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What is an EORI number and who needs one?

An economic operator registration and identification (EORI) number will be needed for UK businesses to be able to continue to trade with the EU after the UK leaves the EU.

If there is a no-deal Brexit

In the event that the UK leaves the EU without a deal, an EORI number that starts with GB will be needed to move goods in and out of the UK.

An EORI number is not needed if goods are only moved between Northern Ireland and Ireland. However, one is required for imports and exports that move directly between Ireland and Great Britain without going through Northern Ireland.

A business that already has an EORI number starting with GB can continue to use it. It will be 12 digits long and include the VAT number where the business is registered for VAT.

VAT-registered businesses

Where a business is registered for VAT, HMRC send out EORI numbers automatically. It is advisable to keep the letter and a separate note of the number.

Businesses not registered for VAT

Businesses that are not registered for VAT will not receive an EORI number automatically. They will therefore need to apply for one if they wish to continue to trade with the EU post-Brexit.

This is a simple process and can be done online on the Gov.uk website (see www.gov.uk/eori). Applicants will usually receive the number immediately; although it may take up to five working days if HMRC need to undertake more checks.

Forgotten or misplaced EORI numbers

A business which has lost or misplaced its EORI number can contact the EORI helpline online using the contact form on the Gov.uk website at www.gov.uk/eori.

EU EORI number

A business that wishes to trade with an EU country will also need an EU EORI number starting with the country code of the country that they wish to trade with. This should be obtained from the Customs authority of the EU country that the business will first trade with post Brexit.

Partner note: www.gov.uk/eori