



**Updates:**

March 1st, 2021. Updates are highlighted.

March 22nd, 2021. Updates are highlighted.

**Please share the link to the pdf**, rather than the pdf itself, as we will continue to update the link as more information comes to light: <https://distributeaid.org/docs/brexit-vs-humanitarian-aid.pdf>

**Planning a van run?** Checkout Care 4 Humanity's Van Run guide, included at the end of this document.

# Brexit - moving humanitarian aid between the UK and the EU

A short guide for UK community collection groups on how to export aid to the EU, and for field groups who import bulk bought donations to the EU from the UK

For over half a decade, the UK has consistently supplied Northern France and other EU countries with tents, sleeping bags, clothes, and much more. Since the UK left the EU, there's been a lot of confusion when it comes to shipping, including how to ship humanitarian aid. More than 3 years after the referendum where the UK decided to leave the EU, a deal was finally passed through parliament on Christmas Eve 2020 - a week before it came into effect. Since the deal was passed so closely before being implemented, there wasn't much time for the shipping industry to get accustomed to the new rules, even less so individuals or small local charities.

This document will clear up some of the technical terms that you may have heard, and help to identify what additional steps your community aid group needs to take to be able to continue to send aid from the UK.

## What documents do I need?

To send goods across the UK-EU border you will now need:

- 1) The exporter's EORI number
- 2) The receiving group's EORI number
- 3) A packing list (including HS codes, item counts and item weights)
- 4) A commercial invoice (including item values and origin of goods)
- 5) A donation agreement, signed and preferably stamped
- 6) The importer's proof of registration with the relevant customs authority that they are a humanitarian aid organisation and that any goods will be distributed free of charge

- 7) The completed, stamped, and returned forms sent to the relevant customs office to prove the aid is exempt from taxes
- 8) PC if sending plant based products
- 9) EHC if sending products of animal origin
- 10) To ensure that C20 is stamped on any customs documents to show that you are sending humanitarian aid, and should be exempt from tax

## How do I export or import donations across the border now?

Both the exporter and importer need to have an **Economic Operators Registration and Identification (EORI) number**. An EORI number is simply a long number which allows customs to check that both parties (exporting and importing) actually exist.

The sending organisation or individual is the exporter, and the receiving organisation or individual is the importer. This is only needed when moving goods across the EU border, so if you are moving goods inside of the EU, or between two countries not in the EU, this does not apply.

Any type of organisation, including PLCs, charities, or even self-employed people, can register for an EORI number. If you are going to register for an EORI number, you need to apply through the country's government where your organisation is registered, even if you operate in a different country. If you already have a registered organisation, applying for this number is easy. It takes 5 minutes and unless any information doesn't match with the government's records, you receive it straight away.

Further information on EORI number:

[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/dih\\_2018-005\\_eori\\_guidance\\_rev3.1\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/dih_2018-005_eori_guidance_rev3.1_en.pdf)

### **For those exporting to the EU:**

If you are shipping aid from the UK (whether it's 3 pallets or 3 containers), you will need to register for an EORI number, or find another group that can act as an exporter on your behalf. They will then become the official exporter on paper, and bear all responsibility and liability for the aid you are sending.

If you would like to send aid to north France by using the [network of community groups set up by Distribute Aid and GLG partners at the end of 2020](#), you can leave your donations at a hub and they will take on responsibility for exporting the aid, including by providing an EORI number to customs.

### **For those importing to the EU:**

If you are importing donations from outside of the EU you will need to get an EORI number. To import into the EU, you have to be registered inside of the EU to obtain an EORI number. However, the delivery address for the goods you are importing can be in a different country to where you are legally registered. If you are unsure, [read more at this link](#).

If you are not legally registered in the EU, you can ask another organisation (one that is legally registered in the country you wish to import to) to act as the importer on your behalf. That organisation then takes on the legal responsibility for the aid you are importing.

If you are bulk buying goods, then the exporting supplier should have an EORI number that you can ask them for (remember that you still need one on the import side). If you are receiving community collected donations from a charity outside of the EU, it's probably a good idea to check beforehand if the exporting party has one.

