

FAQ: Economic Operator Registration and Identification

What is Economic Operator Registration and Identification (EORI)?

An EORI number is a number, unique throughout the European Community, assigned by a customs authority in a Member State to economic operators or persons. By registering for customs purposes in one Member State, an Economic Operator (EO) is able to obtain an EORI number which is valid throughout the Community. The EO will then use this number in all communications with any EC customs authorities where a customs identifier is required.

What are the reasons for introducing EORI?

The implementation of EORI will ensure that the measures to enhance security introduced by the Security Amendment (Council Regulation 648/2005) and its Implementing Provisions will be more effective if EOs could be identified by reference to a common number unique to each EO within the EU.

When will the system start?

EORI will commence across the EU on 1 July 2009.

When will the EORI number be used?

This unique number will be used by EOs, for example, on the provision to the customs authorities of pre-arrival and pre-departure information on all goods entering and leaving the customs territory of the community and for the import, export and transit of third country goods. In addition it will be used for the exchange of information between the customs authorities as well as between customs authorities and other authorities for example other government departments but only in respect of the movement of goods involving a customs procedure.

Who requires an EORI number and where should they apply?

1. EOs involved in customs activities who are established in the customs territory of the Community, shall be registered by the customs authority of the Member State in which the EO is established.
2. EOs who are **not** established in the customs territory of the community, shall be registered by the customs authority of the Member State where the EO first performs one of the following:

- Lodges in the community a summary or customs declaration other than:
 - a customs declaration made in accordance with Articles 225 to 238 of Regulation (EEC) 2454/93 or
 - a customs declaration made for the temporary import procedure.
- Lodges in the Community an exit or entry summary declaration.
- Operates a temporary storage facility under Article 185(1).
- Applies for an authorisation under Article 324(a) or 372.
- Applies for an Authorised Economic Operator certificate.

Are all EOs eligible for an EORI number?

The legislation restricts the issue of an EORI number to a legal entity - sole proprietor, partnership, company or individual. It therefore cannot be allocated to individual branches or divisions within a legal entity. Only one number can be issued per legal entity.

Where will the information on EOs and their numbers be kept?

The Member State granting the number will validate the information included in the application form and process the information in both a national and an EU Commission database. In addition there will be an Internet website, managed by the Commission, containing limited data on EOs and their EORI numbers which will be available to the general public. Enquirers to the website will be able to find out if an EORI number is valid or not. They will not be told to whom the EORI belongs nor will they be provided with any further information. **Inclusion on this site will only happen with the express consent of the EO or person involved.**

What is the legal base for EORI?

The legislative base for the EORI number is an amendment to the Customs Code Implementation Provisions. This amendment will apply from the 1 July 2009.

EORI implementation in the UK

What will be the impact on the Trader Unique Reference Number (TURN) system?

The implementation of EORI in the UK will replace the existing (TURN) system which will cease to exist from 1 July 2009. We will however retain a number of the TURN features in the EORI system, in particular the format of the number itself.

Will all existing TURN holders qualify for an EORI number?

If you are a TURN holder who is either a branch or division, you will not be entitled to an EORI number as you are not a legal entity. In January/February 2009 we have written to all such EOs to advise them that they are not entitled to an EORI number but may continue using their existing TURN until 30 June 2009. However by 1 July 2009, you will need to ensure that your parent company/head office holds an EORI to enable you to continue importing/exporting. If your parent company has not received a notification by mid-April you will need to apply for an EORI number as detailed in the next section.

If you are a TURN holder but have not used it in the last two years you will need to apply for an EORI number as detailed below if you intend to become involved in customs activities again.

When will the EORI registration system commence?

Although EORI does not 'go live' throughout the EU until 1 July 2009 we intend to commence the EORI registration procedure from 1 April 2009. (No TURN applications will be processed after 31 March 2009, including the issue of TURNS to branches.) Therefore there will be a three month dual running period of both the EORI and TURN systems operating simultaneously until 30 June 2009. From 1 July 2009, all TURN numbers will become obsolete and only EORI numbers will be used and recognised.

How will the EORI numbers be structured?

All UK EORI numbers will start with the letters GB. Most will then be followed by a 12 digit number based on the EO's VAT number, for example GB 123 4567 89 000. This will mean that over 98 per cent of existing TURN holders will have EORI numbers which are exactly the same as their current TURN.

