

BREXIT IMPACT: WHAT DO I NEED TO KNOW?

The UK formally left the EU's Single Market and Customs Union on **January 1, 2021**.

New customs requirements apply to the movement of goods between the UK and EU, and Amazon is no longer able to transfer some product types across this border, mostly goods subject to additional compliance checks.

In order to best protect your sales, you should consider **'Dual Inbounding'** (i.e. shipping to an Amazon FC in both the UK and EU) on **DDP terms** where you (the vendor) are **importer of record (IOR)**.

Regardless of whether or not you Dual Inbound, you still need to make sure you have uploaded the correct **country of origin (COO) information for your ASINs** and **prepare to comply with new UK product labelling, conformity marking and compliance requirements**. Amazon continues to operate as a UK & EU business now and in the future.



Where can I find more information?

Vendor resources

This page is the main source of guidance. You should also continue to use our Vendor Manual [here](#) (or under Support -> Resource Centre -> Operations) for general guidance on a range of topics. Please note that this FAQ replaces our previous Brexit help page, as of May 1, 2021.

Videos and webinars

We have created several **informative videos** that may help you prepare to move goods cross-border:

- [What is Country of Origin information?](#)
- [What are HS codes and Commodity Codes?](#)
- [How to apply for EORI Numbers](#)
- [How to onboard a Customs Broker](#)

If you need help complying with DDP incoterms, we suggest you view [this webinar](#) with external guest speakers.

If you are interested in our [pre-Brexit](#) webinar, you can find it [here](#).

FAQs

We've included below useful FAQs on the movement of goods between the UK and EU after January 1, 2021.

Guidance

Our Vendor Manual contains relevant information on topics such as product compliance, invoicing, and trade requirements. In addition:

- You can find our **guide for uploading country of origin (COO) information to your vendor catalogue** [here](#) (if you have a significant number of ASINs or experience any issues, you'll need to use Contact Us)
- You can find **guidance on new product compliance, labelling and conformity marking requirements** [here](#).

UK government guidance

You can find the full Trade and Cooperation Agreement [here](#). You can also visit the [UK government website](#) for guidance on UK/EU trade and specific topics including how to get an [EORI number](#), and preparing for [customs declarations](#). You can find information on rules of origin [here](#).

Communications

We will send out **email communications** and update Vendor Central and Advantage on key information related to UK/EU trade and your Amazon business where appropriate.



Checklist for shipping dual inbound or shipping cross-border

****If shipping to us cross-border, you will need to do so on DDP incoterms and you must act as importer of record****

- **Register for VAT** in territories where required (you should consult your Tax Advisor but can also find information on [gov.uk](#) for UK inbound, or your local government website).
- **Upload your VAT ID to Vendor Central** ("Settings" > "VAT registration" > "Add a new tax number").
- **Ensure your invoices reflect the correct VAT ID and VAT rate** (we reject incorrect invoices as of May 1, 2021).
- **Check you have the correct COO for your ASINs** and update Vendor Central or Advantage.
- **Identify the correct HS Codes** for your goods.
- **Register for UK and EU EORI numbers** (note we are *unable* to share Amazon's EORI number).
- **Decide how to handle customs declarations** (we recommend using a third party, e.g. a Customs Broker. The UK Govt has a recommended list of agents [here](#)).
- Prepare to **meet both UK and EU product compliance, labelling and conformity marking requirements** (info [here](#)).
- Get the necessary **product compliance documentation**
- **Obtain licenses and permissions** from EU [intellectual property rights owners](#) where required.
- **Ensure you have at least two Vendor Codes** (UK and at least one EU country – consult your Amazon point of contact or 'contact us').



FAQs on UK/EU trade and your Amazon business

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UK/EU Trade deal

Given that a Deal has been reached between the UK and EU, are there any changes I still need to be aware of?

Yes. Although the UK and EU have reached a Trade and Cooperation Agreement (TCA), there is now a customs border between the UK and EU. If you plan to move goods across this border (e.g. Dual Inbound to an Amazon fulfilment centre in both the UK and EU), you will need to prepare to meet the necessary requirements for cross-border shipping on Delivered Duty Paid (DDP) incoterms as importer of record.

Impact of Brexit on your Amazon business

How does Brexit impact my Amazon business?

Amazon has made certain changes to its business operations as a result of new customs requirements impacting goods movement across the UK/EU border as of January 1, 2021. Amazon is no longer able to transfer certain product types between the UK and EU due to new customs requirements, and we are advising that our Vendors Dual Inbound to maximize their sales. In addition (and regardless of whether or not you will Dual Inbound), we ask that you: a) provide us with country of origin (COO) information for your products (see 'COO' FAQs), and b) ensure you meet both UK and EU product labelling, compliance and conformity marking requirements (see [here](#)). Unfortunately, we cannot share product-level information on which items we are no longer able to transfer across the UK/EU border. However, this is generally products that have strict product labelling and marking conformity rules (see [here](#)) and compliance requirements where Amazon doesn't hold the necessary documents (see FAQs below on product compliance).

