

## Revenue Key Points on Preparing for Customs

### 1. Obtain an Economic Operators Registration and Identification (EORI) number

If you are moving goods to, from or through the UK, you need to obtain an EORI. Businesses that have a ROS Digital Certificate can obtain an EORI on ROS, or their tax agents can apply for an EORI on their behalf. [Revenue's EORI Guide](#) includes step-by-step instructions on how to apply for an EORI. Businesses that have previously been registered for Customs and Excise (C&E), may already have been allocated an EORI number. You can check whether a number is valid on the following [weblink](#).

### 2. Know the key data you will need for a customs declaration

#### a) The commodity code for your products

Knowing the commodity codes for your specific products is critical. It will determine the duties to be paid and the customs controls that will apply to the goods. Intertrade Ireland has a [Tariff Checker](#) to assist businesses to determine their commodity codes. You can enter key words in the search box, and this will automatically generate the tariffs for products that match your search terms. If you need help and advice you may also wish to visit the [Revenue website](#) or contact [Revenue's Classification Unit](#).

#### b) The customs value of your goods

The value of goods used for customs purposes is generally the transaction value. This is the invoice price plus the cost of transport and insurance. Revenue has more information on customs valuation on their website [here](#).

#### c) The origin of your goods

The country of origin of the goods is used to determine the amount of duty payable. This is not necessarily the country from which you are importing the goods, rather it is the "nationality" of the goods. This information should be available from your supplier.

### 3. Decide who will submit your customs declarations

Businesses will need to have customs expertise and specialist software to file their customs declarations or must outsource this work to an agent. It will not be possible to prepare and submit customs declarations directly via ROS. It is important that declarations are correct and complete, as any errors or inaccuracies could result in transport delays.

### 4. Identify staff upskilling options

Skillnet Ireland is providing "Clear Customs" training courses, focusing on how to effectively complete customs declarations and handle customs procedures generally. This training is aimed at improving expertise and capacity in the customs intermediary sector and in businesses that conduct large volumes of trade with the UK and manage customs "in-house". The scheduled training courses are currently oversubscribed. However, businesses can register their interest to be added to a waiting list. Skillnet will endeavour to make training available as soon as possible. Information on these programmes are available [here](#).

### 5. Consider your route to market

If you are trading with another EU country and currently transport via the UK, you may want to consider alternative routes, for example, ferry or air transport directly to the continent. Traditionally, the UK land bridge has been a popular option as the fastest and easiest route, but this may not be the case in a "no deal" Brexit. If you must use the UK land bridge, you should consider using the "transit" procedure which facilitates the movement of goods by suspending customs duties until the goods reach their final destination. More information on the transit procedure is available on the Revenue website [here](#).

**6. Understand that customs duty is generally payable immediately on import**

In general, customs duty is payable immediately on arrival of goods in the EU. In certain limited circumstances the duty can be deferred or suspended, for example, by applying to Revenue for a deferred payment account. However, businesses using special procedures need to have a comprehensive guarantee in place to cover the risk of default on payment. Where a comprehensive guarantee is required for the purposes of transit, the guarantee will need to be in the form of an undertaking from a financial institution. Information about the comprehensive guarantee requirements is available [here](#).

Members will be aware that the “Brexit Omnibus Act” includes a provision for postponed accounting for import VAT, in the event of a “no deal” Brexit. **This provision only applies to VAT**, for VAT registered businesses. It does not apply to customs duties.

**7. Examine the Incoterms in your contracts**

Incoterms (international commercial terms) in international contracts are the rules which define the responsibilities of sellers and buyers for the delivery of goods under sales contracts. Under the terms of the contract an Irish seller could be responsible for customs declarations and import formalities in the UK. In such cases, the business will need to obtain a UK EORI. An Irish EORI will not be recognised in the UK.

**8. Consider whether Authorised Economic Operator status is appropriate for your business**

Businesses who are part of international supply chains may wish to apply for Authorised Economic Operator (AEO) status to fast track customs clearance. However, it is important to carefully consider whether AEO status is appropriate for the business. There can be significant costs in bringing businesses up to the high standards required to obtain AEO status. Currently, there are only circa 200 businesses in Ireland with AEO status.