

BORD BIA

IRISH FOOD BOARD

Trading with GB - Customs and Controls

3rd February, 2022 – 11:00
– 12:30

Agenda

BORD BIA
IRISH FOOD BOARD



Donal Denvir,
General Manager, Bord
Bia UK



Damien Flynn,
Head of Brexit and
International Trade
Division, DAFM



Raphael Ryan, Assistant
Principal,
Revenue



Robert Hardy, Co-
Founder, EORI

Housekeeping

- Send Questions to GoToWebinar Chat Function or Brexit@bordbia.ie
- Note who the question is for
- Information based on what is currently publicly available from relevant authorities
- Bord Bia London Team will consolidate questions for the Q&A session and I will manage these during the panel discussion
- If your question isn't answered today, you can also email Brexit@bordbia.ie or DAFM email; Revenue Commissioners email; EORI email
- One Master presentation will be made available to you online after this webinar as well as the recording of the webinar itself. Keep an eye out for that
- And finally, I'll do a re-cap at the end of this webinar on the Brexit supports we have available for Bord Bia client companies



February 2022

Irish Food and Drink in the UK

Reliability and Security of Supply



UK Consumer Acceptance of Irish Food

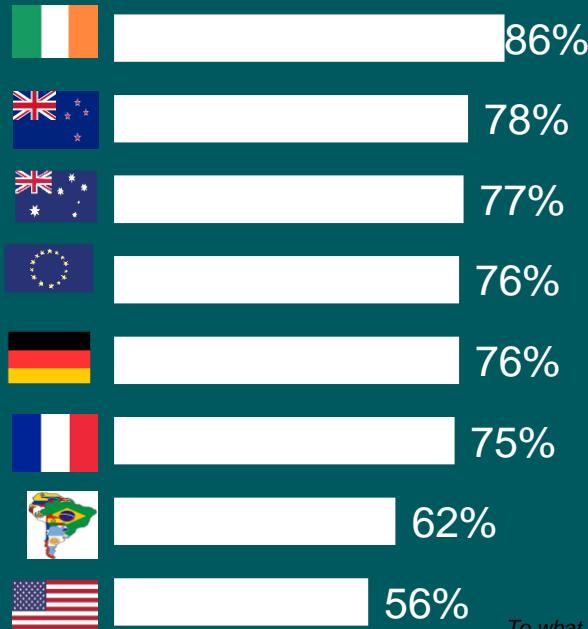


Openness to choosing Food & Drink from...

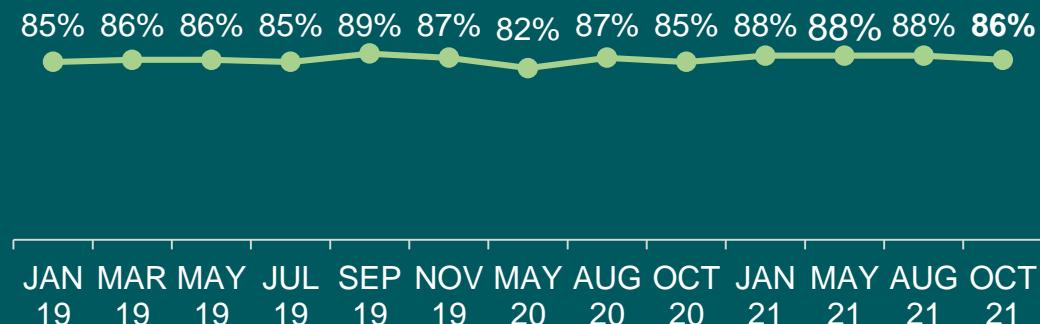
(Base: Grocery Shoppers 18+ in the United Kingdom, n=1,007)

UK Shoppers remain as open as ever to choosing Food & Drink from the Rep. of Ireland...

Openness to choosing Food & Drink
from....



Openness to choosing Food & Drink from ROI over time



To what extent are you open to choosing food and drink from these markets currently?

Source: UK Consumer Tracker October 2021

88% of UK Consumers Would Purchase Irish Beef

How Likely to purchase beef from following countries



REDC Total Shoppers
(n=1,005)

Irish Food and Drink Trade in the UK



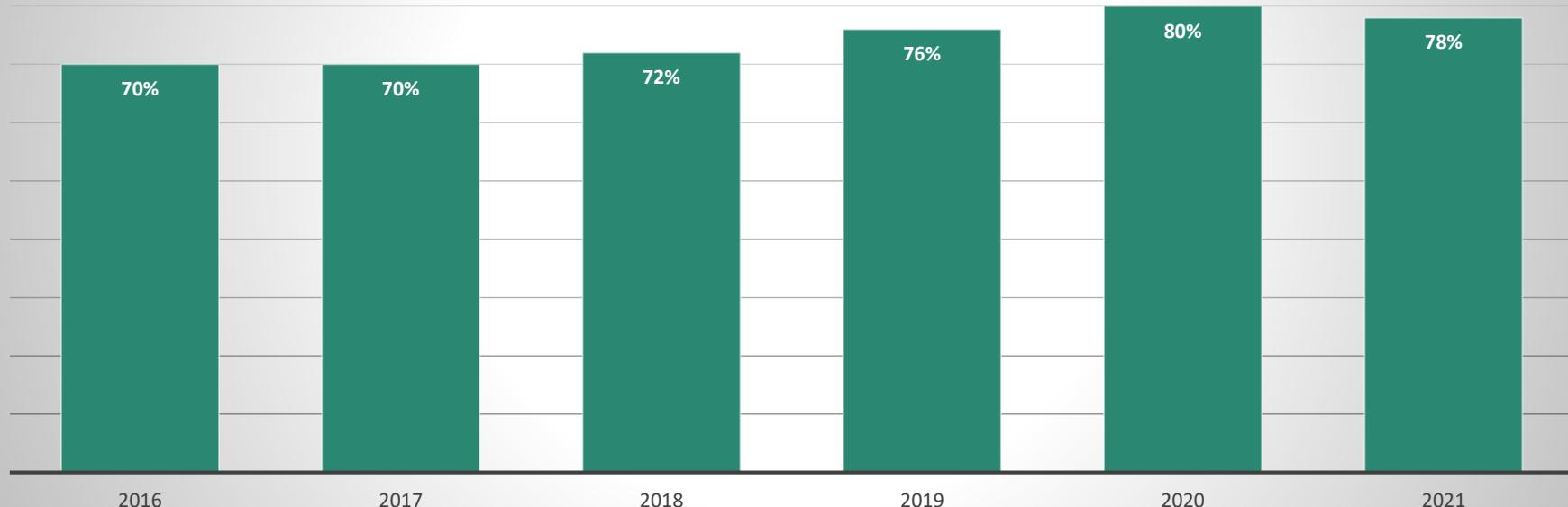
Irish Food & Drink Exports to the UK 2016-2021

