

Bord Bia's
Brexit Action Plan

Customs and Controls

4TH EDITION: SEPTEMBER 2020



The UK has left the European Union. It is now in the Transition Period until the 31st of December 2020, during which it remains in the Single Market and Customs Union. The ratification of the Withdrawal Agreement by both the EU and the UK in October 2019 means that there will be permanent changes to the trading relationship between the EU and Great Britain from the 1st of January 2021.

From next year, there will be customs and regulatory controls on trade, including trade in agri-food products between the EU and UK, excluding Northern Ireland. The details and scope of the customs and regulatory controls on the trading of goods between EU/Ireland and UK will be defined based on the successful conclusion of negotiations on an EU-UK Free Trade Agreement or, in the absence of an FTA, based on application of WTO MFN trading rules for Third Country trade. However, what is certain is that these new Controls will add costs, delays and complexity to the supply chains of Irish food and drinks manufacturers.

Northern Ireland

The EU-UK Withdrawal Agreement includes a dedicated Protocol on Ireland and Northern Ireland. The Protocol ensures that there will be no regulatory controls on trade moving between Ireland and Northern Ireland, other than those already in place. The Protocol applies even if there is no new agreement between the EU and the UK.



Urgent actions required to prepare for January 2021

Bord Bia's Readiness Radar and Brexit Barometer have both played a vital role over the past three years in enabling Irish food and drink manufacturers to identify, assess and prepare for the challenges that businesses face as a result of Brexit. Both risk diagnostic tools focus on six key risk areas related to Brexit: Customer Relationships, Supply Chain, Customs and Controls, Financial Resilience, Market Diversification and Emerging Risks.

In addition to Brexit, Bord Bia's Readiness Radar also looked at the wider risks facing the Irish food and drink industry, such as Talent and Market Diversification.

It is positive to note that as of April 2020, over 91% of Readiness Radar respondents said they had made progress in relation to their Brexit preparedness over the past 12 months. The results show that only a small number of companies report having made no progress in the past year. Looking to the rest of 2020 and the permanent changes coming into effect from 2021, this Brexit Action Plan is an important resource to ensure your business is prepared for these changes. This is the Fourth Edition of Bord Bia's Brexit Action Plan and provides practical information that Irish food and drink manufacturers can utilise in order to prepare for increased

complexity in future trade with the UK. It addresses actions companies should take in two scenarios: a future Free Trade Agreement (FTA) between the EU and the UK (still to be defined as it is currently under negotiation) and No Agreement, whereby the UK and EU will trade on WTO terms. Bord Bia's support services, along with other State supports, can be found listed at the end of each chapter. Each chapter provides step-by-step guidance on the six risk areas and is accompanied by a checklist to help guide companies through potential next steps and other considerations in their Brexit planning.

SUMMARY OF ACTIONS



1. Customs requirements

- Apply for an EU EORI number, and if applicable, a UK EORI number
- Decide whether to manage customs in-house or hire a customs agent
- If managing customs in-house, ensure that you are familiar with the various customs documentation that will be required
- If you import or export controlled goods, ensure that you are aware of all the necessary documentation and pre-notifications that are required, and whether your goods may be subject to Sanitary & Phytosanitary (SPS) checks
- Ensure you are aware of changes required on labelling
- Understand the cost implications of increased customs and controls
Forecast delivery delays

2. Duty requirements

- Find the value of your goods
- Know the tariff code(s) for your goods
- Understand if a Tariff Rate Quota (TRQ) exists for your exports destined for Great Britain
- Consider applying for Binding Tariff Information Obtain a Certificate of Origin for your goods

3. Simplified procedures

- Consider applying for Authorised Economic Operators AEO status
- Set up a deferred payment account
- Identify and apply for relevant simplified customs procedures
- If you use the UK landbridge, become an authorised consignee to avail of the Common Transit Convention

Customs and Controls

Brexit will change the way that Irish food and drink businesses trade with UK customers and suppliers. The UK will become a Third Country at the end of the Transition Period, which will see the introduction of new customs formalities, including import and export declarations, pre-notifications for certain products, licence requirements and other regulatory requirements.

Regardless of whether there is a Free Trade Agreement (FTA), new administrative processes and costs will apply. Businesses trading with Great Britain will need to be familiar with these formalities. This chapter provides guidance on what steps businesses need to take to ensure that they are ready for the end of the Transition Period.

