

76th Customs Consultative Committee Meeting

Friday 12 March 2.00pm

Learning from first two months – (Ray Ryan)





The new EU-UK trading relationship

Email: brexitqueries@revenue.ie

Website: www.revenue.ie/brexit



Learning from the two months

- Issues with data requirements for import and ENS declarations
 - Commodity codes and related additional codes
 - Correct arrival details
- [eCustoms notification 06 of 2021](#)- RoRo movements – common PBN errors and related issues
- Documentation not sent to relevant agencies in advance.
 - Out of hours requests for documents

Learning from the two months

- Insufficient funds
 - Preferential duty claim
 - Postponed VAT
 - Expectation of zero rate of duty under the EU – UK TCA.
 - EU origin goods attraction duty – Returned Goods relief
- Availing of Postponed accounting: [eCustoms notification 032 of 2020](#)
- Movement of equipment / tools.
- Quota – steel imports
- Exports from Ireland to GB, via Northern Ireland: [eCustoms notification 07 of 2021](#).

- **Delivered duty paid:** It is the seller's obligation to import clear the goods in the buyer's country and pay any duties and VAT
 - Different applications of DDP
- **Delivered at place:** DAP means the seller is responsible for all charges and risks in transit until the goods reach their destination, at which point the risk transfers to buyer. The buyer is responsible for all costs and risks associated with unloading the goods and clearing customs to import the goods.
- **Ex Works:** EXW means the seller has fulfilled its obligation when the goods are made available to the buyer, usually at the seller's location. The buyer is responsible for both export and import formalities.

SHARED CHALLENGES

- Ensuring all parties in the supply chain are aware of responsibilities
- As the economy re-opens, new businesses needing to complete formalities
- Impact of UK's phased approach
 - Different dates from Oct 2021 – March 2022
- Revenue's engagement in 2021:
 - Participated in 22 webinars with almost 5,000 attendees
 - Regular stakeholder meetings
 - One-to-one engagement



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

ENS related queries to: ENSenquiry@revenue.ie

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

PBN queries to: CustomsPBN@revenue.ie

General Brexit queries to: brexitqueries@revenue.ie

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