Does Brexit have any impact on goods shipped between EU Member states?

No, Brexit does not impact goods moving between EU Member states.

Is there any action I need to take if I have goods that are already in Amazon FCs across the UK and EU?

No, you do not need to take any action for goods that are already in Amazon FCs. We'll reach out to you directly in case of any exceptions.

If I only ship my goods to an Amazon FC in the UK (or EU), do I need to take any action?

Amazon continues to operate a pan-EU and UK business. We are investing in European-wide (including UK) selling solutions and constantly exploring new ways to provide buyable selection parity across the EU and UK for our customers. With this in mind, our vendors must remain compliant with both UK and EU requirements. This means that, among other things, you must: provide us with country of origin (COO) information for your goods when adding products to your vendor catalogue, ensure your products meet the relevant UK and EU product labelling, compliance and conformity marking requirements, and continue to provide warranties for both UK and EU customers where applicable. By continuing to maintain and expand selection parity across Europe, we can enable our vendors to benefit from increased customer sales and product/brand awareness.

Does Brexit affect goods moved from 'Rest of World' (RoW) to the UK and/or EU?

Any vendor that imports goods into the UK and/or EU will need to meet all applicable requirements, including customs requirements (EORI, HS Codes etc.) and new product labelling, compliance and conformity marking requirements. If you are based outside of Europe and want to ensure your products are made available to all European customers, we recommend that you split your inventory and ship your goods to both the UK and EU to maximise your sales and minimise your costs (e.g. avoid paying tariffs twice).

Dual Inbound

What is dual inbound and what do I need to do to set it up?

Dual Inbounding simply means that you will split your inventory and ship your goods to an Amazon FC in both the UK and the EU. Dual inbounding is your best option to protect your sales across Europe. If you decide to ship dual inbound, you will need to send your goods to us on Delivered Duty Paid (DDP) incoterms as importer of record (IOR), and meet the necessary customs requirements for cross-border shipping. You can find a checklist of the customs requirements you will need to meet for cross-border shipping on the first page of this doc. As a very first step, we recommend you engage a [Customs Broker](#) and ensure your business information (including VAT info) in your vendor account is up to date.

What happens if I fail to meet one or more of the customs requirements for cross-border shipping?

If you don't have the necessary customs arrangements in place, your goods will likely be delayed at the customs border between the UK and EU until the appropriate steps are taken. We therefore strongly encourage you to familiarize yourself with the customs requirements and ensure you have taken all necessary steps and made arrangements in advance. Amazon only supports Delivered Duty Paid (DDP) incoterms. That means you are required to act as declarant for the purpose of importing your goods. As declarant, you must use your own EORI number and VAT number for the border clearance processes. See more info on Incoterms and Importer of Record below.

If I decide to ship Dual Inbound, is there a specific Amazon FC location I should ship my goods to, and do I need additional 'Vendor Codes'?

It is up to you which EU countries you ship inbound into, but you must have an Amazon Vendor Code for both the UK and whichever EU countries you will ship inbound to. Once set-up, POs will be placed to all available Vendor Codes, for delivery into both UK and EU Amazon FCs. You can contact your direct Amazon contact or use Contact Us to get additional Vendor Codes.

Should I ship Dual Inbound if I ship my goods from Rest of World (RoW) to Europe?

Yes, if you ship your goods from rest of world (RoW) to an Amazon FC in Europe, we recommend that you ship dual inbound (i.e. split your inventory and ship to an Amazon FC in both the UK and the EU) to maximize your sales, and avoid paying tariffs twice. You must have an Amazon Vendor Code for both the UK and whichever EU countries you ship inbound to.

If I decide to ship Dual Inbound, do I need to sign a new contract/ sign up to new T&Cs with Amazon?

There is no change to the Amazon Vendor Terms and Conditions that you have accepted in your Vendor Central account. If there are any changes in the future, we will notify you separately.

Has Amazon extended shipping windows to take into account potential customs delays at the UK/EU border?

In the event that significant delays occur at the border, we will reach out to you directly to confirm any shipping window extensions. In the meantime, to protect your business against possible delays, ensure that you have taken the necessary steps to prepare for cross-border shipping.

Do I have to ship Dual Inbound?

Amazon is no longer able to transfer certain products between the UK and EU due to new customs requirements. It is up to you whether you will ship Dual Inbound, but if you are a vendor based in the UK and/or EU, this is your best course of action to ensure you reach as many customers as possible and maximize your sales.

I don't want to ship Dual Inbound, is there any information I still need to provide?