The importer should also be registered with the relevant customs authorities in order to be counted as a humanitarian aid organisation, and therefore avoid additional customs duties and taxes (see below, under "Do I need to pay any tax, tariffs, or customs charges?" for further information).

NOTE: The legal liability for the goods on a shipment are decided by the specific [incoterms](#) on a per-shipment basis. Whether you are the exporter or importer, make sure you know what incoterms you are shipping under.

## What happens at customs now?

At customs, all items now have to be declared. To declare items, you need to provide a list of item descriptions, item counts, weights, and the **Harmonized System Code (HS Code)** for each of the items you are exporting/importing.

HS codes assign every single possible good that could be exported to a string of numbers. This makes it quicker and easier at customs to find the import tax and (if needed) tariff rate. If you are planning on shipping donations out with your own haulier you may need to look up the HS codes for all goods. [The official EU one is free to use](#).

- NOTE: Used clothing has a different HS code to new clothing, so be careful when checking HS codes that you have the right one.
- NOTE: The code **C20** should be used on the import documentation to show that what you are sending is humanitarian aid, and should therefore be exempt from tax (see below). Double check with your provider to make sure they are aware of this.
- If you are bulk buying goods, then the supplier should be able to help you with the right HS codes.
- There are also additional documents (**Kent Access Permits (KAP)**, **Exit Summary Declaration/Entry Summary Declaration (EXS/ENS)**, anything else related to customs clearance etc.) that most freight forwarders will handle. However, it would be a good idea

to check with them what documentation they will produce, and if there is anything that you need to provide.

- If you work with DA, we will provide the HS codes for your donations and any other additional documentation needed to pass through customs, including the C20.

## How do I package donations to go through customs?

As stated above, all items now have to be declared at customs. To declare items, you need to provide a **Packing List** and a **Commercial Invoice**, containing item descriptions, item values, item counts, weights, and the **Harmonized System Code (HS Code)** for each of the items you are exporting/importing. The HS codes each signify a specific type of good and translate it to a string of numbers, which makes it quicker and easier for customs authorities to find the correct import tax for the items you are exporting. The shipping company you work with to bring your donations across the border should ask you for all of this information, to ensure your aid will be allowed across the border.

Your aid will have a much greater chance of being allowed through customs if the categories of items are separated out. For example, t-shirts should be in one box and shorts in another, rather than having boxes of “mixed summer clothing”.

### Packing list

A packing list is simply a piece of paper with the dimensions of what is going on the truck. You will need to send it to the trucking company for the border crossing.

- ☐ Exporter's details (inc. name and contact details)
- ☐ Importer's details (inc. name and contact details)
- ☐ Reference number for each pallet/carton
- ☐ Item description for each pallet/carton
- ☐ Item counts on each pallet/carton
- ☐ Weights of each pallet/carton
- ☐ Volume of each pallet/carton
- ☐ Total weight of all pallets/cartons
- ☐ Total volume of all pallets/cartons

If you tend to package your donations in boxes or bags of the same dimensions, we highly recommend counting how many items of different categories of clothing or blankets etc. fit into your boxes on average. Then you can keep a list of the average number of size M t-shirts that fit in a banana box (for example) and its weight, and apply that to all your boxes going forward. That way you do not need to count the number of items every time you've sorted a new pile of clothes, or if you lose the label attached to a recently sorted box.

## Commercial invoice

Although the name of this document is “Commercial Invoice” it still applies to donated humanitarian aid that has not been purchased. You should be provided with a commercial invoice if you have bought something new, but anyone can make one of these. If you’re sending second-hand donations you should make one yourself for all items on the truck. The commercial invoice is there to show what is on the truck. Whilst a packing list says how much space and weight each carton takes up, a commercial invoice details what the value of the goods are, and where they were manufactured. You should include a commercial invoice and accurate estimate of the value of the items on the truck, even though they will be tax exempt. It shows the people at customs that you have a thorough understanding of what is on your truck, and that someone has carefully gone through and curated its contents. For this reason, you should also avoid putting the value at “€0” for each item, since it’ll seem like you have little idea about what is on the truck and are trying to import into the country. Consequently, your goods are more likely to not be allowed into the country. In addition, valuing the donations at “€0” could be misinterpreted by customs that you are attempting to import trash and rubbish, which is subject to very different controls and requirements.

