the first point of entry into the EU. After inspecting the goods, the SIVEP will issue the Common Veterinary Entry Document (CVED). You will need the CVED to clear your goods at customs, regardless of the customs procedure you have chosen. You will also need to file a pre-import notification for your live animals and animal-based products with the Trade Control and Expert System (TRACES) application before they are imported.

## Objectives

Ensure that imports of live animals and animal-based products do not pose any risks to the health of humans or animals.

### Stages :



Pre-notification of arrival of batch at border point via the Trade Control and Expert System (TRACES)

Veterinary inspection

CVED issued in TRACES (mandatory for all customs clearance procedures)

Customs clearance

### Scenario #1: Common transit

If you are importing live animals and animal-based products, you will not be allowed to defer the veterinary inspection to the place of destination under the Common Transit procedure. The veterinary inspection must be carried out at the first point of entry into EU territory.

### Scenario #2: Export

Live animals and animal-based products must carry a health certificate, although this certificate will not determine whether your export declaration will be accepted by customs. However, it will probably be required in the importing country (UK). Please contact your nearest Département Directorate for Citizen/Consumer Protection and Veterinary Services for more information.

### Scenario #3: Transit in the EU

If you are transporting goods with EU status from Ireland to France via the UK, the SIVEP will perform a basic check of your documents at the BIP at the first point of re-entry into the EU.



### Attention:

This factsheet only covers goods subject to sanitary and phytosanitary control as of 1 January 2021.

# Factsheet No 7. Goods subject to special procedures: chemicals

## Background

There are regulations governing chemicals in a wide range of economic sectors, including the metalworking, pharmaceutical, veterinary, cosmetics, agrifood, agriculture, machinery, car manufacturing, aeronautics, construction, textiles and electronics industries. The trade in chemicals is subject to international regulations under various conventions which have been enacted in EU law.

## Objectives

Several EU regulations govern the import and placing on the market of chemical products, mixtures and substances incorporated into articles or contained in equipment in order to :

- maintain a minimum level of information for consumer safety and respect for the environment
- prevent the use, import or export of hazardous substances for human health or the environment

## Stages

### If you are importing:

**Chemical substances and mixtures:** you will need to pre-register these under Regulation (EC) No 1907/2006 (REACH: Registration, Evaluation, Authorisation and Restriction of Chemicals). In addition, some substances are banned and others require an authorisation.

Importing substances listed in Annex I to Regulation (EC) No 2019/1021 on persistent organic pollutants is banned, whether they are used separately, in preparations or as constituents in articles.

Substances, mixtures and articles must also be classified and labelled (Regulation (EC) No 1272/2008 on classification, labelling and packaging).

**Equipment containing fluorinated greenhouse gases:** you will need to have a greenhouse gas quota (under Regulation (EU) No 514/2017) and provide a certificate of conformity when you file the import declaration with customs. Labelling of goods must comply with regulations. The goods must not be prohibited by Annex III to Regulation.

**Ozone-depleting substances:** you will need to apply for a licence on the European Commission's ODS2 Portal System (controlled substances are listed in the Annex to Regulation (EC) No 1005/2009).

**Mercury, mercury-added products and mixtures of mercury:** these are banned or restricted in accordance with Articles 3 to 6 of Regulation (EU) 2017/852.

### You are exporting:

**Chemicals:** Some chemicals are subject to the export notification procedure and the **Prior Informed Consent (PIC)** procedure (Regulation (EU) No 649/2012 (PIC)). To export PIC substances, you will need to obtain a **Reference Identification Number (RIN)** from the ECHA platform (ePIC site).



### Attention:

All exports of mercury and mercury-added products, mixtures and compounds are banned under Regulation (EU) 2017/852 unless they are for military or laboratory research/analysis purposes.

All imports of mercury, mixtures and compounds containing mercury are prohibited, except for disposal.

