EORI: “How To” Guide

How to apply for an Economic Operators’ Registration & Identification number

Executive Summary

This document covers how to apply for an Economic Operators Registration & Identification (EORI) number in selected countries. An EORI is mandatory for customs clearance in the customs territory of the European Union and relates to all types of customs operations such as export, import and transit.

The EORI number uniquely identifies economic operators and other persons. A person must communicate the number to customs authorities in the Member States for customs operations.

EORI numbers do not expire as they are permanently allocated to economic operators and other persons. However, they can be invalidated upon request or if business activities are ceased.

Please note, this resource is purely indicative. In any instance where you are unsure, contact should be made with your customs broker, or the respective government agency.

Additionally, certain links are included in this document for which Faire takes no responsibility in updating; these websites and resources are updated by the government and/or governmental agencies respectively.

Importing in Austria -

The below is relevant for Austrian based retailers who need to apply for an EORI number in Austia

Required Documentation

- For legal persons (e.g. companies): Only the signed application form (which is a print-out of the application data entered on the website).
    - Since Austrian Customs has electronic access to the business register, no additional documents are necessary for legal persons.
- For natural persons (e.g. individuals): Only the signed application form (which is a print-out of the application data entered on the website)

Application Process

- An application form can be accessed and completed via the following link.
- The economic operator will then receive an email with the application information in the form of an EORI application.
- This application must be printed out, signed and returned by post or fax to the customs office responsible for the economic operator's registered office.
- The customer service team in the customs office will review the information in your application.
- Once accuracy has been confirmed, an EORI number will be issued by the customs office.

Timelines

- Registration applications take ***at least 10 working days*** to process.

Belgium

The below is relevant for Belgian based retailers

Required Documentation

- The completed application form – see below.

Application Process

- An application must be completed online through the following link.
- The completed application must then be sent to the EORI team via email - EORI.be@minfin.fed.be

Timelines

- Registration applications take ***2-3 working days*** to process.

Denmark

The below is relevant for Danish based retailers

Application Process

- In order to obtain an EORI number, the Danish business must hold a business identification number (CVR).
- EORI numbers are automatically assigned to Danish registered businesses ***if*** they register their CVR number for import and/or export.
- The company's CVR number is used as the basis for the EORI with the prefix “DK” added to the start of the number.
- Companies already registered in Denmark that need an EORI number can register via their companies own account login on the website Virk Indberet - change.
- No documentation is required if you are already CVR registered.

Timelines

- Registration applications will be processed ***within 1 week.***

Finland

The below is relevant for Finnish based retailers

Application Process

- An application for an EORI number can be made by filling out an application form, available on the Finnish customs online services.
  - Suomi.fi identification is used when logging in to the service.
  - The mandate used is “Customs Clearance”.
- If the electronic application is not available, a manual application form can be completed (it is rare for Finnish Economic Operators to complete a manual application)
  - The EORI application form in Finnish can only be used by a company or entity established in Finland that has a Y-identifier and is legally competent according to Finnish legislation.
  - Customs will only process an EORI application when all mandatory fields have been completed (these are marked with an asterisk).
    - Instructions on how to complete this form can be found here.
  - The completed form should be sent by email to th.eori@tulli.fi.
  - When Customs has successfully received the message, an automatic acknowledgment is sent to the sender's email.

Timelines

- Registration applications will be processed ***within 2 working days.***

France

The below is relevant for French based retailers

Required Documentation

- Extract of commercial registration act (K-bis)

Application Process

- An EORI application must be made to the OEA desk through the online service Soprano.
- A Soprano account is mandatory before requesting an EORI number.
- Once on the SOPRANO platform, click on "*Demande d'autorisation douanière et fiscale*", followed by "*entrer dans le domaine d'activité EORI*" and on "*déposer une demande*"
- Click on "*service compétent*" to select the competent service which will manage your application.
    - If you use a local customs clearance procedure, the competent service will be the customs office that manages your accreditation.
    - If you do not already use a customs clearance procedure, the competent service will be the regional customs information centers (PAE) of the Regional Customs Directorate to which you report. For example, if your business is based in Lille, it will be the PAE of the Lille Regional Directorate.
- Click on *"déclaration*" to get to the final steps;
        i. If you indicate your SIRET number, the fields will complete themselves automatically.
        ii. If you don't have a SIRET you must fill each field manually.
    - The contact information should be completed (email and telephone of the customs key contact), as well as the VAT number.
    - You can choose if you authorise the Customs Administration to communicate the information provided on the website EORI of TAXUD,
    - The operator clicks on "*oui*" to the question related to not having another EORI number in the EU and chooses to click to the question related to notifying the Customs authorities of any changes.
    - If they are in the SIREN register, the EORI number will be in the form: FR+SIREN

Timelines

- Once the application has been submitted, the EORI number will be granted ***within a few hours/days***. The EORI number will be active within 24 hours after being granted.