Even if you choose not to ship 'Dual Inbound', we ask that you:

1. Upload the correct country of origin (COO) information for each of your products in each marketplace through your vendor account (see [here](#)).
2. Ensure your products meet both UK and EU product compliance, labelling and conformity marking requirements (see [here](#)).

I supply products that carry marketplace-specific rules (e.g. plugs), can I still ship Dual Inbound?

Yes you can still ship dual inbound but you should always ensure that your inventory meets all applicable conformity marking, labelling and compliance requirements for the country you are delivering to. For plugged products, you should ensure that any inventory you deliver to UK FCs has a UK compliant plug, and any inventory you deliver to EU FCs has an EU compliant plug.

Can I change my company information and/or VAT number, while keeping the same Vendor Code?

Yes, you can change your VAT number and vendor information for the same Vendor Code.

Incoterms & Importer of Record (IoR)

Can I ship my goods to Amazon on non-DDP incoterms (e.g. "Ex Works", "CIP", or something else)?

Unfortunately not. If you send your goods to an Amazon FC across the UK/EU border (e.g. dual inbound), you will need to do so on **Delivery Duty Paid (DDP) incoterms as importer of record (IOR)**. This applies to all of our Retail vendors and we are currently not able to consider exceptions.

Can I ship my goods to Amazon on DDP incoterms but with VAT unpaid?

No. If you ship Dual Inbound and/or move your goods to an Amazon FC across the UK/EU border, we require you to do so on Delivery Duty Paid (DDP) incoterms and take responsibility for paying any VAT. Under DDP terms, vendors are responsible for the customs clearance of all goods, and the payment of any associated customs duty and VAT. Amazon cannot pay the import VAT on behalf of our vendors, as we may not be able to claim it back. Only the entity with title to the goods at the border can claim the VAT back (which is always the vendor as importer of record).

Is there any scenario where Amazon can act as Importer of Record for the goods I send across the UK/EU border?

Amazon cannot act as importer of record (IOR) for goods that you inbound to us across the UK/EU border. However, we are now proud to announce the launch of the 'Cross-border enablement' (CBE) programme – an **invite-only** programme that will allow vendors supplying eligible products to expand their selection and sales across the UK and EU, with Amazon managing the complexity of the customs clearance process. This will not happen at inbound – instead, once you have sent your products to an Amazon warehouse in the UK or EU (not necessarily both), we will make those products available to all UK/EU customers and fulfil any cross-border orders on your behalf. The programme is currently invite-only, but you can register your interest [here](#) until 31 August 2021. If you are invited to the programme, we will contact you directly to explain what documentation you need to provide for onboarding (this may include Declaration of conformity, test reports, etc.), as well as more information on the approval process.

Can I use Amazon's EORI and/or VAT number?

No, we are unable to share Amazon's EORI and/or VAT number. You will need to use your own EORI and VAT number for the border clearance processes as you will be Importer of Record. As of May 1, 2021, invoices submitted with incorrect information (including missing/ incorrect VAT info or misuse of Amazon's EORI number) will not be processed. Your customs agent may be able to help you get the right EORI numbers, or you can find more information [here](#).

I am interested in Dual Inbounding, but need help complying with DDP incoterms. What should I do?

If you are interested in Dual Inbounding but are struggling to comply with one or more of the requirements for sending goods to Amazon on **DDP incoterms**, we suggest that you: a) read through the information and FAQs on this page, and b) review [this webinar](#) recording. In this webinar, we welcome external guest speakers from RMB, BBL Group and Unsworth who have significant experience helping companies across the EU/UK with **fiscal representation, VAT analysis and customs clearance**.

If you would benefit from support in any of these areas, you can also engage these companies directly, using the below contact information:

- **BBL Group** (logistics and customs clearance company that can help with: tariff classifications on declarations; brokerage; and bonded warehousing and transit solutions)
 - Website: <https://groupe-bbl.com/en/home-page-groupe-bbl-federation-of-transport-logistics-specialists/>
 - Clément Alloul - c.alloul@groupe-bbl.com
 - Emilie Trenque - e.trenque@groupe-bbl.com
- **RMB** (supports businesses to sell products and services across Europe without establishing a presence in each country. Services include: fiscal representation; VAT, Customs and international trade audits; and submitting VAT refund requests)
 - Website: <https://www.rmboulanger.com/>
 - Michael Boulanger - m.boulanger@rmboulanger.com
 - Valérie Marcelle - v.marcelle@rmboulanger.com
 - Mathieu Bometon - m.bometon@rmboulanger.com
- **Unsworth** (a technology-based freight forwarder & customs broker that can help with documents for customs clearance, making payments for import duties, checking commodity codes and advising on necessary licenses for the import of certain goods).
 - Website: <https://www.unsworth.uk/>
 - Charles Hogg - ch@unsworth.uk
 - Contact the team now [here](#) or directly book a meeting [here](#)

Can Amazon do anything to help me ship cross-border post-Brexit?