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## Factsheet No 8. Goods subject to special procedures: medicines

### Background

Importing medicines into the national customs territory, even from another State party to the Agreement on the European Economic Area (EEA), requires prior authorisation. The French National Agency for Medicines and Health Products Safety (ANSM) handles applications for authorisations, which are detailed on the ANSM website (online form available).

### Objectives

- Guarantee the flow of imports and exports of medicines.
- Verify the consistency of customs procedures for these flows.

### Stages

To import medicines into the national customs territory, the business must:

- be registered as a pharmaceutical company;
- obtain prior authorisation in the form of a marketing authorisation (French acronym AMM – document code 2858: authorisation registered in the ANSM database), a registration, a temporary authorisation for use (ATU – document code 2042), a clinical trial authorisation (document code: 2063), or an import authorisation (AI – document code 2041).

### Steps

1. Obtain prior authorisation from the ANSM for your planned marketing operation;
2. File a customs declaration for each consignment for import or export;
3. Provide the reference number of the ANSM authorisation on the customs declaration with the document code

# Factsheet No 9. Goods subject to special procedures: waste

## Background

Under Regulation (EC) No 1013/2006 on shipments of waste, a mandatory movement document is required for cross-border shipments of flows of waste. This document must be presented to the customs office of entry and exit of the EU and at the first point of entry into the national territory.

## Objectives

- Ensure the traceability of shipments of waste and gain information about the volume of waste.
- Guarantee the safety of shipments of hazardous waste and prevent hazardous waste from being diverted to sites where it would not be recovered or disposed of responsibly.

## Stages

The waste shipment procedure is determined on the basis of three criteria:

- the type of waste : its classification (waste identification codes are detailed in the Annexes to Regulation (EC) No 1013/2006) and its degree of danger;
- the purpose of the shipment : recovery or disposal;
- the origin and destination of the shipment, and the countries of transit.

The cross-border shipment of waste is subject either to:

- a notification procedure and a prior consent procedure from the National Centre for Cross-Border Waste Shipment (PNTTD), or
- a reporting procedure.

shipment. These documents are mentioned in the customs declaration and must be presented to customs on request.

**To sum up, the flows between the United Kingdom and France** are subject to the information procedure for green list waste intended for recovery at destination, and to the notification procedure in other cases.

**The flows between France and the United Kingdom** are authorized only for recovery, under cover of a notification procedure for waste from the red list and decrees of Annex III-B (mixtures) and a procedure of information for green list wastes (except for Annex III-B wastes).

## Steps

**1.** Work out your type of waste and the waste identification code under Regulation (EC) No 1013/2006 based on the purpose of the waste shipment and the shipment itself

**2.** Check which procedure applies to you on the PNTTD website

**3.** Comply with the right procedure:

- if the waste shipment is subject to a reporting procedure: fill out a document based on the template provided in Annex VII. This document must accompany the waste shipment, be presented to customs on request and be mentioned in the customs declaration;

or

- if the waste shipment is subject to a notification procedure: file an application for consent with the PNTTD and provide the documents (in Annexes IA and IB to Regulation (EC) No 1013/2006) for approval which accompany the waste

# Factsheet No 10. Goods subject to special procedures: arms, war material and explosives 1/2

Background	Objectives
Brexit will bring about a change in the systems to control the transfer of arms, war material and explosives between the EU and the UK. A transition from the intra-EU arms transfer control system to an arms transfer system with non EU countries is planned when the UK actually leaves the EU.	<ul style="list-style-type: none"><li>- Plan for the change in the control system</li><li>- Maintain the flow of authorised imports and exports of arms and war material</li><li>- Ensure trade flows are controlled efficiently</li></ul>

## Overview

War material and arms, munitions and their elements and explosives are banned goods. Importing and exporting these goods require prior authorisation for customs clearance.

**In order to continue trading with the UK, you will need to identify the impact of Brexit on each type of authorisation which has been issued and which is still valid:**

### 1. Current authorisations will lapse:

- Firearms and war material: transfer licences, transfer permits, transfer agreements, prior agreements, UK transfer licences and transfer licences from other Member States;
- Explosives for civil use and fireworks: intra-Community transfer of explosives documents.

