

HFS Accountants

Customs Agents & Advisers

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BREXIT- IMPACT

Moving Personal Goods/ Temporary Goods for Trade show/ returning items post 1/1/21

All goods moving between GB and the EU post 1/1/21 will require customs declarations however there are some exceptions and reliefs to this rule for the following items.

PERMANENT IMPORT RELIEF

Transfer of Residence relief (moving personal items)

You must have remained non-resident in the EU for a continuous period of at least 12 months and remained in possession and continual use of your personal goods for at least 6 months.

RETURNED GOODS RELIEF

Where EU goods were exported to GB and the goods are returned (re-imported) . There is import duty relief if:

- The goods are reimported within 3 years of export (agricultural goods 12 months)
- Returned in the same state (they cannot be treated or enhanced)
- Proof of export is provided. (Retain export declarations).

VAT relief can only be claimed by the original exporter on record.

TEMPORARY IMPORT RELIEF

Temporary Admission -Trade Shows & Exhibitions

Where goods are being imported for Temporary Admission for display of artworks/tradeshow or ploughing championships. Relief from duties are available if

- The goods remain unchanged

- Financial Security must be in place to cover the duty (3 options available)

 - Cash Deposit to Revenue

 - ATA Carnet (Dublin Chamber of Commerce) (No Customs Declarations required however restricted to Commercial Samples, Exhibition goods or professional equip.)

 - Guarantee using the Customs Decision System (CDS) (EU Trader Portal)

- Goods are Re-exported to GB within 24months at the latest. (replacement means of production is only 6 mths timeframe).

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



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice

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