BORD BIA
IRISH FOOD BOARD

Bord Bia's

Brexit Action Plan 2021

Customs and Controls

BREXIT READY IRELAND

Rialtas na hÉireann
Government of Ireland

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Customs and Controls

The Transition Period has ended and the UK has left the EU, along with its single market and common customs territory. This changes the way that Irish food and drink businesses trade with UK customers and suppliers. The UK has become a Third Country and there are now new customs formalities, including import and export declarations, pre-notifications for certain products, licence requirements and other regulatory requirements.

The EU-UK Trade Cooperation Agreement (TCA) ensures that there are no tariffs or quotas on food and drink products that meet the rules of origin requirements. However, new administrative processes and costs apply. Businesses trading with Great Britain need to be familiar with these formalities.

This chapter provides guidance on what steps businesses need to take right now for imports as well as exports which are guided by the phased approach of the UK's Border Operating Model (BOM). This chapter also focuses on Transit movement though the UK landbridge as well as Ireland to Northern Ireland trade movements.

Every effort has been made to distinguish between the UK, Great Britain, and Northern Ireland in this Action Plan. In the event of confusion or evolving guidance, please seek clarification from Bord Bia or the Department of Agriculture, Food and the Marine (DAFM).

SECTION ONE:

General Guidance for trading with Great Britain



Customs Readiness

The following six basic steps outline what you should complete to continue trading with Great Britain now that it is no longer in the European Union. More detailed information can be found in the Movement of Goods section in this chapter.



Step 1: Get an EORI Number

Economic Operators Registration and Identification (EORI) Number

It is mandatory to be EORI registered to import and export goods between Ireland and Great Britain. All businesses and individuals based in the EU need an EORI number issued by the competent authorities in the EU to trade goods with countries outside the EU. In Ireland the competent authority is the Revenue Commissioners and you apply for an EU EORI number online with Revenue Online Service (ROS).

An EORI is a unique identification number that is linked to your company. It is used for customs procedures and on documentation that allows customs authorities to quickly identify your business. Once you receive your EORI number, Revenue will issue your Trader Account Number (TAN) that you can use to cover payment of import Taxes (i.e duty, VAT or excise duties if required.)

You will also need a GB EORI (EORI number issued by UK competent authorities i.e. HM Revenue Commissioners (HMRC) if you are responsible for making export declarations out of GB or import declarations into GB. If you have agreed with your customers in the UK to deliver the goods to them on DDP terms you will be responsible for making both export declarations to Irish Revenue and import declarations to UK HMRC. Sellers and buyers' responsibilities are set out in your sale contract using Incoterms (see Customer Relationships chapter for more information on Incoterms).

If your business is UK VAT registered, you may have automatically received a UK EORI already.

HMRC published step-by-step guidelines on preparing to import goods into Great Britain from the 1st of January 2021. It also released short explainer videos on import customs procedures from the 1st of January. This UK government tool can help you define what customs and VAT requirements are in place for specific products imported into Great Britain from the EU.

More guidance can be found here:
Brexit: guidance for businesses
https://www.gov.uk/guidance/help-and-support-if-your-business-trades-with-the-eu
https://www.gov.uk/government/publications/hmrc-brexit-transition-communications-resources
https://www.gov.uk/government/publications/guides-to-importing-and-exporting-goods-between-great-britain-and-the-eu

Key Considerations	Check
Do you have an EU EORI number?	
Do you need a GB EORI number? If so, do you have one?	



Step 2: Decide on a customs agent or in-house customs management

The UK Government have introduced new customs formalities for imports into the UK with effect from 1 January 2021.
These are split into two types

1) Full Import/Export Declarations to be lodged with HMRC
2) Delayed Import Declarations: This can be availed of up to 1 January 2022 however supplementary declarations detailing imports need to be lodged with HMRC 175 days after your first import.
   See link here for further information

The EU implemented the full requirements for Customs Declarations on Import/Export on 1 January 2021 with no simplifications or delays.

Customs declarations need to be lodged with HMRC by the Importing/Exporting business. In this regard businesses should conduct a cost analysis on whether to use a customs agent or manage customs procedures in-house by using specialised software and upskilling staff.

Customs agents or brokers can make all necessary customs declarations for your consignments, such as import and export declarations. This relieves the burden of customs paperwork from a business but can add significant costs. You are still required to provide relevant information to your broker to enable them to make declarations on your behalf.

Customs agents	Managing customs in-house
There are two types of customs representation: • **Direct** - in which case the customs representative shall act in the name of and on behalf of another person. In this instance the importer/exporter is solely liable for any information stated on customs declaration. Direct representation is only available if the trader is established within the EU for EU declarations or established in the UK for any UK declarations. • **Indirect** - in which case the customs representative shall act in his or her own name but on behalf of another person. Indirect representation is required if the trader is not established in the customs territory where declaration is lodged.	If you wish to lodge your own customs clearance in house with Irish Revenue you will need to apply for authorisation to use the DTI to link with Revenue. Exporters or their agents need dedicated software to use DTI for making electronic export declarations to the Automated Entry Processing system (AEP). In the absence of this software, you can appoint a customs agent to make export declarations on your behalf. See link here (DTI Direct Trader Input) To apply for this facility you should complete the application for approval for direct trader input and submit it through MyEnquiries in ROS. Managing customs in-house may require specialised software and skilled staff to manage the process.

Key Considerations	Check
Have you hired a customs agent?	
Have you procured the right software to carry out customs in-house?	

Step 3: Assigning Commodity Codes

For goods being traded across a customs border (e.g., from Ireland to Great Britain), it is necessary to classify those goods for customs purposes. Every product has a specific code.

Goods are classified according to globally observed rules which have been developed by the World Customs Organisation and which are provided for in EU legislation.

Classification codes are fundamental data elements that are included on documentation associated with trade. They are an unambiguous way of describing goods throughout the world in a way that transcends language. They also determine what measures are to be applied to goods when traded across a customs border. Such measures include, Rules of Origin, Duty rates, quotas, import restrictions, export restrictions, sanitary and phytosanitary considerations, tariff suspensions, etc.

The correct classification of goods is a fundamental aspect of good Customs compliance. An incorrect code may not be identified at the point of import but could be identified later during a post clearance Customs audit.

An incorrect code entered onto Customs documentation is a non-compliance and could result in penalties. Furthermore, the Customs Authority will insist upon the payment of any underpaid customs duties potentially going back over a period of 4 years. The importer bears sole responsibility for accurately assigning tariff codes.

Tariff Schedules

Every Customs jurisdiction has its own Customs Tariff Schedule. For example, the EU tariff schedule is the Common Customs Tariff (CCT), the US tariff schedule is the Harmonised Tariff Schedule of the United States (HTSUS) and the UK tariff schedule is the UK Global Tariff Schedule (GTS).

Goods being sent from Ireland to Great Britain will need to be classified to the 8-digit level in accordance with the EU's CCT upon export and to the 10-digit level in accordance with the UK's GTS upon import to GB.

It is necessary to refer to the appropriate tariff schedule because the structure of the various tariff schedules will not necessarily be the same from one jurisdiction to another.

Binding Tariff Information and Advanced Tariff Rulings

To get legally binding clarity on the classification of goods being imported or exported, a company can apply to Revenue to get a ruling known as a Binding Tariff Information (BTI). This is also possible in the UK by applying to HMRC for an Advanced Tariff Ruling (ATaR)

In the EU, BTIs can be issued by every EU member state and by the UK Customs Authority in the case of goods into and from Northern Ireland. Once issued, these rulings are binding. For example, in the Irish Customs Authority issues a BTI for a litre of full fat (3.5% fat) milk under CN code 0401 20 91, traders in every other EU member state trading this product must use the classification established for the existing BTI. This system ensures that all traders within the EU compete on a level playing field.

Key Considerations	Check
Have you classified your exported/imported goods correctly?	
Is there a need for a BTI or an ATR based on the information above? • Submit an application for a BTI on eBTI system through the EU Trader Portal but first you need to: - Apply for a Revenue Online Service (ROS) Digital Certificate. This certificate is required to access the eBTI system on the EU Trader Portal. More information on the ROS can be found on the Revenue's website. - Register for Customs and Excise on ROS. - Put your EORI on the application. - Include a full description of your product on the application so the product can be identified for customs purposes. • More information on applying for a BTI can be found on the Revenue website. • Look up UK Government guidance on the Advanced Tariff Ruling (ATR)	

Step 4: Fill out Customs documentation

If you decide to manage customs in-house, you need to familiarise yourself with the various customs procedures, legal requirements and documentation. If you decide to use a customs agent, they can submit declarations on your behalf, but you still need to provide them with the right information. The following guidance is for businesses that are managing customs in-house, but all businesses should make themselves aware of the process.

Key Considerations		Check
 **Export from Ireland to Great Britain**	Have you completed an export customs declaration? You need the following information: • Exporter's name (Consignor), address and EU EORI • Importer's name (Consignee) address • The Declarant is the person responsible for submitting the declaration. This can be your customs agent **(acting on your behalf in either a direct or indirect capacity)** or if you are submitting your own declarations, you will be the declarant. • International Commercial Terms (Incoterms): This sets out obligations, costs and risks associated with the consignment. For more information on Incoterms, please refer to the Customer Relationships chapter. • Commodity Code: For export from Ireland this is an 8-digit number used to classify your goods in EU Taric. • Value of goods: For export, this is calculated as an FOB value of the goods. • Customs procedure code (CPC): This is a **4-digit** code to indicate the customs procedure under which the consignment is being **placed at export**, which in turn determines its treatment at the border. • Along with the export declaration, you need to have: - At least one invoice (commercial invoice or pro-forma invoice or invoice for customs purposes only if there is no sale)	

Key Considerations		Check
Export from Ireland to Great Britain (Cont.)	- Licences/Health Certification if required - Packing List - Transport documentation	
Imports into Great Britain	Have you discussed your contract terms (Incoterms) with your UK customers? You might be required to submit an import customs declaration in Great Britain, as well as an export customs declaration to Irish Revenue, when exporting goods to Great Britain under **Delivery Duty Paid (DDP) terms (Incoterms)**. To act as the importer in GB you will need to • Get an EORI number that starts with GB. • Check if you need to be VAT registered in GB. • Get someone to deal with customs for you or decide if you want to manage clearance in house. • If your business is not established in the UK, you must get someone established in the UK to act indirectly on your behalf for customs. • Declarations in the UK can be submitted through CHIEF (Customs Handling of Import and Export Freight system) or the Customs Declaration Service (CDS). • Your agent or customs software provider will tell you when the changes affect you and what you need to do to prepare. Alternatively, you should monitor the latest guidance from HMRC for any updates. • If you are VAT registered, you can find out if you can postpone your VAT payment on import UK government guidance. • More UK guidance on imports can be found here and on exports here. • Check if you can declare your goods later if you're importing goods from the EU • Check if you are eligible for simplified declaration procedures. These authorisations are required by you or your agent to avail of the delayed declarations option on UK Imports.	
Imports from Great Britain into Ireland	• Engage with a customs agent to act on your behalf or complete an import declaration yourself. • Import declaration should be submitted electronically through Revenue's Automated Import System (AIS). • Safety and Security Declarations or an Entry Summary Declaration - ENS) is also required. It is the carrier's obligation to submit an ENS. ENS is submitted through the ICS system. • If goods are coming in by RoRo (e.g. Dublin Port), a Pre-Boarding Notification (PBN) should be submitted through Customs RoRo service. PBN can be created by any stakeholder involved in the supply chain. • Apply for a TAN account or a Deferred Payment Account (Comprehensive Guarantee) to pay for any potential import Taxes. • Postponed accounting for VAT on import is now available to all VAT registered traders. • DAFM is available to assist with further queries on imports from Great Britain.	