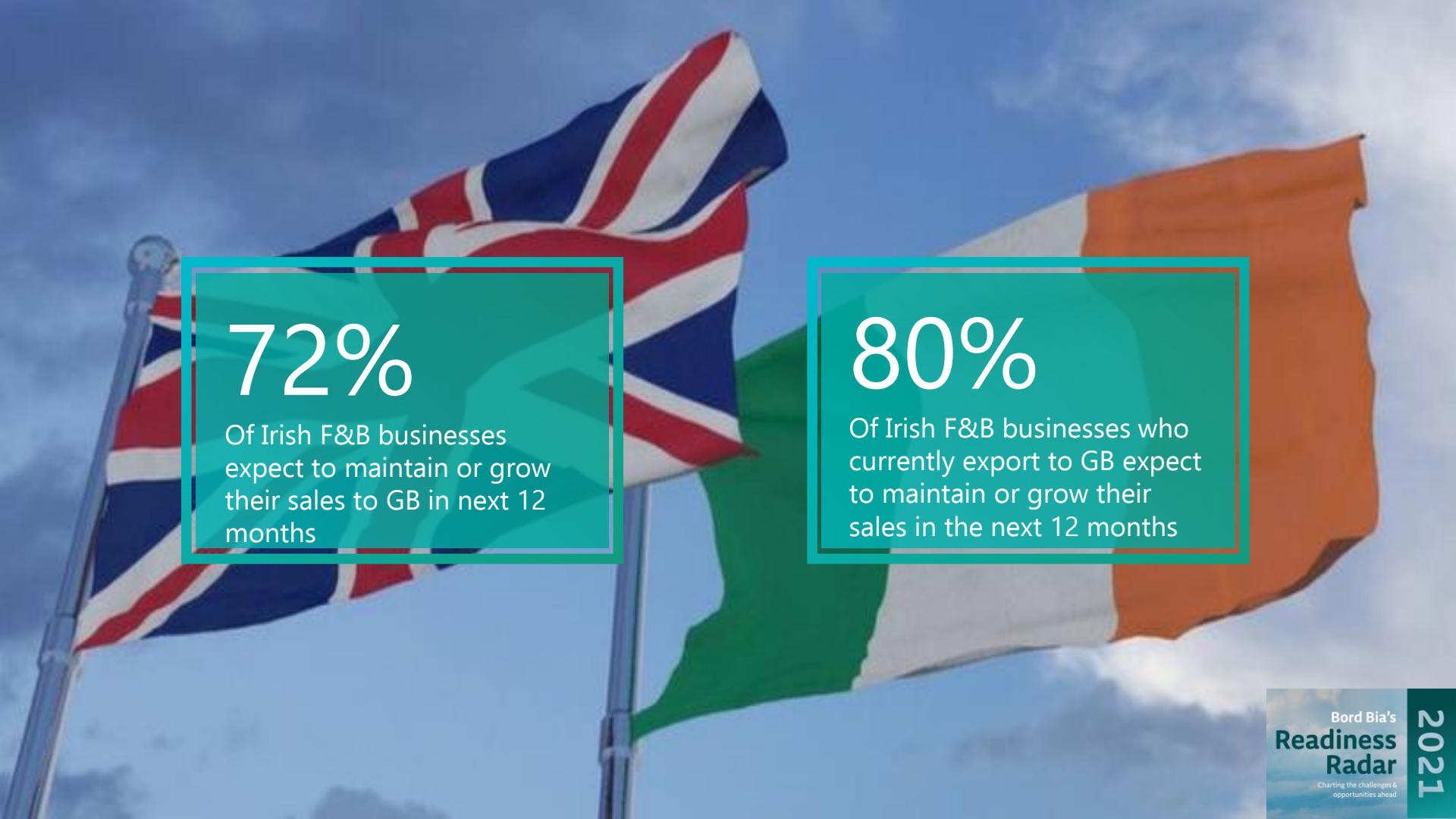
Category	Jan 16 - Dec 16	Jan 17 - Dec 17	Jan 18 - Dec 18	Jan 19 - Dec 19	Jan 20 - Dec 20	Jan 21 - Dec 21*	Difference	% Change
Beef	€915,118,014	€965,481,578	€993,699,610	€844,654,253	€903,555,966	€883,234,189	-€31,883,825	-3.5%
Beef Offal	€64,879,266	€43,498,239	€56,705,019	€51,243,371	€59,006,666	€16,466,119	-€48,413,147	-74.6%
Dairy	€800,593,051	€918,750,745	€955,828,876	€962,209,236	€926,420,436	€926,327,258	€125,734,207	15.7%
Drinks	€224,097,282	€199,216,906	€204,761,794	€227,449,777	€212,023,424	€248,652,074	€24,554,792	11.0%
Horticulture and cereals	€171,407,668	€175,217,145	€150,526,256	€193,301,325	€215,122,968	€267,797,522	€96,389,854	56.2%
PCF	€1,619,350,957	€1,686,679,689	€1,710,468,893	€1,775,535,828	€1,681,870,721	€1,703,427,446	€84,076,489	5.2%
Pigmeat	€177,091,067	€185,515,362	€194,185,276	€172,501,693	€154,144,584	€83,093,618	-€93,997,449	-53.1%
Poultry	€72,635,694	€71,302,496	€60,977,601	€93,850,097	€88,028,556	€73,728,817	€1,093,123	1.5%
Seafood	€33,206,990	€38,143,263	€35,275,208	€42,597,859	€41,543,863	€37,980,571	€4,773,581	14.4%
Sheep	€49,955,609	€56,794,352	€55,452,645	€64,410,121	€67,338,201	€67,617,898	€17,662,289	35.4%
Other Meat	€5,829,055	€6,546,133	€3,646,280	€6,346,861	€5,875,723	€2,786,574	-€3,042,481	-52.2%
Total	€4,134,164,653	€4,347,145,908	€4,421,527,458	€4,434,100,421	€4,354,931,108	€4,370,593,803	€236,429,150	5.7%

