



# Customs

The Government's future relationship White Paper outlines the UK's vision for a principled, pragmatic and practical Brexit that will enable businesses, civil society and citizens to thrive. Below is a summary of key points on Customs. You can find the full text of the White Paper at [www.gov.uk/dexeu](http://www.gov.uk/dexeu).

## Overview: What's New in the White Paper?

- The UK is leaving the Customs Union and the UK intends to establish an independent international trade policy.
- As part of our future relationship with the EU, we are proposing a new **Facilitated Customs Arrangement**. This is a business-friendly model which will allow for the greatest possible trade between us and our partners - in the EU or the rest of the world - and keeps the most frictionless trade possible with the EU.





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## What this means for you

There will be **no new routine customs checks** between the EU and UK.

Where an import reaches the UK border and the destination can be demonstrated by a trusted trader, it will pay the UK tariff if it is destined for the UK and the EU tariff if it is destined for the EU.

Where the destination cannot be demonstrated, it will pay the higher of the UK or EU tariff. Where the destination is later identified to be a lower tariff jurisdiction, it would be eligible for a repayment.

This will be supported by a range of **facilitations**. These will include:

- Accession to the Common Transit Convention: the UK has begun the application process;
- Mutual recognition of Authorised Economic Operators;
- Simplifications for business, including self-assessment and aggregation of customs duties;
- Speeded authorisation processes, including increased automation and better use of data;
- Easier access to existing simplified procedures;
- Exploration of how new technologies, including AI and machine learning, could facilitate UK trade with the rest of the world.





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## Tariffs and Rules of Origin

We estimate that in up to 96% of cases, goods will attract the **correct or no tariffs at the UK** border. Where this is not possible, business will be eligible for a **repayment**. We will make the process as **simple and easy** as possible. For trade in goods between the UK and the EU, we propose:

- **Zero tariffs** on goods (including agrifood) and **no quotas**;
- **No routine** rules of origin requirements on UK-EU goods trade. **Cumulation arrangements** with current and future FTA partners, with a view to preserving existing supply chains.

