

# *Transporting and moving goods from the UK to France post-Brexit*

This guidance is for British operators who wish to export goods from the UK to France, be it musical instruments, phonograms or scores. This guidance also covers the issue of customs taxation, but also VAT on sales in France and the rules applicable to European hauliers and commercial drivers. More information on the rules concerning transporting goods between France and the UK can be found on the British government's website: <https://www.gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-guidance-for-hauliers-and-commercial-drivers.fr#introduction>.

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## ***Title 1: Transporting goods from France to the UK***

### ***Travelling with a music instrument:***

#### ***ATA Carnets***

##### ***What is an ATA Carnet?***

An ATA Carnet allows you to cross the border of all countries which are part of the ATA Carnet system without paying tax. This is on the understanding that you will take all such goods or equipment back with you when you return and that you do not sell the goods in the country in question. However, if you do decide to sell your instrument, you will have to pay tax. The ATA Carnet is used in trade with States adhering to the Brussels ATA Convention (1961) and/or the Istanbul Convention (1990), including France.

##### ***How to get an ATA Carnet?***

If you are a British musician, you will need an ATA Carnet if you want to perform in an EU member state or in the USA, Canada, Switzerland or Norway. ATA Carnets can be issued by a Chamber of Commerce. Some companies may offer services to help with the necessary steps to obtain the carnets required for touring.

You must first carry out a detailed inventory of all your equipment (from USB sticks to guitar bags, for example) that you will take with you abroad, detailing the size, weight, the value and its country of origin. This inventory will be included in the carnet.

##### ***Cost:***

The cost of a ATA Carnet varies depending on the value of your equipment. For example, a carnet for a four-piece rock band touring Europe will cost around £350, based on their equipment valued at £20,000.

##### ***Use:***

You must present your carnet to border control authorities when you arrive at the border, who will then stamp the carnet confirming entry or exit of your equipment. An inspection may be carried out on your equipment.

##### ***ATA Carnet expiration:***

When all the pages of your carnet have been stamped, the Chamber of Commerce must “retire” the carnet: simply send your carnet to the carnet issuing authority who can issue a replacement.

For more information, visit: <https://www.gov.uk/taking-goods-out-uk-temporarily/get-an-ata-carnet>.

## **Transporting or moving CITES-listed endangered or protected animals and plants**

CITES, also known as Convention on International Trade in Endangered Species of Wild Fauna and Flora, was signed in Washington in 1973.

To import a specimen covered by the EU CITES regulation into a EU member state from the UK, the transporter must be able to present an import permit.

The following website may be used to check if any of your goods contain elements on the CITES list: <https://www.speciesplus.net/>.

Species are classed on the list on a scale from A to D according to their level of vulnerability (A being for the most controlled). An export permit must be issued in France when specimens falling under the categories A, B or C of the CITES regulation are on their way to the UK.

You must use CITES-designated points of entry to move CITES specimens (accompanied by your validated CITES documents) between Great Britain and the EU. CITES-designated points of entry are listed here:

<https://www.gov.uk/guidance/trading-cites-listed-specimens-through-uk-ports-and-airports#cite-specimens-entering-great-britain-from-the-eu-or-northern-ireland-ni>.

Certificates issued by the UK CITES authority before 1<sup>st</sup> January 2021 can be used beyond this date on CITES, to which the UK continues to be a party.

You are advised to contact the Animal and Plant Health Agency (APHA) to check whether your musical equipment requires a licence:

<https://www.gov.uk/government/organisations/animal-and-plant-health-agency/about/access-and-opening#customer-service-centres-csc>.

You must obtain an import licence at least 30 days before you travel.

### ***FED0172 Certificate***

This certificate can be used to certify your musical instrument for free: it is valid for a single musical instrument and enables you to travel with your instrument, for example, as part of a tour. Once you have sent the form to the APHA (see the link below for information on the procedure), you should receive the certificate within 15 days.

You can request a certificate via the following website:

<https://www.gov.uk/government/publications/endangered-species-application-for-import-and-export-permit>.

### ***CITES travelling exhibition certificate***

You can request a CITES travelling exhibition certificate via the following website:

<https://www.gov.uk/guidance/apply-for-cites-permits-and-certificates-to-trade-endangered-species>.

For more information on CITES certificates, visit:

<https://www.gov.uk/guidance/cites-imports-and-exports#musical-instruments-museums-art-exhibitions-and-touring-displays>.

## Exporting cultural goods

When exporting out of the UK, some goods require an individual licence regardless of whether the export is permanent or temporary. All information concerning these licences is explained in the following document:

[https://www.artscouncil.org.uk/sites/default/files/download-file/Guidance%20for%20Exporters%20Issue%201%202021\\_0.pdf](https://www.artscouncil.org.uk/sites/default/files/download-file/Guidance%20for%20Exporters%20Issue%201%202021_0.pdf).

An individual export licence is not required for any musical instrument (even old instruments) temporarily exported for a period of less than six months for use in the course of work by a professional musician (for example, a tour), except if they include CITES-listed animal or plant elements (see 2 above).

### Sources:

French customs website:

<https://www.douane.gouv.fr/fiche/carnet-ata-admission-temporairetemporary-admission>

British government website on transporting goods:

<https://www.gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-guidance-for-hauliers-and-commercial-drivers.fr#introduction>

British government website on ATA Carnets:

<https://www.gov.uk/guidance/cites-imports-and-exports#musical-instruments-museums-art-exhibitions-and-touring-displays>

British government website on CITES permits:

<https://www.gov.uk/guidance/apply-for-cites-permits-and-certificates-to-trade-endangered-species>

Article from livemusicbusiness.com on ATA Carnets:

<https://livemusicbusiness.com/what-is-a-carnet-for-musicians>

## Title 2: Taxation:

### EORI number

Set up as part of the system aimed at securing trade entering and leaving the EU, the Economic Operator Registration and Identification number (EORI number) is a unique community ID number allowing each economic operator to be identified in its relations with customs authorities.

