



## **BREXIT BASICS: Sending Film from the EU to Cinelab Film & Digital**

### **BREXIT UPDATE**

**Hello Friends!**

We hope wherever you are, that you and yours are managing to stay safe and well.

What a challenging time it has been for everyone in the last year. We have spent the last few weeks reading, attending webinars and seminars and more (!) to best understand what Brexit means for all of us and clients residing in the EU. Our team have always felt privileged and proud to be trusted with film sent to us from all over the globe, we love our worldwide network of celluloid film fans and the work we all create and share together. We cannot complete customs forms on your behalf in your resident country but want to do all we can to assist where possible.

### **Does Brexit affect sending my film to Cinelab Film & Digital?**

- As of 1st January 2021, the UK is no longer part of the EU Customs Union and the Single market
- This means ALL goods moving between the EU and the UK are now either an Import or Export and Customs Controls are required.  
*(Just the same as it would be when you import or export to/from the rest of the world.)*
- Clients in the EU will now have to complete official paperwork to ensure prompt customs clearance and be aware that there are new VAT rules.

### **Read Brexit Top 50 FAQ's**

These FAQs can serve as a first point of reference, providing general answers to the most common questions asked. Great lockdown reading! Published on the European Commission's website.

### **What has changed?**

- Movement of all goods between the EU and UK (and vice versa) are now Imports and Exports.
- Customs Invoices are required for the movement of all goods between the EU and UK (and vice versa).
- All goods are subject to Customs Duty and Import VAT (There is NO Duty on film)
- All goods carry a Customs Clearance/Admin/Handling fee
- All businesses need an EORI number (unique identification assigned by Customs)
- There are revised VAT rules: European Commission VAT Guide

### **Are there delays when I send my film to Cinelab Film & Digital?**

The good news is that the speed of imports/exports is getting back to normal. Please ensure the correct information is given on Customs invoices to ensure film is not held up. With COVID-19 lockdowns, limited services, strict social distancing and new Customs Regulations the year got off to a challenging start. Thankfully this is so much better now!

### **What is the best way to send my film from the EU to Cinelab Film & Digital?**

Use an excellent freight forwarder/courier company as you normally would. They move goods cross-border, offer customs services and complete most paperwork for the clearance of goods through customs, ensuring prompt delivery. If you have raw stock or unprocessed negative that cannot be x-rayed and requires special screening, they can arrange air freight for speed and security, fast clearance and delivery to us door to door.

Cinelab Film & Digital's location is very near Heathrow Airport and parcels/film arrive with us from our film-making friends around the globe - many times a day, every day.

**SEE OUR WEBSITE [CINELAB.CO.UK](http://CINELAB.CO.UK)**



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### Can you recommend Freight Companies/Specialist Couriers?

Many of our clients use these specialist companies and we can recommend:

- Dynamic Freight - Contact Marie Louise Hennessy [email: film@dynamic-intl.com]
- DHL Global Forwarding - Contact John Dewhurst [email: john.dewhurst@dhl.com]
- Map Cargo [email: info@mapcargo.co.uk]

### What Information is needed for a Customs Invoice?

To Complete your Customs Declarations/Invoices they will need:

- Your full registered address
- EORI number/VAT number
- Full description of items and metres of film
- HS Code/Commodity Code
- Value of goods for customs purposes

*Just the same as it would be when you import or export to/from the rest of the world.*

### I dont have an EORI number (Business senders only)

EORI numbers are issued by your resident country, if you don't have one, your goods will not clear customs. Getting an EORI number is straightforward, you can apply by following the links below. It should only take 5-10 minutes to complete.

EU Residents - Need an EORI number? [Apply Here](#)

### Description of Goods

- If you are sending **exposed negative to us to be developed** the description to use is: 'Cinematographic Film Exposed But Not Developed'
- If you are sending **developed/processed negative** to us the description to use is: 'Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack'

### Commodity Codes/HS Codes

Commodity Codes/HS Codes are global customs freight codes and must be included in the Customs Declaration/Invoice to clear goods . Your courier/freighting company should know the correct codes, or you can provide the below.

- **Exposed Negative/Unprocessed Film** IMPORT Commodity Codes/HS Code is: 3704001000 <https://www.trade-tariff.service.gov.uk/commodities/3704001000>
- **Cinematographic film, exposed and developed**, whether or not incorporating soundtrack or consisting only of soundtrack <https://www.trade-tariff.service.gov.uk/headings/3706>

#### Cinelab Film & Digital Service

35mm/65mm Processed/Exposed  
 35mm Optical Sound Track Negative  
 Other positives - 35mm Film Prints  
 Other - 35mm Film Test/Wedge Test  
 Other, of a width of Less than 10mm - 8mm, Super 8mm  
 Other, 10 mm or more - 16mm, Super 16mm

#### IMPORT Commodity Code/HS Code

3706102000  
 3706102000  
 3706109900  
 3706109900  
 3706909100  
 3706909900

### Hard Drives

We recommend that you do not send us hard drives from overseas - it is an expensive way to try and save money. Freight, Import tax, and charges will need to be paid and Cinelab Film & Digital will not cover these charges. If you choose to send, the IMPORT Commodity Codes/HS Code is: **8471705000**

### How do I value film for Customs purposes?

Customs assess the amount of Duty to be paid based on information provided on the Customs Invoice, where the goods were sent from, the type of contents, their value and the weight of the package. We are advised to list the value of the physical film and you must also include the total meterage of your film.