*P&P Estimate

Irish Beef in the UK

Ireland's UK Import Market Share 2016-2021





72%

Of Irish F&B businesses
expect to maintain or grow
their sales to GB in next 12
months

80%

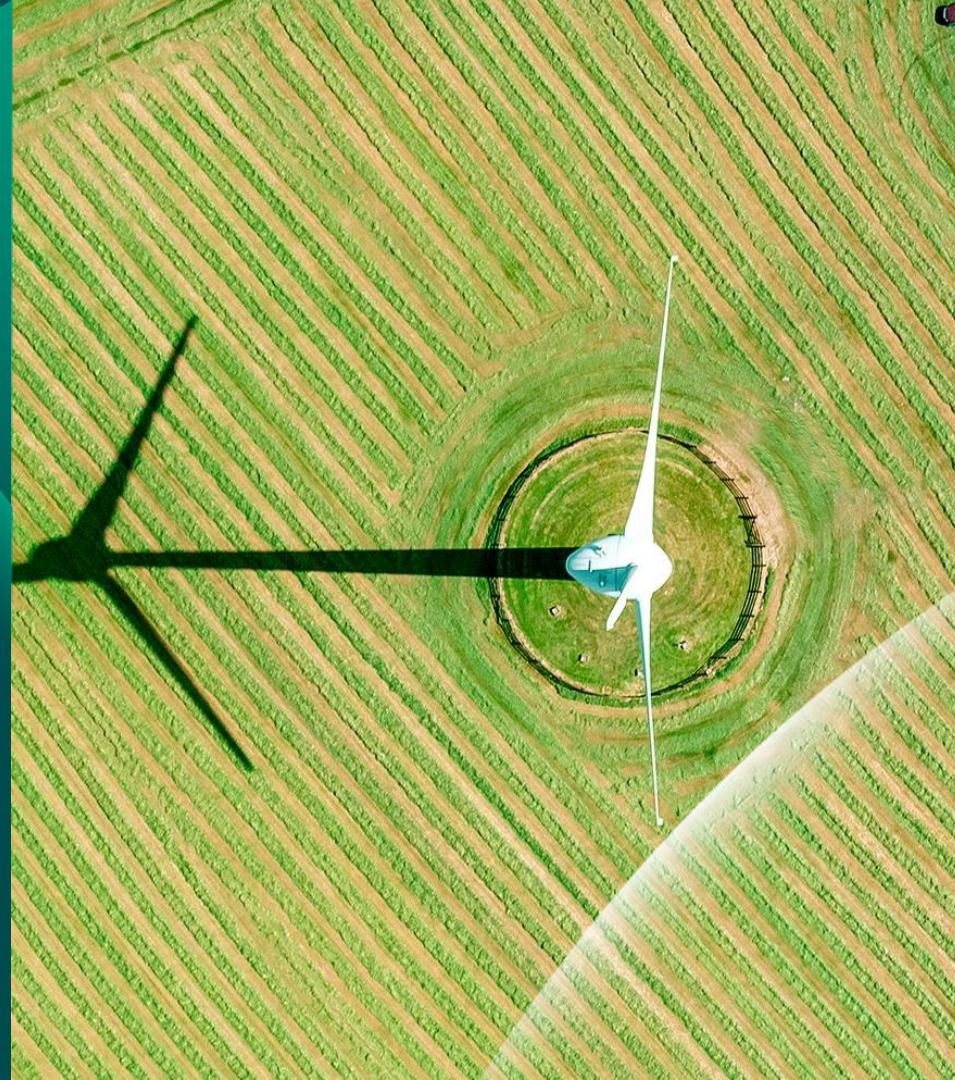
Of Irish F&B businesses who
currently export to GB expect
to maintain or grow their
sales in the next 12 months

Irish Food and Drink Quality and Sustainability Standards



Origin Green

The world's only national sustainability programme that spans the entire supply chain from farm to fork.





An initiative by

BORD BIA
IRISH FOOD BOARD



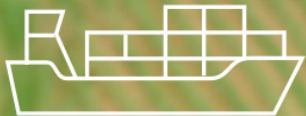
2,800

sustainability
targets



300

members



90%

of Ireland's food
and drink exports



75%

of global consumers
like to buy
sustainably sourced
food

Origin Green Progress Update Report 2021 - Highlights

300 companies | 55,000 farms | 71,000 members



6.3% average reduction
in CO₂ per unit of beef from
SBLAS members.



6% average reduction
in CO₂ per unit of milk
from SDAS members.



1,144,536
trees planted
(2014-2019)



53,000+ audits
carried out remotely
due to Covid-19.



290,000 carbon
footprints calculated
to date.



21,000 farmer feedback
reports distributed to SBLAS
& SDAS members in 2021.

71%

In 2021, 71% of Origin Green companies
believe that Origin Green provides
a competitive advantage for their
business.

90%

believe that Origin Green has
supported them in providing a
framework to measure & report on
sustainability.

90%

Origin Green members
account for 90% of our
total food and drink exports.

2,779 sustainability targets | 13,600 initiatives

Origin Green member companies have set a total of 2,779
sustainability targets and established 13,600 initiatives
between the years 2012 – 2021.



An Roinn Talmhaíochta, Bia agus Mara

Department of Agriculture, Food and the Marine



An Roinn Talmhaíochta, Bia agus Mara

Department of Agriculture, Food and the Marine



Exporting Agri-Food Products to GB in 2022

Damien Flynn

Head of Brexit and International Trade Division Department of Agriculture, Food and the Marine

3 February 2022

Overview



- UK SPS Requirements already in place.
- Pre-notification Requirements Postponed
- SPS Import Requirement changes coming into force in 2022.
- Get ready for these Changes



Requirements in place since 1 January 2021



- The UK has adopted a phased approach to the implementation import requirements including SPS controls
- Since 1 January 2021 live animals, germinal products and high-risk plants and plant products have required:
 - pre-notification to UK authorities using its Imports of Products, Animal, Food and Feed System (IPAFFS), for plant products PEACHES by the UK importer, and
 - be accompanied by an Export Health Certificate/Phytosanitary certificate as appropriate.
 - Wild-caught fish requires a Catch Certificate and other commercial and supporting documents (e.g., storage documents and processing statements if applicable).