Step 5: Cost implications of customs and controls

It is important that you are aware that the increase in customs and controls resulting from Brexit will lead to increased costs for your business. The following actions can help you mitigate the impact of the cost implications of the customs and controls requirements:



Key Considerations	Check
Have you mapped your supply chain and identified areas where cost-saving and time efficiency measures can be made? • Refer to the Supply Chain chapter.	
Have you considered the impact of customs compliance (including agents)?	
Have you considered the impact on cash flow from VAT? • Refer to the Financial Resilience chapter.	
Have you ensured your business has applied for all relevant simplified procedures that may help ease the administrative or cost burden of customs? • See simplified Procedures section in this chapter	
Have you decided whether it is more cost effective to use a customs agent to deal with customs or to invest in specialised software to manage customs in-house?	

Sanitary & Phytosanitary (SPS) checks



The EU'S food safety policy aims to protect consumers, while guaranteeing the smooth operation of the Single Market. The EU has agreed standards to ensure that food imports from outside the EU are required to meet the same standards and go through the same checks as food produced within the EU. EU Import Controls are designed to protect public health, animal health and plant health.

The goods that require SPS checks are live animals, food of animal origin (such as meat, fish, dairy, honey and composite products containing products of animal origin), animal by products, plant and plant products, certain food contact materials and some food products of non-animal origin are subject to additional controls. More information can be found on the DAFM website and a full list of imports from Third Countries requiring SPS checks can be found in Commission Implementing Regulation (EU) 2021/632, Commission Delegated Regulation (EU) 2021/573, and Commission Implementing Regulation (EU) 2019/2072.

The UK government's Border Operating Model (BOM) details the processes and systems that will be used at the borders of Great Britain from 1 January 2021 and the subsequent implementation dates. The Border Operating Model - GOV.UK (www.gov.uk). On the 14th September, the UK Government announced that it will delay the phased introduction of these additional UK import controls until 01 January 2022 and 01 July 2022. The Border Operating Model will be further updated to reflect the time table for import controls announced on 14 September in due course.

Key Considerations		Check
Exports to Great Britain	**01 January 2021 -** From 1 January 2021, consignments of **Live Animals & Germinal** products exported to GB must be • pre-notified to the new UK IT system - Import of Products, Animals, Food and Feed System (IPAFFS) by the GB importer • accompanied by an export health certificate (EHC) issued by DAFM; organised by the Irish exporter • Animal Plant Health Agency will carry out identity and physical checks on imports of live animals from the EU at their destination, based on a risk assessment until July 2022. Consignments of **High priority plants and plant products** exported from the EU to GB must be • accompanied by a phytosanitary certificate (PC), issued by DAFM; this is organised by the Irish exporter • a pre-notification submitted by the importer in GB via Procedure for Electronic Application for Certificates from the Horticultural Marketing Inspectorate (PEACH) system. The way you submit import pre-notifications and applications online is changing. A phased transition to the new IPAFFS service started in Summer 2021 and will continue throughout the Autumn, you will be notified when you can join the new service. Until then you should continue to use PEACH. • a physical inspection at place of destination	

Key Considerations		Check
 **Exports to Great Britain (Cont.)**	**01 January 2021 -** From 1st January, 2022, the GB importer must provide advance notice to the relevant regulatory bodies in GB of a consignments arrival into GB. This pre-notification must occur in advance of arrival of the consignment through the GB IT pre-notification system. This is called the Import of Product Animal Food and Feed System (IPAFFS). Import of products, animals, food and feed system (IPAFFS) - GOV.UK This pre-notification requirement is required for the following: • Products of Animal Origin • Animal By products • Some Composite Products • Fish and Fishery Products • High Risk Food and Feed Not of Animal Origin • Regulated Plants and Plant Products **Q: Has the GB Importer registered for access to IPAFFS system?** **01 July 2022 –** A. From 01 July 2022, as the exporter you must ensure the consignment is accompanied by an Export Health Certificate (EHC). An EHC is required for the following: • Products of animal origin • Animal by products • Some composite products • Fish and fishery products • High risk food and feed not of animal origin B. All regulated plants and plants products must be accompanied by a phytosanitary certificate (PC). The onus is on the Irish exporter to obtain the certified EHC or PC from the appropriate Irish competent authority. What is an Export Health Certificate/ Phytosanitary Certificate? An Export Health Certificate (EHC)/ Phytosanitary Certificate is an official document that confirms your export meets the health requirements of the destination country. • The onus is on the Irish Exporter to obtain the EHC from the Irish Competent authority. **Do you understand the Export Health Certificate requirements for exporting to Great Britain and have you accounted for the added cost that this brings?** • Ensure you have the necessary system access. The nature of the export will C. In addition to the pre-notification and EHC/PC requirements all consignments subject to official controls must enter Great Britain through a UK border control post (BCP) and will be subject to documentary checks, and if necessary identity and physical checks.	



Key Considerations	Check

Imports from Great Britain

Did you know that SPS controls are carried out at designated Border Control Posts (BCPs)?

- Ireland currently has BCPs at Dublin Port, Rosslare Port, Dublin Airport and Shannon Airport.

Irish Importer Considerations

Have you registered with DAFM as an Importer?

Have you registered for access to TRACES in order to complete the necessary pre-notification for imports subject to official controls?

- TRACES must be used for completing the Common Health Entry Document (CHED).). If you have yet to register please contact DAFM through: BrexitRegistration@agriculture.gov.ie.
- Ensure you have also registered for access to the DAFM Imports Notification Inspection System (INIS Portal). For ROI imports pre-notification must also be submitted via the DAFM INIS Portal. If you have yet to register please contact DAFM through: BrexitRegistration@agriculture.gov.ie.

Did you know that health certification is required for imports from Great Britain which are subject to official controls?

Ensure your Supplier is from

- An Approved Country or Approved Establishment from a 3rd country
- Your supplier can provide the Health Certificate
- The original Health Certificate must accompany the consignment
- Ensure your supplier can provide you with a **coloured scanned copy** of the original Health Certificate via e-mail

Have you accounted for the BCP costs to your business?

- BCP charges are based on the costs of documentary, identity and physical checks for the specific type of consignment. This comprises of the cost of staff time to carry out documentation and physical checks, the cost of official laboratory sampling and analysis and, where necessary, the cost of storage for detained products.
- A list of fees and charges for official controls on consignments entering the EU can be found here.

Key Considerations		Check
Wood Packaging Material for export/import	Are your pallets treated under the International Standard for Phytosanitary Measures 15 (ISPM 15) guidelines? • All goods imported and exported between the EU and Great Britain that use Wood Packaging Material (WPM), which includes pallets, crates and drums, have to be compliant with the ISPM 15 standards for treatment and compliant marking. • Pallets holding a consignment may be subject to risk based inspections upon entry to Great Britain or entry to the EU to verify compliance with the ISPM 15 requirements. Please see the following guidance on UK import requirements for WPM. EU guidance on ISPM 15 can be found here.	



Rules of Origin under the EU-UK Trade & Cooperation Agreement (TCA)



Rules of Origin are a fundamental part of the new EU-UK trading relationship, so it is important your business is aware of some of the key definitions.

Rules of Origin Definitions under the EU – UK Trade Cooperation Agreement (TCA)	
Preferential Origin – Using the Trade and Cooperation Agreement	• The EU has concluded preferential trade agreements with many partner countries and blocs all around the world. These deals enable 'originating' goods to be traded between the parties to the trade agreement at a preferential duty rate relative to the World Trade Organisation or Most Favoured Nation duty rates. • However, to qualify as originating, goods being traded must comply with Rules of Origin (RoO) as laid down in the legal text to each individual trade agreement. These RoO lay down how much originating and non-originating content can be included in a product to qualify as "originating" in order to be able to avail of preferential trading arrangements. • For EU traders, The EU-UK trade agreement (i.e., the Trade and Cooperation Agreement) provides for a system of self-certification, whereby preferential origin can be claimed by including a 'Statement on Origin' on the commercial invoice. To use the Statement on Origin, traders must be able to prove that the goods in question are originating either in the EU or the UK. • As an EU Exporter, to use the Statement on Origin, it is necessary for traders to be registered on the REX system i.e., become Registered Exporters. This registration can be made through the EU Trader Portal. The Registered Exporter Number is included on the Statement on Origin which is normally on the commercial invoice. • For consignments worth less than €6,000, it is not necessary to be a Registered Exporter, but the Statement on Origin can still be used, assuming the goods in question qualify. • Preferential origin does not automatically apply to goods, even if they are originating. Preference must be actively claimed. This is done by an agent on the import documentation and is supported by the Statement on Origin.
Technical Vocabulary	• There is a technical vocabulary associated with the topic of 'origin'. The Access2markets database contains a glossary that provides easy to understand explanations of what terms associated with Origin means.



Rules of Origin Definitions under the EU – UK Trade Cooperation Agreement (TCA)

Returned Goods Relief	• Problems have arisen when goods that originate in the EU are sent to consolidation or distribution centres in GB and are re-imported into the EU. In such an instance, it is said that goods have been subjected to insufficient processes and these goods effectively lose their preferential origin. This has meant that customs duties have had to be paid on such goods on import into Ireland. • The returned goods relief may however be applied in some instances to avoid the imposition of customs duties upon re-import of goods into the EU. There are very specific conditions for this as outlined here https://www.revenue.ie/en/customs-traders-and-agents/relief-from-customs-duty-and-vat/goods-reimported-into-the-european-union/general-rules-for-duty-relief-on-returned-goods.aspx
EU Access2Markets Portal	The European Commission released the Access2Markets portal that contains important importing and exporting information into and out of the UK as well as more than 120 other markets. The Rules of Origin Self-Assessment (ROSA) tool is a very helpful resource for navigating the Rules of Origin requirements under the EU-UK TCA and provides guidance for businesses on how to find the origin of goods based on their commodity codes. It also has answers to FAQs.
Considerations for use of Free Trade Agreements when using NI goods.	• The Ireland/Northern Ireland protocol states that Northern Ireland remains part of UK customs territory. This has limited implication for trade with GB, as the TCA provides for bilateral cumulation. However, for trade using other EU FTAs, there may be implications. • Below, the Revenue Commissioners has provided examples below on the different scenarios that can take place under rules of origin for products originating in Ireland

Products of Irish and Northern Irish origin sold in the EU Market	Products of Irish and Northern Irish origin sold in a market with no existing FTA	Products of Irish and Northern Irish origin sold in a market with an existing FTA
Simplified example If milk is produced in Northern Ireland, manufactured into cheese in Ireland and sold in the EU market: • No Customs declarations or duties on milk into Ireland is required nor on cheese from Ireland to other Member States. • No Processing authorisation required. • Milk and Cheese are in free circulation at all times.	**Simplified example** If milk is produced in Northern Ireland, manufactured into cheese in Ireland and sold in a market like China where the EU has no existing FTA: • No Customs declarations or duties on milk into Ireland is required and therefore it is in in free circulation. • No Processing authorisation required. • Cheese imported into China as Third Country, so normal Chinese import duties applicable.	**Simplified example** If milk is produced in Northern Ireland, manufactured into cheese in Ireland and sold in a market like Canada where the EU has an existing FTA (CETA): • No Customs declarations or duties on milk into Ireland is required and therefore it is in in free circulation. • No Processing authorisation required. • Records required to prove origin. • Milk element of the cheese deemed to be non-EU origin in context of FTA. • Under CETA specifically, this cheese will not qualify for EU Origin.
Complex example If milk is produced in Northern Ireland, manufactured into cheese in Ireland, sent back to Northern Ireland for slicing and packaging, returned again to Ireland for storage and distribution and sold in the EU market: • No Customs declarations or duties on milk into Ireland is required nor on cheese from Ireland to other Member States. • No records required to prove origin. • No Processing authorisation required. • Milk and Cheese are in free circulation at all times.	**Complex example** If milk is produced in Northern Ireland, manufactured into cheese in Ireland, sent back to Northern Ireland for slicing and packaging, returned again to Ireland for storage and distribution and sold in a market like China where the EU has no existing FTA: • No Customs declarations or duties on milk into Ireland is required and therefore it is in in free circulation. • No Processing authorisation required. • Cheese imported into China as Third Country, so normal Chinese import duties applicable.	**Complex example** If milk is produced in Northern Ireland, manufactured into cheese in Ireland, sent back to Northern Ireland for slicing and packaging, returned again to Ireland for storage and distribution and sold in a market like Canada where the EU has an existing FTA (CETA): • No Customs declarations or duties on milk into Ireland is required and therefore it is in in free circulation. • No Processing authorisation required. • Records required to prove origin. • Milk element of the cheese deemed to be non-EU origin in context of FTA. • Under CETA specifically, this cheese will not qualify for EU Origin.

