

TRAINING COURSE OUTLINE – Local Enterprise Office Wicklow

Workshop Title:	Prepare Your Business for Customs, Export & Import Procedures
Workshop Duration & Time:	Each workshop will be run over 3 days 10.00 am to 1.00 pm each day
Workshop Dates:	October – Tuesday 13th, Wednesday 14th & Thursday 15th November – Tuesday 17th, Wednesday 18th & Thursday 19th
Venue:	ONLINE via ZOOM
Cost:	Free
Number of Participants:	15
Trainer s' Names:	Lorna Kelly, DBO Ireland
Course Objectives & Outline Syllabus:	<p>Prepare your Business for Customs workshop 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:</p> <ul style="list-style-type: none"> • 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 <p>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.</p> <p>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.</p> <p>Ultimately however Importers and Exporters will need to know how to move their goods through Customs in Ireland and the UK post Brexit.</p> <p>Our course will enable companies to understand both Revenue rules in Ireland and HMRC rules in the UK.</p> <p>We will also cover the post Brexit simplifications being introduced by both Authorities and how to apply for these.</p> <p>We will also explain the operational requirements necessary to move goods through Customs.</p> <p>Specific modules will include:</p> <p><u>Understand how to start their import / export journey</u></p> <ul style="list-style-type: none"> • 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

	<p>Revenue and HMRC.</p> <p><u>Customs Duty Reliefs</u></p> <ul style="list-style-type: none"> • Processing (inward and outward) • Customs warehousing • End Use / Temporary Admission <p>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.</p> <p>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.</p> <p><u>AEO/Trusted Trader</u></p> <ul style="list-style-type: none"> • AEO (Authorised Economic Operator) <p>An AEO/Trusted Trader Authorisation facilitates the movement of your goods through Customs and will provide you with reductions on Customs Bonds and Guarantee.</p> <p>We will explain this Authorisation, how it works and how to apply for it.</p> <p><u>Industry Specific Issues</u></p> <p>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.</p> <p>This would include but is not limited to:</p> <ul style="list-style-type: none"> • Import of agri and food product rules • Plant based imports • Import requirements for chemicals • Export Controls
<p>Learning outcomes:</p>	<p>On completion of the workshop, participants should have garnered:</p> <ul style="list-style-type: none"> • A deeper insight into customs rules and regulations. • Be able to discern the challenges of trading with a “third country” (Non-EU member) from a customs perspective and how they can be addressed. • Learn what additional resources will be required to continue trading cross-border. • Obtain the information and knowledge to implement appropriate procedures to comply with custom requirements • Develop and implement procedures to meet with relevant customs requirements in the importation and exportation of goods outside of the EU. • Understand customs procedures and be able to generate accurate and correct electronic documentation for the movement of cross border goods. • Understand the Economic Operators Registration and Identification system (EORI) and how to register for the business unique number • Understand customs authorisations such as Authorized Economic Operator (AEO) (Trusted Trader) status and be able to determine

	<p>relevancy to individual businesses.</p> <ul style="list-style-type: none"> • Implement appropriate Transit procedures • Understand relevant legislation and the financial consequences of inaccurate or incorrect Customs declarations. • Understand requirements of import taxation and registration. • Be able to classify goods • Learn how to qualify for Free Trade Agreements and establish the origin of goods • Learn how to complete an Import Entry • Learn how to complete an Export Entry • Understand the Terms of Trade and their application • Learn how to implement procedures that limit exposure to duties and tariffs <p>Output The output will be a set of actions businesses can implement to comply with customs requirements for trading with a Third Country (Non-EU member).</p>
Training Methodology:	The trainers will use a combination of case studies and group work in addition to conventional powerpoint/flipchart presentation. Online video resources will be recommended.
How to Book:	Book at: www.localenterprise.ie/wicklow