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### Quick Revised VAT Guide

- VAT is no longer charged at the point of Sale (20%) in the UK and will no longer be shown on Cinelab Film & Digital invoices
- VAT is now charged by the resident EU country at the point of Import
- EU - The Import VAT rate charged is in line with the minimum EU VAT rate of 15% (at resident country rate)
- Import VAT and any Duties/Admin Fees are paid by the Freight company and recharged before goods are released.

### European Commission VAT Guide

#### Northern Ireland

Northern Ireland is subject to a limited set of EU rules related to the Single Market for goods and the Customs Union.

- EU Customs Code applies to all goods entering or exiting Northern Ireland.
- EU Customs duties applies to goods entering Northern Ireland from any other part of the United Kingdom or any other third country - unless those goods are not at risk of moving on to the EU.
- There is NO Duty on film

### Protocol Northern Ireland

#### Is it OK to still bring film in my Luggage/Carry on?

When you can carry film to Cinelab Film & Digital - please let us know in advance. We can help with the commercial invoice that will be required for you to clear customs quickly and correctly! Cinelab Film & Digital can provide our EORI number to pay the Import VAT and Admin fee. By doing so it means a full declaration will be required by Customs: [Full declaration](#)

- Commercial goods also known as 'Merchandise in Baggage are goods where:
- Commercial transport operators do not carry them for you or you do not pay them to carry them for you
- You've travelled to Great Britain (England, Scotland and Wales) carrying goods in your accompanied baggage. **You must declare all commercial goods. And make either:**
  - a full import declaration
  - a simple online declaration
  - an oral declaration at the 'goods to declare' channel
- You have 5 days to declare the goods before you arrive in Great Britain if you make a simple online declaration.

#### Can I still send my film by Post?

Sending to the UK will require you to complete a customs declaration form for anything you send that contains goods. You will need to check with your resident postal service/online.

The same rules apply, you will need to provide full details for the Customs invoice, what you are sending to the UK, the value of the item and its contents.

#### Why is Import VAT charged?

Import VAT is designed to make imports from outside the EU, where they are not subject to VAT, no less expensive than goods that are already in the EU. By charging import VAT, EU and UK goods are on the same commercial footing.

#### What is the Freight Admin Fee/Customs Clearance Charge?

As Duty (**there is NO Duty on film**) and Import VAT are paid on your behalf by the Freight/Courier company - an admin fee/customs clearance is charged. This is normally a small percentage (of the Duty (**there is NO Duty on film**) and Import VAT together) and/or a minimum charge. Please ask your couriers for more details. Cinelab Film & Digital will pay this charge on your behalf, if the correct process is followed. We reserve the right to recharge in full and will clarify this on each production. We will review this cost in line with the EU VAT changes taking effect in July 2021.



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### Do I have to pay UK Import VAT?

Cinelab Film & Digital can reclaim by accounting for each transaction through a UK scheme for Postponed VAT accounting (PVA). We can only reclaim with correct and proper evidence – when you are sending to us we will issue you with the correct EORI number & VAT number to include on your Customs invoice.

- Goods are imported for use in a business
- The business has a GB EORI number and this is used on the customs declaration
- The businesses VAT number is shown on the customs declaration
- We will issue you with the correct EORI number/VAT number at the point of confirmation

### How is Duty and VAT calculated?

Customs assess the amount of Duty (there is NO Duty on film) to be paid based on the information provided on the Customs paperwork. The value for VAT is the declared value of the goods plus the transport costs to the country of destination plus the Customs Duty.

#### Example of Duty Calculation

Value of Film £100 + Freight Charge £25 = £125 Total value for Duty £125 x 0% = £0  
Total Import Duty payable = £0

#### Example of Import VAT Calculation

Value of Film £100 + Freight Charge £25 + Duty £0.00 = £125  
Total value for Import VAT £125 x 20% = Total Import VAT payable £25  
Total Import Duty and VAT Charges payable = £25

### Will it be more expensive for me to send film to Cinelab Film & Digital now?

No, we hope not. There is extra paperwork (which can be handled by your courier) but the additional charges on your delivery costs (UK Import VAT//Admin Fee/Customs Clearance) Cinelab Film & Digital will pay, if the correct process is followed. There is NO Duty on film. We understand incurring extra costs on any budget is frustrating, we hope your experience of working with us, the quality of work, range of services and our commitment to excellent client service to our network of celluloid fans will help ensure continued loyalty to Cinelab Film & Digital.

This will be reviewed before July 2021 taking in the planned changes to EU VAT at that time. Watch this space! Please help us help you by making sure the correct information is used.

Thankyou, Vielen Dank, Dank je, Blagodarya ti, Hvala vam, Efaristo, Děkuji, Tak skal du have, Aitäh, Kiitos, Merci, Danke, Efcharistó, Köszönöm, Go raibh maith agat, Grazie, Paldies, Ačiū, Merci, Grazi, Dank je, Dziękuję Ci, Obrigada/Obrigado, Mulțumesc, Ďakujem, Gracias and Tack

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Please email [enquiries@cinelab.co.uk](mailto:enquiries@cinelab.co.uk) if you have any questions or you can call us on **0044 1753 501500**. We are here to help!