The commercial invoice should include:

- ☐ Exporter’s details (inc. name and contact details)
- ☐ Importer’s details (inc. name and contact details)
- ☐ Reference number for each pallet/carton
- ☐ Item description for each pallet/carton (the first four are needed on both in order to match up the commercial invoice to the packing list)
- ☐ Individual item value
- ☐ Total value of each pallet/carton
- ☐ Total value of all pallets/cartons
- ☐ Origin of goods (see below)

## Origin of Goods

A list of the **origin of goods** is also needed. There are many caveats, but put simply, this is the country where the main bulk of the manufacturing occurred. If you are bulk buying goods in the UK, this information should be easy to find, and if not, simply ask the supplier. Unfortunately, this rule also applies to second-hand donations. This means that, in theory, a list should be kept detailing where every single item originated from (was manufactured). It is unlikely that this list will ever be fully compared to what is in the truck, item for item, however, as before, the more information you can provide to customs the higher the chance of being let through. We are currently exploring ways to reduce the workload of this task. The item counts, weights, and especially descriptions of goods should be as accurate as possible.

These two links provide further information on rules of origin:

[https://ec.europa.eu/taxation\\_customs/business/calculation-customs-duties/rules-origin\\_en](https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/rules-origin_en)  
[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/05\\_taxud\\_ucc\\_origin\\_of\\_goods\\_quick\\_info\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/05_taxud_ucc_origin_of_goods_quick_info_en.pdf)

## Do I need to pay any tax, tariffs, or customs charges?

If your donations or bulk bought supplies are for humanitarian aid purposes and will be given out for free, then they are exempt from any customs clearance costs, including taxes, tariffs, and customs charges.

To prove this, a **donation agreement** is needed. This is a declaration saying that the goods are intended to be donated free of charge, to people in need, and is signed (and, if possible, stamped) by both the exporter and importer. On the donation agreement, include a packing list, the exporter and importer's names, registered addresses, EORI numbers, a date, and if possible, license plates and passport details of the driver. If you work with Distribute Aid we will provide you with a donation agreement to sign.

In addition to the donation agreement, the customs authority needs to know that the importer will give out the aid for free, in order to allow the goods in without additional customs charges. The process to **register as a humanitarian aid organisation with customs** is different in each country and can take considerable time.

The link to the French process is available here:

<https://www.douane.gouv.fr/demarche/organisme-caractere-charitable-et-philanthropique>. To briefly explain the procedure, after a humanitarian aid organisation is registered with the French customs authority, they receive a certificate to prove they are a humanitarian aid organisation at customs, and two forms. Each time that aid is commercially shipped to this organisation, these two forms need to be filled out and completed, and sent off along with the certificate to the French customs office, available at [dq-fid2@douane.finances.gouv.fr](mailto:dq-fid2@douane.finances.gouv.fr). The two forms need to be stamped and returned to you before you can proceed with the importation, otherwise your aid will see a tax duty.

We are currently investigating the process of registering with customs authorities in other countries.

These two links provide further information on taxes for humanitarian aid:

<https://www.revenue.ie/en/customs-traders-and-agents/relief-from-customs-duty-and-vat/importation-of-goods-for-charitable-and-humanitarian-organisations/index.aspx>

<https://www.revenue.ie/en/tax-professionals/tdm/customs/reliefs/permanent-relief-from-payment-of-import-charges.pdf> (p. 28 onwards)

# How do I post donations?

If you are planning on posting donations into the EU, you do not need to register for an EORI number. However, you will have to declare the items in order for them to cross the border. The Post Office (<https://www.postoffice.co.uk/brexit>) has all the necessary information on how to pass through customs.

Following this information will get your parcel into the EU, but as you will be posting humanitarian aid, it is also a good idea to include a **donation letter** (minus the EORI numbers). Attach your donation letter to the outside of the parcel and mark it 'Customs Documents.' You can also write the following on the parcel itself "Goods for Charitable Purposes: Exemption from import charges claimed".

