

HFS Customs

Customs Agents & Advisers

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BREXIT- IMPACT

Importing Goods by RO-RO from 23:00 on 31/12/20

There are a number of processes involved in maintaining the supply chain by RO-RO (Roll on Roll off either accompanied or unaccompanied) 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 & Postcode and EORI no of customer.
- 2) GB supplier completes their export declaration to HMRC and Transporter organises transport
- 3) Entry Summary Declaration into ICS (carrier/ transporter or someone else on supply chain)
- 4) Customs Import Declaration into AIS (check product for licences etc or procedures required inward processing, warehousing, end use or free circulation)
- 5) Pre-boarding Notification into Revenue RORO (Need ICS MRN Import and MRN to complete PBN Driver details and reg no of Truck etc)
- 6) Every Vehicle/ Trailer is allocated a PBN (both for outward and inward journeys)
- 7) The goods can now depart the UK Suppliers premises and proceed to the Port (No truck or trailer will be allowed on the ferry without a PBN. The PBN is a bar code that the driver must have on his phone. The ferry check in will confirm the PBN can board the ferry)
- 8) 30 minutes before docking the Driver can check the RORO service to see their Routing
- 9) Green - Roll off, Orange – Paper check which can be done through "AIS" however it is advisable that the driver will have all relevant documentation with him also for the first few months. (24/7 facility required). Red – call to customs for physical check.
- 10) Duty is paid using a relevant TAN account VAT (Check the rate of VAT applicable to your product for postponed accounting)

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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