Key Considerations	Check
Do you understand the Rules of Origin definitions under the EU-UK TCA? • You can refer to the Access2Markets portal Rules of Origin Self-Assessment (ROSA) tool.	
Does your company know how to apply the Rules of Origin as set out the in the Trade and Cooperation Agreement when exporting/importing to Great Britain?	
If claiming preference, does your company have the documentation to support this?	
Have you assessed your supply chain needs as inputs from the UK including Northern Ireland no longer have EU origin for other external EU FTAs? • You can refer to the Access2Markets portal Rules of Origin Self-Assessment (ROSA) tool.	



GB VAT Requirements



B2C VAT requirements before Brexit

For B2C sales before 1st January 2021, any sales to private individuals in the UK were subject to the distance selling provision. This meant that a company did not have an obligation to VAT register in the UK until the distance selling threshold of £70,000 had been exceeded. All sales up to this threshold were taxable in the country of dispatch.

All sales made after this threshold had been exceeded were subject to UK VAT (20%) and were reported in the UK VAT return. A company had the option to elect to become VAT registered if it believed it would exceed the distance selling threshold in that calendar year.

B2C VAT requirements under the EU-UK TCA

Now that the UK are no longer part of the EU the threshold in the UK will no longer apply for sales from the EU to private individuals in Great Britain (excluding Northern Ireland). Therefore, the VAT treatment will depend on the value of the consignment.

If the sale is below £135, there is a direct sale to the final customer with no import VAT to be considered. The Irish company would need a UK VAT registration to charge UK VAT (20%) and pay this over to HMRC in the VAT return. Although no import for VAT purposes, there may still be customs documentation to be complete. As there are no customs applicable on supplies under £135, it would not be a requirement to have the commodity code on the invoice.

Postponed accounting will apply on the import VAT (reporting in and out on VAT return) and then local VAT (20%) would be charged on the sale, with the sales invoice being issued from the company's GB VAT number. The company's customs clearance agent should be advised to select the postponed accounting option. (Check when you can account for import VAT on your VAT Return - GOV.UK).

If the customer is elected to be the importer of record, then they would be the party responsible for VAT and customs, however many companies would opt against this approach as it can lead for a negative customer experience when private individuals are hit with hidden VAT and customs charges upon arrival of the goods in the UK.

For an EU company to be the importer of record in the UK, the company would need to be established in the UK for customs purposes. Where an EU supplier has no physical presence in the UK, it would need to appoint an indirect customs agent to be joint and severally liable for all customs related matters (this can be a third-party logistics provider / customs agent, or an affiliate entity established in the UK).

Where the consignment value is greater than £135 and the Irish company will be the importer of record, it will report an export in its Irish VAT return and in the UK, it will report an import (subject to Postponed import VAT accounting) and a domestic sale. It will be responsible for paying any VAT liability over to HMRC on a quarterly basis.

B2B VAT requirement before Brexit

On **B2B sales** before the 1st of January, a cross-border supply of goods by an Irish VAT registered business to a UK VAT registered business was treated as an intra-Community supply. This supply was zero rated by the Irish company where it had a valid VAT number for its customer and had proof that the goods left Ireland destined for another EU member State.

The customer then self-accounted for local VAT in its VAT return (Reverse Charge Transaction), reporting this as both an input and an output, creating an overall nil effect. The supplier reported an EC sale in its Irish VAT return, VIES declaration and Intrastat (where thresholds had been reached).

B2B VAT requirement under the EU-UK TCA

Now that the UK are no longer part of the EU, there will be an export of goods from Ireland and an import into the UK.

The party responsible for the export and the subsequent import will depend on where title passes for the goods. Only the owner of the goods at time of import can recover import VAT, as such it is important to ensure that the party who has title to the goods at the time of import is listed as importer of record.

Incoterms are a commercial term and when looked at in isolation, same can't determine the party responsible for the completion of the customs import paperwork nor can they define the owner of the goods. They do however set out the party who is responsible for import VAT, freight, insurance, delivery, clearing customs etc. from a commercial perspective.

As such, it is very important that the incoterms assigned to a supply are in line with who the owner of the goods are at the time of importation, as per contractual arrangements. Where incoterms and contractual title transfer agreements are not aligned, there could be issues surrounding a company's entitlement to recover import VAT.

For example, if an Irish company supply the goods under an arrangement other than DDP (e.g. EXWorks, DAP), then this would indicate that the purchaser should be the importer of record, as they would be the party responsible for paying any import VAT and customs, however should they not be the owner of the goods and consequently not listed as the importer of record on the customs declarations, then they would not have an entitlement to recover the import VAT.

Likewise, if an Irish company supply the goods under a DDP arrangement, then the goods will be delivered duty paid and as such, the Irish company should still hold title to the goods on arrival in the UK, meaning they would be the exporter of record in Ireland and the importer of record in the UK.

As a result, where goods are supplied DDP the Irish company will need a UK VAT registration and will be the party responsible for any import VAT and customs duties upon arrival of the goods in the UK. Postponed accounting will apply which will mean that any import VAT due may be deferred until the VAT return, where it will be reported as both an input and an output creating an overall nil affect.

The Irish company would then raise an invoice from its UK VAT number to the final customer, with local VAT of 20% being applied. This VAT would be paid over to HMRC every quarter in conjunction with the filing of the VAT return.

For an EU company to be the importer of record in the UK, the company would need to be established in the UK for customs purposes. Where an EU supplier has no physical presence in the UK, it needs to appoint an indirect customs agent (this can be a third-party logistics provider/customs agent, or an affiliate entity established in the UK).

UK VAT Registration

HMRC is allowing postponed import VAT accounting to apply on imports into Great Britain. This simplification is only an option for taxable (e.g. UK VAT registered) entities.

There are 3 options for importing into Great Britain

1. If you are the importer into Great Britain (e.g. DDP), you can set up an Indirect Customs Representative (e.g. a customs agent) to act on your behalf if you are not physically established in Great Britain. The Indirect Representative can be the Declarant and your business can be the Consignee (importer). The Indirect representative can pay import taxes (VAT and duty) on your behalf and charge it back to your business. You also need a GB EORI number and if the intention is to sell the goods in the UK, then the business will also need to be VAT registered. It is important to understand that only the owner of the goods is able to recover import VAT.

   When a company is VAT registered, it can use postponed accounting to account for import VAT. If the company is not registered for VAT, import VAT becomes payable at importation.

2. You may look into establishing a company in Great Britain when delivering the goods on DDP terms. There may be requirements for having an established business in Great Britain for food labelling and registrations/ pre-notifications to health authorities DEFRA/ IPAFFS.

3. You can consider and discuss with your customer on changing the Incoterms from DDP to DAP or DPU. Under these contract terms, the GB customer would still receive the goods at their premises, but would look after all import requirements including labelling and SPS (Sanitary and phytosanitary requirements). Therefore, the GB customer would be the Consignee. For more information on commercial contract Incoterms, please see the Customer Relationships chapter.

Key Considerations	Check
Are you the Importer of Record into Great Britain? • The Importer of Record is required in order to fill out customs paperwork and valuation declarations. Valuing your consignment can help you or your customer calculate the correct amount of import VAT.	
Have you calculated the value of your goods using the transactional value method? • This is the invoice price plus the cost of transport and insurance. The Revenue website & HMRC website can help you make the correct Customs Valuation.	
Have you included the value of your goods on your customs declaration's documentation or shared the values with your customs agent? (if you are using one)	
Have you prepared for the necessary VAT requirements when exporting to Great Britain? • You need to review your Incoterms & contracts to determine who is has title to the goods on arrival in the UK and who is responsible for VAT.	
Have you checked to see if you are eligible for postponed accounting?	
Are you aware that import VAT will be applicable on all B2B supplies and will be applicable on all B2C consignments greater than £135 (total consignment value, i.e. inclusive of transport costs etc.)?	

Labelling

There are changes required on labels, some of which have come into effect already and some which will not come into effect right away. It is important that you are aware of these labelling changes.

Labelling changes	Exporting to Great Britain	Importing from Great Britain
Who is responsible for food information on a label? **UK Guidance here** **Irish Guidance here**	If you are selling food in Great Britain you must: - include the name and address of the UK or EU business responsible for the information on the food. - If the business is not in the UK or EU, you must include the name and address of the importer.	The food business operator responsible for food information is: - the operator under whose name or business name the food is marketed or - if that operator is not established in the EU, the importer into the EU market.
Food Business Operator (FBO) address **UK Guidance here** **Irish Guidance here**	Businesses can use an EU, GB or NI address for the FBO on pre-packaged food or caseins sold in Great Britain until 30 September 2022. From this date on you must include a UK address for the FBO on pre-packaged foods or caseins sold in the UK. If the FBO is not in the UK, the address of the importer can be used.	Ensure that there is an EU address for the FBO on pre-packaged or caseins. A UK address can no longer appear on food labels as the operator whose name or business name the food is marketed is no longer in the EU. Therefore, the address of the importer must be used.
Health Marks - **Guidance here**	Health marks are oval stamps that must be applied to certain food products of animal origin (POAO). EU health marks will no longer be recognised in the UK. EU health marks must be replaced with new UK health marks. However there is a transitional period up to 30 September 2022. This will allow UK businesses to deplete existing stocks of labels, wrapping and packaging carrying the 'UK/EC' identification mark owned by the food business operator at the end of the Transition Period. The provision is available to UK food businesses for POAO placed on the market in Great Britain. It is not applicable to POAO produced in the UK for placing on the EU, Northern Ireland or non-EU markets. It is not intended to enable businesses to replenish stocks of labels, wrapping and packaging carrying the 'UK/EC' identification mark after the end of the Transition Period. Businesses are encouraged to adopt the new markings as soon as possible once the Transition Period ends. The provision started from 1 January 2021 and is available for food businesses up to 30 September 2022. After this date, the use of stocks of labels, wrapping and packaging with the 'UK/EC' identification mark will be unlawful.	Ensure that your supplier uses the code 'GB' or 'UK' or the full country name 'UNITED KINGDOM' on the POAO intended for export to Ireland from Great Britain.