NOTE: DPD have had to return 1 in 5 parcels due to incorrect paperwork, and as a result have since suspended operations in the UK. So do check to make sure you have everything in order.

# What goods can I send, and what can't I send?

Non-Food Items (NFIs) are still absolutely ok to move across the border. Many other products, especially food and drink, are a bit more complicated. At the time of writing (01/03/2021), most customs brokers won't work with food items, as they see it as too risky and too much work in order to clear through customs. Until this has been resolved we suggest looking at alternative methods on how to keep the food supply open.

## Plants/plant based products.

These are fine if canned, but if they are fresh then they need a **Phytosanitary Certificate (PC)**. If you are bulk-buying, then the supplier should be able to provide you with a PC. Moving these products inside of the EU does not need a PC, it is only for crossing an EU border, so bulk buying supplies inside the EU is the easiest way to get around this rule. For more information, visit: <https://www.gov.uk/guidance/export-plants-seeds-bulbs-and-wood-special-rules>

## Meat/cheese/gelatine/other animal based products (Products Of Animal Origin, POAO).

This applies to everything from live chickens, to crocodile meat, to a cheese sandwich. You will need to register for an **Export Health Certificate (EHC)**, which requires a formal inspection. Currently, around 30% of UK food products are being inspected, so there is a strong chance if you're shipping any POAO that you will be investigated. In addition, certain goods are forbidden from exporting to the EU. This includes chilled meat, minced meat, unpasteurised milk, and ungraded eggs. Follow to this link for more detail:

<https://www.gov.uk/guidance/export-food-and-agricultural-products-special-rules>

## Drugs/Medicine.



Whilst over the counter medication is fine to move, and controlled substances can be transported for personal use, they cannot be donated. If you are unsure on what is controlled in France, follow this link: <https://www.gov.uk/guidance/export-drugs-and-medicines-special-rules>

For any other donation, if you are planning on moving something across the border and don't know whether it is regulated, look at the right hand side of this link:  
<https://www.gov.uk/government/collections/importing-and-exporting-plants-and-plant-products?step-by-step-nav=b9347000-c726-4c3c-b76a-e52b6cebb3eb#exporting-plants-and-plant-products>

### **Get in touch!**

*This guide was produced by [Distribute Aid](#). We welcome any comments or feedback, and we would also love to hear from you if you have successfully shipped aid into the EU.*

*We are available at [hello@distributeaid.org](mailto:hello@distributeaid.org)*



### **Do you normally drive over in a van?**

*Have a look at Care4Humanity's advice, on the next page. Reproduced with permission.*

*They are available at [contactus@care4humanityuk.org](mailto:contactus@care4humanityuk.org)*

### **This guide is open content- share & remix it!**

*[Brexit - Moving Humanitarian Aid Between the UK and the EU](#) by Dom Ford @*

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# Humanitarian Aid Travel Guidelines

Paperwork Process for traveling to Northern France – Humanitarian Aid (28th January 2021)

These steps are only for travel from Folkestone to Calais on Le Shuttle Check

<https://www.gov.uk/foreign-travel-advice/france> regularly for updates to travel changes

1 DECIDE ON A DATE FOR YOUR TRAVEL  
IF YOU CHANGE ANY OF YOUR TRAVEL PLANS, YOU WILL NEED TO UPDATE ALL OF YOUR FORMS.

2 CONTACT YOUR FOCAL PERSON IN CALAIS TO ARRANGE PAPERWORK FROM L'AUBERGE. YOU WILL NEED TO SEND THEM THE FOLLOWING INFORMATION: FULL NAME AS WRITTEN IN THE PASSPORT, DATE OF BIRTH, PLACE OF BIRTH, PASSPORT NUMBER EXPIRATION DATE, REGISTRATION NUMBER OF THE VEHICLE YOU WILL BE TRAVELING OVER IN. LIST OF ITEMS YOU ARE PLANNING ON BRINGING OVER NAME OF THE RECEIVING ORGANIZATION DATE AND TIME OF YOUR BOOKING – ENSURING YOU ARE THERE FOR NO LONGER THAN 3 HOURS ON LAND IN FRANCE. TO BE ABLE TO MEET THE REQUIREMENTS OF DELIVERY OF GOODS ONLY – YOU NEED TO STIPULATE ON THE DOCUMENT YOU WILL ONLY BE STOPPING AT THE LOCATION TO DELIVER AND THEN RETURN TO THE TRAIN.