Operators will need to apply for new authorisations from the relevant authorities in accordance with the UK's legal status.

### 2. Current authorisations will lapse, but they will still be valid under law:

- The Order which will be taken on the basis of the enabling law on 17 June 2020, will allow you to continue to ship war material to the UK using the authorisations issued under the UK's previous legal status.

### 3. Current authorisations will remain valid:

- Arms and war material: war material import authorisations (AIMG) which have been issued and are still valid for importing war material listed under 1 and 2 of category A2 and war material, arms, munitions and their elements listed under 6, 7, 8 and 9 of category B and a, b and c of category D
- Explosive products for military and civilian use (included pyrotechnic articles): Explosives Import/Export Authorisation (AIEP/AEPE)

## Preparing for new trade flows means you need to plan ahead and apply for new prior authorisations.

Once issued, the authorisation must be presented during customs clearance procedures for document checking and recording of the quantity and value. The authorisation must accompany the goods when they are transported. It must be presented at the request of any relevant authorities.

## Goods subject to special procedures: arms, war material and explosives 2/2

### Procedures

Procedure #1	Procedure #2	Procedure #3
Apply to the relevant government department in order to obtain the necessary authorisation in accordance with the trade flow and the classification of the goods.	The authorisation accompanies the goods.	The authorisation is presented to the customs office.
If you are importing war material from category A2, arms, munitions and their elements from categories A1, B or C or goods listed under a, b or c of category D: <ul style="list-style-type: none"> <li>→ you need to hold a war material import authorisation (AIMG) from the Directorate General of Customs and Excise/Ministry of the Economy, Finance and the Recovery.</li> <li>→ Set up an account on douane.gouv.fr to file your application online using e-APS (SOPRANO) and have your account certified by your nearest Customs Regional Directorate (Economic Action Centre, PAE).</li> </ul>	Once issued, the authorisation must accompany the goods when they are transported. <ul style="list-style-type: none"> <li>→ It must be presented at the request of any relevant authorities.</li> </ul>	The authorisation must be presented in order to complete customs clearance procedures. <ul style="list-style-type: none"> <li>→ Approval and recording of the authorisation.</li> </ul>
If you are exporting war material and associated material listed under the Military List (ML): <ul style="list-style-type: none"> <li>→ you need to hold a war material export licence (LEMG) from the Directorate General for Armaments/Ministry for the Armed Forces.</li> <li>→ Set up an account to access SIGALE (go to <a href="https://www.ixarm.com/fr/">https://www.ixarm.com/fr/</a>).</li> </ul>	If you are exporting civilian firearms, munitions and their elements (listed in Article R. 316-40 of the French Internal Security Code) : <ul style="list-style-type: none"> <li>→ you need to obtain a firearms export licence (LEAF) from the Directorate General of Customs and Excise/Ministry of the Economy, Finance and the Recovery.</li> <li>→ Set up a douane.gouv.fr account to file your application online using e-APS (SOPRANO) and have your account certified by your nearest Economic Action Centre (PAE).</li> </ul>	
If you are exporting arms, munitions and their elements listed under 6, 7 or 8 of category B or b or c of category D : <ul style="list-style-type: none"> <li>→ you need to hold an authorisation under Council Regulation (EC) No 2019/125 (anti-torture regulation).</li> <li>→ File a paper application with the direction générale des entreprises -DGE in French-/ministères économiques et financiers -MEF in French-/service des biens à double usage -SBDU in French-</li> </ul>		

# Factsheet No 11. Goods subject to special procedures: dual-use items

## Background

Because of their strategic nature, exports of dual-use items (goods and technology) for both civilian and military applications are subject to the Export Control System under the amended Council Regulation (EC) No 428/2009 of 5 May 2009. After Brexit, the UK will become a non EU country. An export licence will be required for all dual-use items listed in Annex I to the Regulation, and not just the dual-use items listed in Annex IV.