Labelling changes	Exporting to Great Britain	Importing from Great Britain
Identification mark - Guidance here	Identification marks are oval stamps that must be applied to certain food products of animal origin (POAO). EU identification marks are no longer recognised in the UK. EU identification marks must be replaced with new UK identification marks.	Ensure that your supplier uses the code 'GB' or 'UK' or the full country name 'UNITED KINGDOM' on the POAO intended for export to Ireland from Great Britain.
Geographical Indications (GIs) - Guidance here and here	EU law on Geographical Indicators (GI's) no longer apply in the UK. The UK authorities ask that you apply for their own GI scheme. Registered GIs from the island of Ireland e.g. Irish Whiskey and Irish Cream continue to be recognised. It is optional to use the EU logo when the product is on sale in Great Britain if the products is protected under an EU scheme	All UK GIs registered under the EU GI schemes can continue to receive protection in the EU. New UK products seeking EU GI protection need to secure protection under UK schemes first.
EU Organic Logos - Guidance here	Food registered as organic in the EU can use the EU organic logo as long as they meet the EU organic labelling requirements and statement of agricultural origin.	Your supplier has the option to use the EU organic logo on any GB organic food. If your supplier includes the EU organic logo for GB exports to the EU, they must include the EU statement of agricultural origin ('EU' or 'Non-EU Agriculture').
Country of Origin / Place of Provenance - Guidance here	Food products that originate in Great Britain or are sold in their market can be labelled as 'origin EU' until 30 September 2022.	Food produced in Great Britain and imported into the EU is cannot be labelled as EU origin. There are also specific changes for certain products.

Key Considerations	Check
Have you reviewed the labelling changes your business may need to be in compliance with? • For more information on labelling, visit the FSAI's website. • The UK Government has also published guidance on food labelling changes.	





Authorised Economic Operator (Trusted Trader Status)

Authorised Economic Operator (AEO) is a trade facilitation measure designed to reduce delays at customs and borders and is mutually recognised by the EU and the UK under the TCA. Having AEO status demonstrates that you have met certain standards, such as safety and security, compliance with customs and financial solvency.

There are two types of authorisation. A business can apply for both types of AEO status and no charges are made for the processing of applications or the issue of authorisations. The two types are:

Security and safety (AEOS)
The benefits of AEOS status:

- The possibility of prior notification of a control.
- Fewer physical and documentary-based controls in respect of "security and safety".
- Priority treatment if selected for physical control.
- The possibility to request a specific place for any customs controls to be carried out. It offers reciprocal arrangements and mutual recognition with countries outside the EU, such as the USA and the UK

Customs simplifications (AEOC)
The benefits of AEOS status:

- Easier admittance to customs simplifications as defined in the Union Customs Code (UCC).
- Fewer physical and documentary-based controls.
- Priority treatment if selected for customs control.
- The possibility to request a specific place for any customs controls to be carried out.
- Faster processing of applications for authorisations for other customs decisions.

Businesses can apply for AEO status, once they are established in the EU (or the UK for the UK AEO application) and are involved in customs activities. More information on the AEO process can be found on the Revenue website.

Some benefits of AEO status include:

1. Worldwide recognition as a safe, secure, and compliant business in international trade
2. Lower risk score which is used to decide how often Customs carry out physical and documentary checks.
3. Fast-track of consignments through customs controls.
4. Mutual recognition of AEO programmes by other countries under joint customs cooperation agreements.
5. Easier access to other simplified procedures
6. Reduction or waiver of comprehensive guarantees

Key Considerations	Check
Irish food and drinks manufacturers should note that AEO only provides benefits when dealing with customs authorities. AEO status does not provide any benefits in dealings with SPS or relevant food safety authorities.	
Applying for AEO is a comprehensive process. Decide whether to apply for AEO yourself or whether to hire a consultant to complete the application for you. • Apply for AEO status online through Revenue, if applying yourself.	
Enquire whether your logistics partners are AEO certified.	
Check to see if other partners in your supply chain are AEO certified.	

Payment of import taxes (e.g. import duty) in Ireland

Import taxes can be paid by using a TAN or a Deferred account.

A **TAN** account is used for instant payment of duty and is automatically assigned when a company registers for an EORI or a C&E (Customs and Excise) in ROS. To add a positive balance to your TAN account, Customs & Excise payments can be made by Revpay using a Credit Card, Debit Card, or transfer from the payer's bank account by Single Debit Instruction (SDI). For instructions on using RevPay and topping up your TAN account, see this document from Revenue.



Key Considerations		Check
Change to Importing into Great Britain	Are you responsible for paying UK import Taxes? If yes, then you need a duty deferment account. There are new rules for duty deferment that apply in Great Britain (England, Scotland and Wales). • You can apply now for a new duty deferment account. • You will have the option to apply for a Guarantee Waiver to avoid the need to get a financial guarantee, or you can continue to get a financial guarantee. • Due to the different Guarantee requirements, duty deferment accounts approved for use in Great Britain should not be used in Northern Ireland. If you need a new duty deferment account to use in Northern Ireland you will need to apply for a Customs Comprehensive Guarantee. • If you are not established in the UK, you can still apply for a duty deferment account to use in Great Britain, but you cannot get a guarantee waiver. To complete your application, you'll need your business': - EORI number - Name associated with your EORI number - Registered company number (if this applies), in the UK this will be from Companies House - UK address associated with your EORI number - Correspondence address - VAT number (if this applies) - Company directors' and officials' details, including date of birth - Person responsible for customs authorisations, their details and practical customs experience - Your estimated debt	

Key Considerations		Check
Imports from Great Britain into Ireland	You can set up a deferred payment account with the Irish Revenue to pay import duties. This allows you to delay payments of import taxes until the fifteenth day of the month following import. • Apply for a comprehensive customs guarantee using the Customs Decisions System (CDS), which you can access through the EU Trader Portal. To obtain this, you need to: - have a valid Revenue Online Service (ROS) Certificate - be registered for customs and excise (C&E) on ROS - have a valid EU EORI number • Apply for a deferred payment authorisation using the Customs Decision System, once you have your comprehensive guarantee authorisation number. • Set up a Direct Debit. • Complete a customs clearance agent authorisation, if you are using a customs clearance agent. • Ask your bank, building society or insurance company to act as your guarantor. • Send the completed forms to the eCustoms Accounting Unit. This can be done by post or online on the Revenue website through MyEnquiries. • More information on contacting eCustoms can be found on Revenue's website. • For more information on deferred payment accounts visit Revenue's website.	

Economic (Special) customs procedures

Special customs procedures enable businesses to import goods and complete customs procedures with the possibility of suspending or drawing back customs duties. These cost-saving customs and excise authorisations are universal, but they can have different names in different countries worldwide. The main Special Procedures are customs warehousing, Inward processing (IP), outward processing (OPR), Transit, End Use and Temporary admission. Availing of these procedures may help mitigate the costs of increased customs requirements and ensure businesses are prepared for Brexit but it does not eliminate costs and procedures completely.



Customs special procedures	Description	How to apply
Outward Processing Relief	Outward processing procedures allow you to temporarily export goods out of the EU for processing or repair. It allows you to claim full or partial relief from import charges when the goods are re-imported and released for free circulation in the EU. The amount of import duty is based only on the cost of the processing outside of the Union.	• All applications for a special procedure should be made on the Customs Decisions Management System (CDMS) • Certain criteria have to be met • A Comprehensive Guarantee Authorisation is required
Inward Processing Relief	This procedure allows you to suspend the payment of customs duty and VAT if you import goods from outside the EU to be processed and re-exported out of the EU. Additionally, duty relief is available if your imports are subject to customs duty but the finished product you make is subject to a lower duty rate – in this case the lower duty rate can be applied to the imported raw materials on release of the goods to the EU market. Customs duty and tax is paid when the finished product is released for circulation in the EU. No customs duty or VAT is payable if the goods are exported outside the EU.	
Customs Warehousing	The Customs warehousing procedure permits traders to store non-EU goods in the EU suspending the payment of import taxes. Once the goods leave the warehouse to be released onto the EU market, duty must be paid. No duty is paid if the goods are re-exported out of the EU or move to another customs procedure.	
End Use Procedure	End-use is a **Customs procedure whereby goods entered for free circulation into the European Union** (EU) may be given favourable tariff treatment at a reduced or zero rate of duty on condition they are put to a prescribed use.	
Transit Procedure	Transit is a customs procedure that allows goods to be moved across international borders under customs control. There are three types of transit: • **Union transit** - allows for the movement of goods within the customs territory of the European Union (EU). • **Common transit** - allows for the movement of goods between the Union and the common transit countries and the common transit countries themselves. • **Transport Internationaux Routiers (TIR)** - allows for the movement of goods internationally over one or more frontiers.	
Temporary Admission	• Temporary Admission allows goods to be temporarily imported free from payment of Customs duty and VAT • Goods must remain unchanged • Security must be provided, or duty paid on deposit	

SECTION TWO:

Movement of Goods



UK Border Operating Model (EU - GB trader) - Overview



Great Britain operate a full, external border, with new controls. The following list of controls are applied by the UK authorities on imports from Ireland.

The UK government took the decision in July 2020 to introduce border controls on imports coming into Great Britain from the EU in phases through their Border Operating Model (BOM). The UK government has since updated this to reflect the new EU-UK trading relationship.

On the 14th September, the UK Government announced that it will delay the phased introduction of these additional UK import controls until 01 January 2022 and 01 July 2022.

The Border Operating Model will be further updated to reflect the time table for import controls announced on 14 September in due course. It is imperative that you continue to refer to the most recent version.

It is important that companies responsible for UK customs formalities (this is determined by your Incoterms) understand the requirement for each import stage and comply with the associated guidelines.

UK Border Operating Model	January 2021

Customs Requirements

- For goods brought into Great Britain (England, Wales and Scotland) from the EU, you (or someone who deals with customs for you) may be able to delay import declarations.
- However, you cannot delay declarations and must follow the normal rules for making an import declaration if either:
  - Your goods are controlled for example, fish and fish product imports into Great Britain would fall into this category.
  - HMRC has told you to, because you have a poor compliance record.
- For products such as these, complete customs declarations must be submitted to HMRC from the 1st January 2021.
- Intrastat declarations are required for 2021 on certain goods being imported into Great Britain from the EU and being sent from Northern Ireland to the EU.
- HMRC are implementing two import models
  - temporary storage **(where you have up to 90 days to decide what customs procedure you will use after import)**. and
  - pre-lodgement model. The pre-lodgement model is helpful as some ports don't have storage capacity.
- Please see the list of UK RoRo Ports as well as other listed ports.

UK Border Operating Model	January 2021

Customs Requirements (Cont.)

- You or your agent should submit the export declaration electronically through Revenue's AEP system from January onwards.
- You, your haulier or a customs agent also needs to engage with Revenue's Customs RoRo Service to generate a Pre-Boarding Number (PBN) ID for consignments being exported to Great Britain from January onwards.
- Determine the Importer of Record in the UK (Incoterms).
- Decide who will make customs declarations in the UK. You can hire someone to deal with customs and transport the goods for you, or you can do it yourself.
- Check how will you account for import VAT – postponed VAT accounting.
- If you are importing commercial samples into the UK, click on this link for more guidance.

Live animals & Germinal Products

Health certification and Import pre-notification requirements

- The Irish exporter must register with the Department of Agriculture Food and the Marine (DAFM) as an exporter of animals and products of animal origin (POAO) to non-EU countries.
- The Irish exporting business must ensure that your business details are registered on **TRACES** and listed on the "approved list of establishments allowed to export to the UK" and to apply to DAFM for an EHC.
- The UK Office of Sanitary and Phytosanitary Trade Assurance is responsible for ensuring all conditions are met on live animal and POAO exports to Great Britain.
- From 1 January 2021, consignments of Live Animals and germinal products exported to GB must be pre-notified to the new UK IT system - Import of Products, Animals, Food and Feed System IPAFFS and accompanied by an export health certificate (EHC).
- The GB importer will need to register with IPAFFS and submit pre-notification to IPAFFS a minimum of 24hrs prior to the arrival of the consignment. When this pre-notification is completed this will generate a Unique Notification Number (UNN). The GB Importer will need to provide the UNN to the Irish exporter.
- The Export Health Certificate (EHC) must be organised by the Irish exporter from the EU country of origin's competent authority, namely DAFM for Irish exports. The Irish exporter will apply for an EHC from their Regional Veterinary Office (RVO), the Irish exporter must provide the certifying vet with the UNN for inclusion on the EHC.

