

Brexit – Get ready

Brexit Guidance & Supports

Day One 5th October 2020

Session Two

Theme: Import – Air and LoLo. Importing your goods by sea or air

Email: brexitqueries@revenue.ie

Website: www.revenue.ie/brexit





Importing Goods by Air & LoLo



What you need to know



Importing Goods by Air & LoLo – The Process

Entry Summary Declaration into ICS

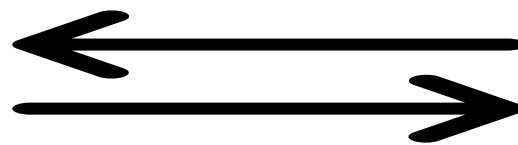
Notice of arrival of means of transport

Presentation Notice (G3) into AIS

**Temporary Storage Declaration (G4) into
AIS**

Customs Import Declaration into AIS

Importing Goods by Air & LoLo – IT Systems



Import Control System

Entry Summary Declaration
(ENS)

Automated Import System

Import Declaration
Presentation Notification (PN)
Temporary Storage Declaration (TSD)

Import Control System

- Entry Summary Declaration (ENS)
- Safety & Security Declaration
- Lodged by carrier or delegated to some other party in the supply chain

Automated Import System (AIS)

Declarant

Presentation
Notification

G3

Carrier or anyone
in the supply
chain

Temporary Storage
Declaration

G4

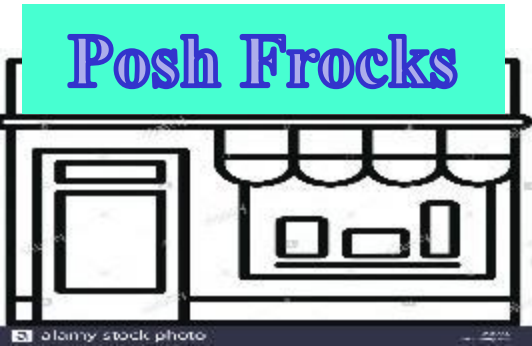
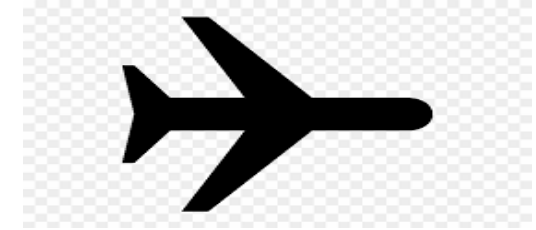
Carrier or Temporary
Storage Facility
(TSF) operator

Import
Declaration

Hx & I1

Importer or
anyone else in the
supply chain

Importing Goods by Air



Information on goods
shared by Importer with Agent

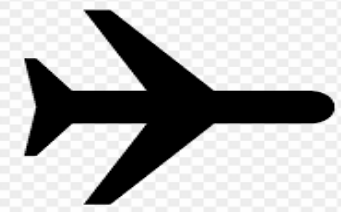
Goods are in the UK



Information on goods
shared by Agent with Carrier



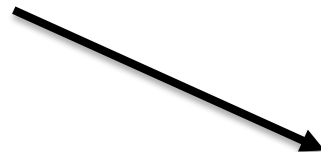
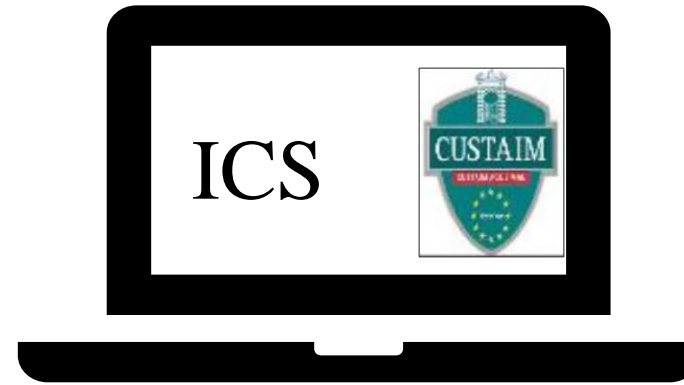
Importing Goods by Air



The goods are en-route from the UK



ENS
submitted



ENS MRN Shared with
TSF Operator pre-arrival

Sample Journey by Air

Importing Goods by Air



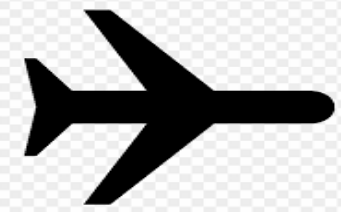
Flight lands in Dublin Airport



Flight WFC 123 – Arrival Confirmed

**Notice of
arrival of
means of
transport**

Importing Goods by Air



Goods are unloaded and are put in a TSF



G3/G4S



I'm Your Agent

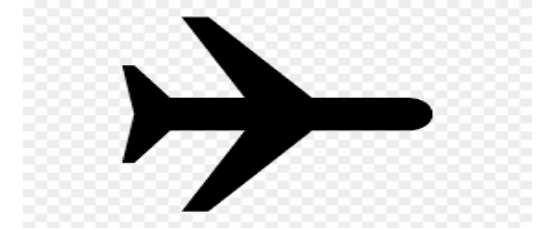


G3/G4 MRN Shared
with Importer's Agent

**Combined
Presentation
Notification
and
Temporary
Storage
Declaration
(G3+G4) into
AIS**

Sample Journey by Air

Importing Goods by Air

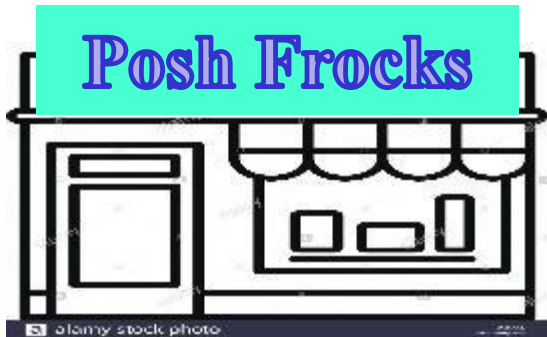
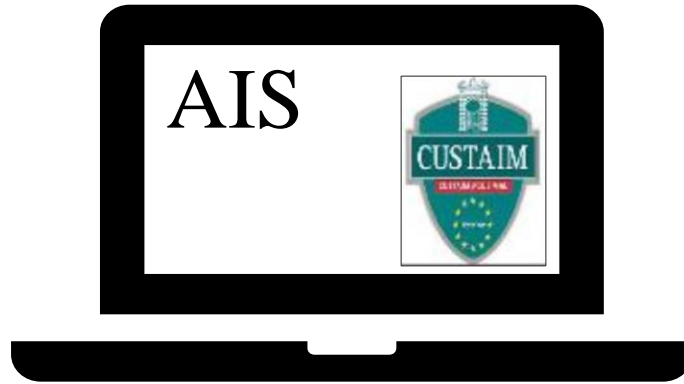


I'M YOUR AGENT

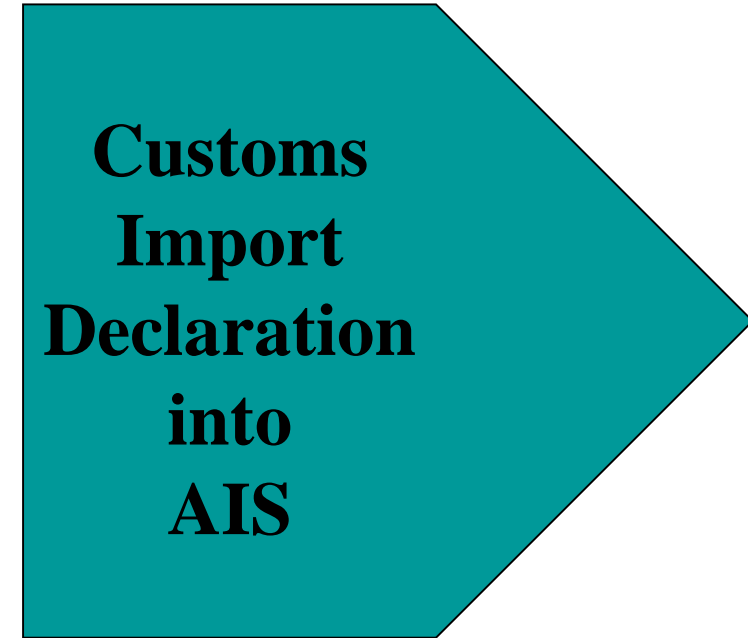
Goods are in a TSF in Dublin Airport



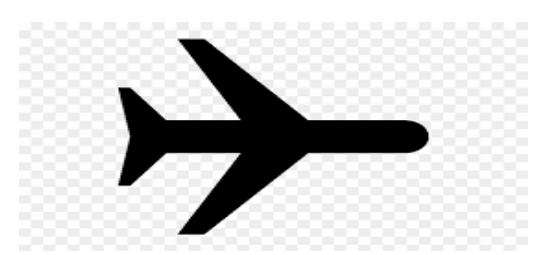
Import Declaration
Submitted



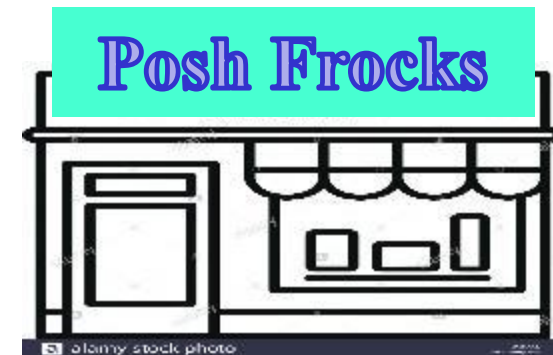
Customs Duty Paid
from
Importers Account