This chapter also focuses on the changes being introduced to trade with Great Britain. For implications on Northern Ireland, please refer to the last section. It is important to note that further guidance on how the UK plans on fully implementing its border controls is needed.

This guidance will be updated throughout the remaining months of 2020. 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 & the Marine.



UK Border Operating Model (GB-EU trade)

On December 31st 2020, the Transition Period will end. From that point on, Great Britain will operate a full, external border, with new controls. The following list of controls will be applied by the UK authorities from the 1st of January 2021 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 three stages through their [Border Operating Model \(BOM\)](#). Although this is likely to be updated with more clarity from the UK government, 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.

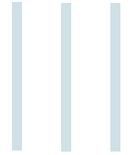


From the 1st January 2021: Standard Goods

- Importers into Great Britain must consider how they account for and pay VAT on imported standard goods and can defer their payments and declarations for up to six months.
- Customs declarations will be needed for controlled and excise goods, such as alcohol and tobacco products. Some controlled products will not be able to avail of the deferred customs declarations in place for non-controlled goods, for example fish and fish product imports into Great Britain would fall into this category.
- Products such as these will have to submit declarations and pay tariffs immediately from the 1st January.
- Safety and Security declarations for exports from the EU will be required from the 1st January. For all high-risk live animals and plants physical checks will take place at the point of destination, rather than the Border Control Post (BCP). An Illegal, Unreported and Unregulated (IUU) Catch certification will also be required immediately from 1st January 2021 for consignments of wild caught fin fish.
- The UK government need to provide clarity on what controlled goods have to enter via a BCP. Clarity is also needed on where frozen direct landings need to go through a BCP for IUU and NEAFC purposes.
- The Common Transit Convention (CTC) will be in place from the 1st January 2021 for those using the UK landbridge.

From the 1st April 2021: Products of Animal Origin (POAO)

- Stage 2 will begin and all products of animal origin (POAO) (e.g. primary meat, milk, fish or egg products) and all regulated plants and plant products will also require pre-notification and the relevant health documentation. For all high-risk live animals and plants physical checks will take place at the point of destination, rather than the Border Control Post (BCP).



From the 1st July 2021: All Goods

- Full customs declarations for all goods will be required at the point of import, and importers will not be able to defer their payment of any tariffs that may be in place if there is no EU-UK FTA.
- Sanitary and Phytosanitary (SPS) controls and more physical checks and samplings will take place at the BCPs. The UK government needs to provide clarity over where these BCPs will be located.

Overall, further clarity is needed from the UK Government on the systems they plan on using to support customs and SPS controls, as well as how they plan on dealing with goods in transit. For more guidance on importing goods from the EU to Great Britain from the 1st of January 2021, please see the following UK Government links:

- <https://www.gov.uk/transition>
- <https://www.gov.uk/prepare-to-import-to-great-britain-from-january-2021>

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 steps can help you mitigate the impact of the cost implications of the customs and controls requirements of a Brexit:

- Map your supply chain and identify areas where cost-saving measures can be made.
- Consider the impact of customs compliance (including agents) and tariff duties.
- Consider the impact on cash flow from VAT and possible Tariff Rate Quotas.
- Ensure your business has applied for all relevant simplified procedures that may help ease the administrative or cost burden of customs.
- Decide 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.

CUSTOMS REQUIREMENTS

Regardless of whether or not you are responsible for the completion of UK customs formalities there are certain requirements that you will need to fulfil.

Economic Operators Registration and Identification (EORI) Number

It will be mandatory to be EORI registered to import and export goods between Ireland and Great Britain once the Transition Period ends, whether the UK and the EU agree on a FTA or not. 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.

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, helping to reduce delays and checks at the customs border.



Exports to Great Britain



You will need an EU EORI number to export goods to Great Britain after the Transition Period, regardless of whether there is a UK-EU FTA in place or not. You may also need a UK EORI (EORI number issued by UK competent authorities i.e. HMRC) if you are responsible for making both export declarations to Irish Revenue and import declarations to UK HMRC. Responsibilities for declarations will be set out in your sale contract using Incoterms (see Customer Relationships chapter for more information on Incoterms).