## Objectives

- Plan for the change in the control system
- Maintain the flow of authorised exports of dual-use items
- Ensure trade flows are controlled efficiently

## Overview

**In order to continue trading in dual-use items** with the UK, Regulation (EU) No 496/2019 of the European Parliament and of the Council of 25 March 2019 amending Council Regulation (EC) No 428/2009 by granting a Union general export authorisation for the export of certain DULs from the EU to the United Kingdom, adds the UK to the list of countries that come under the Union general export authorisation No EU001. Exporters are requested to file EU001 licence applications with the Dual-Use Goods Department (SBDU).

**Preparing for new trade flows means you need to plan ahead and apply for new prior authorisations.**

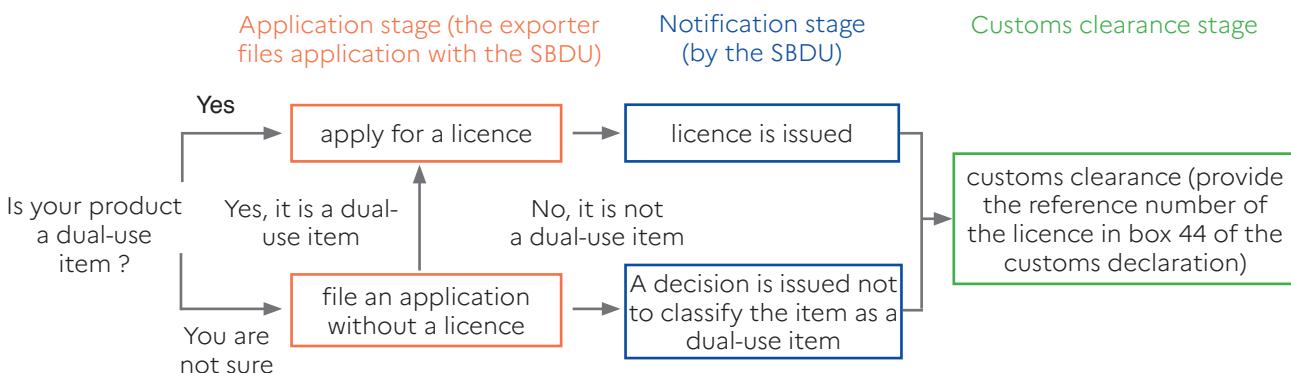
**By consensus between the Council and the Commission:**

1. Licences concerning goods listed in Annex IV that are currently held by exporters to the UK will remain valid until their initial expiry date;
2. The scope of EU001 licences already in the possession of exporters will be automatically extended to include the United Kingdom.

**When the UK leaves the EU, you will need to file a customs declaration for all your exports to the UK:**

1. All valid licences must be presented during customs procedures for document checking and recording of the quantity and value, if required.
2. If the licences are in electronic format, the checking and recording process will be performed automatically by linking GUN, the national online platform for customs clearance, with the information systems of the Dual-Use Goods Department (EGIDE) and the Directorate General of Customs and Excise (DELTA).

## Stages:



# Factsheet No 12. Goods subject to special procedures: fishery products

## Background

In addition to customs procedures and mandatory health procedures for animal-based products ([see fact sheet on importing animal-based products](#)), fishery products are subject to procedures that ensure they have been caught in accordance with rules to combat illegal, unreported and unregulated (IUU) fishing.

N.B. IUU procedures only apply to sea fishery products, with the exception of the products listed in Annex I to the IUU Regulation, aquaculture products and freshwater fish.

## Objectives

- Ensure compliance with fishing rules to enhance conservation and sustainable use of fishery resources
- Ban operators that do not comply with international fishing rules from accessing the EU market

## Overview

When a consignment of fishery products arrives by road (ferry or rail shuttle), a catch certificate issued by a public authority of the flag State of the fishing vessel which made the catches must be submitted by email to the customs office two hours before the goods arrive in the territory.

### Scenario #1:



You are importing fishery products from the UK by road. You must email the catch certificate to the customs office at least two hours before the goods arrive in the Union customs territory, ensure your products undergo health procedures prior to customs clearance and file a customs declaration. You will need to pay duties and taxes.

