FedEx Regulatory Alerts & Updates

Regulatory Alert: Mandatory Use of EORI Number in the EU

Reminder: <u>An EORI (Economic Operator Registration and Identification) number is mandatory for operators involved in import, export and transit in the EU</u>.

Since July 1, 2009 the European Union (EU) legislation has required all member states to adopt the Economic Operators Registration and Identification (EORI) scheme.

All Economic Operators (defined as natural or legal persons whose businesses are regulated by EU Customs legislation) need to use a unique EORI reference number in all electronic communications with Customs and other government agencies involved in the international movement of goods. This means that anyone involved with export, transit or import operations need to have such a number.

The unique EORI number is allocated to each Economic Operator in the EU, to be used in all member states in which they operate.

What are the EU countries involved?

The European Union is made up of 27 countries: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxemburg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, and United Kingdom.

As of July 1, 2013 Croatia will be the 28th EU country.

Are only businesses required to have an EORI?

No. Also natural persons are required to have an EORI however national legislation might allow for some exception categories.

Are there national variations in the EORI registration process?

Yes, you can find the 27 country requirements in the overview listed here.

Are only EU inhabitants affected or also operators from abroad?

Economic operators established outside the EU have to be assigned an EORI number if they demand to have the import, export or transit done in their name within one of the EU countries. Economic operators from third countries should apply for an EORI number in the country in which one of the above mentioned activities takes place. <u>Companies can only register in one of the EU countries</u> – that is usually the country where they plan/perform the first activity impacted by this requirement. Please note that in some EU countries the importer must be a resident in the EU (e.g. in Germany and Netherlands).

Are there exceptions?

Third country diplomatic missions are not required to ask for EORI numbers. For international organizations and non-governmental organizations, case-by-case analyses are required and largely depend on the EU country they operate in.

For natural persons some categories might be exempt based upon the national legislation of the EU country *[e.g. in Germany natural persons involved in non-commercial activities are not required to have an EORI]*.

What happens if I do not have an EORI?

Expect customs clearance delays when import, export or transit is done within the EU in your name and the EORI is not available at the FedEx clearance location. The EORI number must be indicated on the customs declarations.

For EU based companies requesting an EORI, the registration process and EORI allocation can take up to 2 weeks depending upon the EU country involved.

For first time shippers from abroad (non-EU based companies) that do not yet have an EORI number, this delay often takes up to 6 weeks depending upon the EU country involved.

Is the EORI number the same thing as a VAT or personal fiscal tax number?

No. A VAT number is used to access taxes. The EORI number identifies companies doing business in the EU. In most EU countries the EORI for business is based on the VAT number. However, in Germany, the EORI is based on the customs number.

A company can only have one EORI for the entire EU even if the company has multiple VAT numbers throughout the EU. Therefore both the EORI and the VAT number are still required on the customs entry.

What is required from our customers?

EU exporters/shippers or EU importers/consignees must have the EORI number readily available and communicated to FedEx prior to shipping.

Shippers to the EU are advised to quote the recipients and/or importer's EORI number on the shipment documentation. For EU exporters, they are requested to quote their EORI on the shipment documentation.

More details on EORI can be found in the EU EORI guidelines or on the EU Commission's website