1. Apply for an EU EORI number online with [Revenue Online Service](#) (ROS).
 2. Apply for a UK EORI number online with [HMRC](#) if you are responsible for making import declarations on your exports to the UK.
- If your business is UK VAT registered, you may have automatically received a UK EORI already.

Imports from Great Britain



You will need an EU EORI number from the Irish Revenue to import goods from Great Britain, after the Transition Period, regardless of whether there is a UK-EU FTA in place or not.

1. Apply for an EU EORI number online with [Revenue Online Service](#) (ROS).
2. Ensure your exporter in Great Britain has a UK EORI number.
3. Apply for a UK EORI number if you are responsible for making export declarations to UK customs on the goods that you are importing from Great Britain to Ireland.

DECIDE ON A CUSTOMS AGENT OR IN-HOUSE CUSTOMS MANAGEMENT SOFTWARE

Brexit will result in the re-introduction of complex customs procedures. 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.

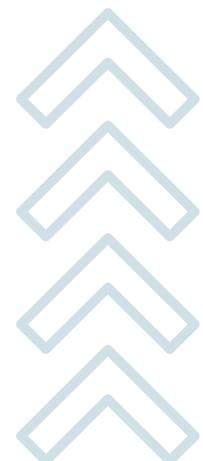
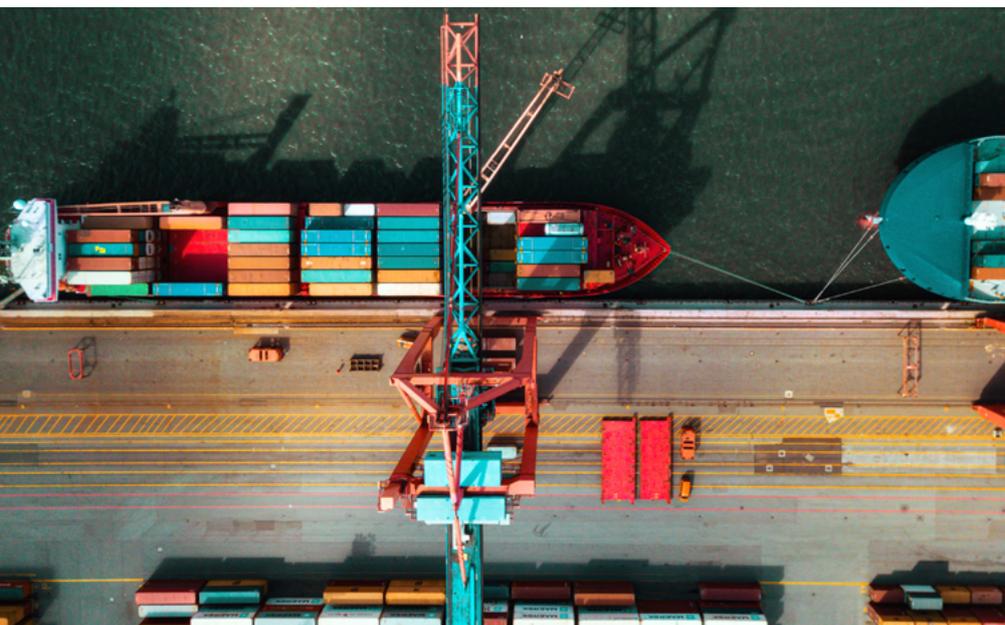


Customs agents

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.

Managing customs in-house

Managing customs in-house requires specialised software and skilled staff to manage the process.



CUSTOMS DOCUMENTATION

If you decide to manage customs in-house, you will 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 will 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.



Exports to Great Britain

For exports from Ireland to Great Britain after the Transition Period, you will need to complete an export declaration

1. Complete an export declaration.

Information will be required on the form such as:

- Exporter's name, address and EORI
- Importer's name, address and UK EORI
- 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 Management chapter.
- Commodity Code: This is a 10-digit number used to classify your goods
- Value of goods: This is usually made up of the invoice price plus costs of transport and insurance
- Customs procedure code (CPC): This is a 7-digit code to indicate the customs procedure under which the consignment is being placed, which in turn determines its treatment at the border

2. Buy the necessary software to submit declarations.

There are a number of different companies that offer the relevant software to complete customs declarations. Carry out research to find out which provider best suits your needs.

