

HFS Customs

Customs Agents & Advisers

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BREXIT- IMPACT

Exporting goods to GB from 23:00 on 31/12/20

On leaving the EU VAT regime and Customs union there are a number of issues that Irish Suppliers to GB customers must now consider. Review Products for **Licence** requirements etc and obtain **Certificates of Origin** from the Chamber of Commerce or Register with Revenue as an Authorised Exporter.

For Export Customs

- 1) The Irish supplier after receiving the order from his GB customer produces and Invoice which is now modified to include TARIC Code for the goods, detailed description of the goods, Origin of the goods (Cert of Origin), Value, Weight Gross & Net packaging (beware of phytosanitary requirements, transport details, Incoterms).
- 2) Exit Summary Declaration into AEP Safety & security declaration (responsibility for submission by air is air-line by sea it's the ship but can be allocated to others in the supply chain)
- 3) This is incorporated into the Export declaration and the MRN must be shared with the Agent/customer & Transporter
- 4) UK supplier completes their import declaration to HMRC. (Simplified procedures in place for 6 mths) Check product for licences etc or procedures required inward processing, warehousing, end use or free circulation.
- 5) All MRN's and transport details input into Revenue RO-RO to complete PBN for truck
- 6) Duty is paid by the GB Customer and the rate of VAT applicable to your product is accounted for using postponed accounting by GB registered customer
- 7) Ensure 24/7 for the sharing of communication of declarations as it may lead to delays.

Goods are now cleared to be released into free circulation on the GB market. As Exporter you are subject to Customs Audit. Ensure all documents are retained for 6 years to cover VAT & customs audits.

HFS - FCCA Chartered Certified Accountants, AITI Chartered Tax Advisers (CTA), Customs Agents & Advisers.



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