Importing Goods by Air



Goods Released for Free Circulation



Importing Goods by Sea – Lo-Lo



Metal Fab Ltd



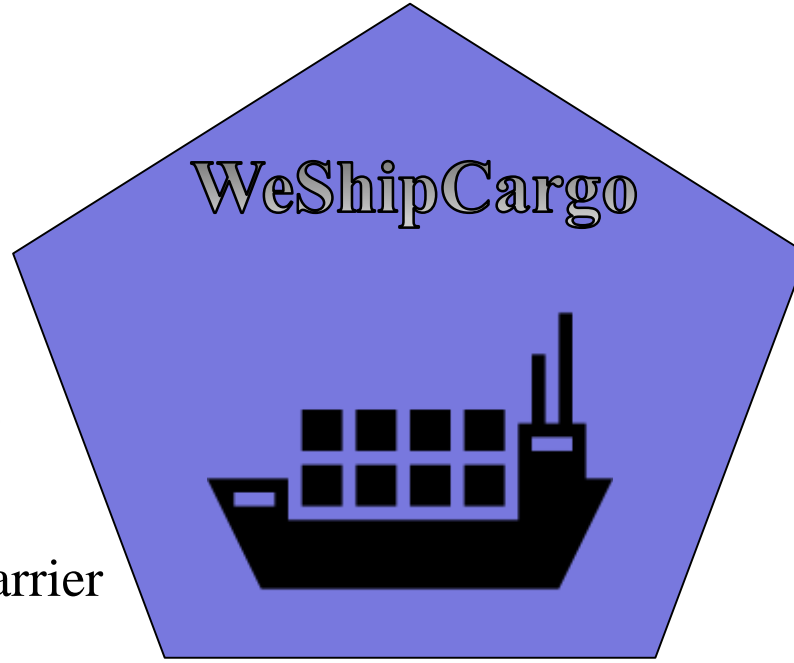
Goods are in the UK

Move it Inc



Logistics

Information on goods
shared by Importer with Agent



Information on goods
shared by Agent with Carrier

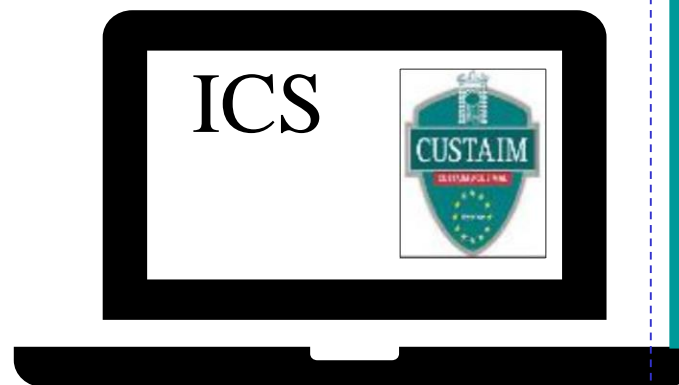
Importing Goods by Sea – Lo-Lo



The goods are en-route from the UK



ENS
submitted



Entry
Summary
Declaration
into ICS

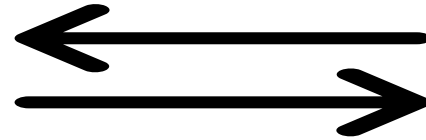
Importing Goods by Sea - LoLo



Ship docks in Dublin Port



Ship WSC 123 – Arrived



Safe
Seas
Ireland

Notice of
arrival of
means of
transport

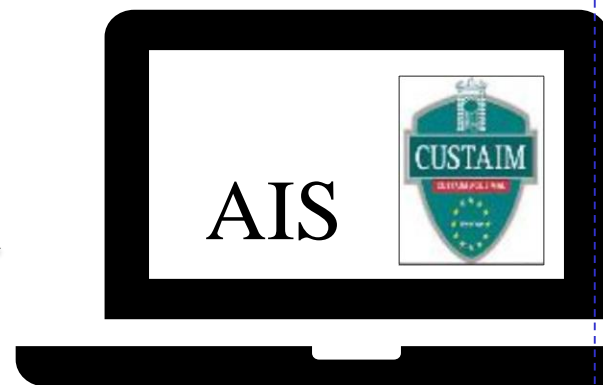
Importing Goods by Sea – Lo-Lo



Goods are unloaded, presented to customs and placed in TS



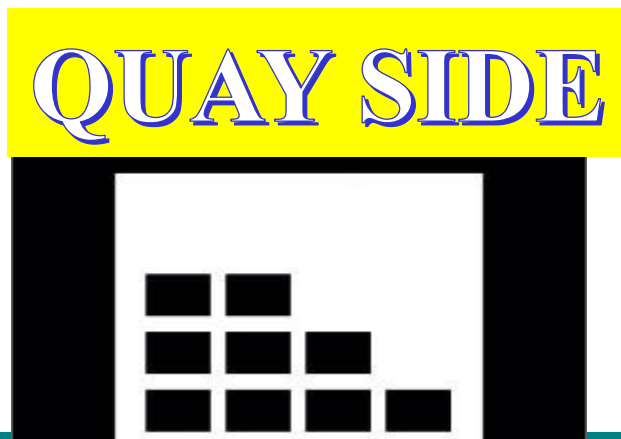
G3/G4S



**Combined
Presentation
Notification
and
Temporary
Storage
Declaration
(G3+G4) into
AIS**

MRN of G3/G4 Shared
with
TSF Operator and
Customs Agent

QUAY SIDE



Sample Journey by Sea – Lo-Lo



Importing Goods by Sea – Lo-Lo

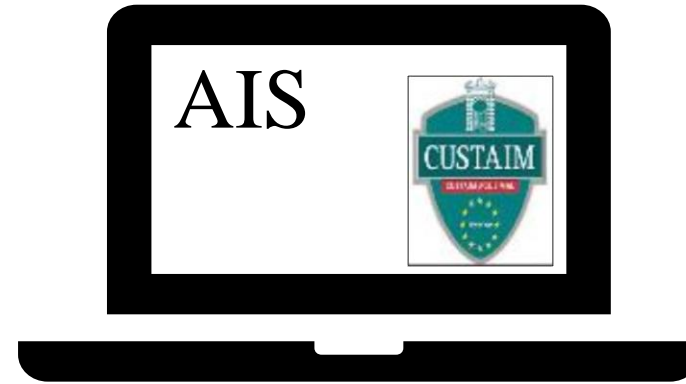


Move it Inc



Goods are in a TSF in Dublin Port

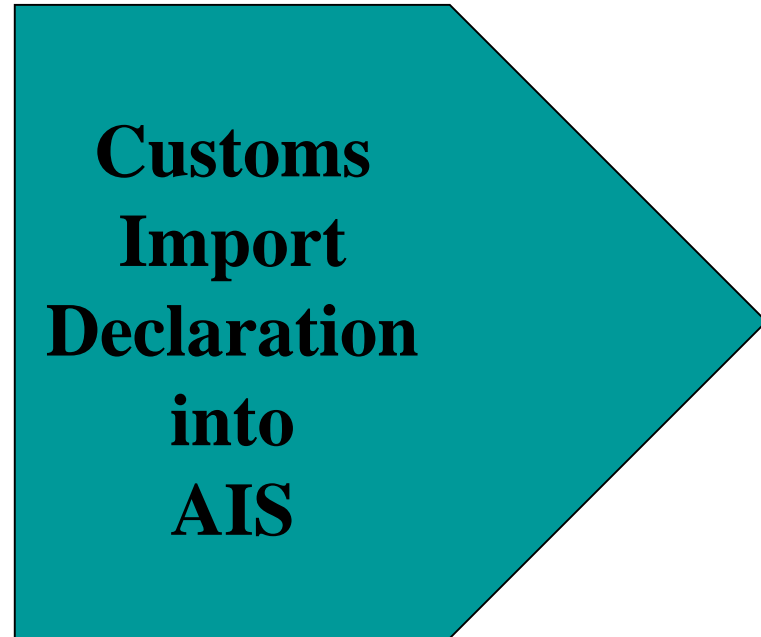
Import Declaration
Submitted



Metal Fab Ltd



Customs Duty Paid
from
Importers Account



Importing Goods by Sea – Lo-Lo



QUAY SIDE

Goods Released for Free Circulation



Metal Fab Ltd



Key Actions Summary

IMPORTER

- REGISTER FOR EORI
- ENGAGE AN AGENT?
- CLASSIFY YOUR GOODS
- PAYMENT OF DUTY?
- SHARE INFORMATION & MRNs

AGENT/ LOGISTICS

- REGISTER FOR EORI
- DECIDE ON YOUR ROLE
- CUSTOMS SOFTWARE?
- KEY INFORMATION?
- PAYMENT OF DUTY?
- SHARE INFORMATION/
MRNs

CARRIER

- REGISTER FOR EORI
- DECIDE ON YOUR ROLE
- CUSTOMS SOFTWARE?
- KEY INFORMATION?
- SHARE INFORMATION & MRNs



Importing Goods by Air & LoLo



Import procedures manual:

<https://www.revenue.ie/en/customs-traders-and-agents/documents/import-procedures-guide.pdf>



Email: importpolicy@revenue.ie

Website: www.revenue.ie/brexit

General Brexit Email: brexitqueries@revenue.ie

Brexit – Get ready

Session Three

Theme: Import – RoRo. Importing your goods by ferry

Email: brexitqueries@revenue.ie

Website: www.revenue.ie/brexit



Importing Goods by RoRo Ferry

What you need to know



Importing Goods by RoRo

Message to Trade



Pre-lodge your customs declarations

Create your Pre-Boarding Notification (PBN)



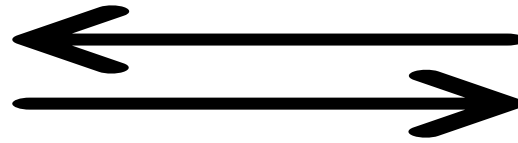
Importing Goods by RoRo – The Process

Entry Summary Declaration into ICS

Customs Import Declaration into AIS

Pre-Boarding Notification into RoRo

Importing Goods by RoRo – IT Systems



Import Control System

Entry Summary Declaration (ENS)

Automated Import System

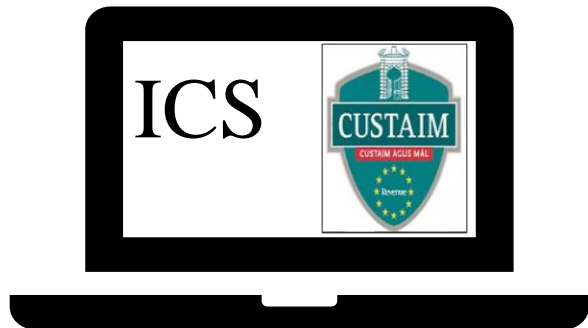
Import Declaration

RoRo Service

Pre-Boarding Notification (PBN)

Import Control System (ICS)

BUSINESS



- Entry Summary Declaration (ENS)
- Safety & Security Declaration
- Lodged by carrier or delegated to some other party in the supply chain

Automated Import System (AIS)

BUSINESS



- Import Declaration (H or I1)
- Importer or someone acting on their behalf

Customs RoRo Service

BUSINESS



WWW.REVENUE.IE

- Pre-Boarding Notification (PBN)
- Logistics Company or
Vehicle Driver or
Declarant or
Importer or
Customs agent



Customs RoRo Service



Available from any device through the Revenue Website



www.revenue.ie

3 functions:

- Pre Boarding Notification (PBN)
- Channel Look Up Facility
- Parking Self Check In Facility



PBN



Pre-Boarding Notification

The PBN is a 'virtual' envelope

Only one PBN per vehicle/trailer per journey

Similar to service in France (SI Brexit) and UK (GVMS)

Inbound and Outbound Journeys

Why do we need a PBN?



