

Joint Customs Consultative Committee (JCCC) Members

XI EORI Q&A

Summary Key Messages

- HMRC is reviewing businesses with an XI Economic Operators Registration and Identification number (EORI number).
- Businesses are legally required to have a Northern Ireland (NI) or EU issued EORI number to complete declarations and customs processes for goods moving into and out of NI.
- An XI EORI number allows a business with a permanent business establishment (PBE) in Northern Ireland to carry out the full range of permitted customs activities, which includes acting as the declarant on import and export declarations in Northern Ireland or an EU Member State. This means that a business will not need to use an indirect representative to act on their behalf.
- A PBE is defined as “a fixed place of business, where both the necessary human and technical resources are permanently present and through which a person’s customs-related operations are wholly or partly carried out”.
- Where businesses do not have a PBE in Northern Ireland, HMRC must understand if they still have a need for their XI EORI number for other limited customs purposes. The activities for which businesses without a PBE in Northern Ireland could hold and use an XI EORI are to:
 - Make customs declarations for transit or temporary admission
 - Apply for customs decisions
 - Make entry or exit summary declarations (for Safety & Security)
 - Make temporary storage declarations
 - Get a guarantee for temporary admission or a re-export declaration
 - Act as carrier to transport goods by sea, air or inland waterways
 - Act as a carrier to receive notifications and declarations via a direct online connection to the customs system
 - Make a declaration under the transit procedure as a pre-departure declaration or instead of an entry summary declaration
- More information can be found on <https://www.gov.uk/eori>
- If businesses do not have a PBE in Northern Ireland, even if they have retained their XI EORI for one of the limited customs purposes listed above, they will be required to use an indirect customs representative who is established in NI or the EU in order to lodge an import/export declaration in NI or an EU Member State. For movements into Northern Ireland businesses can, for example, use or continue to use the Trader Support Service (TSS).

- In April, HMRC contacted businesses with GB addresses who hold an XI EORI number to confirm whether they have a PBE in Northern Ireland or if they still need their XI EORI number for any of the limited customs purposes.
- HMRC has invited these businesses to upload evidence of a PBE in Northern Ireland or to let us know if they need to retain their XI EORI for one of the limited customs purposes.
- HMRC has sent a reminder letter out to those businesses who have not contacted HMRC to encourage those who need to take action to do so now. In this letter we have extended the deadline for all impacted businesses to respond using the online form by **30 June 2023**. After this date the link in the letter to the online form will expire.
- HMRC has taken steps to identify hauliers/carriers who have previously submitted Safety and Security declarations (i.e entry or exit summary declarations) to ensure they can continue to retain their XI EORI number for limited customs activities. However, if these hauliers/carriers have PBE in NI, they should still confirm this via the online form by 30 June 2023.
- HMRC will be writing out to these specific hauliers/carriers to update them on our approach and clarify that even though they have retained their XI EORI for at least one of the limited customs purposes, they will be required to use an indirect customs representative who is established in NI or the EU if they wish to lodge an import/export declaration in NI or an EU Member State.
- Businesses that haul their own goods should ensure they take the necessary action to retain their XI EORI number before 30 June. These businesses will need to log on via GOV.UK using their government gateway credentials and answer the questions posed to them on the online form.
- Where the consignee or consignor no longer has a valid XI EORI number, the declarant can complete the relevant field on the Safety & Security declaration by inputting the name and address of the consignee/consignor.
- HMRC has told businesses that unless they want to retain their XI EORI or confirm PBE they should not contact the HMRC helpline or use the online form. Therefore, if HMRC does not hear from businesses by 30 June, HMRC will assume that these businesses no longer require their XI EORI number. From mid-July HMRC will be looking to remove XI EORI numbers from businesses that no longer require an XI EORI number.

Q&A – XI EORI Write Out Exercise

Question: What is the definition of permanent business establishment?

Answer: A permanent business establishment is defined as “a fixed place of business, where both the necessary human and technical resources are permanently present and through which a person’s customs-related operations are wholly or partly carried out”.

Question: If I do not have a permanent business establishment in Northern Ireland am I eligible to retain my XI EORI?

Answer: You are eligible to retain your XI EORI if you carry out certain customs activities. The full list of the eligibility criteria are as below and can also be found on www.gov.uk/eori.

The activities for which businesses without a PBE in NI could use an XI EORI are to:

- Make customs declarations for transit or temporary admission
- Apply for customs decisions
- Make entry or exit summary declaration (for Safety & Security)
- Make temporary storage declarations
- Get a guarantee for temporary admission or a re-export declaration
- Act as carrier to transport goods by sea, air or inland waterways
- Act as a carrier to receive notifications and declarations via a direct online connection to the customs system
- Make a declaration under the transit procedure as a pre-departure declaration or instead of an entry summary declaration

Question: What will a change of establishment status mean for GB businesses without a PBE in Northern Ireland?

Answer: GB businesses without a PBE in Northern Ireland (or the EU) will need an indirect representative who is established in NI or the EU for their import/export declarations into Northern Ireland. For movements into Northern Ireland you can, for example, use or continue to use the Trader Support Service (TSS).

Question: What do GB businesses need to do if they misplaced their letter or are digitally excluded and unable to use the online method to submit their PBE evidence or confirm that they still require their XI EORI number?

Answer: GB businesses can telephone the HMRC helpline on 0300 322 9434 between 8am to 6pm Monday to Friday (closed bank holidays).

Question: GB businesses have goods delivered on a delivered duty paid (DDP) basis to stores located in both NI and ROI. These goods travel on the same vehicle from the UK into and through NI into ROI. Should these retailers retain their XI EORI?

If the GB business does have a permanent business establishment in Northern Ireland:

GB businesses with an establishment in NI can retain their XI EORI and use it on declarations made in Northern Ireland or the EU.

If the GB business does not have a permanent business establishment in Northern Ireland:

GB businesses without an establishment in NI or the EU cannot be the declarant on import or export declarations. In these circumstances, they must use an indirect representative, who is established, to make declarations on their behalf. The GB business cannot retain their XI EORI unless they need it for one of the allowed limited customs purposes, as set out in the letter from HMRC. Further information can be found on Gov.uk.

If the GB business is not established, and if they do not have an XI EORI number, their name and address can be entered on the declaration in the “importer” field and the indirect representative’s XI EORI number will be entered in the declarant field. An EORI number is not required.

The GB business cannot retain their XI EORI unless they need it for one of the allowed limited customs purposes, as set out in the letter from HMRC. Not having an XI EORI does not stop you from trading. Your business may not have a permanent business establishment in Northern Ireland or the EU. If this is the case, you will need to make arrangements to use an indirect representative to make declarations on your behalf. They need to be based in the EU or Northern Ireland.

Question: If the XI EORI is removed, is the EORI EOS system updated to reflect that?

Answer: When an XI EORI, or any EU EORI, is removed, EOS is updated to reflect that the number is no longer valid. Under the rules a “person” can have only one EU or XI EORI. They can, however, also have a GB EORI if they are eligible.

Question: I needed an XI EORI number to register with the TSS. Is this not needed now?

Answer: An XI EORI number isn't needed. A GB EORI can be used where an XI EORI isn't held.

Question: What happens if a haulier/carrier no longer wishes to retain their XI EORI? What should they do?

Answer: Where a carrier does not wish to retain their XI EORI they should submit a Change of Circumstances request at <https://www.gov.uk/eori/get-help>.