We continue to explore alternative options to help ensure that your business can thrive both now and in the future, and we will update you on any developments. In the meantime, if you choose to ship Dual Inbound and/or ship across the UK/EU border, you will need to make the necessary arrangements to do so on a Delivered Duty Paid (DDP) basis as Importer of Record. Thank you for your understanding.

Customs clearance and tariffs

How can I ensure my goods are trade compliant?

Please refer to our Dual Inbound checklist on the first page of this doc, or the [UK government website](#) to help you prepare to meet the necessary customs requirements for cross-border shipping.

Is there a list of preferred Amazon Brokers?

We encourage our vendors to select their preferred broker based on their specific needs. As a starting point, you can find a list of customs agents and fast parcel operators on the UK Government website [here](#).

I am struggling to find a carrier to move my goods across the UK/EU border, what should I do?

Businesses continue to adjust to the terms of the new UK/EU trading relationship set out in the Trade and Cooperation Agreement (TCA). As a result, you may find that some carriers stop or temporarily suspend their cross-border delivery services. To ensure you stay connected with carrier partners that can support you to inbound to an Amazon Fulfilment Centre (FC) on both sides of the UK/EU border, you may choose to register your interest in Amazon's "EU Inbound Preferred Carrier Program" (IPCP). You can find more information on the program in our Vendor Manual (part 5, page 20). Alternatively, you can check a carrier's website directly for information on the status of their cross-border service, or you can visit the UK government website for a [list of customs agents and carriers](#) that may be able to meet your needs. Please note that, if you plan to move goods cross-border to an Amazon FC, **Amazon requires that you do so on Delivery Duty Paid (DDP) incoterms**. You should complete the steps laid out in the checklist above **before** engaging a carrier to move your goods, to ensure your goods are not stuck or delayed at the at the border.

How can I register my interest in Amazon's EU Inbound Preferred Carrier Program (IPCP), and what does the registration process look like?

We have an EU IPCP Vendor Sign-up Form for vendors interested in the Preferred Carrier Program. You can find this form in five European languages below, or in the newest version of the PAN EU Vendor Manual. Your completed form will be received by the Amazon Inbound Preferred Carrier Team who will pass the information on to our Preferred Carriers on your behalf. The carriers will then contact you directly to discuss your needs. You can also reach out to carriers directly.

UK <https://www.amazon.co.uk/forms/31c2d3db-41f5-49bf-92c2-142f067debd4?formDisableCache=1&formShowUnanswered=1>
DE <https://www.amazon.de/forms/bb05a03b-0d45-4232-83a5-39394107219c?formDisableCache=1&formShowUnanswered=1&>
FR <https://www.amazon.fr/forms/c1699712-3dff-42fd-9a36-e105e5836f51?formDisableCache=1&formShowUnanswered=1&>
IT <https://www.amazon.it/forms/59e4b2ad-0844-405d-a340-f704a0d299af?formDisableCache=1&formShowUnanswered=1&>
ES <https://www.amazon.es/forms/f3dd2a7b-8e3d-4562-95d3-6f5e2c89fba5?formDisableCache=1&formShowUnanswered=1&>

Can Amazon complete the import documentation for my goods?

No, Amazon is unable to intervene in UK<>EU cross-border customs clearance processes where the Vendor is importer of record (IOR). The Vendor is therefore responsible for arranging delivery to the UK and ensuring compliance with all the import/export and customs requirements and paying all applicable duties and tariffs.

Do I need separate EORI numbers for the UK and EU?

Yes, separate EORI numbers are needed for UK and EU customs purposes. Your customs agent may be able to help you get the right EORI numbers, or you can find more information [here](#).

What are Harmonised System (HS) Codes and do I need separate HS Codes for the UK and EU?

Every product has an HS code (or commodity code as they are sometimes referred to). In line with the [International Harmonised System](#), you should identify and make a record of the HS codes for each of your products. HS codes can be found on both the UK Government Website [here](#) and the European Commission Market Access Database [here](#). These codes are universally recognized, so you should find the same codes on both sites. The UK Government has said that the existing commodity code tariff continues to apply. For any changes to this advice, continue to check [this](#) page.

Do I need to share my EORI numbers and HS Codes with Amazon? If so, how can I do this?

You do not need to share your EORI numbers or HS Codes with Amazon, as you will be supplying your goods under Delivered Duty Paid (DDP) incoterms. You will however require this data to clear customs at import.

Who pays the duty on orders shipped to the UK from the EU (and vice versa)?

The vendor is liable for all applicable taxes and duties when shipping to Amazon across the new UK/EU border.

Can I benefit from the zero tariffs agreed in the UK-EU free trade agreement?