PBN



Pre-Boarding Notification

Groups together all of the declarations on the vehicle

Channel per vehicle

Re-use of data – creation of the Presentation Notification



Who can create and access the PBN



Anyone in the supply chain can create the PBN, including:

- Logistics Company
- Vehicle Driver
- Declarant
- Importer
- Customs agent

The screenshot shows a web form titled "Create Pre-Boarding Notification". It includes a "Back" link, a heading, and instructions to fill in information to create a PBN ID. The form has two main sections: "Movement Direction" with radio buttons for "In to Ireland" (selected) and "Out of Ireland"; and "Pre-Boarding notification being created for" with radio buttons for "Import/Export of Goods" (selected), "Transit of Goods", "Empty Vehicle", "Empty Vehicle, return packaging", "Postal", and "Other". There is a "Need help" link. Below is a "Declarations" section with a text input field and an "Add Declaration" link. At the bottom, there is a table with columns for "MRN" and "Delete", and a large blue "Create Pre-Boarding Notification" button.



What to do prior to going to the Port



PBN Created

You have successfully created PBN with following details

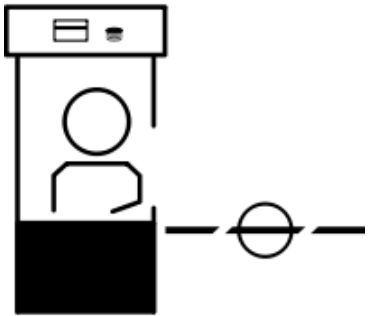
PBN Status OK to Proceed

PBN ID Created RN22TA22



Edit PBN

Disclaimer: This status is based on the accuracy of the data provided



Confirm if PBN has 'Good to Check-In' status

Anyone in the supply chain can check the PBN status, including:

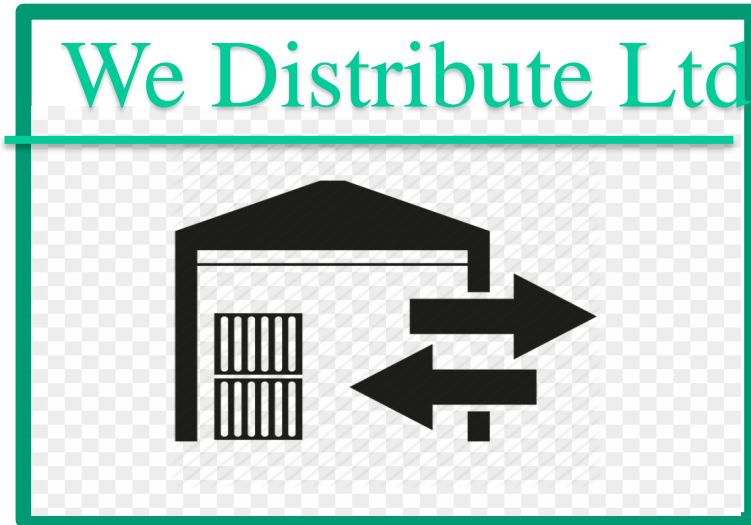
- Logistics Company
- Vehicle Driver
- Declarant
- Importer
- Customs agent

Importing Goods by RoRo



Sample Journey

Irish Importer orders goods from UK supplier

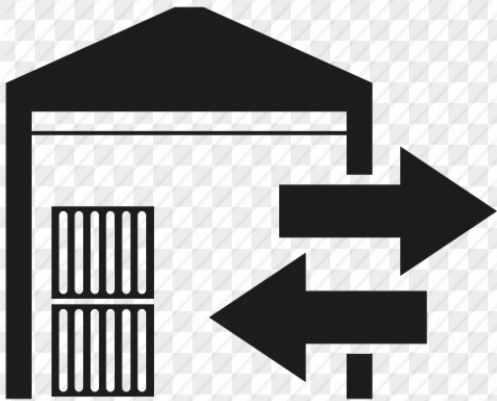


Irish Importer contracts Logistics company to move goods and complete all customs formalities

Importing Goods by RoRo

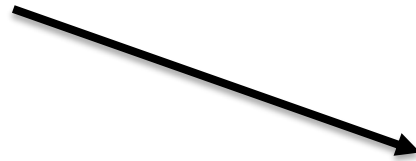


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Goods are in the UK

Haulier prepares data for completion of all Customs Formalities



TRUCK-IT LTD



Information on goods shared by Importer with Haulier – tariff code, value, origin

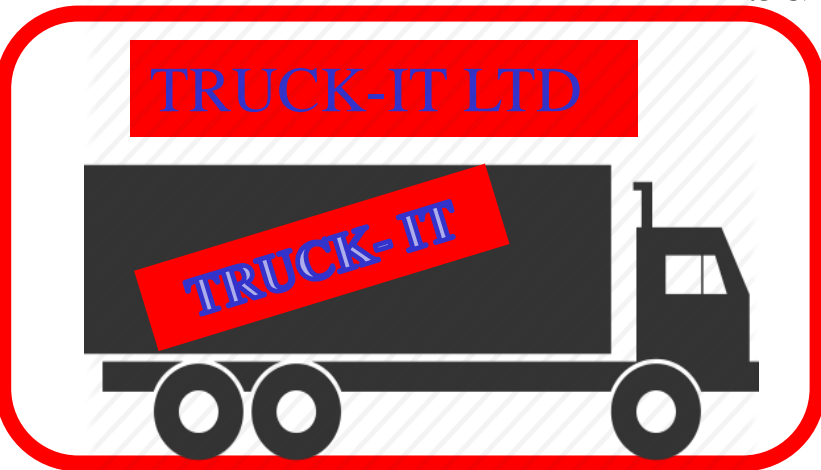
Sample Journey by RoRo

Importing Goods by RoRo

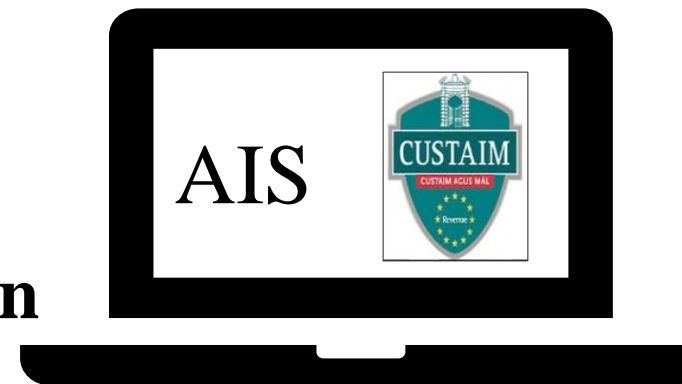
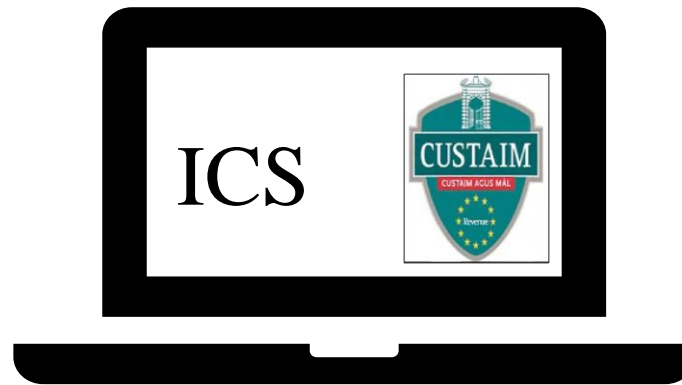


The goods are in the UK

ENS
submitted



Import Declaration
submitted



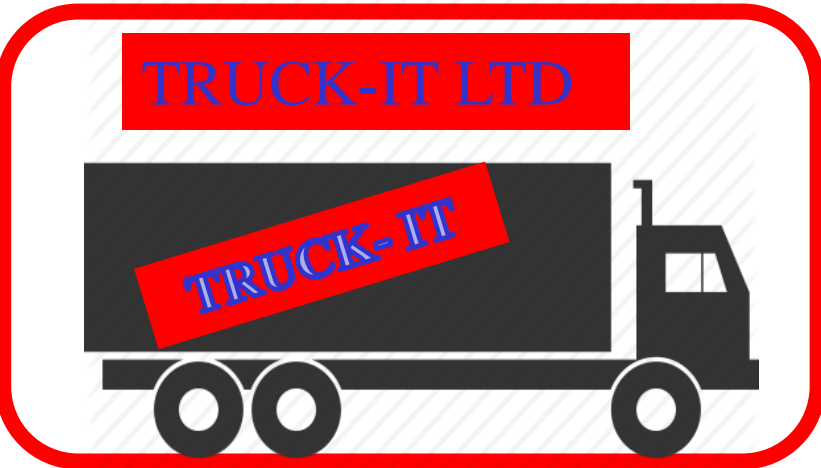
Entry
Summary
Declaration
into ICS

Customs
Import
Declaration
into
AIS

Importing Goods by RoRo



Create & Complete PBN



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Customs Roll-on/Roll-off

[← Back](#)

PBN Creation Completed

You have successfully created PBN with following details

Boarding Status: OK to Check In for Ferry

PBN ID: NN47HF32

[Edit PBN](#)



Importing Goods by RoRo



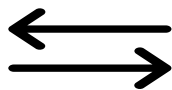
Ferry Check-In



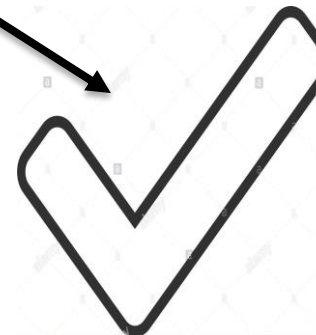
Good to Check-In Status Confirmed



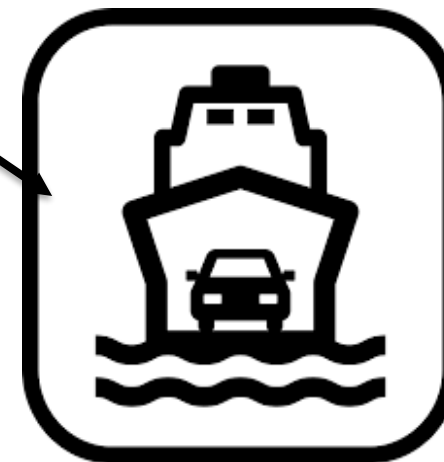
Good to Check-In Status Confirmed



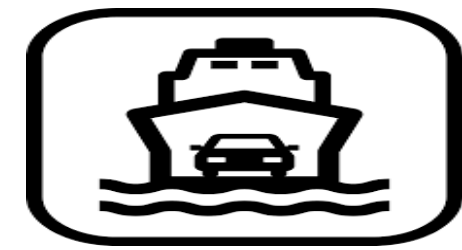
Good to Board



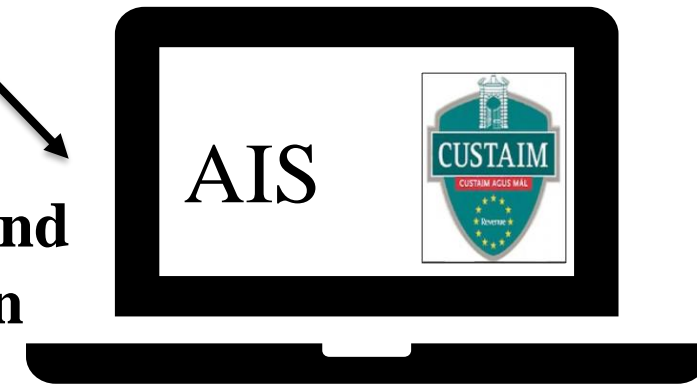
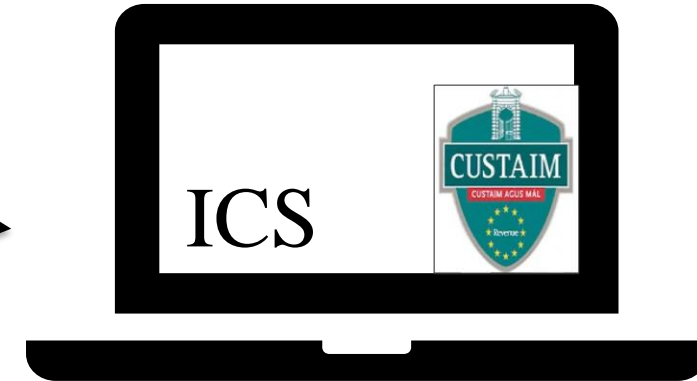
alamy stock photo