3. Submit the form electronically through the [Revenue Online System \(ROS\)](#) [Direct Trader Input system on the Revenue's website](#).

- You will need to apply for approval for access to the direct trader input. You can do this through the [MyEnquiries](#) service on the Revenue website.

If you are required to submit an import declaration in Great Britain, as well as an export declaration to Irish Revenue, when exporting goods to Great Britain, you will need to:

1. Apply for access to the UK's HMRC system for customs handling online. Declarations are currently made through CHIEF (Customs Handling of Import and Export Freight system).
 - a. HMRC is gradually replacing CHIEF with the Customs Declaration Service (CDS). Your agent or customs software provider will tell you when the changes will affect you and what you need to do to prepare. Alternatively, you should monitor the latest guidance from HMRC for any updates.
2. Check if you are eligible for [simplified declaration procedures](#). If you are not eligible, you will have to submit to a [full customs procedure](#) on www.gov.uk website.



Imports from Great Britain

For imports from Great Britain into Ireland after the Transition Period, you will need to:

1. Complete an import declaration.
2. Buy the necessary software to submit declarations.
3. Submit the form electronically through [ROS](#).

DAFM is available to assist with further queries on imports from GB.

REQUIREMENTS FOR EXPORTING AND IMPORTING CERTAIN AGRI-FOOD PRODUCTS, LIVE ANIMALS AND PLANTS

Controlled goods that require Sanitary and Phytosanitary checks

Sanitary & Phytosanitary (SPS) controls are used to protect humans, animals and plants from disease, pests or contaminants. Goods that require SPS checks are mainly live animals, products of animal origin (such as meat, fish, dairy and composite products containing products of animal origin), products of plant origin, or can also include food products of non-animal origin. 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 Annex I of [Commission Implementing Regulation \(EU\) 2019/2007](#) (as amended) and Annex I of [Commission Decision 2007/275/EC](#)

Goods that require export certificates may also be required to undergo Sanitary and Phytosanitary (SPS) checks (on entry into Great Britain), as determined by the UK in their Border Operations Manual.

GB export certification will also be required for certain agri-food and fishery products imported into Ireland. These will be monitored by DAFM as a part of their import controls from a health and controls perspective following the Transition Period.

A further requirement after the Transition Period is that all goods imported and exported between the EU and Great Britain that use Wood Packaging Material (WPM), which includes pallets, crates and drums, will have to be compliant with the FAO International Standard for Phytosanitary Measures 15 ([ISPM 15](#)). From the 1st of January 2021 Wood Packaging Material (WPM), including pallets and crates, must meet the ISPM 15 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. The UK government needs to provide further clarity when Heat Treated Pallets will be needed for imports. [Guidance](#) on UK import requirements for WPM can be found on the www.gov.uk website. EU guidance on ISPM 15 can be found [here](#).

TRACES NT: Importation of animals, products of animal origin, feed, food of non-animal origin, plants, seeds, propagating material, goods of organic origin, and woods.

TRACES, the EU's online management tool for all sanitary requirements on intra-EU trade and importation

of animals, food, feed and plants, is transitioning from TRACES Classic to [TRACES NT](#). Even if you already have a validated profile in TRACES Classic, you will need create a new TRACES NT account. To do this you must register for a TRACES NT account through the Department of Agriculture, Food and the Marine (DAFM) by contacting BrexitRegistration@agriculture.gov.ie.

TRACES NT can be used for completing the Common Health Entry Document (CHED) which replaces the Common Veterinary Entry Document (CVED) for products of animal origin, germinal by-products, composite products, as well as plant products and food products of non-animal origin subject to controls, entering the EU from third countries for the first time. CHEDs for the different product category can found on the [TRACES NT website](#).

As of April 2020, only 35% of Readiness Radar respondents have forecasted delivery delays because of potential inspections on products of animal and plant origin. It is vitally important that all food and drink businesses forecast these costs as they will be an inevitable result of Brexit and will be a factor from the 1st of January 2021.

Exports to Great Britain

Great Britain will carry out SPS checks on goods entering the country from both EU and non-EU countries. As mentioned above this will take place in three stages through the [UK's Border Operating Model](#) (BOM) from the 1st of January 2021. If exporting plants or animals, or plant products or products of animal origin, please check the UK certification requirements for your products with UK authorities at www.gov.uk.