Pre-notification Requirement Postponed



- On 14 December 2021 UK Government postponed the requirement that imports of agri-food goods from Ireland to be pre-notified on UK IPAFFs system from 1 January 2022.
- This postponement of the pre-notification requirement also applies to movement of goods from Ireland via GB Landbridge to EU.
- Imports from other EU Member States and Landbridge movements from EU via GB to Ireland are required to be pre-notified on UK Import systems since 1 January 2022.



SPS Import Controls for Exports to GB in 2022



From 1 July 2022:

- All agri-food imports from Ireland to GB must be pre-notified on IPAFFS, for Plants on UK PEACH system

From 1 July 2022

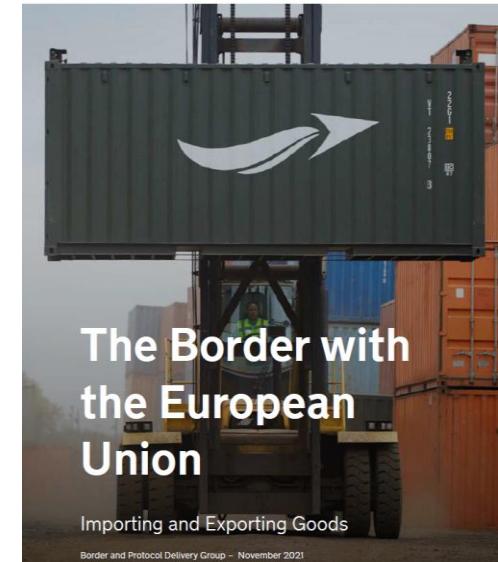
- All imports of meat, meat products, animal by-products, all lower risk plants and plant products, all high-risk foods of non animal origin (HRFNAO) must be accompanied by an export health certification.
- Consignment must enter through a UK Border Control Post that has been designated to receive those goods. This applies even if your goods are not subject to certification or physical checks until a later date in the timetable.

From 1 September 2022

- All dairy products must be accompanied by an export health certification and continue to enter through a UK Border Control Post

From 1 November 2022

- Composite and fish products must be accompanied by an export health certification and continue to enter through a UK Border Control Post



Get Ready for Pre-notification requirements



- Examine your supply chain to ensure that you have a **UK based entity/operator responsible for the load** able to make the required prenotification from 1 July 2022.
- UK-based person responsible for the load/UK importer/UK-based agent will need to:
 - create a UK Government Gateway Account;
 - create and attach a DEFRA account for their business;
 - register their business for IPAFFS.
- **IPAFFS or PEACH reference number** must be input to UK customs import declaration from 1 July 2022.
- **IPAFFS or PEACH reference number** does not need to be inserted on Export Health Certificate for agri-food exports apart from some HRFNAO and Live Animals



Get Ready for Export Certification



- UK Model certificates available on UK.GOV/DEFRA website.
- Identify the right certificate for each of your products and understand the individual requirements of each certificate.
- Identify correct CN code for the product you are exporting.
- Ensure full traceability information and supporting documentation for all products is available, put in place a system to organize these documents to align with your certifying officer's needs.
- Individual consignees require individual certs – so minimise number of consignments needing certification by considering distribution options from within Great Britain, where possible.



Get Ready for Export Certification



- If possible, restructure business processes to enable certification during normal working hours.
- Exporters, especially those with just in time supply chains should liaise with GB customers and
 - Request Advance orders where possible;
 - Advise them of limitations with new certification constraints.
- Identify the right staff in your business to interact with EU TRACES NT system, attend DAFM training sessions on TRACES NT and export certification process.



TRACES Training



Session 1 10am - 11am

- EU login and role request
- How to register an operator
- How to create a transporter Type 1 & type 2

Session 2 2pm - 3pm

- How to use advance search
- How to modify your profile
- Export health certificate
- DOCOM

Every Thursday from 27.01.22 to
14.04.22

No training on 3 Feb or 17 March

Contact to register: TRACES@agriculture.gov.ie

Key Messages



- Familiarise yourself with Irish and UK Customs and SPS requirements for exporting goods to Great Britain, identify the right cert(s) for your products.
- Examine your supply chain to ensure that you know who is responsible for meeting each import requirement correctly.
- **ENGAGE** with your local DAFM Supervisory team to ensure export health certification requirements can be met and the business processes in place are aligned with resources available to meet these requirements.



Support Contacts



<p>Department of Agriculture, Food and the Marine: <u>www.gov.ie/agriculture/brexit</u></p> <p>Email: <u>brexitcall@agriculture.gov.ie</u></p> <p>Telephone: (01) 6072830</p>	<p>HSE's Environmental Health Service: <u>https://www.hse.ie/eng/services/list/1/environ/prepare-for-brexit/</u></p>
<p>Bord Bia</p> <p><u>Bordbia.ie/Brexit</u></p> <p>Email: <u>brexit@bordbia.ie</u></p>	<p>Food Safety Authority of Ireland: <u>https://www.fsai.ie/food_businesses/brexit.html</u></p>
<p>Sea Fisheries Protection Authority: <u>www.sfpa.ie</u></p> <p>Email: <u>sfpa_info@sfpa.ie</u></p> <p>Telephone: 023 8859300</p>	<p>Enterprise Ireland</p> <p><u>www.enterprise-ireland.com</u></p> <p>Email: <u>brexitunit@enterprise-ireland.com</u></p> <p>Telephone: 01 727 2727</p>
<p>Bord Iascaigh Mhara (BIM)</p> <p><u>www.bim.ie</u></p> <p>Email: <u>info@bim.ie</u></p>	<p>Revenue:</p> <p><u>www.revenue.ie</u></p> <p>Email: <u>brexitqueries@revenue.ie</u></p>

Supports



The Government, working with industry bodies and business groups, have made available a range of business supports, including:

- Financial;
- Upskilling;
- Advisory supports to support businesses;
- Assistance to help adapt to the changes Brexit brings.