  EHC for germinal products will be generated through the TRACES system. Irish exporters must request this from the RVO at least 5 working days pre export.
- All model GB health certificates can be found here. It is important that you pay close attention to the requirements specific to your product. The exporter will need to provide the necessary information to the certifying OV to allow them to generate the EHC. The original cert must accompany the consignment and a scanned colour copy must be emailed to the GB importer who must upload it to IPAFFS.

UK Border Operating Model	January 2021



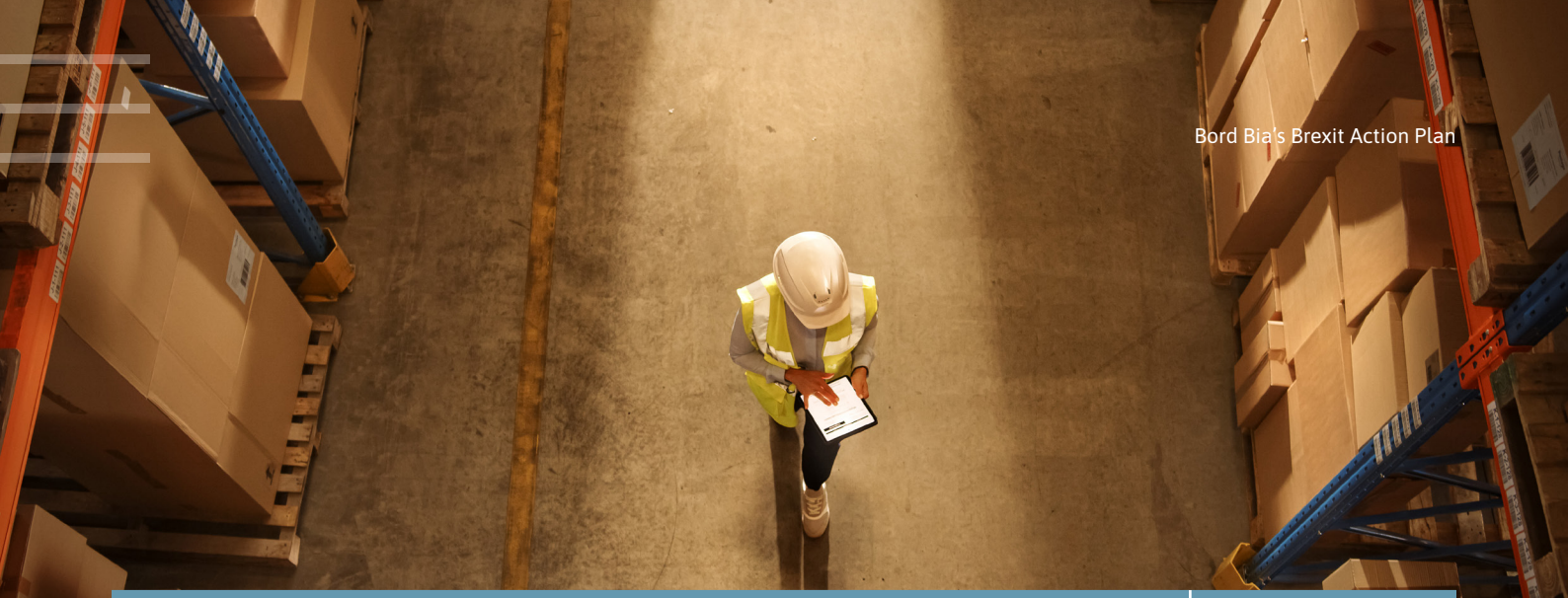
Live animals & Germinal Products (Cont.)

- Depending on the type of animal, specific welfare requirements may apply including the need for specifically approved transportation vehicles, and certificates of competence or authorisations for the drivers and handlers of the animals.
- The specific requirements for the various categories of animals and further detail can be found on the DAFM website.
- GB Import documentary checks will occur remotely, with identity and physical checks undertaken at the point of destination on a risk basis.



Plants and plant products

- The Irish exporter must register with DAFM as an exporter of plants and plant products to non-EU countries. Once approved, the Irish exporter will be issued a Plant Health Registration Number (PHR), which must be included in all applications for export phytosanitary certificates (PCs).
- **1 January 2021** - High risk plants and plant products from the EU to GB must be accompanied by a phytosanitary certificate (PC). An exhaustive list of the high-priority plants and plant products that require a phytosanitary certificate and pre-notification of import from 1 January 2021 is available on GOV.UK.
- The Irish exporter must apply for a phytosanitary certificate (PC), via DAFM's online Export Certification System (ECS).
- The Department requires at least 14-days notice prior to export to enable inspectors to arrange an inspection to see if your plants require laboratory testing of samples to ensure they are free from pests and diseases or inspections during the growing season.
- When you receive the original phytosanitary certificate, retain the duplicate copy for your records and post the original to your UK customer who will send it to UK NPPO (DEFRA). You must also email a colour scanned copy of the GB Importer.
- **Pre-notification** The GB importer must provide advance notification on the Procedure for Electronic Application for Certificates (PEACH) system of at least 4 working hours prior to arrival for roll-on-roll-off consignments and air movements, or at least one working day prior to arrival by all other modes of transport – along with a scanned colour copy of the phytosanitary certificate.
- Documentary check will occur remotely, identity and physical checks are completed at the point of destination.
- The importer into Great Britain needs to note that the current PEACH system will be replaced by a new plant health IT service in due course. You should continue to use the existing system (PEACH) until you are directed to register and use the new IT service.
- View the UK requirements on the import of plant and plant products through guidance from the Border Operating Model (BOM) or the UK's Question and Answer Guide available at the Plant Portal Post Transition Period Guidance page.



UK Border Operating Model | January 2021

Fish and fish products

- The Irish exporter must register with the Department of Agriculture Food and the Marine (DAFM) as an exporter of animals and products of animal origin (POAO) to non-EU countries.
- The Irish exporting business must ensure that your business details are registered on TRACES and listed on the "approved list of establishments allowed to export to the UK".
- The Sea Fisheries Protection Authority (SFPA) is the competent authority for issuing Catch Certificates and Processing Statements.
- The requirements specific to the exports and direct landings of fish and fishery products can be accessed on the SFPA's Brexit Information section.
  - Export consignments;
  - Export direct landings;
- From 1 January 2021, in order to comply with the anti-Illegal, unreported and unregulated fishing (IUU), most wild caught fin fish will require a Catch Certificate and potentially storage documents and processing statements.
- The Export Certificate System (ECS) is used by the applicant to apply for Irish Catch Certificates and Irish Processing Statement. Information on how to apply and validate a Catch Certificate can be found on SFPA website.
  ECS Guidance for Industry - Catch Certificate Application
  ECS Guidance for Industry - Processing Statement Application
- Forward the certificate to your GB importer so they can liaise with the relevant authority at the port of entry.
- EU-registered fishing vessels need to provide at least four hours' notice to UK authorities for fresh fish fish (72 hours otherwise). Vessels must also submit:
  - a prior notification document;
  - a pre-landing document declaration;
  - a validated Catch Certificate for the fish that is being landed; and
  - the required NEAFC Port State Control forms (PSC1 or PSC2)
- Direct landings of marine-caught fish by Irish or EU vessels into GB must land into an appropriately designated port in line with IUU fishing rules and the North East Atlantic Fisheries Commission (NEAFC) convention. More details can be found here.
- Ensure that you are monitoring the UK Government guidelines for any updates on exports from the EU into the UK.

UK Border Operating Model	January 2021
High Risk Foods Not of Animal Origin (HRFNAO)	• As there is currently no EU-origin HRFNAO, any HRFNAO imported into GB from the EU will have originated from a third country and been subject to import controls at the EU border prior to being placed on the EU market. • Any **'EU-cleared'** HRFNAO however which is subsequently imported into GB will be treated as EU-origin and will not be subject to new import requirements until January 2022. • However, from 1 January 2021 any non-EU-originating HRFNAO that **transits the EU** for import into GB **needs to enter GB via an established point of entry** with an appropriate BCP approved for HRFNAO from 1 January 2021 in order to undergo checks. Consignments in this category will not have been controlled upon entry to the EU as they are not intended to be placed on the EU market, allowing them to travel through the EU under Customs seal for import into GB. A list of current BCPs and the commodities they accept is available here. • The GB based importer must register with IPAFFS and complete pre-notification of the import on IPAFFS and submit official certificates and results of sampling & analysis undertaken by the Competent Authority of the country of export.
Excise Goods (e.g. beer and tobacco)	• If your excise goods are dispatched from an EU member state from 1 January 2021, you must complete a customs declaration and use the relevant customs procedures when they arrive at the place they enter into Great Britain. • The Excise Movement and Control System (EMCS) is no longer available on imports into Great Britain. • A comprehensive guide on importing excise goods into Great Britain can be found here. • You can use Customs Freight Simplified Procedures (CFSP) to import some excise goods such as alcohol and tobacco. All other excise goods are excluded from using CFSP. • This means you'll be able to transport your goods into Great Britain without having to make a full customs declaration in advance. • Specific requirements for importing alcohol products into Great Britain can be found here. • Specific requirements for Importing and Exporting wine into and out of the UK can be found here.

UK Border Operating Model	October 2021
Exports from Great Britain	When a full export customs declaration is not submitted to HMRC (for example when reusable packaging is declared by conduct or orally) a safety and security declaration is required for exports from January 2021. However, for the period 1 January 2021 to 30 September 2021 this requirement was waived for reusable packaging carried in Roll On Roll Off (RoRo) vehicles. The requirement for safety and security declarations on these movements started to apply from 1st October 2021.



UK Border Operating Model	1st January 2022
 **Customs Requirements**	• Full customs declarations for all goods are required at the point of import through Customs Handling of Import and Export Freight system (CHIEF) or Customs Declaration Service (CDS), and importers will not be able to defer their payment of any tariffs if they do not have a Deferred Payment Authorisation in place. • The updated Border operating model has not been published at this point by HMRC any relevant amendments as required will be updated in due course.
 **Live animals & Germinal Products**	• Continue to adhere with the requirements as set out for 01 January 2021.
 **Products of Animal Origin (meat, meat products, dairy products, honey, eggs and some composite products)**	• The Irish exporter must register with the Department of Agriculture Food and the Marine (DAFM) as an exporter of animals and products of animal origin (POAO) to non-EU countries. • The Irish exporting business must ensure that your business details are registered on **TRACES** and listed on the "approved list of establishments allowed to export to the UK". • Some composite products are exempt from offical controls. A Composite product that contains **no** processed meat product and less than half its substance of any other processed product of animal origin are also subject to veterinary checks at BCPs unless they satisfy the requirements of **Article 6 of Decision 2007/275/EC**. The milk content must only come from a country approved for dairy products. **Annex II of Decision 2007/275/EC** lists some composite products and foodstuffs which are not subject to veterinary checks. • The GB based importer must register with IPAFFS and complete pre-notification of the import on IPAFFS. • Current UK import requirements will preclude the export of fresh or chilled minced meat or meat preparations from the EU (including Ireland) to Great Britain from 1 January 2022. However, minced meat and meat preparations can be exported to Great Britain if frozen to -18oC and if they meet the other UK import requirements. Please refer here for further information.
 **Composite food products**	• Please refer to the products of animal origin section above. • Exporters should pay close attention to the contents of their composite food products and follow the correct guidance.