If you only provide services in France, you usually will not need an EORI number. However, once you sell goods (e.g. phonograms), you will need a number. Your EORI number is valid throughout the European Union.

For more information on the EORI number and how to obtain one, visit:

<https://www.gov.uk/eori>.

To access the EORI number request procedure directly, visit:

<https://www.tax.service.gov.uk/customs/register-for-cds/isle-of-man>.

## VAT

Your EORI number permits cross-border trade in commercial goods. However, if you sell these goods to individual buyers or non-professionals, you must register your VAT number and the sales you make in each EU country where you make such sales.

Please note, if you sell goods registered on an ATA carnet, you will have to pay an additional tax.<sup>1</sup>

For more information on the VAT applicable to trade in a EU member country, visit: <https://www.gov.uk/topic/business-tax/vat>.

### **Broadcasting and streaming suppliers**

For more information about the VAT place of supply rules and rates if your business sells digital services, steaming or broadcasting to consumers in the EU, visit:

<https://www.gov.uk/guidance/the-vat-rules-if-you-supply-digital-services-to-private-consumer>.

#### **Sources:**

British government website on the EORI number:

<https://www.gov.uk/eori>

British government website on VAT:

<https://www.gov.uk/topic/business-tax/vat>

British government website on VAT rules for suppliers of digital services to consumers:

<https://www.gov.uk/guidance/the-vat-rules-if-you-supply-digital-services-to-private-consumers>

## **Title 3: Commercial drivers and British hauliers: documents, licenses and permits**

### **Commercial drivers: documents, licenses and permits**

#### **Driver Certificate of Professional Competence**

All UK drivers need a Driver Certificate of Professional Competence (CPC) in order to work. Drivers need to carry their Driver CPC qualification card while driving in the EU.

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<sup>1</sup> See the guidance on “Transporting goods from the UK to France”.

### ***Drivers working for UK operators***

Drivers with a current UK Driver CPC working for UK operators do not need to take any additional action regarding qualifications. EU drivers can work for UK operators with a **Driver CPC awarded by EU member states**. If such drivers wish to have long-term certainty on their ability to work for UK operators, they should exchange their EU Driver CPC for a UK Driver CPC.

### ***UK drivers working for EU operators***

Drivers who hold a UK Driver CPC working or wanting to work for EU businesses should check with the relevant organisation in the country where they live and work to find out what they need to do.

### ***Driving licences and international driving permits (IDP)***

Drivers need the correct category of driving licence for the vehicle they are driving. [Drivers can check the driving categories on their licence here](#). You might need an IDP to drive in some EU countries and Norway if you do not have a photocard driving licence.<sup>2</sup>

### ***Visas, passports and identity cards***

UK drivers need at least six months on a UK passport to travel to the EU. UK drivers can operate in the EU without the need for a visa, providing they do not spend more than 90 days in the EU within any 180-day period.<sup>3</sup>

## ***British hauliers: documents, licenses and permits***

### ***Access to the EU***

UK operators can undertake unlimited journeys to, from and through the EU. Up to two additional movements (cross-trade or cabotage) may be undertaken within the EU following a laden journey from the UK, with a maximum of one cabotage movement within a seven-day period.

### ***Operator licensing: UK Licence for the Community***

UK hauliers undertaking international work need the relevant operator licence. Hauliers with a Community Licence should have received a replacement UK Licence for the Community. A copy of the new UK Licence for the Community should, in all circumstances, be carried on board all vehicles when working in the EU.

### ***European Conference of Ministers of Transport (ECMT) permits***

UK hauliers who wish to undertake up to three cross-trade movements (moving goods between two countries outside the UK) may do so using a European Conference of Ministers of Transport (ECMT) permit.

Find out more about the [ECMT application process by clicking here](#).

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<sup>2</sup> For more information, consult the guidance "UK driving licence in France".

<sup>3</sup> For more information, consult the guidance "Entry/Exit: from the UK to France".

### **Green card motor insurance**

UK drivers are required to carry a green card as proof of insurance cover when driving in the European Economic Area, Switzerland, Serbia, Iceland and Andorra.

UK drivers and operators should ensure that they have *green cards for all vehicles and trailers that may be operated in the EU*. You are advised to contact motor insurance providers six weeks before travel to get a green card for vehicles and trailers.

Drivers will need to carry extra green cards if they:

- are towing a trailer (one for the towing vehicle and one for the trailer)
- have two insurance policies covering the journey (one card for each policy)
- have multi-vehicle or fleet insurance (one for each vehicle on the policy).

### **Vehicle registration documents**

Drivers need to carry vehicle registration documents when driving abroad. This can be either the vehicle log book (V5C), if you have one, or a VE103 to show you are allowed to use a hired or leased vehicle abroad.

### **GB sticker**

Drivers do not need a GB sticker if their number plate includes the GB identifier on its own or with the EU flag. Otherwise, drivers must display a GB sticker clearly on the rear of vehicles and trailers. When driving in Spain, Cyprus or Malta, drivers must display a GB sticker no matter what is on their number plate.

#### **Sources:**

British government website on transporting goods:

<https://www.gov.uk/guidance/transporting-goods-between-great-britain-and-the-eu-guidance-for-hauliers-and-commercial-drivers.fr#chauffeurs--documents-licences-et-permis>

British government website on transporting goods on driving licence categories:

<https://www.gov.uk/driving-licence-categories>