### Scenario #2 :



You are importing fishery products caught by a vessel whose flag State is the UK and unloaded in a designated port. You must file a customs declaration (in this case, the catch certificate is sent by the vessel's master to the National Fisheries Protection Centre (CNSP) prior to landing). If processed products are unloaded, they must undergo health procedures prior to the declaration. You will need to pay duties and taxes.

### Scenario #3:



You are importing fishery products caught by a French fishing vessel unloaded in the UK then transported by road to the EU customs territory. You must present your products for a health inspection and then proceed to the customs office with the following documents: the landing declaration signed by the UK authorities, a single transport contract or a transit document, and a copy of the vessel's logbook. If you present these documents, you will not need to pay any duties or taxes.

### Scenario #4 :



You are importing fishery products from the UK for processing and re-export. You will need to present a catch certificate to customs when importing the products, submit a statement established by the processing plant and present the re-export section of your certificate for the return to the UK. Your products must undergo health procedures before they can clear customs (in particular, prior to transit). You must contact your nearest Economic Action Centre (PAE) to arrange these procedures and set up a special procedure so you will not have to pay any import duties or taxes on the products that will be re-exported.

# On the other side of the border: points to remember



## An EORI number beginning with «GB»

For their international operations, British companies will need an EORI number beginning with «GB». This number is assigned by British Customs immediately upon request, or within five working days if checks are required.



## Border Operating Model - BOM

On 13 July 2020, the British government published a document setting out the customs procedures (Border Operating Model - BOM) that will apply at the UK border from 1 January 2021. This document has been updated on 8 October 2020.

Customs formalities for export flows (UK>EU) will be fully restored from 1 January 2021.

Customs formalities for import flows (EU>UK) will be re-established in three stages:

- 1) from 1 January 2021, simplified import formalities:
  - no safety-security declaration;
  - for standard goods: entry into the declarant's records and up to six months to complete customs declarations;
  - for goods subject to restriction and prohibition (controlled goods): minimum submission of a summary declaration when crossing the border or within 24 hours.
  - for high-risk live animals, plants and plant products: prior notification and appropriate sanitary documents.

- 2) as from 1 April 2021: prior notification and appropriate sanitary documents for products of animal origin and other regulated plants and plant products. All physical checks will continue to be carried out on arrival at the place of destination until 1 July 2021.

3) as from 1 July 2021, full safety and security and customs formalities with regular declarations which may be lodged via two different channels depending on the modality chosen by the infrastructure at the point of arrival of the goods:

- customs and transit declarations managed via a new computer system called « Goods Vehicle Movement Service » (GVMS) similar to the French Smart Border System (and based on the anticipation of customs formalities);
- declarations lodged on site, on arrival of goods in the UK and within 90 days maximum (goods will be positioned in temporary storage facilities).

In addition to the GVMS, the UK plans to develop another system named « Check an HGV is Ready to Cross the Border » or « The Service » (formerly referred to as « Smart Freight System ») to preserve a smooth border crossing. This second system aims to help hauliers to check that they have the appropriate export documents before they arrive at ferry ports and will be used to deliver the Kent Access Permit that will be mandatory for HGV drivers to proceed to the border

<https://www.gov.uk/government/publications/the-border-operating-model>

## UK global Tariff

From 1 January 2021, the United Kingdom will apply a specific tariff to imported goods. Known as the « UK Global Tariff », it will replace the EU's Common External Tariff, which applies until 31 December 2020.

<https://www.gov.uk/guidance/uk-tariffs-from-1-january-2021>

## Trade agreements

Talks for a trade agreement between the European Union and the United Kingdom are underway, but it is unclear whether one will be negotiated by the end of the transition period. If signed, such an agreement would allow a respective access to markets at reduced duty rates or even null, subject to compliance with the rules of origin that would be provided in the agreement.