If you require a health, phytosanitary or catch certificate you must be registered as an Exporter with your certifying body – DAFM, HSE, SFPA (for fish) or Local Authority.

Familiarise yourself with the requirements to obtain such certificates from your authorising body and know where and when you need to submit the certificate to the UK authorities for your products.

The UK's Import of Products, Animals, Food and Feed System (IPAFFS) will replace the EU's TRACES system for notifications of controlled goods which are imported into the UK. You can now register for IPAFFS, but during the Transition Period TRACES will continue to be used. After 1st January 2021, The Department for Environment, Food and Rural Affairs (DEFRA) will update the IPAFFS webpage with the process for imports from the EU. If IPAFFS is not in use for EU imports by 1 January 2021, then you should instead notify the [Animal and Plant Agency](#) (APHA) at least 24 hours before your controlled products are due to arrive in the UK.



Live animals & products of animal origin

Border Operating Model

- From 1 January 2021 there will be pre-notification on the UK IPAFFS system, Export Health Certification (EHC) will be required, documentary checks, and physical inspection at point of destination based on risk assessment of the UK government for live animals.
- There will be no changes from the current requirements for POAO.
- 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. Depending on the length of the journey, a journey log would also need to be submitted to APHA and accompany the consignment.
- From 1 April 2021 pre-notification of import on IPAFFS, Export Health Certification and the UK government will carry out remote documentary checks.
- From 1 July 2021, all goods will enter via the BCPs and controls will take place at the point of entry.

For those products that do require an EHC, the UK has said that EHCs and other documentation currently used for imports into Great Britain will be accepted by the UK authorities for six months from 1 January 2021. Goods that require EHCs are live animals, some animal by-products and some specific animal products, such as germplasm. If your goods require an EHC, you should:

1. Complete the correct EHC and get it signed off by a Veterinary Officer (VO).
2. Register on IPAFFS. The UK government have published [guidance](#) on how to approach this. Or, download and complete an [IV66](#) form from the www.gov.uk website.
3. Notify the Animal and Plant Agency (APHA) at least 24-hours in advance, by submitting the [IV66](#) form to SM-Defra-GBImports@apha.gov.uk.
4. Include the Unique Notification Number (UNN) provided by APHA on the commercial documentation.
5. Ensure your Great Britain importer provides APHA with the completed EHC, which will be manually matched to the notification previously raised.
6. Ensure that your controlled goods enter Great Britain through a Border Control Post (BCP). More guidance is required from the UK government on these BCP locations.



Plants and plant products

Border Operating Model

- From 1 January 2021 high risk plants and plant products (e.g. Ullucus from a Third Country or shrubs from the Momordica family from a Third Country) are to be accompanied by a phytosanitary certificate, import pre-notification to be submitted by the importer into Great Britain, documentary and identity checks are required as well as physical inspection.
- Information on the location for where physical checks will take place will be provided on www.gov.uk in due course.
- From 1 April 2021 all regulated plant and plant products are to be accompanied by a phytosanitary certificate, import pre-notification is to be submitted by the GB importer, and documentary and identity checks are to be carried out as well as physical inspection.
- From 1 July 2021 there will be increase in the frequency of identity and physical checks.

Actions

1. Register with DAFM as an exporter of plants and plant products to non-EU countries. Once approved, you will be issued a Plant Health Registration Number (PHR), which must be included in all applications for import and export certificates.
2. Check with the UK plant health authority PEACH (the Procedure for Electronic Application for Certificates from the Horticultural Marketing Inspectorate) to see if your consignment needs a phytosanitary certificate (PC). You can find a list of which plants require a [plant passport](#) on the www.gov.uk website.
3. Apply for a phytosanitary certificate (PC), once registered with DAFM. This application requires 14 days' notice prior to export. This is to ensure the phytosanitary certificate can be issued in compliance with the International Standards for Phytosanitary Measures including ISPM 12. [Application forms](#) can be found on the DAFM website. Consignments for export will require an official inspection by a DAFM Inspector, samples may require laboratory analysis before issuing of the phytosanitary certificate.
4. Ask your Great Britain importer if they are registered with the [PEACH](#) website for regulated plants and plant products entering the UK via England and Wales. This registration process normally takes a few hours to complete. [Scotland](#) and [Northern Ireland](#) use their own plant health authorities. A plant passport is all that is needed for goods traveling from Ireland to Northern Ireland and vice versa.
 - You should check the latest list of commodities that require advance notification on PEACH, as new commodities, including potatoes and carrots, have recently been added as of January 2020. The full list of these commodities Annex XI Part A of Implementing [Regulation 2019/2072](#).
 - All PEACH accounts must be registered to a UK address. PO boxes will not be accepted and so you may want to consider asking your UK importer to register with PEACH if they have not done so already.

