

**IEA Webinar:
Navigating the Ireland / GB Customs Procedures & Documentation with
Revenue and HMRC**

Responses to Questions raised

Topic: REX and Origin of Goods

1. *What is replacing the Registered Export System (the REX system) in the UK?*

Response: UK companies have had their REX registration cancelled by default, as the REX system is an EU authorisation. UK exporters need to engage with HMRC to enquire if their REX has been rolled over into another system. UK exporters who never had REX, need to investigate how to correctly declare origin on exports to the EU, to ensure no third country tariffs are applied.

There are different arrangements for NI based traders, details are available [here](#)

UK operators must replace their REX number with an EORI number for instances where:

- you would have previously used your REX number
- the UK has a continuity trade agreement that requires a REX number
- your exporting goods to countries covered by the UK's Generalised Scheme of Preferences to be added into products that will be reimported under bilateral cumulation arrangements.

2. *Will existing REX numbers still be valid for use in the UK?*

Response: Please refer to the UK Government's website [here](#) for details

3. *Is a statement on a commercial document that goods are of EU origin sufficient in lieu of a Certificate of Origin?*

Response: A statement on a commercial document is sufficient under EU-UK Trade agreement for consignments of lower than €6000, (£5700), for shipments €6000 or above, REX Authorisation is required to make a statement on origin. More details origin of goods and tariffs is [here](#)

Topic: Documentation

4. *What are the key documents to be completed to import/export between Ireland and GB and where can I find practical guidelines on completing these documents and how to avoid common errors?*

Response: Various levels of documentation is required depending on roles and actors in the supply chain. Professional assistance and/or training is highly recommended.

Below are some common documents required. The list is non-exhaustive:

- Export Declarations
- Import Declarations
- Safety and Security declarations.

In terms of food products from animal origin, the below is required:

- export health certificates
- phytosanitary (SPS) checks
- veterinary certificates

Each product has a unique set of circumstances under which import and export formalities should be undertaken, including the mode or modes of transport it takes.

Details on documentation needed for trade in goods with the UK is [here](#)

5. *Who is responsible for completing customs documentation and is it possible to complete in-house and avoid using a broker?*

Response: Carrying out in-house customs is possible, and there are companies which provide software that works with Revenue software. It is recommended that training in customs procedures is carried out. Even where a customs agent has appointed to complete the formalities, it is most often the operator/exporter/importer who bears responsibility for the accuracy of the details. There are various supports to assist companies with customs procedures. Supports include:

- Enterprise Ireland's Ready for Customs Grant is financial assistance to cover the costs of taking on much needed additional customs clearance staff. Details [here](#)
- CILT Skillnet Clear Customs training. Details [here](#)
- The IEA run a number of customs courses for members and non-members. Details are available through our website [here](#) or email our training team directly training@irishexporters.ie

Topic: Transporting goods between GB, Northern Ireland and Republic of Ireland

6. *What documentation is required when transporting goods between GB and ROI via NI?*

Response: The movement of GB goods into ROI (EU) is classed as an export and the appropriate steps should be followed including declarations, regardless of the route taken. ROI to GB through NI can be done as an indirect export or Transit procedures may also be used. More details [here](#)

7. *What documentation is required when transporting goods between GB and NI via ROI?*

Response: It is advised to engage directly with the HMRC on this issue. Contact details and information is [here](#)

Topic: Transit and warehousing

8. *What steps should I take to avoid delays or problems when using the UK landbridge to transport goods from the EU to Ireland?*

Response: There are various steps to be taken by both the importer and the haulier, including interacting with offices of exit, office of transit, office of re-entry. There is a requirement to engage with HMRC and the UK Goods Vehicle Movement System (GVMS). A UK EORI number is also required. Further information available on the UK Border Operating Model [here](#)

Transit declarations need to be fulfilled when moving goods from the EU continent to Ireland via the landbridge. See further reading on NCTS [here](#)

9. *Who should complete the T1 document (exporter or carrier) for goods in transit and when should the T1 be raised?*

Response: Each Transit Operation must be carried out by a person known as the Holder of the Procedure, who accepts responsibility for the Transit movement. The Holder of the Procedure will indicate by submitting a Transit Declaration through NCTS that they wish to carry out a transit operation. They are responsible for the presentation of the goods intact (with seals intact where appropriate) and the required information/Transit Declaration at the customs Office of Destination within the prescribed time limit and are responsible for payment of duties and other charges which may become due in the event of an irregularity occurring. A Holder of the Procedure may authorise a representative (Authorised Representative) to act on their behalf.