The structure of the UK EORI number will also be the same for EOs who are not registered for VAT in the UK or are not established in the customs territory of the community.

Exceptions:

N numbers - There are also a small number of current TURNS starting with the letter 'N' followed by 12 digits. Under EORI, N numbers will be preceded by GB followed by the format of their current TURN for example GBN123456789000.

GD numbers - The holders of GD numbers also have a current VAT/TURN number. We intend to issue EORI numbers based on the VAT number for example GB888854321000. This will mean that GD numbers will become obsolete after 1 July.

Will there be any 'dummy' EORI numbers?

Currently there are a number of dummy TURNS which can be used in certain circumstances where the economic operator does not have an individual TURN. We will continue to operate most of these dummy numbers under EORI but each will be preceded by the letters GB. Please also note that the conditions of use for GBUNREG will be revised from 1 July 2009.

Current TURN	EORI number	Description	Change for EORI
N10 7777 89 000	-	Low value bulking concession for imports.	Discontinued on 01.12.08 see CIP (08) 72.
N11 1111 70 000	GBN11111170000	For use by Fast Parcel Operators (FPOs) for quick clearance of commercial imports under £600 in value.	
888 8888 11 000	GB888888811000	Bulk export allowing one declaration to include up to 99 separate consignors.	
888 8888 11 005	GB888888811005	Bulking of low value and non-statistical goods up to the value of £2,000 as part of NES Memorandum of Understanding.	
PR	GBPR	Imports of private, non-commercial consignments regardless of value.	

UNREG	GBUNREG	Commercial exports by operators not registered for VAT.	From 1 July 2009 not to be used for exports starting in another Member State and moving to the UK before exiting from the EU. In these cases an EORI number should be obtained by the exporter in the other Member State.
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How to obtain an EORI number in the UK

Existing TURN holders

How will existing TURN holders obtain an EORI number?

If you are a TURN holder who has used your TURN in the last two years and are eligible for an EORI number, we will automatically allocate an EORI number to you without you having to apply. This will be done as follows:

- Customs will send a registration notification, detailing your name and address, and allocated EORI number, along with a brief outline of EORI to you in early April 2009. This notification will invite you to advise HMRC only if:
 - your details are incorrect (name, address etc)
 - you do not require or are not entitled to an EORI number (ceased trading, no longer import, are a branch/division etc)
 - you agree to your details being published on the Commission Internet website

If no amendments are required, you will not need to reply to the notification.

- You will be able to use your EORI number with immediate effect on your declarations. In effect you will be using your EORI number in exactly the same way as you previously did with your TURN.

What should I do if I do not receive a notification?

If you are an existing TURN holder, who is eligible and have used your TURN in the last two years, and do not receive a notification by the middle of April 2009, you should notify customs via the EORI [email](#), quoting your name and TURN.

New applicants

What are the registration criteria and conditions?

You must meet the registration criteria and conditions as set out in the earlier FAQs under 'Who can obtain an EORI number and where should they apply?' and 'Are all EOs eligible for an EORI number?'

How can I apply?

To apply for EORI, you must submit an application form. There are two ways you can apply, either by hard copy or electronically by email. Whichever method you chose the application form must be fully completed and signed by a responsible person within your business, ie director, partner or sole proprietor. If the information you provide is either incomplete or inaccurate we will either return the application form to you or telephone to obtain the correct information.

What is the format of the application form?

The application form is available as a version that can either be completed:

[C220 electronic application](#)

[C220A hard copy version](#)

The form is made up of three sections. Sections A and C must be completed by all applicants whilst section B must be completed only by applicants who are not VAT registered in the UK or are not established in the customs territory of the Community.

Hard copy applications

You will need to print off the [application form \(C220A\)](#) or obtain a form by telephoning the National Advice Service on Tel 0845 010 9000. You must complete the form and send it by post, together with any supporting documents if you have completed section B, to the EORI processing team at the following address:

HM Revenue & Customs
EORI Team
13th Floor South
Government Buildings
Ty Glas
Llanishen
Cardiff
CF14 5ZN

Electronic applications

You will need to download and save the [application form \(C220\)](#) as a Word document and complete the form as required. You will then need to email the completed application form together with **scanned supporting documents** if you have completed section B, to our EORI team in Cardiff via [email](#).

Please note: We will **not** accept hard or faxed copies of supporting documents for electronic applications.

How quickly will I be notified of my EORI number?