Ensure that you are monitoring the www.gov.uk website for any updates on requirements.



Fish and fish products

1. The requirements specific for the imports, export and direct landings of fish and fishery products can be accessed on the [SFPA's Brexit Information section](#).
 - [Import consignments](#);
 - [Export consignments](#);
 - [Import direct landings](#);
 - [Export direct landings](#);
2. Only fish products that required pre-notification on TRACES or had to be accompanied with an EHC before 31 January 2020, will be required to do so after 1 January 2021. If your goods require an EHC, you should follow the steps as outlined in the section 'Live animals and products of animal origin'. Additional steps for fish include:
3. From January 2021, a (IUU) [Catch Certificate](#) will be required. Information on how to apply and validate a Catch Certificate can be found on SFPA website. At time of publication (Sept 2020), further clarity is needed from the UK government on the notification period for IUU Catch certificates for exports of fishery product consignments.
4. For live fish there will be pre-notification on the UK IPAFFS system, Export Health Certification (EHC) will be required, documentary checks, and physical inspection at point of destination
5. Forward the certificate to your GB importer so they can liaise with the relevant authority at a UK Border Control Post (BCP).
6. If the fish you're importing into Great Britain has been stored or processed, you may also may need additional documents, endorsed by the competent authority in the country of processing, such as a processing statement filled in by the processor or storage documents from the exporter.
7. From 1 April 2021, you will need to have an [Export Health Certificate](#). Pre-notification of import on IPAFFS and remote documentary checks are also required.
8. From 1 July 2021, all goods will enter via the BCPs and controls will take place at the point of entry.
9. Direct landings of EU vessels in GB ports can only take place at a designated GB Port and provide 4 hours' notice for fresh fish and 72 hours for frozen fish. Vessel Masters should submit a prior notification document, a pre-landing document and a catch certificate for the fish that is being landed. The UK government needs to provide clarity on whether NEAFC ports will be dually designated for IUU and NEAFC.

Ensure that you are monitoring the [UK Government guidelines](#) for any updates on exports from the EU into the UK.



Food products of non-animal origin

If your food product of non-animal origin did not require a Health Certificate when the UK was in the EU, then the goods will not be subject to controls from the 1st of January 2021. If checks were previously required on the product, please follow the steps as outlined in the section 'Live animals and products of animal origin'.

UK guidelines on imports of food products of non-animal origin may change during 2020. Ensure that you are monitoring the www.gov.uk website for any updates on requirements.



Imports from Great Britain

Sanitary and phytosanitary (SPS) controls (also known as Official Import Controls) are carried out on live animals, products of animal origin, plants and plant products and fish and fish products that enter the EU from Third Countries. The controls are carried out at designated Border Control Posts (BCPs) at points of entry into the EU. Ireland currently has BCPs at Dublin Port, Dublin Airport and Shannon Airport. Rosslare Europort will also be designated as a BCP at the end of the Transition Period. Monitor DAFM's [website](#) for more updates on this.

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Costs

You should be aware that if your consignment is stopped at the Irish border for an official control, you will be charged. The charge will be based on the costs of documentary and physical checks for the specific type of consignment, 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 of animals and goods entering the EU can be found in Annex IV of [Regulation 2017/625](#) (the new Official Controls Regulation). However, further factors, such as those listed above will be added to the fees listed in the Regulation 2017/625. DAFM will advise on the full cost and charges related to inspections carried out on UK imports in due course, and businesses should monitor DAFM's dedicated Brexit website for further information. A description of the current fees and charges for official controls on regulated plants and plant products from Third Countries including examples can be found [here](#).