Check out the Department website for supports and useful resources including:

- recordings of [presentations](#) made by Department staff and;
- details of [upcoming webinars](#).



[gov.ie - Government Brexit Advisory, Financial and Upskilling Supports \(www.gov.ie\)](http://gov.ie)



An Roinn Talmhaíochta,
Bia agus Mara
Department of Agriculture,
Food and the Marine



Thank you for listening

DAFM Brexit call centre

Phone (076)106 4443

Email : BrexitCall@agriculture.gov.ie

Website: www.gov.ie/agriculture

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs



Bord Bia

Email: brexitqueries@revenue.ie

Website: www.revenue.ie/brexit

**Revenue Commissioners
Ireland**

New trading environment since 1 January 2021



- What does it mean?
 - the UK (excl. Northern Ireland) is a 3rd Country for customs purposes
- Customs formalities apply
 - Customs declarations
 - Possible interventions – fiscal and agency
- Legal basis from customs perspective:
 - EU-UK Trade and Cooperation Agreement
 - Protocol on Ireland/ Northern Ireland
 - Union Customs Code

When do customs formalities apply?

- Imports – bringing goods in from GB
 - Requires a customs declaration and a S&S declaration.
 - May be subject to intervention and/or licence requirements
 - Generally subject to payment of duties & VAT
- Exports – sending goods to GB
 - Requires a customs declaration and a S&S declaration.
 - May be subject to intervention and/or licence requirements
 - ***UK full import formalities postponed for island of Ireland***

Will require Pre-boarding notifications

Moving goods through GB– Transit

Allows goods to move from one MS to another via a 3rd country while protecting the customs status of the goods

- Requires one declaration rather than four
- Office of Departure/Transit/Destination
- May be subject to intervention
- Options for simplified procedure
- Requires a financial guarantee
- ***GB formalities apply to Short straits and departing GB for Ireland***
Will require Pre-boarding notifications

Experiences during 2021

<ul style="list-style-type: none">• Ensure correct data entered on declarations. Commodity code, etc.• Entry Summary Declarations (ENS)• Documentation not sent to relevant agencies in advance<ul style="list-style-type: none">• Knowledge of which agency you are interacting with.• Payment and duties issues:<ul style="list-style-type: none">• Insufficient funds• Claiming preferential duty• Availing of Postponed accounting	<ul style="list-style-type: none">• Returned Goods Relief• Incorrectly declaring ‘Empty on PBN’• Closing of transit declarations• Import / Exports through Northern Ireland• Movement of equipment / tools / repairs• Valuation and Quotas• Incoterms
---	---

Key learnings during 2021

- Importance of each party in supply chain knowing their role and how it may impact others.
- Sharing of MRN's and/or PBN number with hauliers / freight forwarders
 - Ensuring all MRN's on board a vehicle are included in the PBN
 - Having mobile numbers of drivers added to PBN so they are aware of the customs channel on arrival
- Availability of documentation on 24 / 7 basis, often requires documentation sent in advance to relevant agency
- Ability for businesses to top-up TANs outside of office hours, or in advance of imports arriving

Origin and related issues

- The Trade and Cooperation Agreement between the EU and the UK allows businesses to avail of a preference for zero tariffs when importing goods of UK origin.
- Claiming Preferential Duty: eCustoms notification 36 of 2020.
- What if goods are not UK origin (i.e. EU or other 3rd country)?
 - Customs warehousing
 - Transit movement / Temporary Storage facility
 - Returned goods relief
- Guidance on goods from EU imported to UK prior to importing to Ireland
eCustoms notification 14 of 2021.

Postponed Accounting

This scheme:

- provides for postponed accounting for VAT on imports from non-EU countries
- enables you to account for import VAT on your VAT return
- allows you to reclaim VAT at the same time as it is declared in a return. This is subject to normal rules on deductibility.

The PA1 field on the VAT3 Return should include the Customs value of goods imported under PA as per Customs Declarations plus Customs Duty. This figure should include all goods imported under PA to which all VAT rates apply. Imported goods that are classed as zero-rated goods should also be included in the PA1 field if Postponed Accounting was applied on the Customs Declaration for these particular goods.

- The T1 and T2 figure on the VAT3 Return should include the amount of VAT applicable to the entry at the PA1 field on the return. (subject to the usual rules of deductibility)

- **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.

Revenue's Post Clearance Interventions

- It falls to Revenue to ensure compliance with EU legislation and Revenue acts on behalf of other Government Departments and Agencies in assisting them in the implementation of their legislation.
- While Revenue is the authority with responsibility for controlling imports and exports, the sponsoring Department / Agency continues to have responsibility for the implementation of the legislation in question.
- There are two types of PCIs:
 - Post Clearance Checks (PCCs) they are checks carried out on declarations after clearance.
 - Customs Audit
- A PCC can be escalated to a Customs Audit if deemed appropriate.

Revenue's Post Clearance Interventions

- Ensure your internal customs controls systems have full traceability of all consignments cleared through customs along with availability of supporting documentation.



Customs helpline channels are open for queries:

General Brexit queries to: brexitqueries@revenue.ie

Systems queries to: eCustoms@revenue.ie or 01-738 3677

PBN queries to: CustomsPBN@revenue.ie

Customs helpline: 01-738 3685 (Available 24/7)



