



EORI (UK) LIMITED

A 360PAY COMPANY

Regime 42



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What is Regime 42?

Regime 42 is a customs procedure allowing goods to be imported into one EU country e.g France and moved to another EU member state without paying import VAT immediately.

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Whats changing?

As part of a wider EU initiative to tighten VAT controls and ensure non EU businesses are properly registered for VAT, France will no longer allow non EU companies (including UK businesses) to use a limited tax representative for CPC 42.00. UK exporters will need their own French VAT registration if they want to continue using France as the entry point.



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What options do UK Exporters have moving forward?

If you're selling on DDP terms, UK Exporters will need to do one of the following:

- Register for a French VAT number
- Reroute goods through another country such as Netherlands
- Change trading terms so EU buyer acts as importer of record.

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How should you prepare?

In order to prepare start by mapping your current EU sales flows, highlighting your customers, your delivery terms and the ports of entry used. Talk to your customs agent or VAT specialist about which option would best fit your business model.

The earlier you plan the smoother your transition will be.



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How EORI (UK) can support you

EORI (UK) will support businesses by assisting with supply chain mapping, optimising operational efficiency, and guiding strategic planning for 2026 under Regime 42. Our expert team will work with you to identify the best course of action moving forward and, where required, connect you with our trusted partners in France to ensure a smooth French VAT number application process.

Our goal is to provide businesses with resources, insights, and guidance for compliance and operational efficiency.