Live animals & products of animal origin

From the 1st of January 2021, the import of live animals and products of animal origin (POAO) for human and non-human consumption from Great Britain will be subject to Official Import Controls upon entry into the EU by applying mandatory SPS checks, including veterinary checks, at the first point of entry into the Union territory. Please see the following set of guidelines from the DAFM on importing live animals and POAO:

- The United Kingdom must be approved and listed by the European Commission, and the specific animal health requirements and veterinary certificates set out with the listing for the species or categories of live animals;
- Live animals can only enter the EU through Border Control Posts (BCPs) designated for the species and categories of animals concerned;
- All POAO will require a health certificate for entry into the EU from the UK from January 1st (there are very few exceptions to this). Ensure that your UK 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.
- It is important to liaise with your suppliers. Your suppliers must meet the requirements for premises approval/listing and that they have an OV available to correctly certify these products to allow entry to

the EU

- The responsible customs agents must register with the DAFM and once registered with DAFM they will set up your registration with Traces NT. For further information, visit www.agriculture.gov.ie/brexit/ or contact BrexitRegistration@agriculture.gov.ie.
- The responsible operator has to give 24 hours prior notification of the arrival of the consignment by submitting Part 1 of the Common Health Entry Document (CHED) in TRACES NT.
- To register with TRACES NT [register through DAFM](#) and it will set up your account.
- Each consignment has to be accompanied by a duly completed original health certificate. A scanned copy will have been forwarded by the agent to DAFM along with other documentation as part of the document submission process.
- Each Live animal consignment undergoes documentary, identity and physical checks at the border control post which are subject to fees;
- Each POAO consignment will be subject to documentary and identity checks and the physical check rate will depend on which product is being imported, most products will have a 15% or 30% physical check rate.
- 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

From the 1st of January 2021 all imports of plants and plant products from Great Britain will be subject to mandatory checks as per EU legislation.

- All importers of plants and plant products must register as a professional operator with DAFM (plantandpests@agriculture.gov.ie).
- To register with TRACES NT [register through DAFM](#) and it will set up your account.
- All documentation for the import must be submitted to DAFM 24 hours in advance of arrival of consignment
- All imports will be subject to documentary, identity and physical checks
- These checks are subject to fees
- Wood Packaging Material (WPM) associated with all categories of goods, not just those subject to SPS controls, will also be subject to controls and is required to meet ISPM 15 (International Standards for Phytosanitary Measures)
- All information regarding registration with DAFM, registration with Traces NT, procedures for import, documents required for import, WPM and fees can be found at: <https://www.agriculture.gov.ie/farmingsectors/planthealthtrade/registrationproceduresforimport/>

For more information please see <https://www.agriculture.gov.ie/dontriskit/>.



Composite foods

Composite foods containing both processed products of animal origin and products of plant origin will require EHCs and must go through veterinary checks at the point of entry to Ireland, unless they meet the requirements of Article 6 of Commission Decision [2007/275/EC](#) or are listed in Annex II of that Decision. Clarity is needed from the UK government on IUU requirements (Catch certification) for composite fish products as well as the percentage of fish required for a product to be classified as a composite product. Importers from Great Britain are encouraged to ensure that your UK supplier can meet the requirements of and ensure accurate certification (export health certificate) for the product from the competent Authority in the UK. For further help and guidance on importing Composite products from the UK to the EU please contact brexit@agriculture.gov.ie.



Fish and fish products

Fish and fish products that are traded with Great Britain as a Third Country are also subject to anti-IUU (Illegal, Unreported and Unregulated Fishing) legislation, in addition to the SPS controls that are applicable to all products of animal origin. This is a requirement that is specific to fishery products. Catch Certificates for consignment imports should be submitted a minimum of 24 hours in advance of the arrival of the consignment.

- Check whether your import of fish product will be subject to veterinary controls. These products are listed Annex I of Commission Implementing Regulation (EU) [2019/2007](#).
- For fish products from Great Britain imported into Ireland where there has been no agreement on a FTA, follow the guidance outlined in 'live animals and animal products' guidance above for what steps to take.
- There will also be additional requirements for wild-caught fish:
- Ensure your UK exporter has applied for a (IUU) catch certificate from the relevant UK authorities for wild-caught fish.
- Include the catch certificate when pre-notifying DAFM of the consignment's arrival, at least 24 hours beforehand.
- Monitor the [Sea-Fisheries Protection Authority](#) website for up to date information on the import of fish products from the 1st of January 2021.



