HM Revenue
& Customs

Glossary of terms

This glossary explains the technical terms used in the letter and provides links to supporting guidance on GOV.UK

Explanation of technical terms

UK Economic Operator Registration and Identification (EORI) number	An EORI number is an identification number for UK customs procedures and businesses can't make customs declarations without one. You can also use it to identify your business, when you contact HMRC on customs related matters.
Customs declarations	Customs declarations are official documents that businesses use, to let HMRC know about their goods entering or leaving the UK. Either the owner of the goods, or a customs agent, customs broker or freight forwarder acting on behalf of the owner need to make a declaration to HMRC ahead of the movement of goods.
Transitional Simplified Procedures	Under the usual import process, your goods will not be released from customs until you make a full import declaration and have paid all duty. HMRC is introducing new Transitional Simplified Procedures (TSP), to make importing through the Channel Tunnel and roll-on roll-off locations, like Dover-Calais, easier for a period after the UK leaves the EU, should there be no deal. TSP will remain in place for at least a year, to give you enough time to prepare your business to follow the import processes you'll need for trading with the rest of the world.
EU VAT refund systems	EU VAT refund system is an EU wide system that enables HMRC to send your VAT claims on to the Member State for refund.
EU VAT number validation service	The EU VAT number validation service is an online system that informs you whether a VAT number is valid.
UK VAT Mini One Stop Shop (MOSS)	The UK VAT Mini One Stop Shop (MOSS) is an EU wide system used to declare and pay VAT on sales of digital services in the EU.

Links to supporting guidance on GOV.UK

A number of short guides have already been published on GOV.UK providing information on preparations traders should make in the event of a no deal exit from the EU, links to these pages are provided below:

- Get a UK EORI number to trade within the EU
  www.gov.uk/hmrc/get-eori
- Moving goods to and from the EU through roll on roll off locations
  www.gov.uk/hmrc/eu-roll-on-roll-off
- Register for simplified import procedures if the UK leaves the EU with no deal
  www.gov.uk/hmrc/eu-simple-importing
- Customs procedures if the UK leaves the EU with no deal
  www.gov.uk/hmrc/customs-process
- VAT IT system rules and processes if the UK leaves the EU with no deal
  www.gov.uk/hmrc/eu-vat-it-rules
- Exporting and importing goods if the UK leaves the EU with no deal
  www.gov.uk/hmrc/eu-exports-imports
- Declaring your goods at customs if the UK leaves the EU with no deal
  www.gov.uk/hmrc/declare-goods
- List of Roll on Roll off locations
  www.gov.uk/guidance/list-of-roll-on-roll-off-ports
- Customs Freight Simplified Procedures: traders - software providers
  www.gov.uk/government/publications/chief-customs-freight-simplified-procedures-cfsp-contact-list/customs-freight-simplified-procedures-traders-software-providers
- Letters on ‘no deal’ Brexit advice for businesses only trading with the EU
  www.gov.uk/government/publications/no-deal-brexit-advice-for-businesses-only-trading-with-the-eu