

# HFS Customs

## Customs Agents & Advisers

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### BREXIT- IMPACT

#### Importing Goods by AIR/LO-LO from 23:00 on 31/12/2020

**There are a number of processes involved in maintaining the supply chain by AIR or LO-LO (Containerised) from GB suppliers to Irish Customers**

- 1) The Irish customer who places his order with his GB supplier will receive an Invoice from the GB supplier. This must now be 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, transport details, Incoterms, Post code and EORI no of customer
- 2) GB supplier completes their export declaration to HMRC and organises transport. Transport details, air manifest/bill of lading must be provided to Irish Customer/agent
- 3) Entry Summary Declaration into ICS (Import Control System) 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)
- 4) Notice of Arrival of means of Transport (Revenue complete this)
- 5) Presentation Notification (PN) G3 into AIS (automated Import System) Carrier?
- 6) Temporary Storage Declaration (TSD) G4 into AIS (carrier or Temp. Storage Facility operator)
- 7) This declaration must be shared with the Agent/customer etc to complete the Import Declaration
- 8) Customs Import Declaration into AIS (check product for licences etc or procedures required inward processing, warehousing, end use or free circulation).
- 9) Duty is paid using a relevant TAN account VAT (Check the rate of VAT applicable to your product for postponed accounting)
- 10) Ensure 24/7 for the sharing of communication of declarations as it may lead to delays and the goods being held in temporary storage which will incur additional costs.

**Goods are now cleared to be released into free circulation and delivered to the Irish Customer. As importer you are subject to Customs Audit. Ensure Classification, Origin & Valuation of goods are correct and retain all documents 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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**DONAL/ZANDRA 086 2079878**