Germany

The below is relevant for German based retailers

Required Documentation

- Excerpt from the commercial register or the business registration (by economic operators)
- ID Card
    - A copy of the ID card does not need to be provided, however the details on the ID card will need to be included in the appropriate application.

Application Process

- Registration is completed via a portal, **or** using the relevant form:
    - Portal for citizens and business customers: www.zoll-portal.de
        - A service account must be set up in advance.
        - An ELSTER certificate will be issued to the company or private individual.
    - For operators - form 0870a, for private individuals - form 0870c;
        - The application must bear a legally valid signature.
        - The application is then sent via email, postal service or fax along with the necessary supporting documents;.
            - Email: antrag.eori@zoll.de
            - Address: Carusufer 3-5, Dresden, 01099, DE
            - Fax: +49 351 44834-442 /-443 /-444
    - The application must be accompanied by details of a representative who will be notified when the EORI is issued.

Timelines

- The expected time for receipt of a new EORI number is ***between two and three weeks***.

Ireland

The below is relevant for Irish based retailers

Required Documentation

- No additional documentation is required when applying for an EORI number.

Application Process

- Registration is completed either through an online facility; Revenue's Online System (ROS), or through email at ecustoms@revenue.ie
    - **Application Through ROS**
        - Access ROS, using your digital certificate and password.
        - Click on the 'My Services' tab.
        - Select 'Manage Tax Registration' on the 'Other Services' section of the screen.
        - Click the 'Register' button, beside Customs & Excise.
        - Click the box beside the question 'Will you be importing/ exporting goods to/from the EU?'
        - Select the EORI number in the dropdown field.
        - The next step is optional and asks if you consent to publishing your details on the EU EORI database. If you do not wish to publish your details, do not tick the box.
        - Click the 'Add to your Requests' button.
        - Click "Submit" to proceed.
        - When a summary screen appears and all details are correct click 'Sign and Submit'.
        - Once you enter your digital certificate password a ROS acknowledgement will appear to confirm the successful application for an EORI number.
    - **Application via Email**
        - If an economic operator is having difficulty registering for an EORI number through ROS, the customs authorities can process applications via email at ecustoms@revenue.ie.

Timelines

- Operators ***applying online*** should receive their EORI number ***immediately*** following the completion of their application.
- Operators applying ***via email*** should receive their EORI number ***within 1-2 weeks***.
- It takes approximately 48 hours for the EORI to be published to the EU database.

Points of Note

- The applicant must have a tax registration in place with Revenue before being able to apply via ROS.

Italy

The below is relevant for Italian based retailers

Required Documentation

- Natural Person;
  - Passport or other valid ID document of the applicant
- Legal Person;
  - a document from their business register
    - an original document issued within the last six months by the authorities responsible for the business register or by chambers of commerce (in Italy or in the third country). This document must:
      - identify the legal representative duly authorised to sign and act on behalf of the Company;
      - report a description of the activity carried out by the Company.
  - passport or other valid ID document, in original, of the applicant.
    - If the person submitting the application is not the natural person, or the legal representative of the legal person to whom the EORI code is granted, the following must also be submitted:
      - a notarial power of attorney, in original; or
      - an act of delegation, in original, together with the document of the delegating person, in original.

Application Process

- Italian operators that are not yet known to the Italian customs authorities will be registered automatically with an EORI number (based on their existing VAT number) at the time of their first customs interaction with the Italian customs authorities.
- Alternatively, an application form may be submitted to any Italian customs office by entities established in Italy who do not have an EORI but wish to obtain it before they perform their first customs operation in Italy.

Timelines

- Once all relevant documents are provided, the EORI number should be obtained within ***2–6 working days.*** A much longer process can occur where documentation needs to be signed, as outlined above.

Luxembourg

The below is relevant for Lux based retailers

Required Documentation

- No additional documentation is required when applying for an EORI number.

Application Process

- The application can be completed by providing the following application form to the customs and excise agency at servicedesk@do.etat.lu.

