



HM Revenue
& Customs

XI EORI Update

12 June 2023

What we've done

- We have written to businesses with a GB address to ask them to provide evidence of either a permanent business establishment (PBE) in NI or to let us know if they need their XI EORI for one of the permitted reasons, by using an online form.
- Business without a need to retain their XI EORI were told they did not need to respond and their XI EORI will be invalidated after 6 weeks.
- HMRC have started to contact businesses who responded via the online form confirming PBE or that they meet the criteria to retain their XI EORI, including, where relevant, to let them know that we need further information to reach an outcome.
- For those who have not responded, HMRC are sending out reminder letters to businesses to encourage them to respond.



Recent change

- In the reminder letter we are now giving all impacted businesses **until 30 June** to use the online form.
- This is an extension of the original timetable and means that there will be a longer period for businesses to respond.
- After 30 June we will assume that those businesses who haven't contacted us do not have a PBE in NI and no longer have a need for an XI EORI for one of the permitted reasons and will have their XI EORI removed.



When an XI EORI can be retained

- An XI EORI can be retained where there is proof of a permanent business establishment in Northern Ireland.
- An XI EORI can be retained *without* establishment where it is required for any of the permitted limited customs activities. Businesses can:
 - 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.



Examples (1) - Customs Import and Export Declarations

Established (PBE Evidence has been provided):

- Businesses can retain their XI EORI and
 - Be the declarant
 - Do not need to have an Indirect Representative
 - Use their XI EORI in the Importer field

Not Established but businesses need an XI EORI for any of the permitted limited activities:

- Businesses can retain their XI EORI, this means they
 - Cannot be the declarant
 - Will need an Indirect Representative
 - Can be the importer, and can use their XI EORI in this field as they have one

Examples (2) - Customs Import/Export Declarations (cont'd)

XI EORI removed (no response i.e. no PBE or reason provided):

- Businesses:
 - Cannot be the declarant
 - Will need an Indirect Representative
 - Can be the importer, will need to use their name and address



Safety & Security – Carriers/Hauliers

- Lodging Safety & Security declarations (ENS) or acting as a carrier/hauler are permitted reasons to retain an XI where a business is not established in NI.
- HMRC is aware that not all carriers/hauliers will have responded to the exercise and, therefore, to ensure the smooth running of trade, we will be removing carriers/hauliers that we are aware of, either through the TSS or other data, from this exercise.
- HMRC intend to write to those identified to inform them that they do not need to do anything, unless they have a PBE. If they have a PBE they should use the online form set out in our letter.
- If they do not respond by 30 June 2023, their XI EORI record will be updated to show them as being "not established".



Safety & Security – Consignee/Consignor

- A non-established consignee/consignor can retain their XI EORI if they are lodging a Safety & Security declaration (ENS) or have a need to retain their XI EORI for any of the other permitted reasons, otherwise it will be removed.
- If the consignee/consignor's EORI is removed, they should ensure that the person lodging the Safety & Security declaration is aware.
- Where a consignee/consignor no longer has a valid XI EORI their name and address should be used on the S&S declaration.
- Using an invalid XI EORI in the consignee/consignor's field will lead to the declaration being rejected.



Examples (3) - Safety & Security (ENS)

Carriers/Hauliers:

- Can retain their XI EORI as the activity of a carrier is one of the permitted activities
- Must check that the consignee/consignor holds a valid XI EORI
- Must insert name and address of consignee/consignor if a valid XI EORI is not available.

Consignees/Consignors:

- Can retain their XI EORI if they are lodging a S&S declaration, if they have a need for it for any of the other permitted customs activities or they have a PBE.
- Must ensure that the carrier is aware if they have had their XI EORI removed.



A call for impacted businesses to act now:

- Hauliers/carriers or businesses that haul their own goods who have received a letter from HMRC as part of the XI EORI write out, should act now if they haven't done so already to retain their XI EORI.
- Although HMRC will be contacting carriers/hauliers they are aware of separately, acting now will remove the risk of those we have not been able to identify of losing their XI EORI. It will also enable them to provide PBE evidence if they have it.
- Hauliers/carriers and impacted 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.
- TSS will be undertaking a campaign to contact consignees/consignors to ensure they respond to the exercise, if necessary.
- To avoid problems, businesses who lose their XI EORI in this exercise need to confirm that with their hauliers/carriers
- Hauliers/carriers need to check whether their customers have retained their XI EORIs



A reminder:

- If businesses do not have a PBE in Northern Ireland, they will be required to use an indirect customs representative in order to lodge an import/export declaration in NI or an EU Member State. More information can be found on www.gov.uk/eori
- Businesses without an XI EORI number can still move goods into Northern Ireland or the EU as long as they are using an “indirect representative”. For movements into Northern Ireland businesses can use or continue to use the Trader Support Service (TSS).
- Businesses that do not act and have their XI EORI number removed will need to reapply for an XI EORI number in order to facilitate the movement of goods.
- We want to minimise the risk of any disruption to trade hence why we want to work with the Committee to ensure the message reaches impacted businesses to encourage them to act now.



Any questions?