Certain goods originating from the EU-UK trade area will not be subject to customs duties when moving through this trade area. In order to benefit from the zero-tariffs agreed in the UK-EU Trade and Cooperation Agreement (TCA), the products need to satisfy the relevant rules of preferential origin as established in Annex ORIG-2: Products Specific Rules of Origin of the TCA.

In order to qualify for zero-tariffs, your product must be wholly obtained in the EU or be the result of a substantial manufacturing process occurring in the UK or EU with a certain percentage of raw materials or semi-finished goods originating in the EU or UK as per the requirements of Annex ORIG-2: Products Specific Rules of Origin of the TCA. Products manufactured outside of these two regions (for example, China) are not included in the TCA and will now be subject to tariffs/duties.

You can find more information by [visiting the Trade Tariff site](#). For further guidance on how to determine your product's country of origin, visit [the UK government website](#). Determining your product's country of origin can be complicated and you may be asked by HMRC to submit documentation as proof. We therefore strongly advise you to follow the guidance set out by the UK Government found [here](#), to ensure that the country of origin information you are including on your customs declarations form is accurate.

Where can I find more information on the rules of origin?

The British Retail Consortium (BRC) has published a useful summary of the rules of origin, which you can find [here](#).

Will I be required to provide evidence of customs clearance when my goods arrive at an Amazon FC across the UK/EU border?

No.

Will I need to meet customs requirements if I only ship my goods to a local Amazon FC in the UK or EU (i.e. UK>UK or EU>EU)?

If you are based in the UK and ship goods from a UK location to a UK-based Amazon FC, you will not need to meet the customs requirements for cross-border shipping (the same applies if you are based in the EU and ship to an Amazon FC in the EU). However, we remain a pan-EU/UK business and require you to provide us with the correct country of origin (COO) information for your goods, and ensure your products meet both UK and EU product compliance, labelling and conformity marking requirements.

Can I use the same pallets to move my goods between the UK and EU?

Yes, provided the pallets meet the treatment and marking requirements of the UN IPPC international standard ISPM 15 (available [here](#)). In the EU, pallets and other wood packaging must comply with ISPM 15 under EU Regulations 2016/2031 and 2019/2072. The UK Department for Environment Food & Rural Affairs guidance on wood packaging material including pallets is [here](#). This confirms that as of January 1, 2021 "all wood packaging material, including wooden pallets, moving between GB and the EU must be treated and appropriately marked in compliance with international standards (ISPM 15)."

VAT requirements

How do I know which VAT numbers I will need if I Dual Inbound to both the UK and EU?

If you will Dual Inbound, you are likely to need both a UK VAT number and at least one EU VAT number. We are unable to advise on exactly which VAT numbers you will need – you will need to contact your own Tax Advisor for guidance on your specific circumstances

How do I register for VAT?

The VAT registration process varies by country. Details can usually be found on the relevant tax authority website. If you need further support, contact your usual Tax Advisor.

If I ship my goods from the UK to more than one EU country, do I need separate VAT IDs for each EU country I ship to?

You may need multiple VAT registration numbers in the EU, depending on your supply chain, including where you ship your goods from and the EU country or countries you will import your goods into. We are unable to advise on exactly which VAT numbers you will need, so we suggest you contact your usual Tax Advisor for guidance on your specific circumstances.

Will I be able to clear customs if I have applied for, but am still waiting to receive, my VAT number?

You must have the necessary customs documentation in place to ship goods across the UK/EU border.

I'm unable to get the right VAT IDs to dual inbound, as I don't have any presence in the country where I'm registering for VAT, what should I do?

If you Dual Inbound and/or move your goods to an Amazon FC across the UK/EU border, you must do so on **Delivered Duty Paid (DDP) incoterms as importer of record (IOR)**. This means that you will need to register for VAT in territories where required. You should consult your Tax advisor for guidance on which VAT IDs you need, and how to complete the necessary registrations. You may find that, if you do not have any presence in the country where you're registering for a VAT ID, you may need to appoint a fiscal representative or an agent. Amazon is unable to advise on the specific requirements for your business, so we strongly urge you to reach out to your Tax Advisor or customs agent for more information.

If I don't yet have the correct VAT number(s) to move goods between the UK and a given EU country, will Amazon still pay the invoice VAT?

Please make every effort to ensure you have the correct VAT number(s) before moving any goods between the UK and EU. Your Tax Advisor should be able to confirm which VAT numbers you may need. If you are unable to invoice us with the correct VAT number due to a delay in completing the necessary VAT registrations, you will need to issue an invoice without VAT, with the citation "VAT registration number pending". Once you receive the correct VAT number, you will need to follow local rules for invoice correction. For example in the UK, you can issue a VAT-only invoice as soon as you have the correct VAT number. In DE, you would need to request a refund and re-bill Amazon with the total amount including VAT once you have the correct VAT number.

How does the VAT treatment of cross-border (EU <> UK) invoices change?