On Board the Ferry



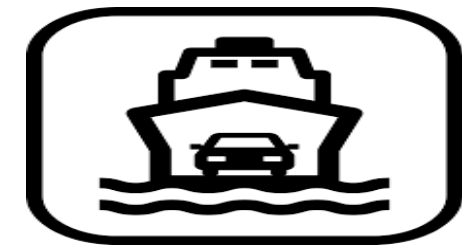
Ferry Operator sends list of all vehicles and PBNs to Revenue



Revenue re-uses data and creates the Presentation Notification



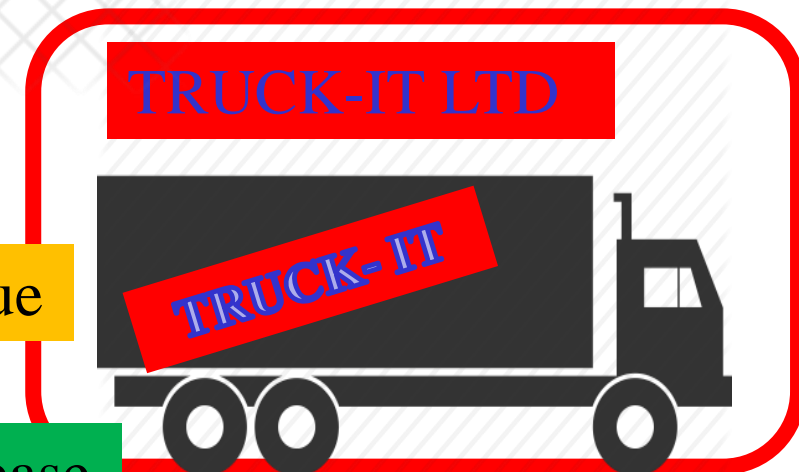
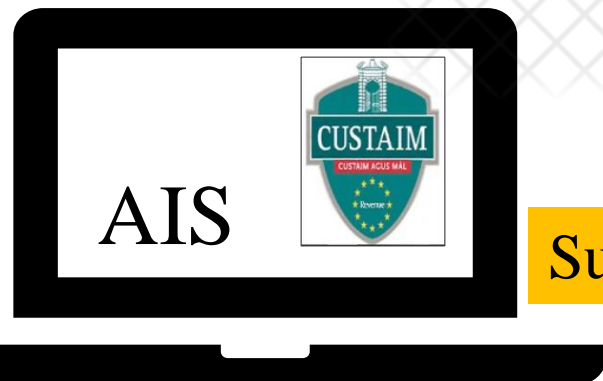
On Board the Ferry



Import declaration orange routed

Supporting Documents submitted to Revenue

Control complete – Declaration good for Release



Channel Look-Up



Language ▾

Customs Roll-on/Roll-off

← Back

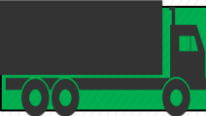
Your Channel Information


Vehicle Registration / Traller Number:
MDI402

Date of Arrival:
15/07/2020 10:00

Ship:
NORBAY (9056595)

Channel:

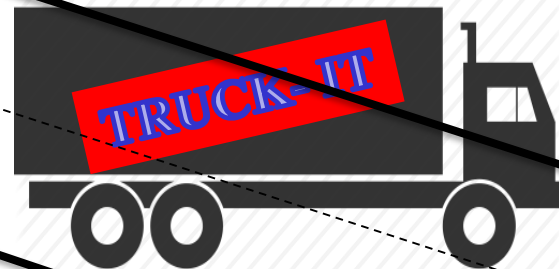
 **Exit the Port**

 [Information if carrying live animals](#)

30 minutes before ferry docks - driver checks the vehicle channel



Ferry Arrives in Ireland



Driver follows signage
to Exit the Port



Other Possible Channels



LIVE ANIMALS



TRANSIT



SEAL CHECK

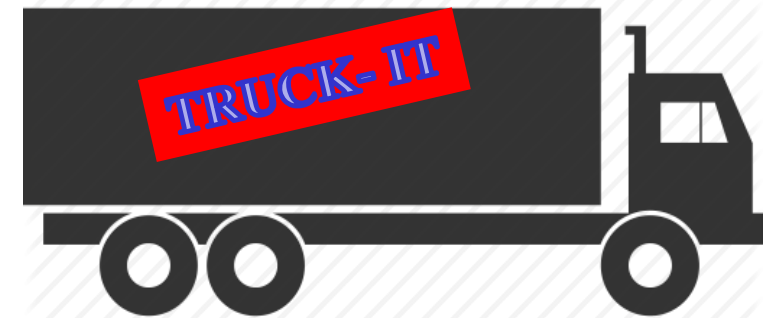


CUSTOMS

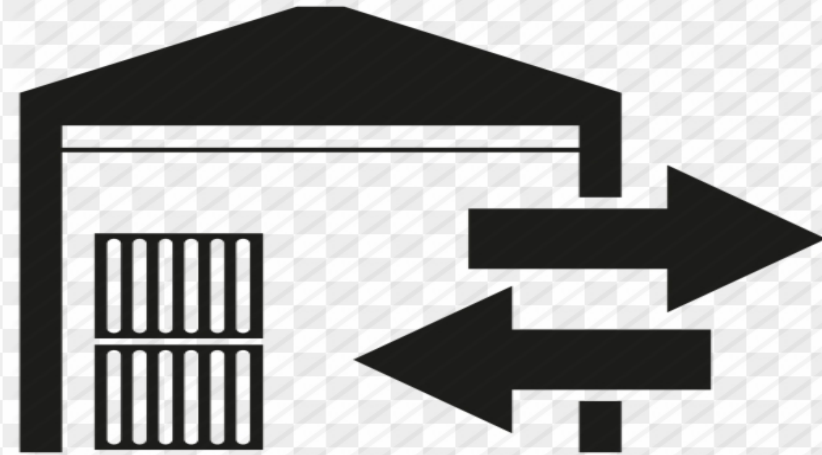
Delivery of Goods



Goods delivered to Customer



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Key Actions Summary

IMPORTER

- REGISTER FOR EORI
- ENGAGE AN AGENT?
- CLASSIFY YOUR GOODS
- PAYMENT OF DUTY?
- PRE-BOARDING NOTIFICATION
- SHARE INFORMATION and MRNs

AGENT/LOGISTICS

- REGISTER FOR EORI
- DECIDE ON YOUR ROLE
- CUSTOMS SOFTWARE?
- KEY INFORMATION?
- PAYMENT OF DUTY?
- PRE-BOARDING NOTIFICATION
- SHARE INFORMATION/
• MRNs
- DRIVER – SMART PHONE?



Email: importpolicy@revenue.ie

Website: www.revenue.ie/brexit

General Brexit Email: brexitqueries@revenue.ie

Brexit – Get ready

Session Four

**Theme: Moving goods through the UK
landbridge – the transit procedure**

Email: brexitqueries@revenue.ie

Website: www.revenue.ie/brexit



The UK Landbridge

- Approx. 150,000 goods consignments travel between Ireland and mainland Europe through Great Britain annually
- This route is commonly referred to as the landbridge
- UK will join the Common Transit Convention which will:
 - allow for electronic monitoring of the movement of goods via the landbridge
 - significantly reduce the formalities to be accomplished at the borders themselves
- Revenue are encouraging operators to become authorised consignors/consignees
- Live animals require pre-notification on TRACES

What is Transit?

- Transit of Union goods through a 3rd Country:
 - Allows goods to move from one MS to another via a 3rd country while protecting the customs status of the goods
 - Landbridge movements require one declaration rather than four
 - Office of Departure/Transit/Destination
- Transit of non-Union goods:
 - Can move controls away from points of entry
 - Can defer the payment of customs duty, VAT and other taxes
- May be subject to intervention

Transit Requirements

- Always requires a comprehensive guarantee
- Declarations must be made electronically using New Computerised Transit System (NCTS)
- Office of Departure/Transit/Destination
- Physical copy of the Transit Accompanying Document (TAD) must accompany the goods
- Transit simplifications – Authorised Consignor & Authorised Consignee

Benefits of using the transit procedure for the landbridge

- No loss of customs status or origin
- You won't pay customs duty or other taxes in the UK or on re-entry to the EU
- Additional simplifications allow you to begin or end the transit movement at your premises reducing the need to interact with customs at the port of departure/destination
- Streamlined process for consignments of SPS products
- Official seals required for certain SPS products – check if you need to use TRACES for these movements
- Potential delays on this route, consider if a direct route would be better



Revenue Customs RoRo Service

- A Pre-Boarding Notification (PBN) will be required for all vehicle/trailers travelling by RoRo into or out of Irish Ports once transition period ends
- Created through the Customs RoRo Service on the Revenue website
- A PBN is a 'virtual envelope' into which details (MRNs) of all of the customs declarations for all of the goods being carried in the vehicle/trailer for a journey are placed
 - Safety and Security Declaration (ENS)
 - Transit
 - Import Declarations
- Paired with the vehicle registration number or trailer id at check in at the port of departure
- Automatic system to system verification will take place between ferry operator and Revenue IT systems which will indicate whether the vehicle can be allowed to board the ferry
- All SPS requirements to be met if relevant (pre-notification on TRACES etc)



UK Formalities

- UK adopting a phased approach to the introduction of customs formalities
- Ports will operate either a pre-notification or temporary storage model
- Where pre-notification is in operation you must use the Goods Vehicle Movement System (GVMS)
- GVMS will be available from January for transit movements only
- Prior to leaving the EU submit the transit MRN and the vehicle/trailer registration number to GVMS
- GVMS will generate an MRN which is presented at the EU port of departure
- MRN checked by the carrier and, if all declarations are in order, will be allowed to proceed/board
- HMRC will electronically analyse declarations during the crossing and digitally complete Office of Transit function
- A transit arriving at a port not using GVMS will carry out the standard office of transit procedures

Smart Freight Service

- HMRC Smart Freight Service (SFS) - 'Kent Access Permit'
- Traffic management
- Hauliers will have to have permission from Smart Freight Service to be allowed to enter Kent and go to its ports.
- Any haulier who goes to port without this permit will be liable to sanction.



