

IEA Webinar:

Navigating the Ireland / GB Customs Procedures & Documentation

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- Transition period has ended.
- What does it mean?
 - the UK (excl. Northern Ireland) is a 3rd Country for customs purposes
- Customs formalities apply
 - Customs declarations
 - Possible interventions – fiscal and agency

What customs formalities apply?

- Imports – bringing goods in from GB
 - Import declaration to AIS
 - Entry Summary Declaration (ENS) to Import Control System (ICS)
 - All MRNs need to be added to the Pre-Boarding Notification (PBN)
 - May be subject to intervention and/or licence requirements
 - Considerations for payment of duties & VAT

What customs formalities apply?

- Exports – sending goods to GB
 - Requires a customs declaration submitted to AEP
 - The S&S data is included in this declaration.
 - May be subject to intervention and/or licence requirements
 - All MRNs need to be added to the Pre-Boarding Notification (PBN)
 - May require you to complete import formalities in the 3rd country

Moving goods through GB– Transit

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

- Requires declaration submitted to NCTS
 - Requires access to a financial guarantee
 - May be subject to intervention
- This MRN will need to be added to the PBN.
 - For export the S&S may be included in the Transit, if not an EXS required
 - For import, an ENS is required.

Learnings from the first ten days

- Incorrect data in import and ENS declarations leading to PBN id issues: eCustoms notification 06 of 2021
- Documentation not sent to relevant agencies in advance
- Claiming Preferential Duty: eCustoms notification 36 of 2020.
- Availing of Postponed accounting: eCustoms notification 032 of 2020
- Exports from Ireland to GB, via Northern Ireland: eCustoms notification 07 of 2021.
- Making payments to your Revenue account



Registered Exporters System (REX)

January 2021

Background

- FTA - Preferential Origin – products meeting Rules of Origin (RoO) in the FTA qualify for reduced/nil rate of duty
- Non-preferential origin - rules of origin are used to determine the country of origin of goods for the application of the most-favoured nation treatment (MFN) i.e. WTO tariffs, but also for the implementation of other trade policy measures such as anti-dumping and countervailing duties, trade embargoes, safeguard measures and tariff quotas

Documentary proof of origin

- Certificates authorised by customs (EUR.1, A.TR, GSP Form A certs)
- Declarations made out on invoices or other commercial documents by ‘Approved Exporters’ under ‘simplified procedure’
- Declarations made out on invoices or other commercial documents by registered traders - REX
- Importer’s knowledge*

REX - Common provisions

- The Registered Exporter system (the REX system) is the system of certification of origin of goods introduced by the UCC
- REX allows a registered exporter to certify preferential origin by means of a declaration or statement on origin
- The system is based on a principle of self-certification
- REX is a website application and traders can access the public version
- It is the system to be used for certification of origin by EU exporters under the Trade and Cooperation Agreement (TCA) with the UK

- An EU exporter using a ‘statement on origin’ must be registered on the REX system if the consignment has a value above €6,000.
- If the consignment has a value of €6,000 or less, the ‘statement of origin’ can be made with no obligation to be registered.’

Conditions for becoming registered exporter

- Any exporter, manufacturer or trader of originating goods, or re-consignor of goods, established in the territory of the European Union, is entitled to apply to their competent customs authorities to become a registered exporter
- The registered exporter signs an undertaking and should allow for verification of their accounting procedures and the manufacturing process of the products by competent authorities
- The registered exporter should keep copies of the statements on origin and supporting documents related to the statements on origin for a specified minimum number of years beginning from the end of the calendar year in which the statement on origin was made out *. In the TCA it is 4 years.
- The registered exporter assumes full responsibility for the use of their registration number

Registering on REX

- The application to become a registered exporter is a one-off formality
- Complete an application form and return it to Customs in Nenagh
- Customs register exporters on submission of a complete and correct application form
- Registered exporters are obliged to communicate all changes and future changes related to their registered data.
- Revocation of exporters registered on REX can occur for non-compliance with the provisions

Online Registration on REX

- New EU REX Trader Portal will go live on 25th January 2021 – applications can be made online.
- In order to apply to register online you must:
 - Have an active ROS digital certificate
 - Be registered for Customs & Excise on ROS
 - Have an EORI number
 - Submit an Application Request
- The online and paper systems will run in parallel for a period

Use of REX

- The data of the REX system is published online using a unique registered number, the REX Number, enabling importers to verify the validity of the registrations of registered exporters that provide them with statements on origin
- Once the REX number is assigned, the registered exporter may use it for all his exports under preferential arrangements where the system of certification of origin applied is the REX system

Who can make out statements on origin

- The registered exporter making out a statement on origin must be able to prove the origin of the goods and to reply to requests for verifications
- If the registered exporter is not the producer of goods, then all necessary documents (supplier's declarations...) should be available allowing the exporter to prove the origin of the goods
- If provided for in the FTA, a handwritten signature of the exporter is not required on statements on origin. This is the case in the TCA
- The statement on origin must clearly identify the name of the exporter
- Statements on origin are made out on the invoice **or any other document that describes the originating product in sufficient detail to enable the identification of that product.**

Verification procedures

- Importers and exporters should keep documentary evidence for the number of years specified in the relevant FTA, beginning from the end of the calendar year in which the statement on origin was made out. In the TCA it is 4 years.
- Customs authorities may request such proof from importers and exporters claiming preference under the terms of free trade agreements



Further information



Visit the Revenue Website at:

<https://www.revenue.ie/en/customs-traders-and-agents/importing-and-exporting/origin/registered-exporters-system-rex.aspx>

<https://www.revenue.ie/en/customs-traders-and-agents/importing-and-exporting/origin/preferential-and-nonpreferential-origin/index.aspx>

Contact Revenue at:

origin&valuationsection@revenue.ie



Please remember that the existing helpline channels remain open for queries, these are

ENS related queries to: ENSenquiry@revenue.ie

Systems queries to: eCustoms@revenue.ie or 01-7383677

PBN queries to: CustomsPBN@revenue.ie

General Brexit queries to: brexitqueries@revenue.ie

Brexit National helpline: 01-7383685 (24/7)