

# HMRC advises businesses importing goods from Europe

HM Revenue and Customs (HMRC) is offering advice to traders in Great Britain on how to submit their delayed customs import declarations for [non-controlled goods](#) imported from the EU. This week, the government department that is responsible for customs and tax processes, has [written to more than 200,000 customers](#) with top tips for how to be ready to make delayed import declarations, and how they can access further support.

Katherine Green and Sophie Dean, Directors General, Borders and Trade, HMRC, said:

We know how hard businesses are working to adapt to the new rules and we want to do everything we can to help and support them to get things right. By offering the option to delay import declarations, we are giving businesses more time to prepare in what has been a challenging time for many.

There is plenty of support available, with online guidance and the new SME Brexit Support Fund now open, offering grants of up to £2,000 to pay for training or professional advice on adjusting to new customs, rules of origin and VAT rules.

For imports of most goods from the EU made during 2021, traders have 2 choices when making import declarations. Either make a full declaration as the goods arrive into Great Britain or [delay their declarations](#).

If businesses have delayed their declarations, it's important they:

- [keep an accurate record of what they are importing](#) every time their goods arrive in Great Britain, including the date and time of the import, a written description of the goods and the associated commodity code. This is a legal requirement
- send HMRC their supplementary declaration within 175 days of the date the goods arrived in Great Britain. For example, if they imported goods on 1 January 2021, they need to complete their supplementary declaration by 25 June 2021

Traders, or whoever is making declarations on their behalf, will need authorisations from HMRC before they can make supplementary declarations and it can take up to 60 days to get these. So if traders imported goods in January or February using delayed declarations, they need to act now to make sure they have everything in place to [make their supplementary declaration](#) on time.

HMRC also recommends that traders:

There is a range of support available to businesses importing or exporting goods, including the new [SME Brexit Support Fund](#), a range of online step-by-step guides, [webinars](#), and online forums to ask and get answers to specific questions.