3 ARRANGE TO HAVE A COVID-19 TEST THAT IS NO LONGER THAN 72 HOURS BY THE TIME YOU COME BACK FROM FRANCE. IF YOU BOOK THE TEST PRIVATELY YOU WILL NEED TO PURCHASE A PCR TEST AND CANNOT USE THE NHS TESTS FOR THIS TRIP. MANSTON AIRPORT CURRENTLY HAS THE UK MILITARY PROVIDING COVID-19 TEST FOR FREE FOR HGV AND FREIGHT TRAVELING FROM DOVER/FOLKESTONE TO CALAIS. MANSTON AIRPORT IS A CLEARING HOUSE FOR CUSTOMS AND TESTING CENTER FOR DELIVERY GOODS. YOU CAN ONLY ENTER THERE IF YOU ARE A VAN OR LORRY. THE COVID TEST TAKES ONLY 30 MINUTES FOR YOUR RESULTS TO COME BACK, HOWEVER, IT IS DEPENDENT ON THE LINE OF VANS/LORRIES ON HOW LONG YOU NEED TO WAIT – IT IS A LOT QUICKER IF YOUR VEHICLE IS EMPTY WHEN YOU GO FOR THE COVID TEST. IF YOU HAVE GOODS IN YOUR VEHICLE – YOU WILL NEED TO CLEAR CUSTOMS THERE – AT THE MOMENT, IT'S UNCLEAR HOW HUMANITARIAN AID WILL BE CLASSED BY UK CUSTOMS OFFICIALS AND IT WOULD LENGTHEN THE TIME AND COST. YOU MUST BE TRAVELING IN THE VEHICLE THAT YOU WILL BE CROSSING TO FRANCE IN AND SHOW THEM A COPY OF THE PASSPORT THAT YOU WILL BE TRAVELING ON AND WHICH PORT YOU ARE DEPARTING FROM. THE MILITARY WILL THEN PROVIDE YOU WITH A LETTER FROM THE MINISTRY OF HEALTH THAT WILL STATE YOUR NAME, PASSPORT INFORMATION, VEHICLE INFORMATION AND STATING THAT YOU CAN CROSS ONLY BETWEEN ENGLAND AND FRANCE.

4 DEVELOP A DELIVERY NOTE FOR YOUR TRIP, THIS SHOULD INCLUDE THE FOLLOWING INFORMATION:

- DATE OF TRAVEL,
- NAME OF ORGANISATION SENDING THE GOODS
- NAME OF ORGANISATION RECEIVING THE GOODS
- ITEMISE THE GOODS THAT ARE BEING TAKEN AND THE MONETARY VALUE FOR THEM
- SIGNATURE FROM THE ORGANISATION SENDING THEM
- SIGNATURE FROM THE ORGANISATION RECEIVING THEM

ONCE DELIVERED. 2 COPIES OF THESE NOTES NEED TO BE PRODUCED, 1 FOR THE DELIVERING ORGANISATION AND 1 FOR THE RECEIVING ORGANISATION. THESE DOCUMENTS MUST BE SIGNED IN CALAIS BY THE RECEIVING ORGANISATION BEFORE RETURNING TO THE UK.

5 PRINT OFF A COPY OF YOUR LE SHUTTLE BOOKING FOR YOUR FILE TO GO OVER TO FRANCE – YOU WILL BE ASKED AT THE BORDER TO SHOW EVIDENCE OF YOUR QUICK RETURN.

