

Economic Operator Registration and Identification (EORI Numbers)

An EORI (Economic Operator Registration and Identification) number is required by businesses and people undertaking certain customs functions in the UK and across the EU. The UK operate a UK EORI scheme separate to the EU's. A UK EORI is a 12 digit number prefaced with the letters "GB".

If established in the Bailiwick of Guernsey, you will only need an EORI number which starts with GB if:

- **You are submitting information directly to HM Revenue and Customs (see scenarios below where an EORI is needed).**
- **You are issuing a 'statement on origin' to your EU customer in order for that customer to claim a preferential rate of duty on goods exported to them under the Trade and Cooperation Agreement between the UK and the EU. You must include your EORI number in any statement you issue to your EU customer, regardless of the value.**
- **You use Common Transit or National Transit procedures and submit declarations through the NCTS computer system.**

You will **not** need an EORI number to submit information to customs authorities in the Channel Islands.

As such, there is no requirement for Guernsey businesses to have an EORI number when undertaking customs functions in Guernsey only. Guernsey Customs understands that an EORI is required by the following persons in the stated circumstances:

- **Importing goods from EU into Guernsey directly** – The EU established exporter will require an EU EORI for the export declaration in the EU, but the Guernsey established importer will not require an EORI to make an import declaration into Guernsey. The Guernsey established importer will only require a GB EORI if they will be responsible for submitting the Entry Summary Declaration (Safety and Security) through the UK's Import Control System (ICS).
- **Exporting goods from Guernsey into EU directly** – The EU established importer will require an EU EORI for the import declaration in the EU but the Guernsey established exporter will not require an EORI to make an export declaration in Guernsey.

- **Importing goods from UK into Guernsey directly** – Same as EU above but with GB EORI numbers. There is no requirement for an EORI to submit information to Guernsey Customs, however, should businesses need to submit any information to HM Revenue and Customs via their systems then an EORI would be required.
- **Exporting goods from Guernsey into UK directly** – Same as EU above but with GB EORI numbers. No requirement for an EORI to submit information to Guernsey Customs, however, should businesses need to submit any information to HM Revenue and Customs via their systems then an EORI would be required.
- **Importing goods from EU into Guernsey via the UK** - The EU established exporter will require an EU EORI for the export declaration in the EU. When the goods arrive in the UK, the UK established freight agent will usually take on the role of the importer and will be responsible for handling all customs processes (including transit if necessary). Businesses should check with their freight agents to ensure that they are able to undertake these functions.
- **Exporting goods from Guernsey into EU via the UK** - When the goods arrive in the UK, the UK established freight agent will usually take on the role of the exporter and will be responsible for handling all customs processes (including transit if necessary). Businesses should check with their freight agents to ensure that they are able to undertake these functions. The EU established importer will require an EU EORI for the import declaration in the EU.

If businesses are in any doubt whether they will require an EORI number, then they are advised to obtain one regardless. An EORI number is free to obtain and should only take a few days to be issued once the application has been approved. Advice on obtaining an EORI can be found at [GOV.UK/eori](https://gov.uk/eori). A UK Government Gateway ID (login) will be required to apply for the EORI online but this can be created at the same time as the EORI application.

GB issued EORI numbers are not recognised under the EU EORI scheme. Therefore there may also be a requirement for traders to obtain a further EORI number in the EU country they wish to trade with. This will only be required if the trader is responsible for submitting declarations or other entries to the Customs Authorities **in that country**. Traders are strongly advised to check with the Customs Authorities in the countries with whom they intend to import or export to and or from as to what their requirements are if they are likely to be undertaking any customs formalities in that country.