UK Border Operating Model	1st January 2022
Plants and plant products	• Continue to adhere with the requirements as set out for 01 January 2021 for high risk plants and plant products. • For all other Regulated Plants and Products - The Irish exporter must register with DAFM as an exporter of plants and plant products to non-EU countries. Once approved, the Irish exporter will be issued a Plant Health Registration Number (PHR). • All businesses wishing to export to the UK must be listed as an "approved establishment" on the EU TRACES system. • **Pre-notification** The GB importer must provide advance notification on the Procedure for Electronic Application for Certificates (PEACH) system. The way you submit import pre-notifications and applications online is changing. A phased transition to the new IPAFFS service started in Summer 2021 and will continue throughout the Autumn, you will be notified when you can join the new service. Until then you should continue to use PEACH.
Fish and fish products	• The GB Importer must complete pre-notification of imports into GB on IPAFFS system.
High Risk Foods not of animal origin	• Regulation 2019/1793 lists the products of non-origin that have increased levels of controls when importing into GB from listed third countries and sets out the extra steps and processes importers must take at designated points of entry when importing these goods. • Whilst there is currently no HRFNAO originating within the EU, these requirements will apply to non-EU HRFNAO imported into EU and subsequently exported to GB. • High risk food and feed of non-animal origin need to be pre-notified on IPAFFS. • For further information please see the attached link.



UK Border Operating Model	1st July 2022
Customs Requirements	• Full Safety and Security declarations are required. Carriers are legally responsible for ensuring the UK authorities are provided with this before arrival. • More identity and physical checks will take place at the BCPs and this will involve added costs for businesses. Random samples may be taken also. Inland sites will be used if certain ports do not have the full infrastructure in place and these sites will provide the same functions as ports, including carrying out customs formalities, dealing with transit movements and SPS checks. • Temporary Storage is available for imports at the BCPs that have introduced it. The Goods Vehicle Movement Service (GVMS) is in place for imports as well as transit movements at the BCPs that have introduced it. A mixed model may be used. The UK government need to provide information on what BCPs are operating these models.
Live animals & Germinal Products	• In addition to the EHC and the IPAFFS pre-notification requirements, all germinal products and live animals must enter GB via a BCP. Documentary, identity and physical checks will take place at the BCP.
Products of Animal Origin and Composite Products.	• In addition to the IPAFFS pre-notification requirements, all products of animal origin must be accompanied by an export health certificate (EHC) and enter Great Britain via a designated Border Control Post. • The Irish exporter must ensure that you have access to the necessary IT systems in order to request an EHC from the appropriate authority in advance of the export. Please refer to the DAFM website for appropriate guidance specific to your product. • Some composite products are exempt from the requirement to be accompanied by an EHC and IPAFFS pre-notification. A Composite product that contains no processed meat product and less than half its substance of any other processed product of animal origin are also subject to veterinary checks at BCPs unless they satisfy the requirements of Article 6 of Decision 2007/275/EC. The milk content must only come from a country approved for dairy products. Annex II of Decision 2007/275/EC lists some composite products and foodstuffs which are not subject to veterinary checks. • The Irish exporter will email a scanned copy of the EHC to the GB Importer. The original EHC must travel with the consignment. • The GB based importer must complete pre-notification of the import on IPAFFS and upload a colour scanned copy of the EHC. • All POAO must enter GB via a designated Border Control Post . Documentary, identity and physical checks will take place at the BCP.

UK Border Operating Model	1st July 2022

Plants and plant products

- In addition to the GB Importer pre-notification requirements introduced on 1st January 2022 all regulated plant and plant products including fruit and vegetables must comply with new UK import requirements, including GB import pre-notification and phytosanitary certification from the third country exporter.
- The Irish exporter must register with DAFM as an exporter of plants and plant products to non-EU countries. Once approved, the Irish Exporter will be issued a Plant Health Registration Number (PHR), which must be included in all applications for import and export certificates.
- The Irish exporter must apply for a phytosanitary certificate (PC) using the online Export Certification System ECS (agriculture.gov.ie) . The Department requires at least 14-days notice prior to export to enable inspectors to arrange an inspection to see if your plants require laboratory testing of samples to ensure they are free from pests and diseases or inspections during the growing season.
- When you receive the original phytosanitary certificate, retain the duplicate copy for your records and post the original to your UK customer who will send it to UK NPPO (DEFRA). You must also email a colour scanned copy of the phytosanitary certificate GB Importer.
- **Pre-notification** The GB importer must provide advance notification on the Procedure for Electronic Application for Certificates (PEACH) system of at least 4 working hours prior to arrival for roll-on-roll-off consignments and air movements, or at least one working day prior to arrival by all other modes of transport – along with a scanned colour copy of the phytosanitary certificate. A phased transition to the new IPAFFS service started in Summer 2021 and will continue throughout the Autumn, you will be notified when you can join the new service. Until then you should continue to use PEACH.
- All regulated plants and plant products must enter GB via a designated Border Control Post . Documentary, identity and physical checks will take place at the BCP.
- View the UK requirements on important plant and plant products through guidance from DEFRA.
- **In addition** to the requirements set out for 1 January 2021 – **high risk plants** must enter through a designated Border Control Post in GB. Documentary, identity and physical checks will be conducted at the BCP.

Fish and fish products

In addition to the Catch Certificate &Processing statement requirements introduced om 1st January 2021 IPAFFS pre-notification requirements introduced on 1st January 2022, consignments of fish will require to be accompanied by an Export Health Certificate(EHC). This will be obtained by the Irish Exporter from their Regional SFPA office. The original EHC must accompany the consignment and the Irish exporter must provide the GB importer with a colour scanned copy of the EHC via email.

- The GB Importer must complete pre-notification of imports into GB on IPAFFS system and upload a colour scanned copy of the EHC.
- All fish and fishery products must enter GB via a designated Border Control Post . Documentary, identity and physical checks will take place at the BCP.

High Risk Foods not of animal origin.

- In addition to the IPAFFS pre-notification requirements introduced on 1st January 2022 all high risk FNAO from EU to GB must enter GB via BCP and be accompanied by an official certificate & results of sampling and analysis. The exact process for applying for these Certificates is being developed at the moment, please keep up to date with the latest guidance provided by the UK and Irish Authorities.
- Documentary, identity and physical checks will take place at the BCP.

Importing into Ireland from Great Britain



Unlike the UK's Border Operating Model, new EU import controls have been implemented since the 1st of January 2021. These were not phased in gradually.

Import Controls	Since 1st January 2021
Customs Requirements	• Complete an import customs declaration. • Decide if you want to submit declarations in house or get a customs agent to do it on your behalf. • Submit the form electronically through Revenue's Automated Import System (AIS). • Safety and Security Declarations, or or an Entry Summary Declaration, is also required. The ENS must be submitted to Irish customs in advance of the goods departing GB. The carrier is responsible for ensuring that this Entry Summary Declaration (ENS) is submitted. • Your Haulier, a customs agents or the importer of record also needs to engage with Revenue's Customs RoRo Service to generate a Pre-Boarding Number (PBN) for consignments being imported from Great Britain. • An Original Export Health Certification (EHC) if required needs to travel with the consignment.
Live animals and products of animal origin (POAO)	• The import of live animals and products of animal origin (POAO) for human and non-human consumption from Great Britain are subject to Official Import Controls upon entry into the EU by applying mandatory SPS checks, including veterinary checks. Please see the following set of guidelines from the DAFM on importing live animals and POAO. • Great Britain is listed by the European Commission as an approved Third Country supplier. Ensure your GB supplier is an approved establishment in order to export the category of product to the EU. • Live animals and products of animal origin can only enter the EU through Border Control Posts (BCPs) designated for the species and categories of animals concerned. • All POAO require a health certificate for entry into the EU from Great Britain (there are very few exceptions to this). Ensure that your GB supplier can meet the requirements for certification of each product that you want to import and that they can provide a health certificate for each consignment signed by an official veterinarian on behalf of the UK competent Authority. A colour scanned copy needs to be provided to the importer. • The Irish importer must register with the Department of Agriculture Food and the Marine. The Department's online registration form here provides a quick and easy way to register to import or export. Only registered traders approved to import may import products of animal origin directly from third countries. • As the importer, you must decide who the **"operator responsible for the consignment"** will be. You may decide to carry out these functions yourself, within your own business, or you may decide to engage an agent to do this on your behalf.

Import Controls	Since 1st January 2021

Live animals and products of animal origin (POAO) (Cont.)

- Register with Trade Control & Expert System - New Technologies (TRACES). Both the organisation and the individual people within that organisation requiring access to TRACES must be registered in order to be able to have the relevant authorisations. Once registered as an importer DAFM will provide you with the TRACES application form. Both the importer and the operator responsible for the consignment must be registered on TRACES.
- The Operator responsible for the consignment must register for access to the DAFM Imports Notification Inspection System (INIS Portal)
- The operator responsible for the consignment must provide:
  - **24 hours** prior notification of the arrival of the consignment by submitting Part 1 of the Common Health Entry Document (CHED) in TRACES, **CHED A for live animals** and **CHED P for products of animal origin**. Log into TRACES.
  - **24 hours before arrival of the consignment** to the BCP, send a notification to DAFM using the imports portal. The Person responsible for the consignment includes all relevant details requested by the Imports portal, e.g. Movement Reference Number, CHED number, means of transport, packaging, invoice etc. A scanned **Copy of the Original Health Certificate** (colour scan of original) must be uploaded to the Imports Portal. (The portal will prescribe the mandatory documents which must be uploaded). Please note the original hard copy of the health certificate must travel with the consignment, this will be checked and held at the BCP at the point of entry into the EU.
- All live animals are subject to documentary, identity and physical checks at the BCP.
- POAO consignments are subject to documentary and identity checks, and a certain portion will be subject to physical checks. The frequency of these checks depends on the nature of the consignment.
- If your consignment has an official seal attached, identity checks will be completed on the seal to ensure it is intact and not tampered with. If there is no competent authority seal, a full identity check takes place.
- It is important to note that there is an added cost to your business for BCP checks to be carried out. More information on fees can be found here.
- For further detailed information, please see: https://www.agriculture.gov.ie/importofanimalsandanimalproducts/.
- For further help and guidance on specific product queries please contact Brexit@agriculture.gov.ie.

Plants and plant products

- All imports of regulated plants and plant products from Great Britain are subject to mandatory checks at the BCP.
- The Irish importer must register with the Department of Agriculture Food and the Marine. The Department's online registration form here provides a quick and easy way to register to import or export. Only registered traders approved to import may import products of animal origin directly from third countries.
- As the importer, you must decide who the operator responsible for the consignment will be. You may decide to carry out these functions yourself, within your own business, or you may decide to engage an agent to do this on your behalf.
- Register with Trade Control & Expert System - New Technologies (TRACES). Both the organisation and the individual people within that organisation requiring access to TRACES must be registered in order to be able to have the relevant authorisations. Once registered as an importer DAFM will provide you with the TRACES application form. Both the importer and the operator responsible for the consignment must be registered on TRACES.