French Customs Smart Border

- French Customs developed an IT solution (SI Brexit) known as the “smart border” to keep trade flowing between the UK and France. Customs infrastructure has been redeveloped and new signage installed;
- Mandatory at all the points of entry and exit in the Calais area and along the Channel/North Sea.

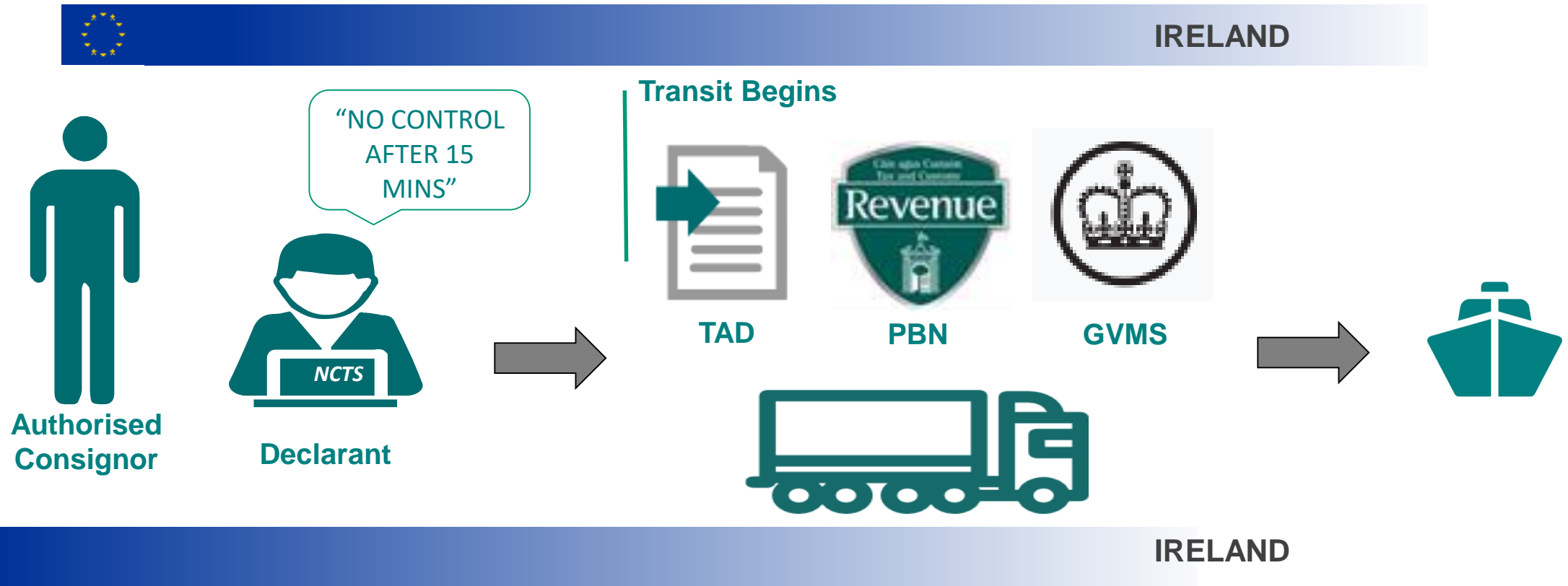
The smart border works like this :

ADVANCE COMPLETION - of customs declarations prior to arrival at the border point;

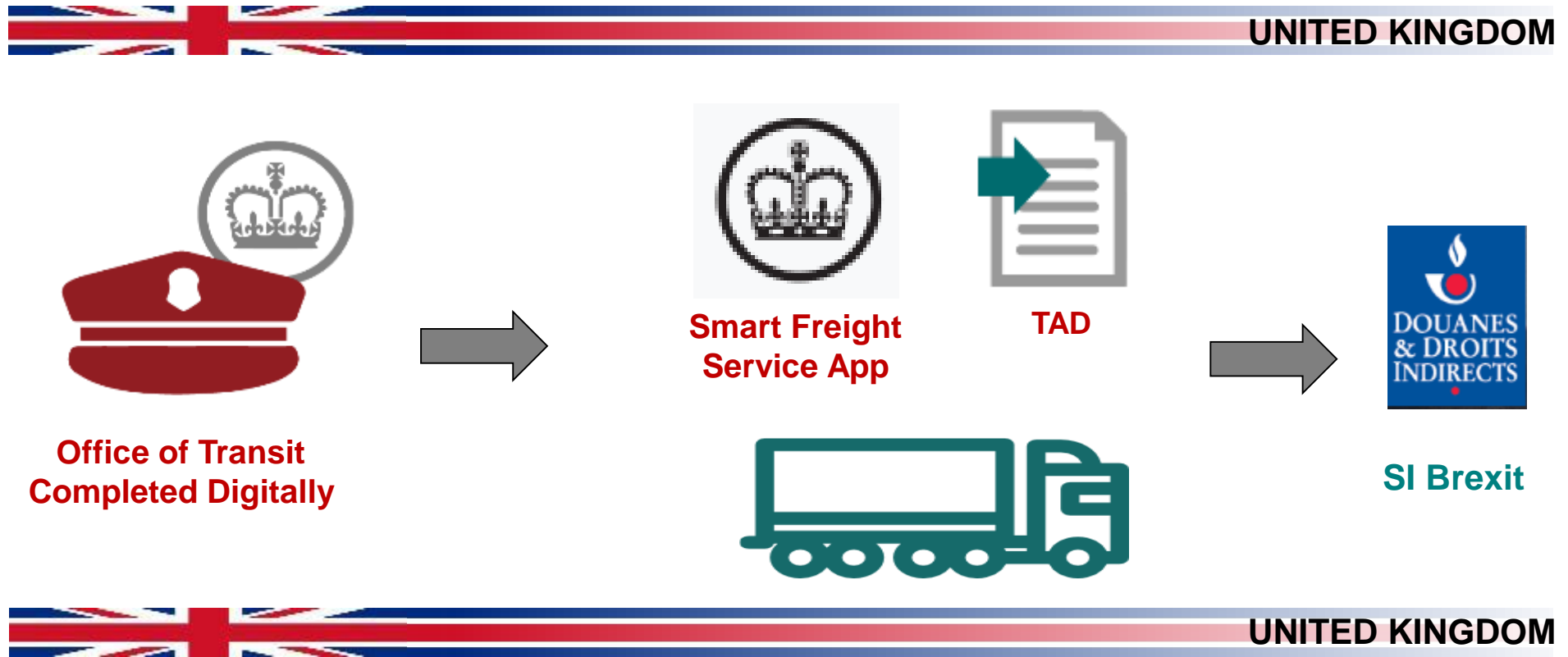
IDENTIFICATION - of trucks by linking their number plates to customs declarations prior to Channel crossing;

AUTOMATION - of data flows so trucks are not stopped at the border point.