For more information on trade agreements the UK is negotiating with EU trading partners and agreements it has already signed:

[www.gov.uk/guidance/uk-trade-agreements-with-non-eu-countries](https://www.gov.uk/guidance/uk-trade-agreements-with-non-eu-countries)  
[www.gov.uk/government/collections/the-uks-trade-agreements](https://www.gov.uk/government/collections/the-uks-trade-agreements)

## New procedure for bulk import declarations

On Thursday, 10 September 2020, HMRC announced the bulk import reduced data set (BIRDS), a new procedure for bulk imports that will take effect 1 January 2021.

Under this simplified procedure, traders will be able to declare one or more low-value parcels in a single import declaration, requiring a reduced data set compared to a standard full import declaration. The total value of each imported parcel must be £135 or less.

Traders must apply to HMRC for authorisation to use the procedure. Once authorised, they must:

- maintain complete and accurate records for four years for import and export purposes
- maintain complete and accurate records for six years for VAT purposes
- follow the conditions set out in the authorisation letter
- inform HMRC of any changes in information provided in the initial application

For more information:

[www.gov.uk/guidance/apply-to-import-multiple-low-value-parcels-on-one-declaration-from-1-january-2021](http://www.gov.uk/guidance/apply-to-import-multiple-low-value-parcels-on-one-declaration-from-1-january-2021)

## Information about the new UKCA marking

On 1 September 2020, the UK government published guidance on using the new UKCA marking, which will replace the existing CE marking from 1 January 2021.

The UKCA marking can be used from 1 January 2021 (but businesses are encouraged to get ready to use it as soon as possible before this date). However, the CE marking will remain valid until 1 January 2022 to give businesses enough time to adjust to the new requirements.

As of 1 January 2022, all goods being placed on the market in Great Britain, including those originating from the EU, must have the UKCA marking. arague UKCA.

For more information:

[www.gov.uk/guidance/using-the-ukca-mark-from-1-january-2021](http://www.gov.uk/guidance/using-the-ukca-mark-from-1-january-2021)

| Any questions should be sent to our dedicated Brexit e-mail address:  
[brexit@douane.finances.gouv.fr](mailto:brexit@douane.finances.gouv.fr)

Our customs helpline ([Infos douane service](#)):  
0 811 20 44 44 (service 0,06€/min + prix appel)  
International et DOM COM +33 1 72 40 78 50

French Customs' website:  
[douane.gouv.fr](http://douane.gouv.fr)

| Your contacts:

- Your national contact:  
[Economical action and companies mission \(Mission Action Économique et Entreprises\)](#)  
Emmanuelle Gidoin : [emmanuelle.gidoin@douane.finances.gouv.fr](mailto:emmanuelle.gidoin@douane.finances.gouv.fr) ; + 33 6 64 58 71 89  
Aurélie Bodereau : [aurelie.bodereau@douane.finances.gouv.fr](mailto:aurelie.bodereau@douane.finances.gouv.fr)

- Your regional contacts:  
<https://www.douane.gouv.fr/les-cellules-conseil-aux-entreprises>

## | Regional customs information centers in France Mainland

### AIX-EN-PROVENCE

Tél. : 09 70 27 91 09

[pae-provence@douane.finances.gouv.fr](mailto:pae-provence@douane.finances.gouv.fr)

### AJACCIO (2B-2A)

Tél. : 09 70 27 89 16

[pae-corse@douane.finances.gouv.fr](mailto:pae-corse@douane.finances.gouv.fr)

### AMIENS

Tél. : 09 70 27 11 00

[pae-picardie@douane.finances.gouv.fr](mailto:pae-picardie@douane.finances.gouv.fr)

### ANNECY

Tél. : 09 70 27 30 34

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### BAYONNE

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### BESANÇON

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### BORDEAUX

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### CAEN

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[pae-caen@douane.finances.gouv.fr](mailto:pae-caen@douane.finances.gouv.fr)

### CHAMBERY

Tél. : 09 70 27 34 36

[pae-chambery@douane.finances.gouv.fr](mailto:pae-chambery@douane.finances.gouv.fr)

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