EORI (UK) LIMITED
Efficient, Optimised, Regulatory Integration

2021 was all about the TRADER

2022 is all about the TRUCK



EORI (UK) LIMITED
Efficient, Optimised, Regulatory Integration

NO GMR = NO GO



SALES@EORI.UK



Customs Roll-on/Roll-off

PBN Status Check

Pre-Boarding Status and details

Boarding Status: OK to Check in for Ferry

PBN ID: NN47HF32



GO

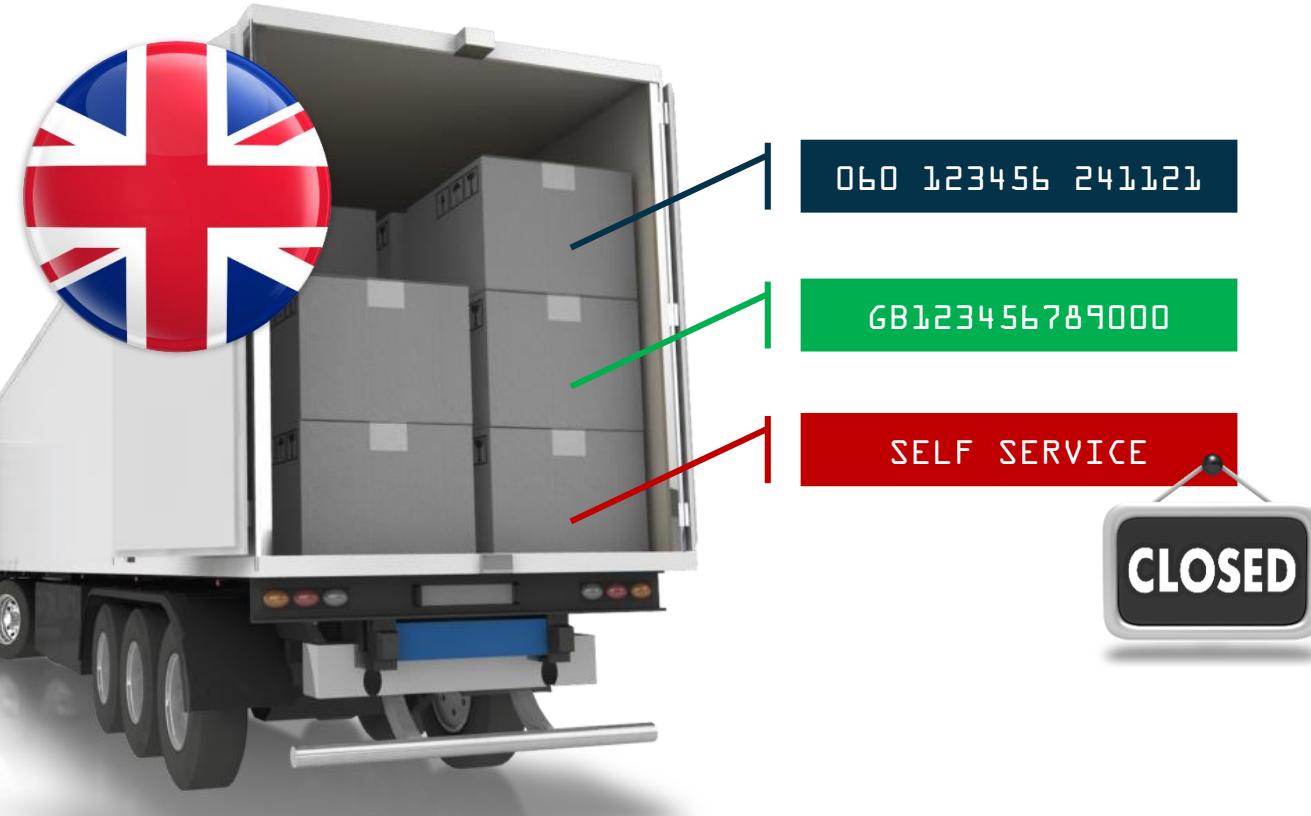


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NO GMR = NO GO



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GVMS IN ACTION



SALES@EORI.UK



EU TO GB – KEEP IT SIMPLE

Controlled
goods
(simplified)

IPAFFS

SFD

GVMS

DELIVER

Supp
dec (end
of month)