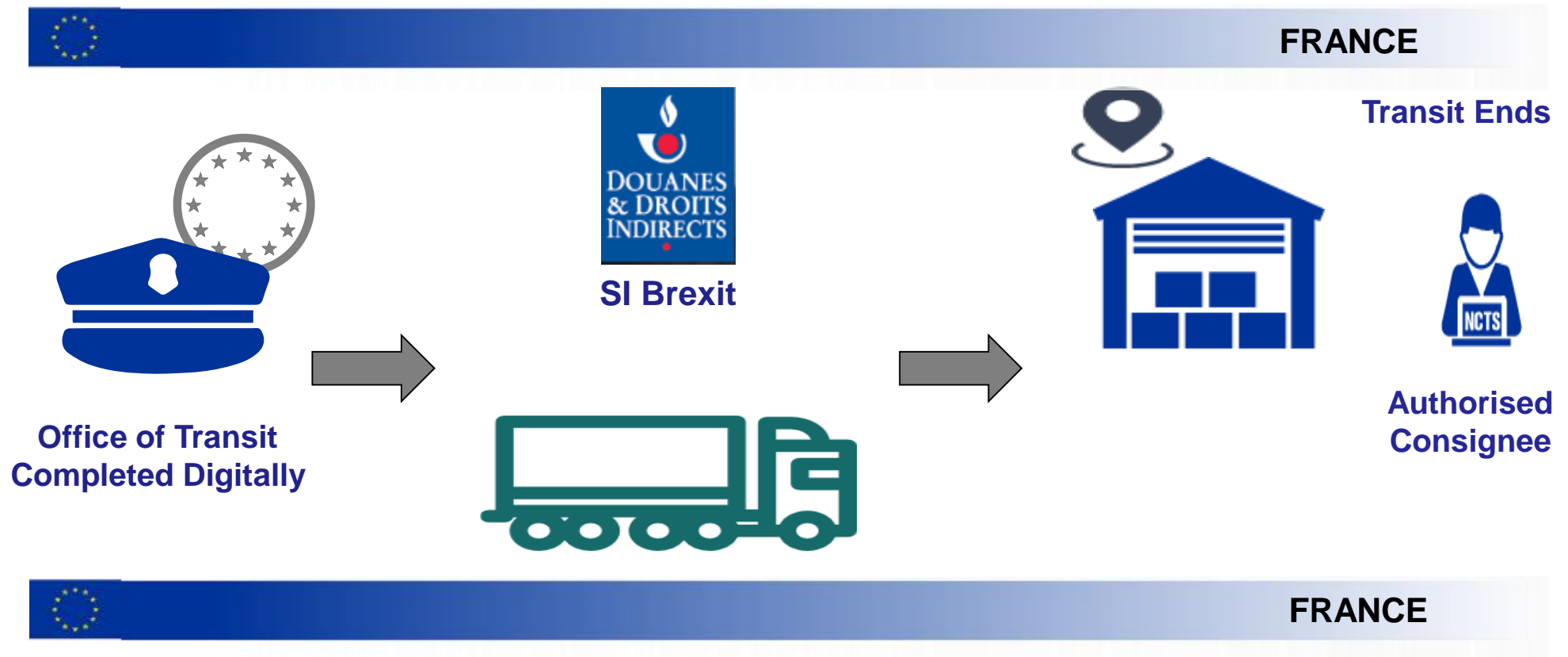
Simplified Transit Ireland to France



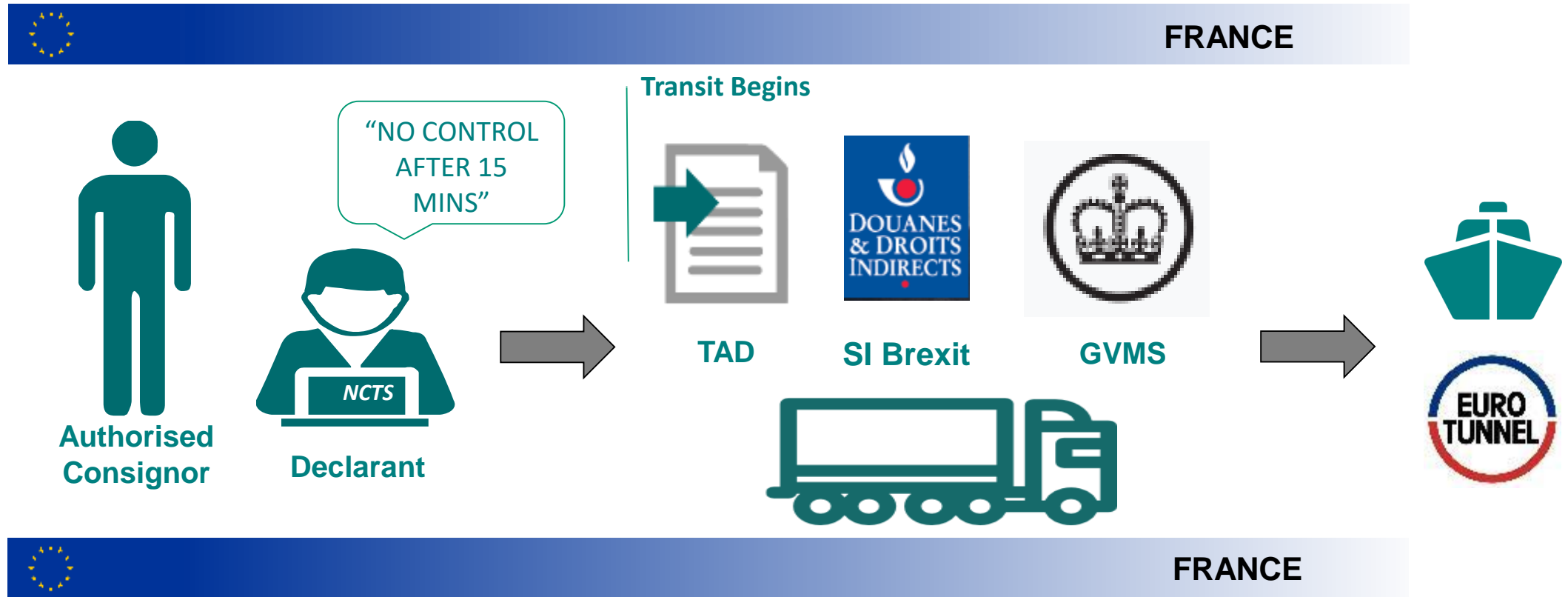
Office of Transit



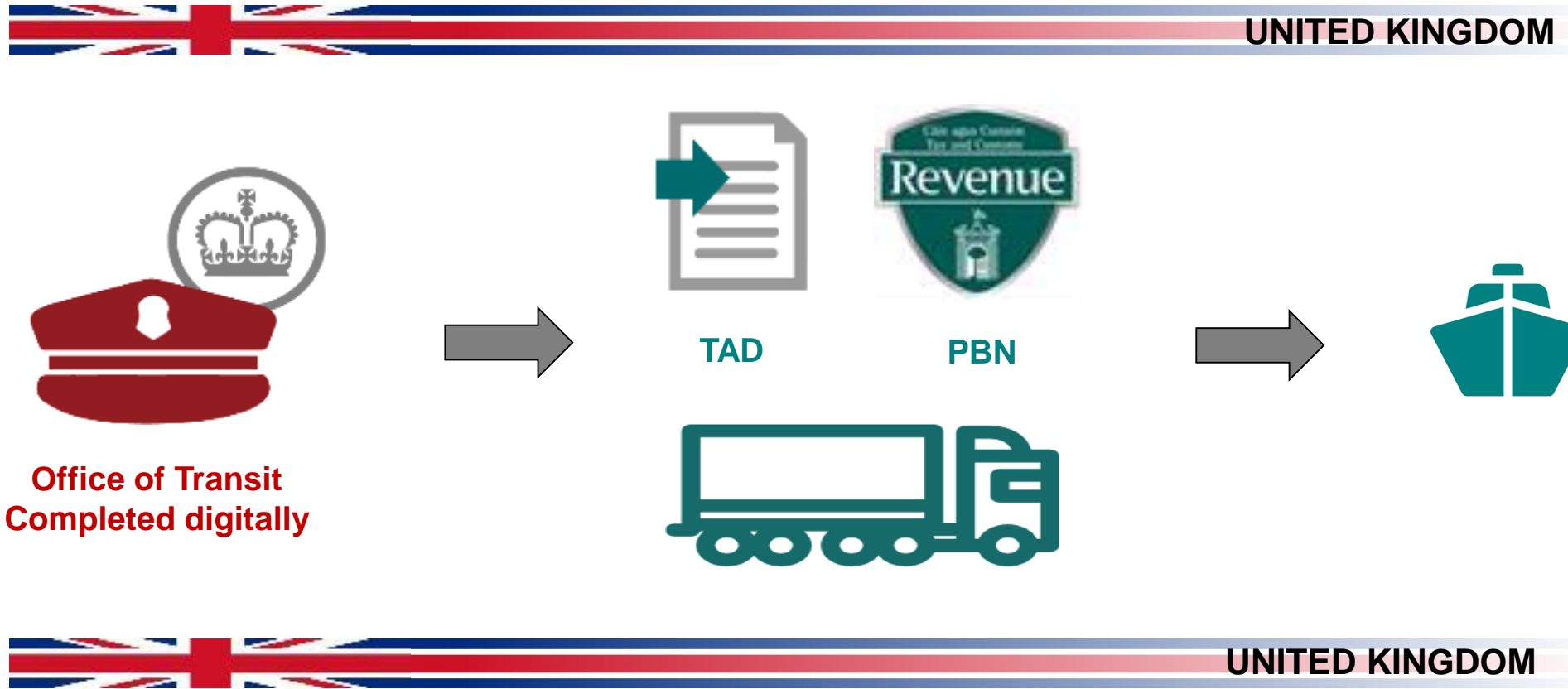
Ending the Transit



Simplified Transit France to Ireland



Office of Transit



Ending the Transit



Summary of systems requirements

- **Transit movement from Ireland to France via UK (Dublin-Holyhead-Dover/Eurotunnel-Calais)**
 - Transit declaration containing EXS data lodged to Revenue's IT systems
 - MRN of TAD entered on Customs RoRo Service (to create your PBN)
 - MRN of TAD entered in GVMS (ENS not required initially)
 - MRN of TAD and ENS (ENS lodged to FR IT system) entered in SFS
 - MRN of TAD and ENS entered in SI Brexit

Summary of systems requirements

- **Transit Movement from France to Ireland via UK (Calais-Dover/Eurotunnel-Holyhead-Ireland)**
 - Transit declaration containing EXS data lodged to French IT systems
 - MRN of TAD and EXS entered on SI Brexit
 - MRN of TAD entered in GVMS (ENS not required initially)
 - MRN of TAD and ENS (ENS lodged to IE IT system) entered in Customs RoRo Service

Requirements for Transits movements into Ireland

Non-Union Transit ending at a port in Ireland

- Submission of Transit, associated Import and ENS declarations prior to boarding the ferry in GB
- Completion of the PBN which is to contain all of the MRNs for all of the above declarations
- Driver must always check the Channel of the Vehicle on Revenue's RoRo Service (Channel Look-Up function)
- Vehicle will be given a 'Call to Customs' channel and should follow appropriate signage in the port to the designated customs area so that the transit can be closed

Non-Union Transit ending at a TSF in Ireland

- Submission of the Transit and ENS declarations prior to boarding the ferry in the UK. The import declarations can be pre-lodged or lodged at any point up to the removal of the goods from the TSF
- Completion of the PBN which is to contain all of the MRNs of the Transit and ENS declarations only. The MRNs of any import declarations are not to be included in the PBN as the TSF is the place of import
- Driver must always check the Channel of the Vehicle on Revenue's Customs RoRo Service (Channel Look-Up function)
- 'Call to Customs' channel – driver must present to customs on disembarkation from the ferry
- Green channel – vehicle free to exit the port and the transit is closed at the TSF by the Authorised Consignee

Union Transit ending at the port in Ireland

- Submission of the Transit and ENS declarations prior to boarding the ferry in the UK
- Completion of the PBN which is to contain all of the MRNs for all of the above declarations
- Driver must always check the Channel of the Vehicle on Revenue's Customs RoRo Service (Channel Look-Up function)
- Where the channel is 'Call to Customs' the driver must present to customs on disembarkation from the ferry
- Where the Channel is green, based on the information provided in the PBN and the TAD, the transit will be digitally closed by Revenue

Union Transit ending at an Authorised Consignee's premises in Ireland

- Submission of the Transit and ENS declarations prior to boarding the ferry in the UK
- Completion of the PBN which is to contain all of the MRNs for all of the above declarations
- Driver must always check the Channel of the Vehicle on Revenue's Customs RoRo Service (Channel Look-Up function)
- Where the channel is 'Call to Customs' the driver must present to customs on disembarkation from the ferry
- Where the channel is green, the vehicle is free to exit the port and the transit is closed at the TSF by the Authorised Consignee



Key Actions Summary

- Decide who will lodge transit declarations on your behalf
- If you will handle this in-house get the necessary software
- Apply for a comprehensive guarantee
- Consider applying for Authorised Consignor or Authorised Consignee status
- If using normal transit locate the most suitable Office of Departure/Destination
- Talk to your trading partner in the other EU MS to make sure they are also ready
- www.revenue.ie/en/customs-traders-and-agents/brexit/useful-links/links-for-operators-gb/index.aspx has a list of useful websites for operators to access



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Website:
www.revenue.ie/brexit

General Brexit Email: brexitqueries@revenue.ie

Session Five

Theme: Exporting Goods to the UK

Email: brexitqueries@revenue.ie

Website: www.revenue.ie/brexit



Sending goods to GB

- Known as an export
- Requires an export customs declaration to AEP
- May be subject to intervention
- May be subject to licence requirements
- Generally requires an import declaration in the 3rd country and subject to payment of duties



Exporting goods from Ireland to GB

***Export
Formalities from
Ireland***



***Import
Formalities into
GB***



Export formalities from Ireland to GB. Air or Sea (excluding ferry service)



**REVENUE AEP
SYSTEM**



(if required)



EXPORT FORMALITIES FROM IRELAND to GB

Sea - ferry service



**Export Declaration -
REVENUE AEP SYSTEM**



**Pre-Boarding
Notification – On
Revenue.ie**



(if required)





Pre-Boarding Formalities In Ireland – Ferry RoRo Traffic



Customs export declarations submitted to Revenue's AEP system to cover all of the goods on the vehicle.