Import Controls	Since 1st January 2021
Plants and plant products (Cont.)	• The Operator responsible for the consignment must register for access to the DAFM Imports Notification Inspection System (INIS Portal). • All imports of regulated plants and plant products must be accompanied by a Phytosanitary Certificate. Ensure your GB supplier is in a position to email you a colour scanned copy of the phytosanitary cert. For consignments entering via Dublin Airport the Original Phytosanitary Certificate must accompany the consignment. For consignments entering via Dublin Sea Port the original Phytosanitary Certificate must not accompany the Consignment, arrange for your UK supplier to post you the original Phytosanitary Certificate instead. • The operator responsible for the consignment must provide:- - **24 hours** prior notification of the arrival of the consignment by submitting Part 1 of the Common Health Entry Document **(CHED PP)** in TRACES. Log in. - **24 hours before arrival of the consignment** to the BCP, send a notification to DAFM using the imports portal. Person responsible for the consignment includes all relevant details requested by the Imports portal, e.g. Movement Reference Number, CHED number, means of transport, packaging, invoice etc. A scanned **Copy of the Original Phytosanitary Certificate** (colour scan of original) must be uploaded to the Imports Portal. (The portal will prescribe the mandatory documents which must be uploaded). • All imports are subject to documentary, identity and physical checks. These checks are subject to fees. • For Shipments via sea the Original Phytosanitary Certificate along with the printed cover page of the relevant CHED-PP, Clearance Cert must be posted to: Horticulture & Plant Health Division, Department of Agriculture, Food & the Marine, 2nd Floor, Administration Building, Backweston Campus, Celbridge , Co. Kildare, W23 X3P. • Wood Packaging Material (WPM) associated with all categories of goods, not just those subject to SPS controls, are subject to controls and are required to meet ISPM 15 (International Standards for Phytosanitary Measures). • All information regarding registration with DAFM, registration with TRACES, procedures for import, documents required for import, WPM and fees can be found at: https://www.agriculture.gov.ie/farmingsectors/planthealthtrade/registrationproceduresforimport/
Composite foods	• If you need to determine if your product is a composite food, check out gov.ie - Importing Composite Products. • Ensure you have completed all the necessary registration requirements for importing POAO, - registered with DAFM as an importer of products of animal origin - registered with TRACES - register for access to the DAFM Imports Notification Inspection System (INIS Portal) - identify who is the operator responsible for the consignment will be • The rules relating to Official Controls and health certification requirements for composite products have changed under the 'Animal Health Law' (AHL) which came into force on April 21st 2021. • Under the new legislation the risk posed by composite products to public and animal health depends on their ingredients and their storage condition. Please refer to the DAFM website for specific details. • There are three categories of composite products.

Category	Products of Animal Origin Ingredients	What is required?	Do official controls apply?
Higher Risk	(1) Composite product that contains ***any quantity of meat*** (except gelatine, collagen and highly refined products) (2) **Non-shelf-stable** composite products containing dairy/ fish/ eggs	Model Animal Health / official certificate*	Must enter via BCP (Border Control Post) and subject to 24 hour pre-notification on TRACES by creating a CHED P and DAFM INIS portal by the Importer.
Lower Risk	Shelf-stable composite products containing dairy/ fish / eggs (no meat product, except gelatine, collagen and highly refined products)	(1) Model Private Attestation (2) Declaration from the Exporter attesting that the dairy and egg products contained in the composite products have undergone the required heat treatment (no set model).	Must enter via BCP (Border Control Post) and subject to 24 hour pre-notification on TRACES by creating a CHED P and DAFM INIS portal by the Importer.
Composite Products exempt from Official Controls at the BCP (Border Control Post)	Shelf-stable and listed in legislation 2021/630 (do not contain meat) provided the product meets the following requirements: - dairy and egg products contained in the composite products have undergone the required heat treatment - are identified / labelled as intended for human consumption - securely packaged / sealed	(1) Model Private Attestation (2) Declaration from the Exporter attesting that the dairy and egg products contained in the composite products have undergone the required heat treatment (no set model).	No, however subject to risk based checks, such checks can be conducted at the place of destination, the point of release for free circulation, or the warehouses or premises of the operator responsible for the consignment of the product in accordance with national control plans.

*The old health cert will be accepted until 20 October 2021 provided it was signed before 21 August 2020.

- As an EU Importer from a 3rd country, after you have determined the risk category of your product, you should ensure your supplier is in a position to
  1. provide you with the necessary Export Health Cert, or
  2. provide you with the necessary information in order for you to complete the Private Attestation requirements and the exporter declaration.

What is Private Attestation?

A private attestation must be prepared and signed by the importing food business. The format of the attestation is prescribed by EU Law and requires:

1. details of the consignment,
2. transport details,
3. ingredients list – detailing weight and percentage of ingredients of plant origin and processed product of animal origin, and
4. that processed products of animal origin originate from third countries or regions authorised to export processed products of animal origin to the EU.

Please click here for the prescribed template.

Import Controls	Since 1st January 2021
 **Fish and fish products**	• Ensure you have completed all the necessary registration requirements for importing POAO, - registered with DAFM as an importer of products of animal origin - registered with TRACES - register for access to the DAFM Imports Notification Inspection System (INIS Portal) - identify who is the operator responsible for the consignment will be. • Consignments of fishery products must enter via a designated Irish Border Control Post (BCP) only. • All fish imports must be accompanied by a health certificate for entry into the EU from Great Britain. Ensure that your GB supplier can meet the requirements for certification. A colour scanned copy of the health certificate needs to be provided to the importer. The original health certificate must travel with the consignment. • Additional documentation that may be required: - - Catch Certificate- wild caught fishery products - Processing Statement – if wild caught fish have been stored or processed • The operator responsible for the consignment must provide:- - 24 hours prior notification of the arrival of the consignment by submitting Part 1 of the Common Health Entry Document (CHED P) in TRACES. Log into TRACES. - **24 hours before arrival of the consignment** to the BCP, send a notification to DAFM using the imports portal. Person responsible for the consignment includes all relevant details requested by the Imports portal, e.g. Movement Reference Number, CHED number, means of transport, packaging, invoice etc. A scanned **Copy of the Original Health Certificate** (colour scan of original) must be uploaded to the Imports Portal. (The portal will prescribe the mandatory documents which must be uploaded). • The requirements specific for the imports and direct landings of fish and fishery products can be accessed on the SFPA's Brexit Information section. - Import consignments; - Import direct landings; Brexit Information | Sea Fisheries Protection Authority
 **High Risk Foods not of animal origin**	Food imports of non-animal origin from third countries are risk-assessed and inspected upon entry to the EU. The Health Service Executive (HSE) is responsible for import controls of food products of non-animal origin in Ireland. • Regulation 2021/608 lists the products of non-animal origin that have increased levels of controls when importing into Ireland from listed third countries and sets out the extra steps and processes importers must take at designated points of entry when importing these goods. • These goods can only be imported through a BCP and may be subject to increased controls such as examinations and / or sampling. • Find out which commodities are subject to increased controls for products of non-animal origin on the FSAI website. Food of non-animal origin | Imports and Exports | Legislation | Food Legislation | The Food Safety Authority of Ireland. • Register with TRACES through DAFM • Ensure the operator responsible for the consignment has submitted a completed Common Health Entry Documents (CHED D) to the TRACES system at least 24-hours before the consignments arrival to a BCP in Ireland.

Import Controls	Since 1st January 2021
High Risk Foods not of animal origin (Cont.)	• Notify the BCP at least **24-hours prior** to the arrival of the consignment, by contacting importcontroldublin@hse.ie, or if pesticide risk send a notification to DAFM using the imports portal and upload prescribed documents.
Excise Goods (e.g. beer and tobacco)	• Movement of excise goods into the EU from Great Britain are considered Third Country imports. • The EU Excise Movement Control System (EMCS) is no longer be available to economic operators based in Great Britain for movements into the EU. • Customs formalities have to be completed for excisable goods to be imported. • Additional excise movement requirements are in place for movements from the Port to your business if moving goods excise duty suspended • For more information on moving excise goods, please see the following link: https://www.revenue.ie/en/companies-and-charities/excise-and-licences/general-excise/moving-excise-products.aspx



UK Landbridge & the Common Transit Convention

The Irish Government advises businesses to avoid the UK landbridge when trading with the European continent. Assess your business needs and trial the direct shipping routes to the continent that are currently available. The Supply Chain chapter has more information on direct routes.



The Transit procedure allows the movement of goods through the territory of the Union or a common transit country, by suspending duties and other charges on imported goods until they arrive at their destination.

- **Transit of Union goods** through a Third Country:
  - Allows goods to move from one EU MS to another via a 3rd country (GB) while protecting the customs status of the goods.
- **Transit of non-Union goods:**
  - Can move controls away from points of entry.
  - Can defer the payment of customs duty, VAT and other taxes.

Union Transit

There are two categories of Union transit procedure, T1 and T2, which reflect the different status of the goods being moved.

T1 - The external transit procedure (T1) covers the movement of Non Union goods, suspending the measures normally applicable to them on import. The import charges on such goods are collected at the customs office of destination.

T2 - applies to the movement of Union goods moving from one point to another within the customs territory of the Union and passing through a country or territory outside that customs territory.

Benefits of using the transit procedure for the landbridge

- Customs duty or other taxes will not be payable in the UK or on re-entry to the EU
- The origin and customs status of the goods will not change
- Transit simplifications allow you to begin or end the transit movement at authorised premises
- Official seals are required for certain SPS products

Transit Requirements

- A comprehensive guarantee required - You can apply online using CDS
- Declarations must be made electronically using New Computerised Transit System (NCTS)
- The Physical copy of the Transit Accompanying Document (TAD) must accompany the goods
- A Pre-Boarding Notification (PBN) will be required for all vehicle/trailers travelling by RoRo into or out of Irish Ports
- DEFRA requires pre-notification and transit export health certification from October 2021 when goods are transiting through the UK landbridge to the continent.

Shipping through the UK Landbridge to mainland Europe



The Irish Government are advising businesses to look at avoiding the UK landbridge when shipping to the European Continent. Assess your business needs and trial the direct shipping routes to the continent that are currently available. **The Supply Chain chapter has more information on direct routes**.

If you still decide that transiting the landbridge is the best option for your business, there are ways to help alleviate some of these delays.

1. Consider applying for an authorised consignor. This is the person authorised by Revenue to carry out transit operations without presenting the goods at the customs office of departure, this could also be the logistic company or the manufacturer.
2. Make your application electronically using the Customs Decisions System.
3. A person responsible for transit procedure should apply for a guarantee to cover the potential duty payable on goods moving using a Transit procedure. This can either be:
    a.) A comprehensive customs guarantee (as outlined above) if you move goods under transit more than 3 times a year or:
    b.) As an individual guarantee for single movement.
4. All relevant data of the transit declaration addition should be inputted into the New Computerised Transit System (NCTS). Once the information is inputted correctly and accepted by NCTS, a Transit Accompanying Document (TAD) will be issued for the movement of the goods. The system will also generate a Master Reference Number (MRN), which will identify the transit movement.
5. The exporter, your Haulier, or a customs agent also need to engage with Revenue's Customs RoRo Service to generate a Pre-Boarding Notification (PBN) ID for consignments being exported to Great Britain. This PBN is provided to the ferry operator in order to board the ferry.
6. Include the MRN of the transit declaration into the PBN.
7. An entry summary declaration into Great Britain is will be required from January 2022 when transiting through the UK Landbridge to mainland Europe.
8. The UK is set up the Good Vehicle Movement Service (GVMS) system for transit movements, to enable the pre-lodgement model allowing hauliers to provide one single Goods Movement Reference (GMR) number for movement of goods. All reference numbers, including MRN or EORI, are amalgamated into one GMR number which allows HMRC to carry out necessary verifications. The Ports using the GVMS system can be found here.
9. Present the transit accompanying documents to the office of transit when entering a new customs territory. The UK authorities require a GB EHC when transiting through the landbridge. EU countries require pre-notification on TRACES for live animals and POAO. When the consignment arrives in France, the French customs authorities need to carry out customs controls and the border or relevant transit office. Guidance on these controls can be found here. Guidance on landbridge movements to the Netherlands can be found here and for Belgium here.
10. Present the goods with all accompanying documentation, the TAD document, at either the office of destination or the premises of the authorised consignee once the goods have reached their final destination.
11. Simplified Transit Procedures (authorised consignor) allows you to open your Transit at your premises in Ireland and close it at the authorised premises in the EU (authorised consignee).