EIDR - DEFERRED

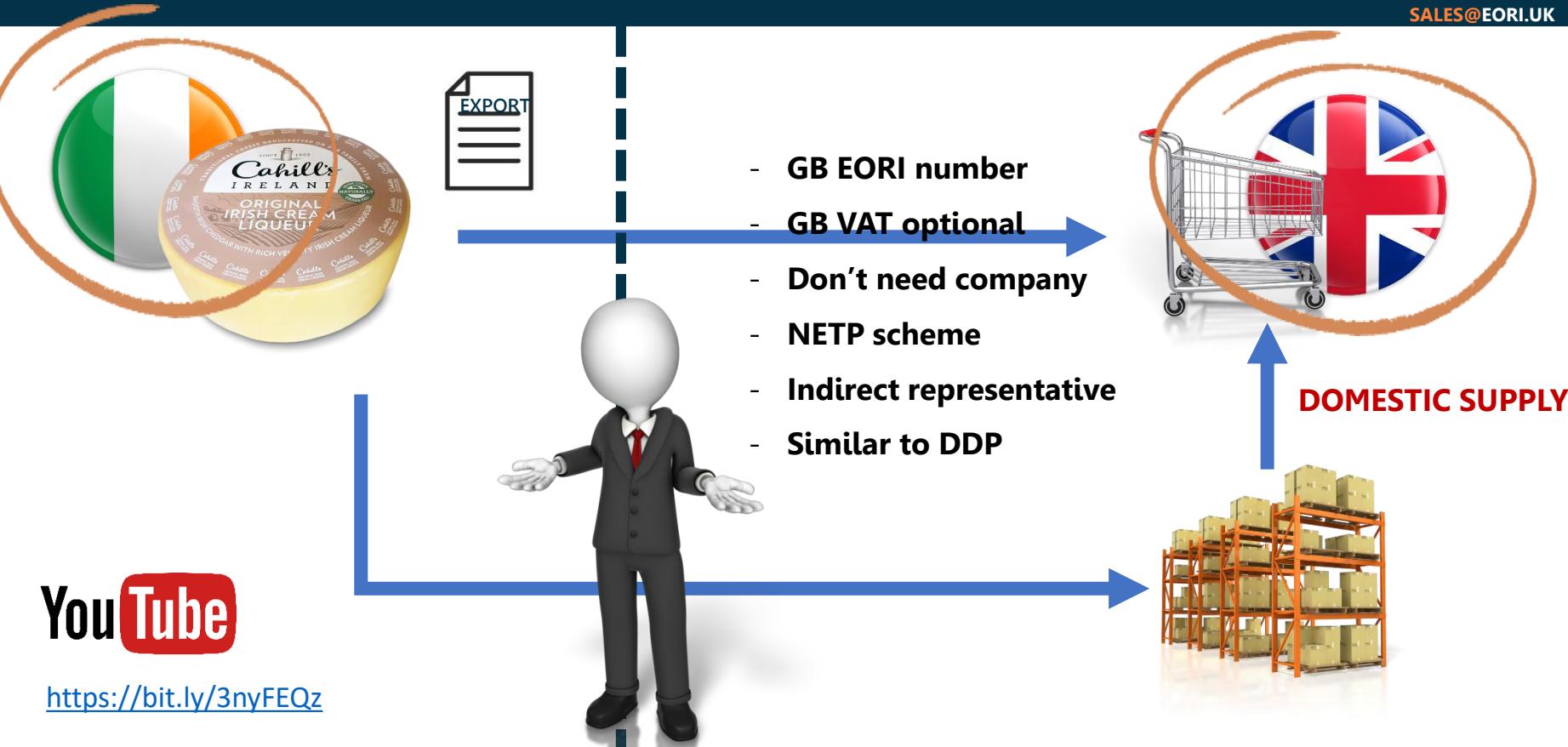


- EIDR approval needed
- FOC application
- EORI manage entire process
- FSD's submitted



- EORI fully EIDR approved
- GMR issued on record not entry
- EORI MUST hold the record
- Simplified frontier process