Timelines

- An EORI number will be assigned within ***two working days.***

Netherlands

The below is relevant for Dutch based retailers

Required Documentation

- No additional documentation is required when applying for an EORI number.

Application Process

- Dutch operators that are not yet known to the Dutch customs authorities (they have not yet performed customs activities covered by customs legislation) are referred to a specific office of Dutch Customs called the National Customs Help Desk.
- New Dutch operators who didn't apply for an EORI number, will automatically be assigned an EORI number after they are first mentioned in a customs declaration that is lodged in the Dutch declaration system.
- Otherwise, an application form can be completed and submitted (via e-mail) to the Dutch customs authorities.

Timelines

- An EORI number will be assigned to a Dutch applicant within ***1 working day***.

Points of Note

- Branches will not receive an EORI; they must use the EORI number of their head office.
- Dutch Customs will not issue a Dutch EORI number when the company already has an EORI number issued by another EU country.

Portugal

The below is relevant for Portuguese based retailers

Required Documentation

- No additional documentation is required when applying for an EORI number.

Application Process

- EORI numbers are automatically assigned and issued to Portuguese registered businesses when they engage, either directly or via a representative, with the customs electronic systems. This initial interaction takes place when the first customs declaration, regardless of its nature (i.e. either import or export declaration), is submitted to the authorities.
- The EORI number is ‘PT’ plus the company’s tax identification number (NIF) already assigned by tax authorities. Consequently, an applicant must first have a tax number (NIF) before they can receive an EORI number.
- Alternatively, an electronic application can be submitted through the Portuguese portal.
    - Select *“Declarações Electrónicas*”
    - Select “*Alteração/complemento de registo de operadores estabelecidos em PT”*
    - Once the NIF has been provided, an EORI will immediately be assigned.
- An EORI registration can only be deleted after the expiration of a 10-year retention period.

Timelines

- Immediate
- Confirmation of the registration, by the EORI manager, and the communication of the assigned EORI number, will be made by letter or by email addressed to the indicated contact person, as soon as the confirmation of the registration is obtained from the central system.

Spain

The below is relevant for Spanish based retailers

Required Documentation

- The Spanish tax authorities require a specific PoA (or public deed / Extract from Trade Register) to empower the legal representative of the applicant to sign the writs and other legal documents required for the EORI number application.
- Copy of document ID should be provided (i.e. passport, DNI, NIE). If the legal representative has a NIE Number (ID Number for non-Spanish residents) a copy of their passport is not required.
- The Spanish Activity Code which is registered to the applicant.

Application Process

- EORI numbers are automatically assigned to Spanish taxpayers via their tax identification number (they are already registered for custom and tax purposes) except in the case of branches or foreign persons (legal or natural).
- If there is still a need to apply for an EORI number, Spanish applicants may do so through the Tax Agency website using their digital certificate to access.

Timelines

- Once all relevant documents are provided, the EORI number should be obtained within ***1-2 weeks.***

Sweden

The below is relevant for Swedish based retailers

Required Documentation

- No additional documentation is required when applying for an EORI number.

Application Process

- An online application form should be submitted. To do this, the applicant or the representative must verify their identity with an e-ID.
- In certain cases, such as for smaller businesses or consulates in Sweden, where electronic retrieval of all information is not possible, manual review of applications is conducted.

Timelines

- Applicants usually receive their EORI number ***within an hour*** of submitting their application electronically.
- Manual applications from economic operators established in Sweden can receive their EORI number in about ***24 hours***.

Points of Note

- Please note that the Swedish Customs do not issue EORI numbers to the following types of operators as well:
  - Businesses established in other EU countries, even if they are VAT registered in Sweden. EORI numbers must be obtained in the EU country where the operator is established.
  - Businesses established outside the EU that have already been assigned or have applied for an EORI number in another EU country.

United Kingdom (excluding Northern Ireland)

The below is relevant for GB based retailers (excluding NI)

Required Information

- In order to apply for an EORI that begins with GB the following information is required:
  - Unique Taxpayer Reference (UTR)*
  - Organisation / Registered Address
  - Business start date / Date of Establishment
  - Standard Industrial Classification (SIC) code*
  - Government Gateway user ID and password
  - VAT number, VAT effective date and postcode of your VAT registration address (if VAT registered)
  - National Insurance number (if you are an individual or sole trader)*
  - Contact details: Name, email address, telephone number and address

Note: *At application stage you will be asked to confirm if you want your organisation details to be included on the EORI checker. All EORI numbers are available on the checker for validation purposes only. If you select yes, this will allow others to confirm the details of the registered owner. If you select no, this will show 'EORI registration details not available' and only confirm a valid/invalid number.*

Registration Process

- Registration is completed online via the government gateway: https://www.gov.uk/eori/apply-for-eori
- If the business applying for the GB EORI number does not already have a Government Gateway user ID, it will need to create one. It can do this using the link above.
- The information in Section 2 must be correct and match the information declared on companies house as well as other HMRC records such as VAT registration records and information on the Government Gateway.

