

Please see below some basic details on what needs to happen and the details you will need to supply for your goods if they are intended for delivery outside of the UK but especially Ireland* at the end of the BREXIT transition period on 31st December 2020.

***The same basic rules would apply for shipments to any EU country and beyond.**

As a member of Palletline Alan R Jones are committed to ensuring that your goods can continue to travel outside of the UK in a timely manner however you must ensure that the details listed below are provided at all times.

Our Palletline member for Ireland are a company called JMC and they are certified as an AEO and customs clearance so they are in the best place to be able to ensure things run smoothly.

We are of course happy to answer any questions you may have and like you we will always speak with our partners in Ireland to ensure you get the support you need.

Information required for customs

What extra consignment information will I have to provide post-Brexit?

- EORI number of the shipper / sender <https://www.gov.uk/eori>
- EORI number of the recipient / delivery point <https://www.gov.uk/eori>
- Commercial invoice (including description, weight and value of the goods)
- Product commodity code (TARIC CODE) <https://www.gov.uk/guidance/finding-commodity-codes-for-imports-or-exports> <https://www.gov.uk/trade-tariff>
- Quantity of boxes/packages on pallets
- Value of the goods (as per commercial invoice)
- Origin country of the goods
- INCO terms on which the goods are being delivered under <https://www.communitycb.com/2018/05/21/incoterms-and-you/>
- Net and gross weight of the goods

What needs to be on my commercial invoice?

- Invoice number
- Shipper
- Ship to
- EORI number
- Currency (EUR, GBP, USD, etc.)
- Shipping method (air, road, rail, sea)
- Shipping Inco terms
- Gross weight
- Net weight
- Qty of items
- Package type (Coils, Boxes, Lengths, etc.)
- Item description
- Unit price
- Total price
- **Will there be delays post-Brexit?**
- We are expecting delays of one to two days. This delay time will need to be revised as soon as we have more clarity from the UK and EU Governments, however we are doing everything we can to prepare in order to reduce the delays that will be experienced by our customers.
- **Is there a way to minimise the amount of delays post Brexit?**
- This can be ensured provided that we do the right preparation before the goods leave your premises, we will need all of the information and documentation prepared when the job is booked with us.

- **VAT and Duty**
- **What is a TAN/DAN account?**
- A TAN is a Trader Account Number that is issued by Revenue Commissioners in Ireland. The use of this number allows Irish revenue to charge duty and taxes directly to your TAN account.
- A DAN is a Deferment Approval Number, if you're a Registered Consignee or Registered Commercial Importer, you may ask to use another trader's DAN to account for Excise Duty on goods you receive.
- **Do I have to pay VAT & Duty on transport?**
- **in Ireland?**
- We would need to know the goods that you are shipping so that we can check what VAT and Duty is to be paid on the consignment. Or you can check this yourself at <https://www.gov.uk/guidance/finding-commodity-codes-for-imports-or-exports>
- If there is no Trade Agreement then all imports from the UK will be subject to EU import duties. These duties range from 0% to 14% for industrial goods, 8% to 50% for Agri-food products and 12% for clothing.

General Questions

Does it matter what currency the invoice is in?

No, as long as the currency is specified. Monthly exchange rates are set out by local tax authorities.

Are there any restrictions on goods the goods that I am shipping?

There are currently prohibited goods to and from most countries, generally published on the relevant country government websites. In addition, there may be some restrictions depending on the types of goods, quantities, and purposes that the goods can potentially be used for.

Are the above requirements only for a "no deal" Brexit?

No, if there is an agreement the arrangements above will apply at the end of the transition period. We are working on the basis of plan for the worst & hope for the best.

What should I be doing now to plan for this?

There are several steps to take at this point. Primarily we would advise the following:

1. Review your supply chain to determine where goods may be caught by customs controls and documentary requirements
2. Get EORI numbers for your company and your customers
3. Get HS classification codes for the goods that you are shipping and/or receiving
4. Assess your company's ability to handle these additional requirements
5. Identify the additional information which will be required by Customs e.g. Tariff Classifications, Customs Origin, EU status of goods.

The additional time and cost involved in moving goods through a non-EU border are extensive and, unfortunately, there is no current scenario whereby this will not be a requirement for the UK if they leave the Customs Union.

It is also advisable to:

1. Assess the impact of additional EU Import duty costs if introduced
2. Assess the impact of WTO rates on any UK imports

While this would be the worst-case scenario, planning it is important to be prepared for these costs. Customs duties are "sticking taxes" and, once paid, are generally not recoverable. They will therefore be a direct hit to your bottom line.

What is AEO?

The AEO concept is based on a Customs-to-Business partnership. Traders who voluntarily meet a wide range of criteria work in close cooperation with customs authorities to assure the common objective of supply chain security and are entitled to enjoy benefits throughout the EU.

This guidance is issued without prejudice. Rules are subject to change. You must always follow Government guidance.