

# Economic Operators Registration and Identification (EORI)

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## Introduction

Background, objective and definitions.

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## Background and objective

An Economic Operator Registration and Identification (EORI) number is a unique identifier given to Economic Operators (EOs). An EO is someone who, in the course of their business, is involved in activities covered by customs legislation.

EORI numbers replaced Trader Unique Reference Numbers (TURNs) on 1 July 2009 in accordance with EU legislation at the time. When the United Kingdom left the EU from 1 January 2021 the XI prefix was introduced for Northern Ireland and the GB prefix (previously used for all UK EORIs) was restricted to Great Britain.

The objective of this guidance is to ensure correct use and understanding of the EORI system in the United Kingdom, which is England, Scotland, Wales, and Northern Ireland.

The GB prefixed EORI is applicable to customs activities in England, Scotland and Wales and falls under UK legislation. For the purposes of the GB EORI, EU legislation (the Union Customs Code) has been retained as per [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(legislation.gov.uk\) \(https://www.legislation.gov.uk/ukxi/2019/715/regulation/2\)](https://www.legislation.gov.uk/ukxi/2019/715/regulation/2).

The XI prefixed EORI is applicable to customs activities in Northern Ireland and falls under EU legislation. It can also be used in the 27 EU member states. EORI numbers issued by individual EU member states will have their own prefix for example France is 'FR'. A business must not have an XI and an EU-27 EORI.

A GB EORI has 12 digits and the prefix 'GB' for example, GB123456789000.

An XI EORI number will contain the same numbers as the GB EORI but will have the prefix 'XI.'

You do not need to be VAT registered to get an EORI. However, if you are VAT registered in the UK, the first nine digits that make up your EORI number will be the same as your VAT number.

An EU EORI number may vary between member states but will have up to 15 characters made up of letters and numbers and the prefix of the country, such as 'DK' or 'FR'.

EOs must be registered for an EORI number before they start activities covered by customs legislation for example, before they start their import or export operations.

The EORI number is assigned free of charge by HMRC.

An EORI number does not have an expiry date and will remain live until it is no longer required.

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## Definitions

For the purposes of EORI the definitions below, which are set out in EU legislation, have been retained. These definitions, therefore, relate to both the GB and XI EORI.

For GB EORIs where it refers to ‘Union’ this should be interpreted as ‘the territory of the United Kingdom of Great Britain and Northern Ireland.’

‘The customs territory of the Union’ is defined in [‘Economic operator’ means a person who, in the course of his or her business, is involved in activities covered by the customs legislation \[3 of 5\]\(https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Feur-lex.europa.eu%2Flegal-content%2FEN%2FTXT%2FHTML%2F%3Furi%3DCELEX%3A02013R0952-20221212%23B-3&data=05%7C02%7Claura.mcbride%40hmrc.gov.uk%7C6c990bf828f84e7dbfb208dd1aacc0c3%7Cac52f73cfd1a4a9a8e7a4a248f3139e1%7C0%7C0%7C638696051444218189%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIlwLjAuMDAwMCIsIIAiOiJXaW4zMilslkFOljoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=TyAEV58C8ED2HrhwhuthEMN1X5%2BbJxK3dahxHFOEvm8%3D&reserved=0\).’</a></p>
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‘Person’ means a natural person, a legal person and any association of persons which is not a legal person, but which is recognised under [European] Union or national law as having the capacity to perform legal acts [Article 5\(4\) of the UCC \(https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Feur-lex.europa.eu%2Flegal-content%2FEN%2FTXT%2FHTML%2F%3Furi%3DCELEX%3A02013R0952-20221212%23B-3&data=05%7C02%7Claura.mcbride%40hmrc.gov.uk%7C6c990bf828f84e7dbfb208dd1aacc0c3%7Cac52f73cfd1a4a9a8e7a4a248f3139e1%7C0%7C0%7C638696051444233311%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiwlLjAuMDAwMCIslIAiOiJXaW4zMilslkFOljoiTWFpbClslldUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=%2Ffz9L%2BKZ3zYwUfijmsFt%2Fjx6mo9FHhg%2BPF3BMgRImSE%3D&reserved=0\).](https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Feur-lex.europa.eu%2Flegal-content%2FEN%2FTXT%2FHTML%2F%3Furi%3DCELEX%3A02013R0952-20221212%23B-3&data=05%7C02%7Claura.mcbride%40hmrc.gov.uk%7C6c990bf828f84e7dbfb208dd1aacc0c3%7Cac52f73cfd1a4a9a8e7a4a248f3139e1%7C0%7C0%7C638696051444233311%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiwlLjAuMDAwMCIslIAiOiJXaW4zMilslkFOljoiTWFpbClslldUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=%2Ffz9L%2BKZ3zYwUfijmsFt%2Fjx6mo9FHhg%2BPF3BMgRImSE%3D&reserved=0).)

‘Person established in the customs territory of the European Union’ means:

- in the case of a natural person, any person who has his or her habitual residence in the customs territory of the Union
- in the case of a legal person or an association of persons any person having its registered office, central headquarters, or a permanent business establishment in the customs territory of the Union [Article 5\(31\) of the UCC \(https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Feur-lex.europa.eu%2Flegal-content%2FEN%2FTXT%2FHTML%2F%3Furi%3DCELEX%3A02013R0952-20221212%23B-3&data=05%7C02%7Claura.mcbride%40hmrc.gov.uk%7C6c990bf828f84e7dbfb208dd1aacc0c3%7Cac52f73cfd1a4a9a8e7a4a248f3139e1%7C0%7C0%7C638696051444247649%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiwlLjAuMDAwMCIslIAiOiJXaW4zMilslkFOljoiTWFpbClslldUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=ivhmGBYJ37Xxi0M6kQeKie%2FzNsTx\)](https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Feur-lex.europa.eu%2Flegal-content%2FEN%2FTXT%2FHTML%2F%3Furi%3DCELEX%3A02013R0952-20221212%23B-3&data=05%7C02%7Claura.mcbride%40hmrc.gov.uk%7C6c990bf828f84e7dbfb208dd1aacc0c3%7Cac52f73cfd1a4a9a8e7a4a248f3139e1%7C0%7C0%7C638696051444247649%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiwlLjAuMDAwMCIslIAiOiJXaW4zMilslkFOljoiTWFpbClslldUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=ivhmGBYJ37Xxi0M6kQeKie%2FzNsTx)

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‘Registered office’ means: having a registered office at Companies House with a UK address.

‘Permanent business establishment’ means:

- a fixed place of business, where both the necessary human and technical resources are permanently present
  - through which a person’s customs-related operations are wholly or partly carried out [Article 5\(32\) of the UCC \(https://eur03.safelinks.protection.outlook.com/?url=https%3A%2F%2Feur-lex.europa.eu%2Flegal-content%2FEN%2FTXT%2FHTML%2F%3Furi%3DCELEX%3A02013R0952-20221212%23B-3&data=05%7C02%7Claura.mcbride%40hmrc.gov.uk%7C6c990bf828f84e7dbfb208dd1aacc0c3%7Cac52f73cfd1a4a9a8e7a4a248f3139e1%7C0%7C0%7C638696051444261383%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMilslkFOljoitWTFpbCIsIlIdUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=GHTUzuNoMH3do0g3%2B6qtsm50gH4oQvTIqow5NvHU8Ww%3D&reserved=0\)](#)
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