EXPORT:

- export declaration (containing S&S data) is submitted prior to departure of goods;
- where a control is required this may be
 - done at the traders premises; or
 - carried out in the port

MRNs for all declarations to be supplied to the person completing the Pre-Boarding Notification

Creating the Pre-Boarding Notification (PBN)

Using at least 1 MRN PBN Created on the Revenue Website.

Declarant

Or

**Logistic
Company**

Or

Haulier

Or

Exporter

[← Back](#)

Create Pre-Boarding Notification

Fill in the following information in order to create a Pre-Boarding Notification ID

Movement Direction

In to Ireland

Out of Ireland

Pre-Boarding notification being created for

Import/Export of Goods

Transit of Goods

Empty Vehicle

Empty Vehicle, return packaging

Postal

Other

[∨ I need help](#)

Declarations

Please enter the MRN for each declaration that covers the goods you are carrying

[+Add Declaration](#)

MRN

Delete

Create Pre-Boarding Notification

***PBN generated on
Revenue.ie***

***MRNs added to
PBN***

Pre-Boarding

Before driving to the port, the driver should check the Customs RoRo Service to confirm the status of the PBN

The screenshot shows a web interface for the Revenue Customs Roll-on/Roll-off service. At the top left is the Revenue logo. The main header reads "Customs Roll-on/Roll-off". Below this, the status "PBN Creation Completed" is displayed in large, bold text. A "Back" link is visible on the left. The main content area states "You have successfully created PBN with following details" and lists the "Boarding Status" as "OK to Check In for Ferry" and the "PBN ID" as "NN47HF32". A barcode is shown below the ID, and an "Edit PBN" button is located at the bottom center.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Customs Roll-on/Roll-off


[← Back](#)

PBN Creation Completed

You have successfully created PBN with following details

Boarding Status: OK to Check In for Ferry

PBN ID: NN47HF32




[Edit PBN](#)

At Time of Booking

PBN ID is part of the required booking details for all ferry operators – to be inserted into booking details when PBN is available

Ferry Booking System

Booking Screen

01/08/2018 

Vehicle ID	SHIP NAME	Time	Envelope ID
AB3567Y	DUBLIN SWIFT	04:00	123456

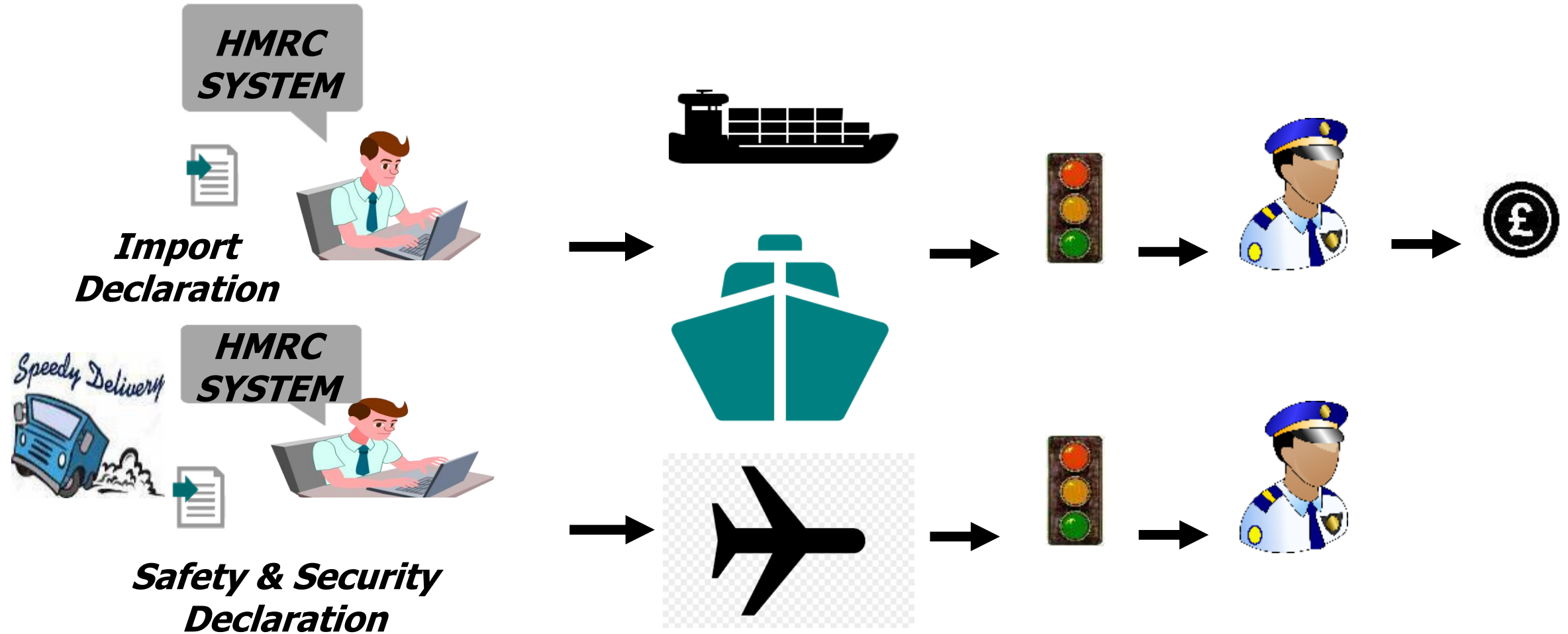


Reminder of Revenue's Messages to Trade for RoRo Traffic

- Pre-Lodge all customs declarations
- Create a Pre-Boarding Notification (PBN) – One PBN per vehicle/trailer per journey
- Input the MRNs of all of the declarations for all of the goods on the vehicle/trailer into the PBN
- Provide the driver with the PBN ID
- Provide the PBN ID to the ferry operator



IMPORT FORMALITIES INTO GB



Key Actions Summary

EXPORTER

- REGISTER FOR EORI
- ENGAGE AN AGENT?
- CLASSIFY YOUR GOODS
- SHARE INFORMATION/
MRNs
- DECIDE WHO IS
COMPLETING THE GB
IMPORT FORMALITIES?

AGENT/ LOGISTICS

- REGISTER FOR EORI
- DECIDE ON YOUR ROLE
- CUSTOMS SOFTWARE?
- KEY INFORMATION?
- SHARE INFORMATION/
MRNs

CARRIER

- REGISTER FOR EORI
- DECIDE ON YOUR ROLE
- CUSTOMS SOFTWARE?
- KEY INFORMATION?
- SHARE INFORMATION/
MRNs



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Session Six

Theme: Trade with NI – the Ireland / Northern Ireland Protocol

Email: brexitqueries@revenue.ie

Website: www.revenue.ie/brexit





Implications of Ireland/Northern Ireland Protocol

- The Withdrawal Agreement entered into force on 1 February 2020
- It includes the revised Protocol on Ireland and Northern Ireland which will come into effect on 1 January 2021 regardless of the outcome of the future relationship negotiations
- Under the Protocol, NI will legally remain part of the customs territory of the UK but will effectively remain within the EU Single Market for goods meaning:
 - goods produced in NI must comply with EU requirements/standards
 - goods produced in NI will have Union status
 - goods produced in NI will **not** have EU origin
 - goods from NI will have free and open access to the EU Single Market



Impact of the Protocol on trade with NI

- Current rules for trade in goods between the EU (including Ireland) and NI will continue:
 - no Safety & Security requirements
 - no customs declarations
 - no tariffs or quantitative restrictions on goods moving between IRL and NI in either direction
 - intra-community health certificates will continue to be required
- NI traders will have continuing access to the VAT Information System (VIES) to account for VAT on intra-Community acquisitions and supplies
- Movements of excisable products between NI and the EU will continue to be completed through the Excise Movement Control System (EMCS)
- Northern Ireland EORI numbers will be updated with a new country code prefix (XI)

Decisions of the Joint Committee

- All goods entering NI from outside the EU (including GB) are subject to the UCC therefore declarations are required and goods may be subject to customs and/or SPS controls
- Tariffs will be applicable in certain circumstances depending on where the goods have originated and where they are destined for
- EU-UK Joint Committee was tasked with making a decision on the following before the end of the transition period:
 - Definition of direct transport
 - Definition of goods that are at risk of entering the EU's Single Market

Goods being imported from GB through NI to IE

Goods being cleared in NI

- S&S declaration (ENS) submitted to NI Customs
- Import declaration submitted to NI Customs
- Goods customs cleared by NI Customs and all relevant formalities complied in NI (including controls and payment of duties)



Goods being cleared in IE

- S&S declaration (ENS) submitted to NI Customs
- Transit declaration submitted to GB NCTS with Office of Destination in IE
- Goods presented to NI Customs and S&S control completed if required
- Transit ended at Office of Destination in IE
- Import declaration submitted to IE Customs (using AIS) and all relevant formalities completed in IE (including any fiscal controls and payment of all duties)

Goods being imported from GB through IE to NI

Goods being cleared in IE

- S&S declaration (ENS) submitted to IE Customs
- Import declaration submitted to IE Customs (using AIS)
- Goods customs cleared by IE Customs and all relevant formalities complied in IE (including controls and payment of duties)



Goods being cleared in NI

- S&S declaration (ENS) submitted to IE Customs
- Transit declaration submitted to GB NCTS with Office of Destination in NI
- Goods presented to IE Customs and S&S control completed if required
- Transit ended at Office of Destination in NI
- Import declaration submitted to NI Customs and all relevant formalities completed in NI (including any fiscal controls and payment of duties)

Goods being exported from NI

- IE traders will need to follow the normal export procedure when exporting goods to GB via NI
- NI to rest of EU movements via the Landbridge will be the same as IE to rest of EU movements (via the Landbridge), therefore the customs transit procedure will be required
- NI to rest of EU movements on a direct shipping route will be the same as IE to rest of EU movements on a direct shipping route, therefore no customs declarations required
- NI to rest of World movements will be subject to UCC therefore export and S&S declarations will be required



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Session Seven

Brexit Briefing: Preparing for the End of the Transition Period

Declan Hughes
Assistant Secretary General
**Department of Business, Enterprise and
Innovation**

05 October 2020



**An Roinn Gnó,
Fiontar agus Nuálaíochta**
Department of Business,
Enterprise and Innovation

Preparing for Severe Disruption....