Rather than treating the supply as an intra-community dispatch, you should apply domestic VAT in the ship-to or import country, at the appropriate rate. We encourage you to speak to your Tax Advisor for specific guidance.

What happens if I include the wrong VAT information on my invoice?

Invoices with incorrect tax information will be rejected until corrected by the vendor. Therefore we encourage you to take actions as soon as possible:

- **Register for VAT** in territories where required. You may require multiple VAT registrations to supply goods into multiple countries. We encourage you to consult with your tax advisor on where your VAT registration is needed.
- **Upload your VAT registration numbers via** Settings > Tax registration > Add a new tax number.

- **Ensure you apply the correct VAT ID and VAT rate in your invoices** to Amazon. Any goods moved across the EU/UK border after January 1, 2021 are no longer treated as an intra-community dispatch (that is, within EU). This means that you may need to apply domestic VAT according to the rules of the ship-to or import country. Consult with your tax advisor for more information.
- If your invoice is in a non-local currency, ensure that you **provide the total of any VAT payable in the local currency** on the invoice.

How can I reclaim import VAT or duty on my products?

The mechanism to reclaim VAT you pay on buying or importing goods varies depending on a number of factors and may be subject to local conditions which differ from country to country. Duty paid when importing goods is typically not reclaimable. Contact your Tax Advisor for guidance on your specific circumstances.

If I have a turnover below the VAT registration threshold in the ship to country, do I still need to register for VAT?

If you are trading below the VAT registration threshold, you may not need to register for VAT in the ship to country, but you will still require certain information (e.g. an EORI number) to import goods. We encourage you to speak to your tax adviser if you have specific questions on this, as we are unable to advise on your specific circumstances.

If I had UK and/or EU EORI and VAT numbers prior to January 1, 2021, are these still valid?

Your existing VAT and EORI numbers should still be valid, but note that your UK/EU VAT reporting obligations may have changed. Speak to your Tax Advisor for more information.

If I am only the 'exporter' of goods to Amazon, do I still need a VAT number for the import country?

If you ship goods to an Amazon FC across the UK/EU border, we require you to do so on Delivery Duty Paid (DDP) incoterms as **importer of record** (IOR). The IOR is you, the vendor, as you will have title in the goods as they cross the customs border. This means you will need to take the necessary steps to act as IOR (e.g. getting the right EORI numbers and/or VAT registrations –see the checklist on the first page of this doc).

What are the new VAT rules for B2B low value shipments sent to the UK?

If a B2B shipment of goods into the UK has a value of £135 or less, the transaction would be subject to the VAT reverse charge in the UK; i.e. the invoice would be VAT-free with a message explaining that the customer should self-account for VAT using the reverse charge mechanism. Further information can be found [here](#). Otherwise, your Tax Advisor should be able to provide specific guidance.

Country of Origin (COO)

Do I have to provide Country of Origin (COO) information for all of my products in all marketplaces?

In order for Amazon to maximize the availability of your products, both now and in the future, you need to provide us with COO information for your goods in each UK/EU marketplace. COO is now a mandatory Catalogue attribute for *most* Amazon Retail ASINs worldwide, so it is important that you provide this information.

How and where can I provide country of origin (COO) information for my goods?

You will need to upload country of origin (COO) information for your products to your Catalogue by selecting the appropriate country from the drop-down menu for the 'country of origin' field. Refer to this [COO Guide](#) explaining how to do this. If you encounter any issues or have a significant number of ASINs, request support to complete a 'bulk upload' via Contact Us.

Do I need to add country of origin (COO) information to my product packaging?

No. You do not need to add COO information to your packaging, you just need to upload the COO information to your catalogue.

What if my product has been manufactured in different countries and therefore has multiple 'countries of origin'?

If a product is manufactured in two or more countries, the country of origin is defined as the country or territory where the last substantial transformation occurred. 'Substantial transformation' is when the raw materials lose their original identity and become a new product (for example, a cake - where the correct country of origin is where the cake was baked, not where each individual ingredient was sourced). It is up to you to provide the most appropriate COO for your goods from the drop-down menu provided in the Catalogue. Ask your Customs Broker for support if you are unsure how to identify the correct country of origin for your product(s).

Can I put 'EU' as the country of origin (COO) for my goods?

No, you will need to provide the specific country of origin, for example 'France'.

Product compliance and labelling

What are the new labelling, conformity marking and compliance requirements? How can I find out if my products are affected?

Visit [this page](#) for the latest information on new labelling, conformity marking and compliance requirements.

What product compliance documentation is required?

When moving products across the new UK/EU border, you may be required to produce relevant documentation proving that ASINs are compliant with the product compliance regulations of the destination country. This includes, but may not be limited to:

- The Declaration of Conformity
- Test reports
- Notified Body Conformity Assessment certificates

Your Customs agent will be able to confirm exactly which documentation is required. You should also check regularly the Product Compliance Handbook in the Resource Centre.