WHO IS THE IMPORTER



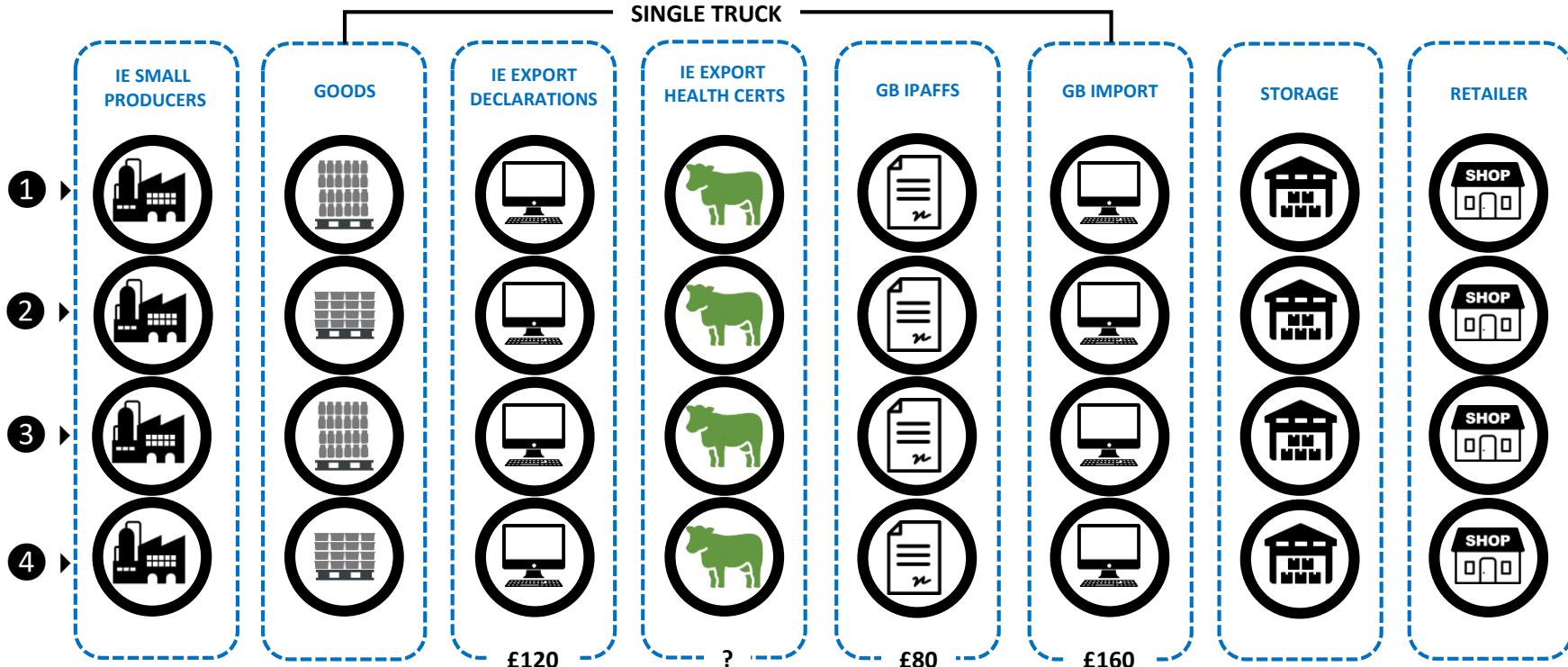
<https://bit.ly/3nyFEQz>



SMALL PRODUCERS



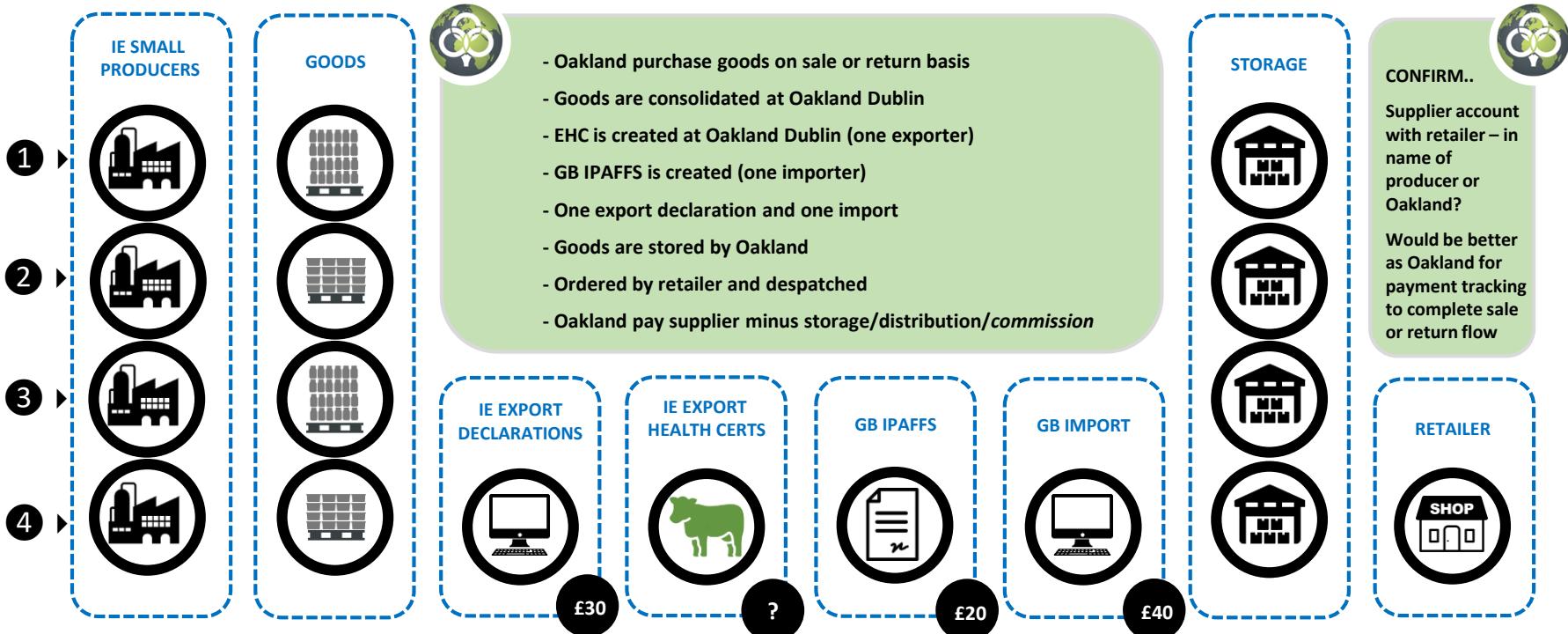
SALES@EORI.UK



COMPLICATED PROCESS WITH HIGH POTENTIAL FOR ADDITIONAL COSTS AND PROCESSING DELAYS



CONSOLIDATED MODEL



CONSOLIDATED MODEL BASED ON SALE OR RETURN (OR SIMILAR COMMERCIAL AND TREASURY PROCESS). ONLY REQUIRES SINGLE EHC/IVAFFS ETC BUT WITH MULTIPLE ITEMS.

RULES OF ORIGIN

TCA – Trade Cooperation Agreement – GB imports

- Nil duty for EU origin
- Supplier's declaration?
- Statement of origin?
- Importer's knowledge?

2 of the 3



WWW.EORI.UK/ORIGIN

RULES OF ORIGIN



SUPPLIER DECLARATION

From the supplier to the exporter

I, the undersigned, declare that the goods listed on this document [invoice] originate in [country/territory] and satisfy the rules of origin governing preferential trade with the UK:

I declare that (complete/delete as appropriate):

- Cumulation applied with [country/countries]
- No cumulation applied

I undertake to make available to the Customs authorities any further supporting documents as required.



ORIGIN STATEMENT

From the exporter to the importer

I, the exporter of the products covered by this document [invoice] declares that, except where otherwise clearly indicated, these products are of EU preferential origin.

REX number (if €6,000 or more) :

Signed

Place and date



IMPORT ENTRY

Import entry

Importer claims TCA preference based on the origin statement supplied by the exporter.

Importer needs to be satisfied that the exporter holds the supplier declaration to enable them to issue the origin statement.

If origin statement is not valid the duty demand will be on the importer (or agent if indirect rep)

IMPORTER'S KNOWLEDGE



SUPPLIER DECLARATION

From the supplier to the exporter

I, the undersigned, declare that the goods listed on this document [invoice] originate in [country/territory] and satisfy the rules of origin governing preferential trade with the UK:

I declare that:

- Cumulation applied with [country/countries]
- No cumulation applied

I undertake to make available to the Customs authorities any further supporting documents as required.



IMPORT ENTRY



Import entry

Details from the supplier (potentially your supplier's supplier!) including:-

- Commodity code
- Description
- Origin
- If not cumulated: code and origin of each component
 - **Ex works value** or weight of each component
 - Origin based on the % of value/weight
- Details of any alterations/transformations
- Any other supporting evidence

Importer's knowledge only really works if the buyer and seller are related.

This raises additional questions where the related status may have influenced the price and thus the origin if using the ad valorem rule!

Importer's knowledge should be the exception.....not the rule!

MAKE SURE YOU HAVE A REX NUMBER!

U112/LIC99



EORI (UK) LIMITED

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EORI APPROACH

FEBRUARY 2022





24HRS A DAY!

- 130+ trained staff
- Real-time SLA tracking
- SLA set by client / route
- 75% automated using robotics
- Fast turnaround & accurate
- Approvals & RoO team (mostly FOC)
- Network of agents
- Network of ETSF's (transit)
- **TruckStuck** hotline... www.truckstuck.uk



Q&A

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General Manager, Bord
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Head of Brexit and
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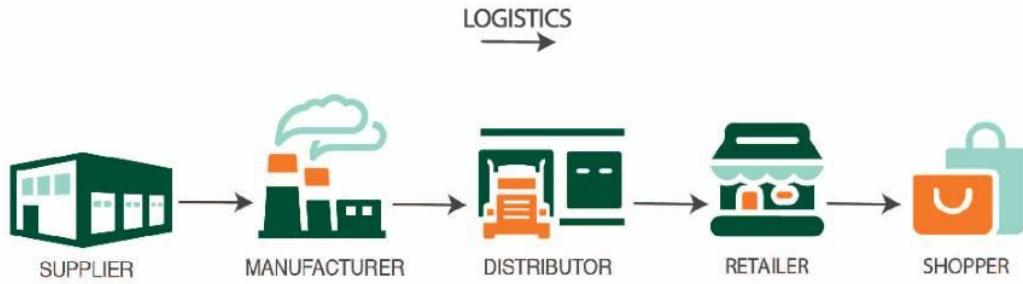
Raphael Ryan, Assistant
Principal,
Revenue



Robert Hardy, Co-
Founder, EORI

Bord Bia Supports 2022

- Customer Toolkit for Client Companies
- 1:1's and Workshops
 - SPS
 - Customs
 - Logistics / Supply Chain
- Updated LSP Database
- Bord Bia Brexit Bulletin
- UK PR Campaign
- Client Capability Development
- Brexit@bordbia.ie



Wrap Up

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Thank You

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