

## Guidance to Exporting & Importing

- International trade is more complicated and expensive as a result of Brexit. The deal reached between the UK and EU means that **customs clearance formalities at borders is required**, regardless of the fact that most goods will not be subject to customs tariffs or quotas (and will not attract a customs duty charge).
- As a large taxpayer, Mitie is under intense scrutiny from HMRC and other Tax Authorities and must therefore follow a single process, involving a single customs broker, to ensure all Mitie import and export paperwork is correct, and we are paying the correct amount of Tax. **Customs failures and unpaid taxes could do irreversible damage to Mitie's relationships and brand.**
- Before an import or export takes place the roles and responsibilities of each party **MUST** be clarified in advance – the “**Incoterms**” must be defined up front.

Incoterms are rules accepted by governments around the world and understanding the Incoterms is vital - Incoterms define who is responsible for packing, loading, handling, arranging and paying for transport, whether the goods are insured, and also, **who is responsible for export and import declarations in country of departure and arrival.**

- EORI numbers (Economic Operator Registration and Identifier) are required to be included on customs declarations – an EORI number tells Customs Authorities who is responsible for the import / export declaration, who is legally on the hook for the information on the declaration, and who is due to pay any import tax.
- A GB EORI number is required to import into the UK / export from the UK. A special XI EORI number is required for trade with Northern Ireland (NI) under the terms of the NI Protocol where special measures are in place for goods moving from GB to NI.
- Suppliers often request confirmation of a Mitie company EORI number to provide to their transport company– this tells HMRC that when the goods arrive it will be the Mitie company that will complete customs paperwork and checks.

**We do not provide any Mitie EORI number to external parties as a matter of policy due to tax sensitivity. Mitie has an appointed customs agent to manage all import and export declarations and they have EORI details for all Mitie companies. The Mitie customs agent should be used for all cross-border deliveries – see below for instructions on what to do to obtain assistance from the customs agent.**

- Suppliers often do not understand customs complexity and will often search for a Mitie EORI number online and provide this to their transport company. This is inappropriate and unacceptable, and the business is responsible for ensuring this does not happen and due process is followed when placing orders that require a customs clearance.
- Mitie should never agree to help customers or suppliers get their goods to site. Only the legal owner of the goods should act as importer / exporter. The supplier / customer must make arrangements to customs clear their own goods and obtain EORI numbers of their own if required.
- When a Mitie company sends goods to a non-UK country and acts as importer in that country, this will give the Mitie company a requirement to register for VAT in that country. Group Tax must be



consulted well in advance before Mitie agrees to undertake a project outside of the UK or sends goods to a location outside of the UK.

- Fast parcel operators / couriers should not be used for cross-border deliveries since they will not engage with the appointed Mitie customs agent.

Please refer to the Brexit FAQ page or contact [Mitie.taxqueries@mitie.com](mailto:Mitie.taxqueries@mitie.com) for more information or support.

## **Mitie Customs Process – What to Do**

1. Supplier of the goods must provide what is commonly referred to as a “proforma” or “commercial” invoice. It is not the same as a normal invoice, it contains information specifically required for customs clearance. It will need to show:
  - The full name of the relevant Mitie legal entity (each company has a different EORI – it is unacceptable for the document to refer to “Mitie”, or “Mitie Facilities”).
  - Detailed description of the goods so that it is clear what the goods are – brief references that do not describe the goods will not be acceptable.
  - Net & gross weight.
  - Dimensions.
  - HS / commodity code(s) applicable to each item.
  - Value of each item.
  - Sender / Seller / Consignor name and address.
  - Exporter name and address if different to Seller.
  - Receiver / Consignee name and address.
  - Importer name and address if different to Receiver.
  - Delivery destination.
  - Other costs (freight, insurance etc).
  - Total value / customs value (plus VAT if GB to Northern Ireland).
  - Statement regarding the origin of the goods.
2. Submit a copy of the proforma / commercial invoice to the customs agent, the mailbox is provided below, and copy the relevant contacts from the Mitie business, the supplier, and the supplier’s transport company.

[Mitie.clearances@intercargo.com](mailto:Mitie.clearances@intercargo.com)

3. The Mitie customs agent will initiate a ticket and will respond to the request for assistance. The business is responsible for ensuring the business or the Mitie supplier respond to any additional information or documentation requests and are dealt with in a timely way.

Please keep all communications and exchanges within the same ticket.

4. The customs agent will confirm cost and the business must provide the customs agent with a PO to cover their costs of managing the delivery and customs paperwork.