What is an Authorized Representative (AR) and Notified Body (NB) and how can I find one?

An "Authorised representative" (AR) is any natural or legal person that has received a written mandate from a manufacturer to act on their behalf in relation to specified administrative tasks to ensure continued regulatory compliance and interface with market surveillance authorities. A "Notified body" is an entity that has been designated by an EU Member State to carry out conformity assessment for products where mandatory third party assessment is required, as set out in the relevant act of Union product legislation. You can find a list of notified bodies in the EU's New Approach Notified and Designated Organisations (NANDO) database. A new UK database has been established to replace the EU's NANDO database for the UK, the UK Market Conformity Assessment Bodies (UKMCAB) database. An exhaustive list for Authorised Representatives in the EU and the UK does not exist.

Is an Authorised Representative (AR) and Notified Body (NB) required for all product categories?

Third party assessment by a Notified Body is not required for all product categories. Product legislation specifies for different product groups whether they are subject to an assessment by a Notified Body. If your product belongs to a group that is not subject to Notified Body approval then it will still require an Authorised Representative (AR) responsible for the compliance of the product in entering the EU and/or UK. All products moving between the UK and EU will require an AR.

Do I need an Authorised Representative (AR) and Notified Body (NB) for both the UK and EU (i.e. two AR and two NB in total)?

Imports into the UK require a UK representative to be listed on the DoC and the product as of January 1, 2021 or (until January 1, 2023) on the DoC and accompanying documentation. Imports into the EU require an EU representative listed on the DoC and labelling.

Where can I find more information on authorised representatives (AR) and notified bodies (NB)?

For more information on AR and NB requirements for products imported into Great Britain, see:

[Placing manufactured goods on the market in Great Britain.](#)

For more information on AR and NB requirements for products imported into Northern Ireland, see:

[Placing manufactured goods on the market in Northern Ireland.](#)

For more information on AR and NB requirements for products imported into the EU, see:

[Placing manufactured goods on the EU market.](#)

Does the requirement to have a UK (or EU) authorised representative and/or notified body apply to products arriving in the UK (or EU) after January 1, 2021, or all products produced after January 1, 2021?

The requirement to have a UK (or EU) authorised representative and/or Notified Body applies to products arriving in the UK (or EU) as of January 1, 2021.

Is an 'EU Responsible Person' only required for CE marked products or all products?

An EU Responsible Person is required for all products.

Do manufacturer warranties still cover customers in the UK as of January 1, 2021?

Manufacturers set the terms of their warranties including which countries they cover. It's possible that manufacturers may remove/ have removed the UK from coverage of their EU warranties and instead have separate warranties for customers in UK.

Ireland/ Northern Ireland

What impact does Brexit have on goods moved between NI and GB?

The UK government announced a grace period for most products before customs declarations are required when moving goods between Northern Ireland and Great Britain. For more information (including key dates), and to understand any exceptions and/or changes to this guidance, refer the [UK Government's help page](#).

Vendor Returns

How have Vendor Returns been impacted by Brexit?

We are no longer able to directly ship Return To Vendor orders for EU-based inventory back to the UK and vice-versa. To remove inventory from UK FCs, you will have to provide a valid UK address; and to remove inventory from EU FCs, you will have to provide a valid EU address. If you have removals enabled, these returns will only be processed if the address is local to where the inventory is stored. This applies to both sellable and damaged products.

Amazon programmes/other

If I use Direct Imports to move my goods from RoW>UK and/or RoW>EU, without crossing the UK/EU border, will there be any change to my current setup?

There will be no change to your setup if your goods will not cross the UK/EU customs border. However, you will still need to comply with updated product compliance requirements for UK and EU marketplaces and provide us with country of origin (COO) information for your goods.

Is there any change to Amazon's Collect (WePay) programme?

Yes – any goods movement between the UK and EU (and vice versa) will trigger the requirement for customs declarations and you will need to prepare the necessary documentation as importer of record. Due to new cross-border requirements, Amazon is unable to receive goods at our fulfilment centres (FCs) that are supplied on incoterms other than Delivered Duty Paid (DDP). You will need to either: a) supply your goods to a local Amazon FC (noting there are some product-types we won't be able to transfer between the UK and EU on your behalf); and/or b) Dual Inbound (i.e. ship to an Amazon FC in both the UK and EU) on DDP incoterms as importer of record.

Is there any change to Amazon's Dropship Fulfilment programme?

We have removed UK postcodes from cross-border shipments. Shipments moved between DE, FR, IT, ES (i.e. intra-EU) remain eligible for cross-border shipments within EU boundaries (not including UK) via Amazon's Dropship Fulfilment programme.

Intellectual property

How does Brexit impact intellectual property?

