

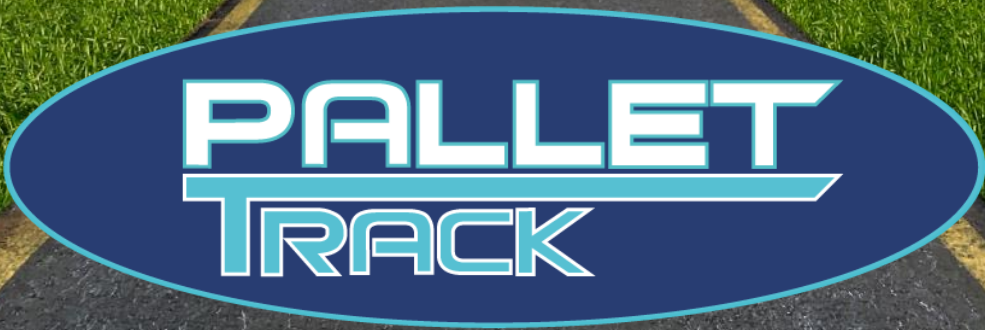
# BREXIT

THE SOUTHERN IRELAND EDITION



ENSURE YOUR BUSINESS IS BREXIT READY

From January 2021 customs declarations will be required for all imported and exported goods shipped between Ireland and the UK



# BREXIT

# Key requirements that will make you Brexit ready

Complete the following 4 steps without delay

## 1 Apply for your EORI Number now

All of the Republic of Ireland VAT registered customers, will apply for their EORI via the ROS.ie site - Revenue has a guide on their site to show you exactly how to apply



<https://www.revenue.ie/en/online-services/services/common/register-for-an-eori-number.aspx>

When you are applying for your EORI number please ask Revenue to provide you with a **REVPAY** account - This will allow you top-up your ROS (Revenue On-Line Service) account with funds direct from your Bank Account, these funds are required to be paid on a shipment by shipment basis, the Duty and VAT is required on all shipments



Instructions and step by step guide to using RevPay are at the link below:

<https://www.revenue.ie/en/tax-professionals/tdm/customs/aep/revpay-in-ros-and-myaccount.pdf>

You will then need to fill in the below AEP5A form and send to [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie) to give us Authorisation to use your VAT number and TAN account.



<https://www.revenue.ie/en/customs-traders-and-agents/documents/electronic/form-aep-5a.pdf>



For United Kingdom VAT registered customers, please to the GOV.uk site

<https://www.gov.uk/eori>

It can take up to 3 days for your EORI number to become live

Remember that if you attempt to import from, or export to, any country outside the EU without this number, your goods will be held - don't delay apply today

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## 2 Get Your Harmonisation Codes Ready

Harmonisation codes are an essential element of all customs declarations. This tariff code identifies the type of goods that are being imported / exported. The harmonised tariff code is the basis for all calculations of duties, these include customs duty and import duty and also defines if goods are subject to import or export controls

Creating a harmonisation codes list now should also include your Description of Goods and Country of Origin



For the Republic of Ireland use the link here

[https://ec.europa.eu/taxation\\_customs/dds2/taric/taric\\_consultation.jsp?Lang=en](https://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en)

Measures Geographical areas Regulations

Search by goods code and geographical area

Goods code [Browse] Origin/destination

[Advanced search]

Retrieve Measures

The current reference date for the query is 15-10-2020 [Change the reference date]



For United Kingdom use the link here

<https://www.trade-tariff.service.gov.uk/sections>

Please note that for United Kingdom the Harmonisation code is referenced as a Commodity code

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## 3 Capture Detailed Consignees Information

You will need to ensure that you capture all of your consignee information which will include full contact name, email, & mobile numbers for all of your consignees

This consignee information is critical to each shipment travelling between the Republic of Ireland and the UK (and vice versa). The contact details will be used to communicate directly with your customers making them aware of any taxes and duties payable

If we do not receive all of the correct and required consignee information - we will be unable to move your shipment

**CUSTOMER  
FULL CONTACT  
NAME**



**CUSTOMER  
EMAIL  
ADDRESS**



**CUSTOMER  
MOBILE  
NUMBER**



**Enter all of your  
consignment  
detail accurately  
to ensure your  
shipment keeps  
moving**

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## 4 FREIGHT CHARGES & INCOTERMS FIND OUT MORE NOW

### New requirement from this year for HMRC

Freight charges need to be provided to HMRC these are separate from the invoice (intrinsic) value of the goods

The Invoice Value should be the cost of the goods to the buyer, excluding the freight costs. The Freight charge is the price the seller is charging the buyer of the goods, NOT what the seller is paying for freight

There is no such thing as “free shipping” in customs. Everything has a cost, even if the buyer is not charging the seller, because they spent over a certain amount in the one sale. A cost should still be provided in this field

Freight charges need to be in the same currency as the invoice value

### Incoterms are Important

In 1936, The International Chamber of Commerce (ICC) formulated International Commercial Terms (Incoterms). Incoterms are still valid today, they are updated every 10 years and define the responsibilities of buyers and sellers for the delivery of goods under sales contracts

Incoterms are recognised worldwide and regulate the rights and obligations of buyers and sellers in international trade, Incoterms standardise global purchase transactions and the use of Incoterms will define many important contractual conditions, ensuring the rights and obligations of each contracting party are determined as precisely as possible when concluding a sales contract

Example here of some Incoterms



		Freight Collect Terms					Freight Prepaid Terms					
Groups		Any Mode or Modes of Transport		Sea and Inland Waterway Transport			Any Mode or Modes of Transport					
Incoterm		EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAP	DPU	DDP
		Ex Works (Place)	Free Carrier (Place)	Free Alongside Ship (Port)	Free On Board (Port)	Cost and Freight (Port)	Cost Insurance & Freight (Port)	Carriage Paid To (Place)	Carriage & Insurance Paid to (Place)	Delivered at Place (Place)	Delivered at Place Unloaded (Place)	Delivered Duty Paid (Place)

You can follow the link here to find out more about Incoterms

<https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/>

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## HOURS BEFORE COLLECTION



24 hours before we can arrange a collection

We will require you to fill out a

**CUSTOMS AGENT IMPORT NOTIFICATION** form

This is an electronic form for all of your shipments - we will require 1 form per customer - you will need scan the completed form onto the web system with the invoice and packing list, as customer own paper work, this is our preferred choice for the process or alternatively email the completed form to us with scanned copies of the invoice and packing list

Example form  
is here FYI &  
attached  
Please ensure  
that all fields  
are accurately  
completed

**CUSTOMS AGENT IMPORT NOTIFICATION**

From January 2021 customs declarations will be required for all goods - imports and exports - shipped between Ireland and the UK

**PALLET TRACK**

**ROCHE LOGISTICS GROUP**

Consignor*	Consignee*				
	Roche/Right Ireland Limited Wexford Rd, Rosslare Harbour Co. Wexford Ireland				
Trade Tariff*	Tax Invoice Value**	Transport Cost	Insurance*		
Number & Type of Packages (In a Pallet, etc. under seal?)	Description of goods*	Value of Goods*	Duty Code*	Gross Weight*	Net Weight*

\*NB: Please present the following particulars in addition to this form  
Invoice - Packing List - Contract of sale - Trade ID / EORI of party taking responsibility of Goods/Items  
Failure to provide the above can delay the clearing of goods and incur possible storage charges

If you have any questions or require assistance please contact us at  
[sales@rochefreight.ie](mailto:sales@rochefreight.ie)



# BREXIT

WE ARE HERE TO HELP YOU

THINKING AHEAD - MOVING FORWARD

