



Customs: Trading With a 3rd Country

Prepare for Brexit Webinar



Customs: Trading with a 3rd Country

Email: brexitqueries@revenue.ie

Website: www.revenue.ie/brexit

**Revenue Commissioners
Ireland**



What does it mean?

- UK will be leaving the EU
- Are expected to be out of Customs Union & Single Market
- UK will be a 3rd Country for customs purposes
- Customs formalities will apply
 - Customs declarations
 - Possible interventions – fiscal and agency
- When?

EU Customs Regime

- Customs is a regime/framework that facilitates legitimate trade and delivers efficient movement of goods into and out of a territory for the purposes of: collecting duties; and protecting citizens, trade and the environment
- Non-EU Member States are a 3rd Country for customs purposes
- Customs regime applies when:
 - Sending goods to a 3rd Country – export
 - Bringing goods in from a 3rd Country – import
 - Moving goods through a 3rd Country – transit
- Declarations are required

Stakeholders involved in Customs procedures

- Consignor: person sending the goods, AKA the exporter
- Consignee: person receiving the goods, AKA the importer
- Declarant – person who submits the customs declaration, can be the importer but typically is a customs agent

Bringing goods in from a 3rd Country

- Known as imports
- Requires a customs declaration
- May be subject to intervention
- May be subject to licence requirements
- Generally subject to payment of duties & VAT

Postponed accounting for VAT will be introduced in the event of no deal

Sending goods to a 3rd Country

- Known as an export
- Requires a customs declaration
- May be subject to intervention
- May be subject to licence requirements
- Generally requires a declaration in the 3rd country and subject to payment of duties

Moving goods through a 3rd Country – Transit

Allows goods to move from one MS to another via a 3rd country while protecting the customs status of the goods

- Requires one declaration rather than four
- Office of Departure/Transit/Destination
- May be subject to intervention
- Requires a financial guarantee

Efficient Movement of Goods – what could help?

You can trade with a 3rd country without any of the following but **you must have an EORI** (Economic Operators Registration and Identification) number

Application is made online, you will need:

- Revenue Online Service (ROS) login details
- A valid ROS digital certificate
- A registration for customs and excise in ROS

Cash payment account

- Trader Account Number (TAN)

Deferred payment account

- Requires authorisation
- Allows you to defer the payment of certain charges
- You must also have a comprehensive guarantee in place

Comprehensive Guarantee

- It can cover both debt that has been incurred and debt that may be incurred
- It covers more than one declaration
- It can cover more than one procedure
- Can be in the form of a cash deposit or undertaking by a financial institution
- Waivers/Reductions available subject to meeting certain criteria



Efficient Movement of Goods: Complete and timely data

For the customs declaration

Consignor EORI

Consignee EORI

Commodity code

Valuation (incl. Delivery terms)

Country of origin

Truck registration / Trailer id



Efficient Movement of Goods: Complete and timely data

Supporting documents

Commercial Invoice

Bill of lading/airway bill

Packing list

Veterinary/plant health certificates

Licence

Preparing for trade with a 3rd Country – prudent actions

- Examine current supply chain and assess possible impact
- Determine your role in the supply chain
- Consider the simplifications and special procedures available
- What is your current customs exposure/knowledge/expertise
- **www.revenue.ie/en/brexit** - dedicated Brexit portal
- **brexitqueries@revenue.ie** – dedicated Brexit enquiries mailbox
- Contact the Customs Authority of the 3rd Country
- Economic Operators Registration and Identification (EORI) Number
- Engage with your Trade Representative Bodies



Thank You

brexitqueries@revenue.ie

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Q&A



State Supports

Enterprise Ireland

- Act On Initiative
- Be Prepared Grant
- Brexit Advisory Clinics
- Customs Insights Course

Intertradelreland

- Tariff Tracker
- Brexit: Start to Plan Vouchers
- Research Reports

Local Enterprise Office

- Brexit Mentoring
- Lean for Micro & Agile Innovation Programmes
- Management Development Programmes