From 1 January 2021, the UK will no longer be part of EU Single Market and Customs Union

- so there will be a range of new customs formalities and SPS checks etc that do not exist today for moving goods to or through the UK

While negotiations are still underway, both scenarios of an FTA or hard Brexit will result in additional admin requirements:

- **FTA** traders will need to at least complete a customs declaration form;
- **WTO/hard Brexit** scenario will see the introduction of tariffs and quotas.

Even with all the work done to date, there will be severe disruption for business.

Time is short, so it is not possible to see the outcome before acting.

What can businesses do now?

Don't Delay – Act Now

1. Information and Webinars

Get information and be informed on the implications for importing and exporting from 1 January. Join the discussion groups and webinars coming from various agencies and bodies over the coming months.

2. Checklists and Planning

Complete or update Brexit and checklists scorecards. Over 7,500 businesses have already completed these scorecards

Update plans with latest information and impacts for COVID-19 etc

3. Supply Chain Resilience

Assess supply chains and cross border movement of goods, capital and data transfers and movement of staff and experts to deliver services for example.

- Understand implications of **Rules of Origin** and assess material inputs and processing operations – check out the Revenue webinar on this topic
- Undertake conformity assessments to identify any products from UK that may no longer be authorised for sale in the Single Market and that suppliers hold certificates from EU notified bodies
- Engage with importers and distributors from GB and secure necessary assurances

4. Customs Declarations from 1 January 2021

Assess what customs implications arise and staffing requirements.

Decide if doing own customs declarations or working with a customs agent.

- Engage with Revenue, apply for an EORI number, assess IT systems and software requirements
- Engage with customs intermediaries or hire staff if needed for internal customs declarations management.
- Sign-up for **Skillnets 'Clear Customs'** online training programme
- Apply for Enterprise Ireland **Ready for Customs Grant** of up to €9,000 for new recruit

5. Liquidity and Finance

Assess financing and liquidity needs and put contingencies in place, including

- SBCI Brexit Loan Scheme
- SBCI Future Growth Loan Scheme
- €2bn Credit Guarantee Scheme

6. Information, Advice and Support

Assess the full range of supports from agencies and bodies

- Engage with IDA or EI if trading internationally, 'Ready for Customs', Brexit Scorecard and Advisory Clinics, Act-On and Consultancy Grants
- LEOs if locally trading, including exporting and LEAN grants, mentoring and Brexit workshops which will recommence this month
- ITI if engaged in cross-border which includes tariff checks, planning vouchers of €2,250.
- Bord Bia for food company Brexit Readiness and Supply Chain workshops,
- Fáilte Ireland 'Get Brexit Ready' programme if in tourism or hospitality sectors.

7. Certification and Conformity Assessments

Engage with regulatory bodies, such as INAB, NSAI, HSA, CCPC, on conformity assessments and ensure you are working with EU-based notified bodies.

8. Retail Supply Chains

If in the retail sector, assess the implications if supplying online, or if supplying to UK retail sector engaged with Bord Bia and Enterprise Ireland on supply continuity.



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Session 8

Trading in Agri goods - Sanitary and phytosanitary (SPS) checks and other EU entry requirements

Hazel Sheridan,
Head of Import Controls Operations Division,
Department of Agriculture, Food and the Marine
5th October 2020





Trade will change on 1 January 2021

- New customs and regulatory requirements (SPS/IUU) will apply to trade with Great Britain, regardless of whether there is an EU-UK Trade Agreement.
- These new requirements will add costs and cause delays for industry but these can be minimised through adequate preparation.
- Supports are available to assist traders prepare – check out the DBEI webinar on these.
- Businesses who have not already done so need to **ACT NOW**.



Import Controls – What, Why, Where?

- Sanitary and phytosanitary (SPS) controls are measures to **protect humans, animals, and plants from diseases, pests, or contaminants.**
- The **EU's legislation** lays down a detailed set of rules to reduce or eliminate the possible risks of animal, plant and public health threats as well as animal and plant diseases being introduced into the EU by **goods coming from non-EU countries.**
- Import controls are carried out at the **Border Control Post** on entry into the EU.
- Illegal, unreported and unregulated (IUU) fishing regulations are measures to **support the conservation of fish stocks** by preventing the entry of illegally caught fish entering the EU.
- **Fishery Product (Wild) Import Controls** - Everything that all other Products of Animal Origin require + IUU requirements + Direct landings entry route.



Types of Import Controls

Documentary checks - All consignments.

Identity checks

- All consignments of live animals, products of animal origin, germinal products and animal by-products.
- Percentage of consignments of regulated plants and plant products.

Physical checks

- Rates laid down in EU legislation.
- Rates vary depending on the commodity

(E.g. 100% for live animals; 30% poultry meat for human consumption; 1% hay and straw).



‘Operator responsible for the consignment’

- Importer or an Agent on behalf of the importer.
- Responsible for obtaining copies of the health certificate / phyto-certificate / catch certificate and supporting documents.
- Pre-notifies 24 hours in advance of the consignment arriving at the Border Control Post (BCP), by generating a CHED on Traces NT for each consignment using the information from the Health/Phyto certificates.
- Submits the necessary documents 24 hours in advance via DAFM import portal (Health/Phyto/Catch Certificates, CHEDs, SADs, Packing List, Invoices).
- Will be the first point of contact for the BCP staff if there are queries.



Haulier / Driver

- Responsible for presenting the consignment to the BCP.
- Responsible for presentation of the original health certificate for each consignment that is onboard at the time of presenting the load to the staff at the BCP.
- Must have good communications with the importer and the operator responsible for the consignment to ensure that all parties are prepared.
- Must be contactable in case the agent/operator responsible for the consignment has any last minute queries.

Import Controls – Key actions to take now

- Decide who will be the operator responsible for the consignment.
- Is the operator responsible for the consignment registered?
BrexitRegistration@agriculture.gov.ie
- Verify what certificates and other documentation are required to import the consignment.
- Check will the premises of origin be able to supply the documentation required.
- Decide how the freight will be presented - Seals? No. of consignments? - the simpler the load the more efficient it is to process through all stages of the Import Control Process.



Decision on Consignment - Accept

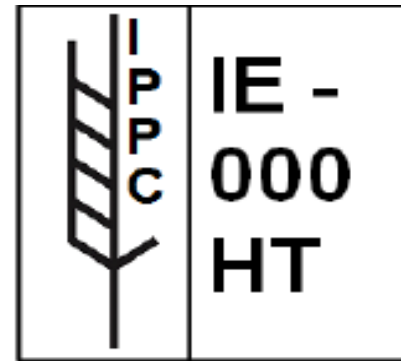
- Final decision on consignment is subject to satisfactory completion of all stages of the official controls that the consignment has been subject to at the BCP.
- If all checks are deemed satisfactory:
 - ✓ CHED is validated for each consignment
 - ✓ Customs are notified
 - ✓ The consignments are free to leave the BCP

Decision on Consignment - Rejection

- In 2017 of the rejections at Dublin Port BCP:
 - 67% were due to Documentary errors
 - 12% were due to inconsistencies between the paperwork and the ID check.
- Once rejected the haulier and the operator responsible for the consignment is notified by the BCP staff; Customs are informed - consignment won't be allowed to enter the EU.
- Options for non-compliant consignments are: Return to the country of origin / Destruction / Treatment of consignment in a manner specified by DAFM.

Regulation of Wood Packaging Material (WPM)

- The purpose of ISPM 15 is, through the treatment of WPM, to help prevent the spread of diseases and insects that could negatively affect trees, plants or ecosystems.
- Any wood packaging associated with goods (pallets, crates, boxes, dunnage) arriving from non-EU countries must be treated and stamped as below.
- From 1 January 2021, these requirements will apply to goods shipped from GB.
- No derogation on these requirements.





Requirements for Export to the UK

- 13 July – Publication of UK Gov Border Operations Manual (over 200 pages) – a phased approach- January, April, July.
- More detailed information on SPS requirements expected in October.
- DAFM / SFPA export certification systems will be ready to facilitate trade.
- You will need to fully understand and comply with UK Gov requirements if you want to continue to export to UK. Check out **gov.uk/transition** and **gov.uk/prepare-to-import-to-great-britain-from-january-2021**



Landbridge

- From 1 Jan 2021, animals and goods moving across the UK landbridge must be placed under the customs transit procedure in order to maintain their Union status.
- EU regulations require certain SPS controls on animals and goods re-entering the Union.
- Technical amendment to Commission Delegated Regulation (EU) 2019/2124 progressing.
- Intensifying our engagement with relevant Member States to share approaches to internal transits in light of amendment to DR (EU) 2019/2124.
- Awaiting clarity on UK official control requirements on transits, if any.
- Delays expected on landbridge - Switch now!



Key Actions - Summary

- Ensure certification is available for the products you wish to import.
- Decide who is 'the operator responsible for the consignment' and ensure they are assigned and registered with DAFM and TRACES NT for this role.
- Decide how the consignment(s) will be presented at the BCP - the simpler the load the more efficient it is to process through all stages of the Import Control Process.
- Complete pre-notification and submit the correct documentation 24 hours in advance to reduce any unnecessary delays related to documentary issues.

HSE, Environmental Health Service

Controls on food of non animal origin

- Requirements outlined also apply to HSE import controls on Food of Non-Animal Origin (FNAO) with the following differences:
 - Operator responsible for the consignment importing FNAO registers with the HSE importcontroldublin@hse.ie
 - Operator responsible for consignment importing FNAO submits document to HSE 24 hours in advance via Dublin Port Health: importcontroldublin@HSE.ie or via Rosslare Port Health: importcontrolrosslare@hse.ie + TRACES notification required for certain products.
- Queries from HSE supervised premises exporting FNAO to GB- Contact exportcertificates@hse.ie
- HSE website www.hse.ie/eng/services/list/1/environ/prepare-for-brexit

Brexit and Food Safety Legislation

- Be ready to comply with the regulatory requirements and obligations for **your specific food type** - including ingredients and food packaging (Food Contact Materials)
- Prepare for increased administrative obligations and plan for longer timeframes involved to **ensure that no food safety risks** are created
- **Labelling** – If you import food from Great Britain you need to comply with the requirements for placing imported food on the Irish market including:
 - EU Name and Address on the product
 - Origin labelling rules



FSAI Resources to help food businesses Get Brexit Ready

- Free eLearning module on *Brexit – your food import requirements* – see www.fsai.ie/Brexit
- Register for FSAIs Brexit food business webinars
 - 7th October 10am Brexit Bite: Be Ready for 1 January 2021
- Subscribe to FSAIs Brexit E-zine for updates
- FSAI Brexit advice line Brexit@fsai.ie
- See www.fsai.ie/Brexit for food regulatory updates



Thank you for listening



Need Help?

DAFM Brexit call centre - Phone: 076 106 4443

Email: BrexitCall@agriculture.gov.ie

Website: www.gov.ie/agriculture/Brexit