

Customs Workshops

Preparing for Brexit

Trading with Northern Ireland

No matter what type of industry a business is in everyone will experience some form of impact from Brexit. Some of the issues that will be faced are from a Customs and Trade perspective are:

- Customs Duty
- Import VAT
- Border Delays
- Additional Costs e.g. Clearance Agents, etc.
- Additional Documentation e.g. Import and Export Documentation, etc.
- New Procedures e.g. How and when to lodge import and export SADs, etc.
- New Licenses

Depending on the industry in which the company is involved in their issues may also be slightly different. For example, the food industry will have customs duty and border delays high on their agenda, the construction industry will have border delays high on their agenda, while textiles would be impacted by high duty rates primarily and IT may have to consider Export Controls.

The above is a very simplified explanation as not alone does each industry experience each issue differently but each company within the industries will be effected differently. For example, larger suppliers and customers will have more negotiating power on their supply chain compared to smaller suppliers and customers.

Ultimately however Importers and Exporters will need to know how to move their goods through Customs in Ireland and the UK post Brexit.

Our course will enable companies to understand both Revenue rules in Ireland and HMRC rules in the UK.

We will also cover the post Brexit simplifications being introduced by both Authorities and how to apply for these.

We will also explain the operational requirements necessary to move goods through Customs.

Specific modules will include:

Understand how to start their import / export journey

- What is Customs?
- Background/role of Revenue/ HMRC
- Obtaining an Economic Operators Registration and Identification (EORI) number
- Engaging a customs agent/understanding the customs system

The purpose of this section is to explain to companies how Customs works and what the role of the Revenue and HMRC is in managing Customs Compliance.

We will also explain how to get a customs registration (EORI) in both Ireland and the UK as this will be necessary to act as an Importer/Exporter post Brexit.

Finally we will explain the information that needs to be provided to a Customs Agent to allow them to lodge Import and Export Declarations on your behalf.

Understand customs basics

- Classification of goods
- Valuation of goods for customs
- Rules of origin/Trade Agreements

In completing a Customs Declaration there are three critical elements which Customs require in order to determine the duty due. These are the classification of goods, the value of those goods and whether the goods qualify for a preferential duty rate based on their Country of Origin.

Of particular importance in these three elements is determining the tariff classification or tariff code. This needs to be 100% correct or you risk under/overpaying customs duties and being subject to fines and penalties.

We will spend some time explaining how you determine your tariff classifications and the resources available to support you in this. There are over 5,000 tariff codes and this is a particularly difficult area of Customs for most Importers and Exporters.

We will also show you how to obtain the duty rate, both on imports into the EU and the UK and, again, where you can find this information.

Customs declarations

- Import procedures
- Import documentation
- Export procedures
- Export documentation

In this section we will spend some time on the documentary requirements for importing and exporting. We will explain how to complete an Import and Export Declaration and the documents required by Customs.

Additional customs facilitations

- Deferred payment
- Comprehensive guarantee

Customs duties and Import VAT must be paid on every import before the goods are allowed to leave the Port of Entry.

A Deferred Payment Authorisation will however allow you to pay the customs duties on a monthly basis for all imports in the previous month.

A VAT registration and Authorisation will allow you to defer paying Import VAT and instead account for this in your VAT returns.

This provides a substantial cash flow benefit.

We will show you how to obtain these reliefs and authorisations from Irish Revenue and HMRC.

Customs Duty Reliefs

- Processing (inward and outward)
- Customs warehousing
- End Use / Temporary Admission

There are duty reliefs available for imports for re-export and for certain manufacturing operations which we will take you through.

These are listed above.

We will explain how to apply for these Authorisations, how to manage them and the reports you need to supply to the Customs Authorities on a monthly basis.

AEO/Trusted Trader

- AEO (Authorised Economic Operator)

An AEO/Trusted Trader Authorisation facilitates the movement of your goods through Customs and will provide you with reductions on Customs Bonds and Guarantee.

We will explain this Authorisation, how it works and how to apply for it.

Industry Specific Issues

There are certain requirements applied by Customs on behalf of other Government bodies. Depending on the make-up of the group we can provide additional information specific to the Companies attending. This would include but is not limited to:

- Import of agri and food product rules
- Plant based imports
- Import requirements for chemicals
- Export Controls