

## HOW TO SELL IN A TRADE FAIR IN THE UK

Please note that the administrative and customs procedures for selling merchandise exhibited at a trade fair in the United Kingdom are very cumbersome, and it is therefore **strongly recommended to exhibit only.**

2 cases:

### Case 1. Participate in the show and present the goods without selling them on site

In this case, the simplest solution is to use an **ATA carnet**. You will then sell the goods on your return.

An ATA carnet is a commercial document issued by Belgium's Chambers of Commerce and Industry (for a fee) and made valid as a customs document by customs. It is valid for 1 year in over 71 countries. Its purpose is to facilitate temporary imports by simplifying and harmonising customs formalities for international trade. Customs formalities are identical in all member countries of the ATA chain.

For more information:

In France: on the website [douane.gouv.fr](http://douane.gouv.fr)

In the UK: on the website [gov.uk](http://gov.uk)

### Case 2. Participate in the exhibition and sell the goods exhibited on site

In this case, you will need to arrange **customs formalities** to leave the EU/your country and enter the UK, as well as in the opposite direction on your return.

To trade with a country outside the EU or your country, you must have an **EORI number**:

- Check the validity of your EORI number: if you are already exporting outside the EU, you can check the validity of your EORI number in the online EORI database:

[https://ec.europa.eu/taxation\\_customs/dds2/eos/eori\\_validation.jsp?Lang=fr](https://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Lang=fr)

- Apply for a new EORI number: you can apply for a new EORI number via an online service.

For France:

<https://www.douane.gouv.fr/demarche/enregistrer-votre-entreprise-aupres-de-la-douane-numero-eori>)

For persons not established in the customs territory of the Community, they should request the assignment of the EORI number to the customs authorities of the EU country responsible for the place where they first lodge a declaration or apply for a decision: <https://www.gov.uk/eori>

## Leaving the EU

For the EU part, the recommended solution is temporary export (code 23 in box 37

<https://www.gov.uk/government/publications/uk-trade-tariff-customs-procedure-codes/customs-procedure-codes-box-37>) followed by reimportation of the returned goods free of duty, which avoids the payment of any customs duties.

Circular "2020/C/3 concerning returned goods" gives you some information on this subject.

<https://www.gov.uk/guidance/eu-business-eu-returned-goods-relief>

You will need to make a customs declaration.

## Leaving the UK

You must also export your goods from the UK at the end of the show.

British customs are responsible for this. One solution is to use the concept of temporary admission (<https://www.gov.uk/guidance/import-goods-to-the-uk-or-eu-temporarily#:~:text=Contents&text=Having%20a%20Temporary%20Admission%20authorisation,authorisation%20to%20use%20Temporary%20Admission>), which allows you to import your goods into the UK and re-export them duty-free.

If needed, you can contact a customs agent:

<https://www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf>

The list of customs agents in the UK is available on the UK government website:

<https://www.gov.uk/guidance/list-of-customs-agents-and-fast-parcel-operators>

**An alternative solution** : if you do not wish to deal with customs formalities, could be to have a tablet on your booth from which your customers can order online. In this case, the ATA carnet would be a solution for the goods on display, as they would not be sold on the site.

## TVA

### *Arrival of goods in England*

The VAT rules relating to the arrival of goods in England are the sole responsibility of the UK authorities. In principle, there will be an import, but the temporary administration scheme may be applicable (see in particular the section entitled "Arrangements to defer or suspend payment of import VAT" under the following link

<https://www.gov.uk/guidance/vat-imports-acquisitions-and-purchases-from-abroad#arrangements-to-defer-or-suspend-payment-of-import-vat>).

### *Local sales in England*

The VAT rules relating to local sales of goods are also the sole responsibility of the UK administration. In principle, these will be supplies of goods located in England.

The sales invoice issued at the exhibition for the goods cleared through customs **must include UK VAT**.

In principle, the sale of the goods terminates the temporary admission arrangements, giving rise to a **taxed import**.

**UK VAT identification** will be required for these transactions (see the heading "Goods that are in the UK at the point of sale" under the following link:

<https://www.gov.uk/guidance/vat-and-overseas-goods-sold-directly-to-customers-in-the-uk#goods-that-are-in-the-uk-at-the-point-of-sale>).

Information on UK VAT registration is available on the UK government website:

<https://www.gov.uk/guidance/register-for-vat>

To obtain a UK VAT number, you will need a UK address.