In most cases the EORI application will normally be processed within one working day of receipt by the EORI Team. It will take a further day to update our CHIEF (Customs Handling of Import & Export Freight) and the EU EORI systems. You will be notified in writing of your new EORI number. In April 2009 when we expect a significant increase in the number of applications and at other peak periods we may take up to 72 hours. If you have not received notification by then you may send an [email](#).

We strongly recommend that you submit your EORI application well in advance of when you wish to use the EORI number to avoid delays at import or export.

When can I start using my EORI number?

You will be able to use it 24 hours after receiving your notification.

What if my details change?

You will need to advise the EORI Team in Cardiff by sending an [email](#) if:

- there are any changes to your name and/or address
- you no longer require or are not entitled to an EORI number
- you change your mind about inclusion on the EU Commission public website

Miscellaneous

How will I be able to identify my branches/divisions after 1 July 2009?

Currently some EOs use TURNs to enable them to identify imports/exports and revenue due against individual branches/divisions. As branches/divisions will not qualify for an EORI number, this may cause inconvenience to economic operators set up in this way. As a result we have devised some solutions to assist EOs to associate declarations to individual branches/divisions. The solutions are optional and you may choose to adapt your own systems to meet your needs.

Option 1

This will involve:

- HMRC setting up two Additional Information (AI) Statement Codes at header level in box 44 of the C88 declaration. These codes will be:
BR followed by a 3 digit numeric code for importers/exporters and
AG followed by a 3 digit numeric code for agents/declarants to enable identification of the branch importing, exporting or acting as declarant as appropriate for example BR001, AG008 when a customs declaration is made. It is likely the 3 digit numeric code you use will be the same as the current TURN suffix but you are free to choose any number you wish. It will be acceptable for both codes to appear on the same declaration if necessary.
- Four new MSS reports:
BR imports
BR exports
AG imports
AG exports

will be available to importers/exporters and agents/declarants as appropriate on a monthly basis. These reports will be free of charge. They will list all entries made by you where the BR or AG code has been entered in box 44 to assist reconciliation to be carried out, in particular against C79s. If no code is entered in box 44, the entry will not appear on the report.

- Information on the reports will include entry number, date, EPU, agent's reference and BR/AG code in box 44.
- The first reports will be available in August 2009 for entries made for the month of July 2009. Reports will normally be sent within 15 working days of month end.

You may apply for these reports after 1 April 2009. Please read the [Guidance on Registration for MSS Report](#) before completing the [Registration for MSS Report document \(application form\)](#) and sending it to the MSS team.

Option 2

This solution applies to importers only. This involves including your branch identifier as part of the agent's reference in box 7 of the C88 customs declaration for example TGR12867498/002 or 001- FWAYU561829. As box 7 of the declaration also appears on the C79 (a form detailing each month all your imports where VAT has been charged) this may help reconciliation of your imports against branch(es) and may be used in conjunction with or instead of the MSS report detailed above.

What will be the impact on submitting traders/paying agents?

If you are a submitting trader/paying agent with more than one branch/TURN who:

- also acts as an agent to submit declarations on behalf of others
- submits declarations for your own company

the following will apply:

- you will need to acquire an EORI number for your parent company/head office if your details are required in box 2, 8 or 14 of the customs declaration
- however you may continue to use your existing badge/role (to submit declarations) as well as existing FAS accounts.

It should be noted that this concession will not apply to any new badges/roles which are set up on CHIEF after 1 April 2009 which will only be set up against an EORI number.

What will be the impact on Customs Freight Simplified Procedures (CFSP)?

There are currently a number of CFSP traders who are set up on a branch basis. These branches should have already received a letter from HMRC informing them that they will not be entitled to an EORI number. If you are a CFSP trader with branches, the following describes what you will need to do in the coming months before EORI goes live.

Customs will:

1. Write to each CFSP branch by the end of March informing you what you will need to do. If you consider you are a legal entity and have been incorrectly identified as a branch, you should [email](#) the EORI Team, quoting your name, contact details and TURN/EORI number.

2. Issue an EORI number to your parent company/head office in early April, regardless of whether your parent company currently operates CFSP or not. Please send an e-mail to the above address, if you do not receive one.

You will:

1. Need to determine when to migrate your systems from operating on a branch basis with one or more TURNs to a single EORI number. We recommend that this is done after month end as set out in the example below to minimise potential disruption to your business. Whilst amending your system you must ensure that you maintain a full and clear audit trail of all your CFSP consignments.