Brexit impacts trademarks, design rights, and parallel imports as outlined below. The UK Intellectual Property Office (UKIPO) has a full list of Brexit's changes to intellectual property and recommended actions for Rights Owners and businesses on their website [here](#). We recommend you review the UKIPO website regularly for the most up-to-date content.

Below, we outline some of the key takeaways:

Trademarks: EU trademarks no longer have effect in the UK. Instead, a comparable UK trademark was automatically created for all Rights Owners that had an existing EU trademark as of January 1, 2021. This means that Rights Owners of existing EU trademarks continue to receive protection in the UK. In other words, a Rights Owner's existing EU trademark covering the EU was automatically transformed on January 1, 2021 into:

1. A EU trademark covering the EU minus the UK and
2. A UK comparable trademark covering the UK.

Going forward, UK Rights Owners can still apply to the UKIPO for an EU trademark, and EU Rights Owners can still apply to the UKIPO for a UK trademark.

Read more: <https://www.gov.uk/guidance/eu-trademark-protection-and-comparable-uk-trademarks>

Design Rights: Registered Community designs (RCDs) and unregistered Community designs (UCDs) no longer have effect in the UK. However, as of January 1, 2021, the RCDs and UCDs were replaced automatically in the UK with UK comparable rights. This means that Rights Owners of existing RCDs and UCDs continue to receive protection in the UK. The UK has also introduced a supplementary unregistered design right (SUD), which is similar to the UCD, but it does not extend to the EU (and has some specific guidelines).

Read more: <https://www.gov.uk/guidance/changes-to-eu-and-international-designs-and-trade-mark-protection-after-the-transition-period>

Parallel Imports: The rules on parallel imports (also known as 'IP exhaustion') have changed. Previously a Rights Owner would not generally have been able to object to the sale of its IP-protected goods from the UK into the rest of the EEA if the Rights Owner sold, or consented to the sale of the goods, in the UK. Under that scenario, the Rights Owner's IP rights were considered "exhausted" within the EEA. IP rights include any trademarks on goods, or copyright works in goods. Under the new rules, if you are not the Rights Owner for your products, you may need the consent of the Rights Owner to sell goods sourced from the UK into the EEA as of January 1, 2021. These new rules do not affect parallel imports from the EEA to UK, which remain unchanged.

Read more: <https://www.gov.uk/guidance/exhaustion-of-ip-rights-and-parallel-trade-after-the-transition-period>

Do brand owners need to update their Brand Registry accounts in light of Brexit?

You do not need to take any action for your Brand Registry account for Brexit. With the changes in trademark laws, EU trademarks will no longer be valid for UK and brand owners should have separate trademarks in UK and EU IP offices to be protected across UK and EU in Amazon Brand Registry. Since the UK IPO created a comparable UK trademark for all right holders with an existing valid EU trademark, Amazon Brand Registry automatically added these new UK trademarks to the respective brand owner's accounts that already have the associated EU trademark, where EU trademarks were already enrolled in Brand Registry by December 31, 2020. This ensures that brand owners continue to enjoy the protection and brand building benefits of Amazon Brand Registry without any impact of Brexit. If you add a new EU trademark (applies as of December 31, 2020), you need to add the comparable UK trademark yourself. If you want your new UK trademark to be removed from your Brand Registry account, you need to contact Brand Registry Support.

Please note that we have automatically added to Amazon Brand Registry only the comparable UK trademark that the UKIPO has created against **existing EU trademarks** as of December 31, 2020. Brand owners can directly add any other trademarks to their Amazon Brand Registry accounts, including any existing UK trademarks, by following the below steps:

1. Log in to your account: <https://brandregistry.amazon.com>
2. Click on the "Brand Registry Support" link on the Brand Registry dashboard.
3. Select the "Update your brand profile" drop down.
4. Click on "Add additional trademarks".
5. Complete the form provided.

Am I affected if I do not have an EU trademark enrolled in Brand Registry today?

No. You can continue to enroll trademarks as before, and none of your trademarks will be impacted by Brexit for the purposes of Brand Registry. If you own an EU trademark, you would have needed to enrol it in Brand Registry by December 31, 2020 for Amazon to automatically add the comparable UK trademark.

Do any special rules apply to brand owners outside the UK due to Brexit?

Not for Brand Registry. We have automatically added comparable UK trademarks for all EU trademarks that were registered in Brand Registry by December 31, 2020, regardless of where you are located and where you sell your products. If you want your new UK trademark to be removed from your Brand Registry account, you need to contact Brand Registry Support. Use this option if (for example) you have opted out of the creation of a comparable UK trademark with the UK IPO (<https://www.gov.uk/guidance/eu-trademark-protection-and-comparable-uk-trademarks#receiving-a-comparable-uk-trade-mark>). Amazon cannot advise you on whether you should make use of this opt-out.

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