The following SPS requirements will apply:

12. Live animals and germinal products must always be accompanied by the relevant intra-EU trade certificate.
13. Consignments of animal by-products must be sealed by the responsible operator.
14. Some EU countries require pre-notification on TRACES, where required the Responsible Operator must give 24 hours prior notification by submitting Part 1 of the Common Health Entry Document (CHED) in the TRACES system. Depending on the point of re-entry to the EU, different points of entry have different requirements depending on the type of products you are shipping. Guidance on landbridge movements can be found here. Please refer to the specific requirements for each country of re-entry France, Belgium, Netherlands and Sweden.
15. Note in addition, that transiting consignments of Union animal products are **not** permitted to be unloaded in warehouses in GB as, if the goods are unloaded, they will require to be **certified by the UK authorities for export to the EU**.

Importing through UK Landbridge

16. From 1 January 2022, consignments of animal products transiting the Landbridge will require:
    I. Pre-notification on IPAFFS and

    From 1 July 202

    II. A Transit Health Certificates –
    the process of getting a Transit Health Certificate is the same as getting an Export Health Certificate and depends on your commodity type. More information on getting a Transit Health Certificate is available from the Department of Agriculture, Food and the Marine.



Bringing goods into Ireland through the UK Landbridge

The Irish Government are advising businesses look at avoiding the UK landbridge when bringing the goods from the European continent. Assess your business needs and trial the direct shipping routes to the continent that are currently available. **The Supply Chain chapter has more information on direct routes.**

If you still decide that transiting the landbridge is the best option for your business, there are ways to help alleviate some of these delays for example by becoming an authorised consignee. This is the person authorised by the Irish Revenue to receive goods moved under Transit procedures at their premises or a specified place. Depending on the model used by operators (for example, in-house or via a customs agent), there is flexibility as to who completes some of the necessary steps. It is therefore vital that all those involved in the transit chain (traders, logistics companies, customs agents, hauliers) understand and agree in advance who is responsible for each of the steps along the route. Failing to clarify this will disrupt your trade and lead to possibly severe delays, including being refused permission to enter ports or board ships.

1. Check if the exporter is an authorised consignor and can provide the necessary transit documentation to pass through customs territories.
2. The operator responsible submits an exit summary declaration and transit declaration onto the French, Belgian or Dutch NCTS IT system. Once the information is inputted correctly and accepted by NCTS, a Transit Accompanying Document (TAD) will be issued for the movement of the goods. The system will also generate a Master Reference Number (MRN), which will identify the transit.
3. Live animals and germinal products must be accompanied by an intra-EU trade cert.
4. Consignments of animal by-products must be sealed by the responsible operator.
5. The responsible operator must give 24 hours prior notification of arrival of consignments of live animals, germinal products and high risk animal by-products by submitting Part 1 of the Common Health Entry Document (CHED) in TRACES. More information can be found through DAFM's website.
6. From 1 January 2022, consignments of animal products transiting the Landbridge will require:
   I. Pre-notification on IPAFFS and From 1 July 2022
   II. A Transit Health Certificate – exporters should contact the Competent Authority in the Member State of export responsible for generating this certificate for details.

   Please refer to gov.ie - Moving goods under Transit Procedure via the UK landbridge: EU - Great Britain – Ireland for further detailed information.
7. The Responsible Operator must enter the MRN of the TAD and exit summary declaration into the appropriate port system of the Port of Departure; 'SI Brexit' system (France), Belgium's customs declaration system or the Dutch Portbase system.
8. The UK has set up the Good Vehicle Movement Service (GVMS) system for transit movements. The haulage company enters the MRN of the TAD into the UK's Goods Vehicle Movement Service (GVMS). This will require a UK EORI number to access the GVMS system. The office of transit function is to be completed digitally.
9. The entry summary declaration (ENS) is lodged to Irelands' IT system by the haulage company.
10. You, your Haulier, or a customs agent also need to engage with Revenue's Customs RoRo Service to generate a Pre-Boarding Number Notification (PBN). The PBN must include the MRN of the ENS and the TAD. If the vehicle contains several consignments, the MRNs of all the declarations must be included in the PBN. This PBN ID is provided to the ferry operator in order to board the ferry.
11. Thirty minutes from arrival at the Irish port, the driver can see the status of the shipment on the Customs RoRo on-line service. If it is a T2 -Transit movement, and all relevant information is correctly included in the TAD and PBN the truck is green routed, and the Transit procedure will be closed digitally at the port or delivered to the Authorised Consignee where the transit procedure will be closed by the authorised consignee in their premises.

Exporting to other Third Countries through the distribution hub in the UK

Some food and drink companies send their products into Great Britain to be consolidated before being exported to other Third Countries. If an agri-food product is produced in Ireland and travels to a distributor in the UK who consolidates loads going to a Third Country e.g. United Arab Emirates (UAE), the product should ideally remain under bond when moving into the UK, and enter a bonded warehouse for consolidation before being exported.

The shipment should not be cleared into free circulation in the UK or import duties may arise. Therefore, if you consolidate any products in Great Britain, you should have conversations with your logistics providers immediately to ensure that your products are entering a bonded warehouse in the UK before being shipped to a Third country.

The UK authorities require a GB EHC when transiting through the landbridge for onward movement to the EU

Note: in addition, that transiting consignments of Union animal products are **not** permitted to be unloaded in warehouses in GB as, if the goods are unloaded, they will require to be **certified by the UK authorities for export**.

The BOM is not clear in relation to shipments to ROW however our working assumption at this point would be the same rules apply where the 3rd Country requires Health Certs. We would however recommend you check with your point of entry in the 3rd Country to confirm.



Northern Ireland Protocol and the movement of goods



The Northern Ireland Protocol was agreed as part of the Withdrawal Agreement in October 2019 and currently applies to trade between Ireland and Northern Ireland.

Under the Protocol, Northern Ireland remains aligned to certain EU rules, such as EU food law, which allows food and drink products travelling between North/South avoiding customs checks and controls. However, customs checks and controls is taking place on food and drink products entering Northern Ireland from Great Britain, such as Sanitary and Phytosanitary (SPS) controls.

There will be no payment of customs duties as long as it is ensured that goods entering Northern Ireland from Great Britain are not at risk of entering the EU's Single Market.

Movement of goods between Ireland to Northern Ireland

- There are no customs declarations, tariffs or quotas.
- There are no customs checks or SPS checks on the island of Ireland for food and drink products moving between Ireland and Northern Ireland.
- There are no safety and security requirements.
- Traders from Northern Ireland can continue to account for intra community VAT when needed under EU rules.
- The EU Excise Movement Control System (EMCS) is still be available to economic operators based in Northern Ireland for movements into the EU.
- For guidance on movement of goods from Northern Ireland to Great Britain and vice versa, please see the following guidance from the UK government.

CUSTOMS & CONTROLS SUPPORTS

Bord Bia Supports

Bord Bia provides a range of supports to help food and drink companies prepare for Brexit. Information on these programmes can be found on Brexit page of the Bord Bia website.

Bord Bia's Readiness Radar

Bord Bia launches an annual Readiness Radar, which is a risk diagnostic tool developed to assess industry thinking and performance around a number of priority risks and challenges. These include Covid-19, Brexit, Challenges to Market Diversification, Sustainability Pressures, Consumer Insights and Innovation, and Talent Management.
It enables Irish food and drink manufacturers to prioritise and assess their own company specific risks facing their businesses.

Readiness Radar Gap Analysis Report

Each client company that completed the Readiness Radar received a Gap Analysis Report. The Gap Analysis Report enables you to understand your risk exposure and level of preparedness across the six key challenges outlined in the Readiness Radar: Covid-19, Brexit, Challenges to Market Diversification, Sustainability Pressures, Consumer Insights and Innovation, and Talent Management.

SPS & Customs Readiness Programme

This programme provides practical virtual training to companies on the import and export requirements under the new EU-UK trading relationship. This includes customs documentation needed, guidance on TRACES and examples of what is needed for food and drink products subject to Sanitary and Phytosanitary (SPS) controls. In addition to the virtual training, each company will receive an individual bespoke two hour consultation to review their progress in identifying customs, SPS and other implications of their exports/ imports to/from Great Britain and the European Union.

Other State Supports

DAFM Brexit Preparedness Hub

DAFM has a Brexit Preparedness Hub which outlines the information and videos required by food, drink and horticulture companies to import and export with the UK post-Brexit.

This can be found on the Brexit and the Agri-Food sector page on the Government website. In addition, you can contact DAFM's dedicated Brexit email address: brexitcall@agriculture.gov.ie or contact its dedicated Brexit Call Centre: 076 1064443, Monday to Friday 9:30am to 5:00pm.

SFPA Brexit Information

The Sea Fisheries Protection Authority's website has a Brexit Information section which provides up-to-date guidance on the regulatory changes specific to sea fisheries and the seafood sector arising from the UK's departure from the EU. If you have any Brexit queries that are not addressed by the information provided on this web page, you can contact SFPA's dedicated email address: Email: sfpabrexit@sfpa.ie

Skillnet Ireland

Clear Customs offers customs training to customs intermediaries and to businesses who frequently trade with or through the UK. This includes 5-7 days of instructor-led training and is delivered at locations nationwide
More information on registration for the programme can be found on the Skillnet Ireland website.

Enterprise Ireland Capital Investment Scheme for the Processing and Marketing of Agricultural Products

This new Capital Investment Scheme for the Processing and Marketing of Agricultural Products is an EU-approved Scheme aimed to strengthen and improve the resilience of primary food processing companies, through capital investment projects, and achieving higher value add by implementing new product and/or market diversification strategies.

The maximum aid intensity that can be granted under the Scheme is up to 30% of the eligible investment costs.

For more information, see the Enterprise Ireland website

Enterprise Ireland: Customs Insight Course

This online Customs Insights Course helps businesses understand the key customs concepts, documentation and processes required to move goods from, to and through the UK. The course will provide learners with a firm understanding of the customs implications for their business and the options from Revenue to make this process more efficient

For more information on the course, visit Enterprise Ireland's dedicated Brexit support website Prepare for Brexit.

InterTradeIreland

Brexit and Beyond from InterTradeIreland offers practical help for cross-border SMEs on how to prepare for Brexit. InterTrade offer free Brexit guides, webinars on demand, as well as two different funding supports:

- Planning Voucher: Financial support up to €2,250 (inclusive of VAT) towards professional advice to help businesses to identify Brexit exposure and to plan.

Local Enterprise Office

As hubs of expert advice, information and practical supports, dedicated Local Enterprise Office teams can help you manage your Brexit response. The LEO's organise interactive customs workshops through the year. For more information on these courses, visit the Local Enterprise website.

Food Safety Authority of Ireland (FSAI) Brexit Bites

The FSAI have a series of Brexit Bites on preparing for food imports from Great Britain.

Revenue Brexit Seminar Video Recordings

Revenue delivered a series of important Brexit preparedness seminars in October 2020. These seminars covered topics such as import and export customs requirements, LoLo and RoRo importing services, the requirements for moving goods through the UK landbridge as well as the requirements for trading with Northern Ireland. The recordings are available here.



Bord Bia's Brexit Action Plan



2021 BREXIT

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IRISH FOOD BOARD

BREXIT
READY
IRELAND

Rialtas na hÉireann
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