Timelines

- If there are no checks required on your EORI application, HMRC will grant your GB EORI ***within 2 hours*** of submitting the application to HMRC.
- If checks are required, the GB EORI number will typically be granted ***within 5 days*** of submitting the application.

Note: *HMRC will contact the person listed on the application if there are any discrepancies in respect of the information provided.*

Points to Note

- If you are VAT registered your VAT number should be contained within your VAT registered EORI number in the following format: GB + VAT number + 000. For example, for a VAT registered business with a VAT number of 123456789 the EORI number should be GB123456789000.

- If you are part of a VAT Group you should expect your EORI number to follow the above if you are the parent company. If not, please expect the ‘000’ at the end to include a variation of numbers for example ‘001’
- If you are a non-VAT registered company or are applying for a temporary EORI while awaiting your VAT registration number then please expect your EORI number to begin with GB0 and an additional random 11 number sequence.
- If using a temporary EORI while awaiting VAT registration, you will have to apply for a VAT registered EORI number once VAT registration is complete and cancel the temporary EORI number.
- You should never hold more than one EORI number for your entity/self at any one time.
- If you cancel or change your VAT registration you must tell the HMRC so that they can cancel your EORI number and an application is made for a new one.

United Kingdom (Northern Ireland)

The below is relevant for NI based retailers

Required Information

- Applicants will need:
  - an XI VAT number (if they have one)
  - any VAT numbers issued by an EU country
  - 2 documents showing proof of their permanent business establishment in Northern Ireland - for example, a bank statement and a utility bill.
- Proof of a permanent business establishment in Northern Ireland is not required if:
  - The establishment address on your GB EORI application is in Northern Ireland
  - Your business is not based (established) in Northern Ireland but you need an EORI number to make certain declarations or act as a carrier
  - Examples of the above are set out on the following website https://www.gov.uk/eori.

Application Process

- Registration is completed online via the government gateway: http://www.gov.uk/eori
- If you have an EORI that starts with GB you are eligible to apply for an EORI that starts with XI.

Timelines

- Applicants will receive their XI EORI within ***5 working days***.

Points to Note

- You do not require an EORI number that begins with XI if the following situations apply:
  - you already have an EU EORI number;
  - you only move goods on the island of Ireland or between Northern Ireland and an EU country;
  - your business is ‘established’ (has premises) in an EU country but not in Northern Ireland - in this case, you must register in the EU country.

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Norway

The below is relevant for Norwegian based retailers

- It is only companies that exchange information directly with customs authorities in the EU that require an EORI number for identification purposes. Otherwise, the EORI number is not used in Norway.
- To be able to fulfil the import procedure in Norway, a company must have ***a 9-digit organisation number*** given by the Norwegian Central Coordinated Register of Legal Entities.
- The organisation number is also necessary when applying for a VAT registration in Norway.
- Upon importation, the forwarding agent of choice will need the organisation number to be able to declare the business as the importer of record on the importation declaration.
- It is recommended that Norwegian businesses also apply for an EORI number if they intend on trading goods with the EU (i.e. export to the EU or import into the EU).

Switzerland

The below is relevant for Swiss based retailers

- As Switzerland is not a member state of the European Union (EU), businesses incorporated in Switzerland do not have to complete the steps for EORI registration.
- Instead, the Swiss Authorities use a ***Unique Business Identification Number (UID) which*** must be declared in the customs declarations (importer / exporter of record, consignor / consignee).
- It is recommended that Swiss businesses also apply for an EORI number if they intend on trading goods with the EU (i.e. export to the EU or import into the EU).

Application Process (UID)

- A UID is automatically allocated for enterprises that fall under one of the following categories (not exhaustive):
  - On the Commercial Register (for Swiss established companies)
  - Has a VAT registration (foreign companies need to appoint a fiscal representative)
- Once the enterprise is allocated a UID, they will receive an official letter from the Federal Statistical Office with its UID.
- The UID Numbers are then openly published in the UID register: www.uid.admin.ch.