2. Need to decide whether you wish to send either one single Final Supplementary Declaration (FSD) to cover all your branches or one per branch after you migrate to the single EORI number.

3. Submit all supplementary declarations, including FSDs, for each branch by the fourth working day of the following month for example May declarations by the fourth working day of June. **Please note you will be able to start using the new EORI number on Simplified Frontier Declarations (SFD) for new imports during these four days but will not be able to send supplementary declarations until after the CFSP team in Leeds have completed their action below.**

4. Then immediately contact the CFSP team via [email](#) in Leeds to advise that you wish to migrate to the new single EORI number wef the start of the month and how many FSDs you will send in future under your EORI number.

5. The CFSP team will arrange for all your roles and privileges to be transferred from the branches' TURNs to the EORI number. They will aim to advise you within one working day that this has been done and you will then be able to start sending your supplementary declarations in respect of imports with tax points from the start of the month.

Example

Joe Bloggs has a TURN 123456789000 with two branches ending with suffixes 001 and 002 migrating to new EORI number GB123456789000 on 1 June.

1 June - start using EORI number on SFDs

By fourth working day of June - supplementary declarations and FSDs for May for all branches submitted

On fourth working day of June (after all branch declarations for May have been submitted) - contact CFSP team at Leeds, requesting migration to EORI number wef 1 June and advising number of FSDs to be submitted in future.

Leeds will aim to advise you within one working day that customs systems have been amended and you will be able to commence submission of supplementary declarations in respect of imports from 1 June under the EORI number.

If you wish to migrate wef 1 July the same procedures above will apply. The CHIEF system will be able to accept supplementary declarations with a June tax point in the first four working days of July. However after that date any late declarations in respect of the former TURNS will need to be submitted under the EORI number.

What will be the impact on the National Export System (NES)?

We will be announcing shortly details of procedures similar to those for CFSP above for authorised NES traders with branches.

What will be the impact on electronic licences?

If you hold a BERR or Defra electronic licence which has been specifically issued to your branch TURN, you will be only able to use it against customs declarations made under that TURN up to 30 June. After that date we will introduce a CHIEF change to allow a valid electronic licence issued to your branch to be used against customs declarations made under your parent company/head office EORI number.

What will be the impact on Intrastat/EC Sales Lists?

Intrastat

Currently you may submit your Intrastat Supplementary Declarations(SD) either at:

- Parent Company/Head Office level
- Branch level

Following the implementation of EORI which may result in changes to your reporting systems, you may wish to change submitting your SDs from branch to parent company/head office level. If you do, you must notify HMRC of your intention by writing to:

Trade Statistics - Intrastat Team
HM Revenue & Customs
3rd Floor Alexander House
21 Victoria Avenue
Southend-on-Sea
SS99 1AA

Email: UKtradeinfo (showing the subject as 'Intrastat Branches')

Businesses will need to quote their UK VAT Registration Number on any communication.

This applies to businesses submitting Intrastat SD either electronically or on paper.

EC Sales Lists (ESL)

Similar to Intrastat, if you who wish to change providing your ESLs from branch to parent company/head office level, you must contact the National Advice Service on Tel 0845 010 9000.

What will be the impact on NIDAC repayments?

If you have regular dealings with NIDAC (National Import Duty Adjustment Centre) Salford in respect of duty refunds (for example for preference, tariff quota, Anti-Dumping Duty) and you have elected to receive such refunds by BACS on increased efficiency and security grounds, you will need to contact NIDAC if your new EORI number differs from your old TURN number (for example former branch/division TURN numbers) as follows:

Email: [NIDAC Adjusting Team](#)

Fax: 0161 261 7111

Tel: 0161 261 5507/5523

This will allow NIDAC staff to update their system BACS records and avoid the potential requirement to revert to repaying such refunds by payable order.

I am an EO in the Isle of Man - can I apply for an EORI number?

Yes - The same procedures detailed above will apply to Isle of Man EOs.

I am an EO in the Channel Islands - can I apply for an EORI number?

Yes - You will need to send your EORI application to Jersey or Guernsey customs as appropriate who will then liaise with the processing team in Cardiff.

What if I have a query?

If you have a query about any of the contents of these FAQs please [email](#) us, quoting your name and TURN/EORI number. If you experience any problems using the email address please use the [TURN](#) email address.