6 PRIOR TO DEPARTURE DOWNLOAD AND PRINT THE SWORN STATEMENT THAT YOU ARE NOT SHOWING ANY SIGNS OF COVID-19 TO ENTER FRANCE  
[HTTPS://WWW.INTERIEUR.GOUV.FR/ACTUALITES/L-ACTU-DU-MINISTERE/ATTESTATION-DE-DEPLACEMENT-ET-DE-VOYAGE](https://www.interieur.gouv.fr/actualites/l-actu-du-ministere/attestation-de-deplacement-et-de-voyage)

7 PRIOR TO DEPARTURE DOWNLOAD AND PRINT THE TRAVEL EXEMPTION CERTIFICATE FOR WITHIN FRANCE  
[HTTPS://WWW.GOUVERNEMENT.FR/EN/CORONAVIRUS-COVID-19](https://www.gouvernement.fr/en/coronavirus-covid-19)

8 PRIOR TO DEPARTURE REGISTER, DOWNLOAD AND PRINT OFF THE UK PASSENGER LOCATOR FORM [HTTPS://WWW.GOV.UK/PROVIDE-JOURNEY-CONTACT-DETAILS-BEFORE-TRAVEL-UK](https://www.gov.uk/provide-journey-contact-details-before-travel-uk) IF YOU ARE STAYING FOR NO LONGER THAN 3 HOURS AND PLAN ON ONLY DELIVERING ITEMS TO THE WAREHOUSE AND RETURNING. YOU CAN SIGN ON THE PASSENGER LOCATOR, THAT YOU ARE EXEMPT FROM QUARANTINE. IN THE REASON FOR EXEMPTION WRITE “DELIVERY OF GOODS” IF YOU STAY FOR LONGER YOU WILL BE REQUIRED TO QUARANTINE WHEN RETURNING TO THE UK.

9 IN PREPARATION FOR THE DAY OF TRAVEL, HAVE ALL OF THE INFORMATION IN A FOLDER PRIOR TO PULLING UP TO UK PASSPORT CONTROL. FOR EASE AND COVID-19 SAFETY, PUT EACH OF THE DOCUMENTS IN CLEAR PLASTIC POCKETS TO EASILY PASS TO THE BORDER CONTROL STAFF.  
OUTWARD TRIP: UK PASSPORT CONTROL WILL REQUIRE YOU TO SHOW THE FOLLOWING DOCUMENTS: HUMANITARIAN AID LETTER COVID-19 CERTIFICATE, PASSPORTS  
FRANCE PASSPORT CONTROL WILL REQUIRE YOU TO SHOW THE FOLLOWING DOCUMENTS: HUMANITARIAN AID LETTER, COVID-19 CERTIFICATE, TRAIN BOOKING INFORMATION, DELIVERY NOTE PASSPORT (WHERE THEY WILL THEN STAMP YOUR PASSPORT NOW)

10 ON THE DAY OF THE TRAVEL – ENSURE THAT YOU HAVE ALL OF THE DOCUMENTS READY TO HAND OVER WITH YOUR PASSPORT – DEMONSTRATING TRANSPARENCY AND PREPAREDNESS. TRY TO WEAR AGENCY BRANDING CLOTHING OR LOGO ON THE VEHICLE.

11 WHEN IN FRANCE – AFTER DELIVERING THE ITEMS, ENSURE THAT THE DELIVERY NOTE HAS BEEN SIGNED, TO DEMONSTRATE EVERYTHING HAS BEEN DELIVERED.

12 RETURN TRIP FROM CALAIS TO FOLKESTONE  
FRANCE PASSPORT CONTROL:

- COVID-19 CERTIFICATE
- PASSPORT

UK PASSPORT CONTROL:

- COVID-19 CERTIFICATES
- PASSPORT
- PASSENGER LOCATOR FORMS
- DELIVERY NOTE.

THESE ARE GUIDANCE NOTES AND ARE SUBJECT TO CHANGE.  
[HTTPS://WWW.GOV.UK/GUIDANCE/TRAVEL-ADVICE-NOVEL-CORONAVIRUS](https://www.gov.uk/guidance/travel-advice-novel-coronavirus) AND YOU CAN SIGN UP FOR EMAIL ALERTS.