Notwithstanding the Holder of the Procedure's obligations, the carrier or recipient of the goods who accepts them knowing that they are moving under the Transit procedure is also responsible for production of the goods intact (with seals intact where appropriate) at the customs Office of Destination within the prescribed time. More details [here](#)

10. *Can I use temporary storage or a customs warehouse in the UK to avoid paying duty or VAT on goods moving from EU to Ireland via GB?*

Response: Information on applying to operate a customs warehouse in the UK is [here](#)

11. *Are comprehensive guarantees still required for transit under the EU-UK Trade and Cooperation Agreement?*

Response: A transit guarantee is still required. Details on comprehensive guarantees is [here](#)

Topic: Goods of animal origin

12. *What will replace TRACES in the UK and where can I find information on the UK's phased approach to the import of goods of animal origin?*

Response: The UK will use Import of products, animals, food and feed systems (IPAFFS). Information on Exporting Products of Animal Origin (POAO) requirements can be found [here](#). Register for IPAFFS [here](#)

13. *What documentation do I need to transport goods of animal origin from the EU to Ireland via the UK landbridge?*

Response: Customs and transit documentations are required. Consignments must enter via Border Control Post (BCP) - Dublin or Rosslare. DAFM will require 24hour pre notification through Traces NT. 100% documentary checks will be carried out. A seal may be required. Presentation at BCP will involve a seal check. A Common Health Entry Document (CHED-P) should be created. Veterinary certificates will be required for animals and germinal products. The Department of Agriculture, Food and the Marine (DAFM) have created a helpful video [here](#)

Topic: Economic Operators' Registration and Identification System (EORI)

14. *Who needs an EORI number and how can I apply for one?*

Response: Anyone importing or exporting goods into or out of the Customs Territory of the EU should apply for an EORI number. Irish traders can apply [here](#) UK operators can apply [here](#)

Topic: UK phased approach

15. *What additional UK border controls will be introduced from April 1st and July 1st, 2021?*

Response: From 1st April 2021, all products of Animal Origin (POAO) including meat, fish, honey, milk and egg products will require relevant export health certificates and pre notification by the GB importer using Import of products, animal food, and feed systems (IPAFFS). An export health certificate (EHC) must travel with the consignment. Import requirements for live animals' high risk Animal By Products (ABP's) and POAO under safeguard measures introduced from 1st January 2021 will continue to apply. All regulated plants and plant products will require a phytosanitary Certificate from April 2021. More details [here](#)

From July 2021, all live animals and POAO will require pre notification by GB importer using IPAFFS, must be accompanied by an export health certificate, and must enter at appropriate point of entry Border Control Post with relevant checking facilities. Animal by products must be accompanied by EHC or other or other official documentation, depending on commodity being imported. Certain ABP's will need to enter at an established point of entry with an appropriate border control post. For certain ABP's, pre notification by GB importer will be required. Identity and Physical checks will be introduced, which will be carried out at Border Control Posts, either at existing points of entry or new inland facilities. During 2021 controls will be reviewed in light of existing and new trade agreements and any change in risk status. Any changes following this review will be introduced from January 2022. More details [here](#). UK Border Case studies are [here](#)

Topic: Goods returns and repairs

16. *What documentation is required for goods moving between Ireland and GB for return or repair?*

Response: Relevant information is available through the Revenue Commissioners website [here](#)

17. *Can I avail of returned goods relief for Ireland-bound EU-origin goods in temporary storage, customs warehouse or free circulation in GB?*

Response: Possibly. integrated supply chain question requires customs expertise / broker and interaction with Revenue. More details [here](#)

Topic: Groupage shipping

18. *What documentation is required for groupage shipments and mixed trailers travelling from the EU to Ireland via the UK land-bridge?*

Response: Transit declaration and other documentation, Transit Accompanying Document, UK EORI Number and interaction with UK GVMS systems. MRN's issued from green routed declarations to obtain PBN pre-Boarding Notification to Board ferry to Ireland. If loads contain Product of animal or plant origin in addition to other goods this will likely cause delays and increase likelihood of documentary errors and physical inspection of loads. More details [here](#)

Topic: Shipping goods of EU origin from GB to Ireland

19. *Do I need to pay duty on goods of EU origin imported to Ireland from GB?*

Response: Goods cleared into the UK (while UK was still in the EU) before 1st January 2021, are no longer in EU free circulation and can be subject to import duties where applicable. There may be reliefs such as returned goods relief available, but this may not always be possible and will require further engagement with UK suppliers, Customs agents, and Irish Revenue. More details [here](#)

20. Do I need to pay duty if these EU origin goods have been processed or are in free circulation in GB?

Response: There are a number of example scenarios set out by Revenue relating to returned goods relief and when it can and cannot be claimed. Each scenario outlines a different condition such as when the goods entered the UK either before or after 11pm on 30 December 2020 and whether there has been processing or alteration. Traders are advised to carefully examine each scenario and how it relates to their operations.

Claiming 0% duty – details [here](#)

Returned goods relief – details [here](#)