Food products of non-animal origin

(examples could include drinks, deserts, bread, confectionary)

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. 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](#).
- Register with TRACES NT (see 'live animals products of animal origin' section above).
- Ensure the responsible operator for the consignment has submitted a completed Common Health Entry Documents (CHED) to the TRACES system at least 24-hours before the consignments arrival to a BCP in Ireland.
- Notify the chosen BCP at least 24-hours prior to the arrival of the consignment, by contacting importcontroldublin@hse.ie.

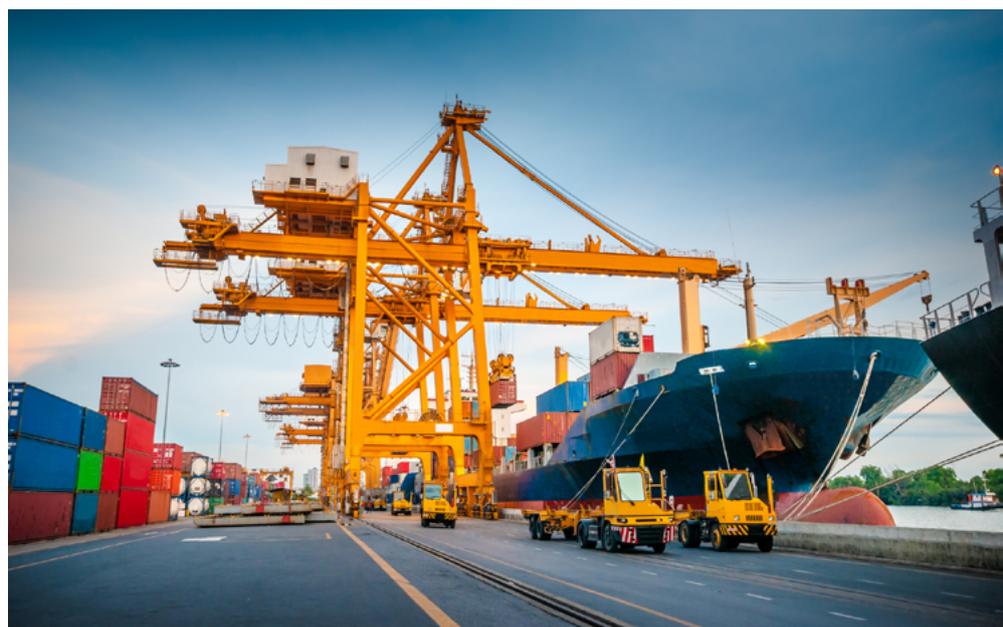
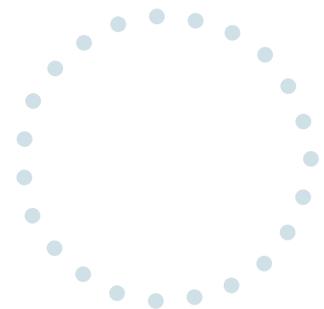


Excise Goods (e.g. beer and tobacco)

From the 1st of January 2021, movement of excise goods into the EU from Great Britain will be considered Third Country imports. The [EU Excise Movement Control System \(EMCS\)](#) will no longer be available to economic operators based in Great Britain for movements into the EU.

Customs formalities will have to be completed for excisable goods to be imported.

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>



LABELLING

Following the Transition Period, there will be changes required on labels, some of which will come into effect immediately. These include the name and address of a Food Business Operator, country of origin labelling and the use of the EU Organic Logo.

Article 41 of the [Withdrawal Agreement](#) does not allow live

animals or POAO placed in the UK market before the end of the Transition Period to be in free circulation. However, it does allow food of non-animal origin (e.g. drinks, bread, and confectionary) that was lawfully placed in the Great Britain market before the 31st of December 2020, to be able to circulate freely within the Great Britain market from the 1st of January 2021.

Labelling changes	Exporting to Great Britain	Importing from Great Britain
Food Business Operator (FBO) address	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. As of the end of the Transition Period, an establishment in the United Kingdom no longer complies with UK address requirements. If the FBO is not in the EU, the address of the importer must be used. More information on the FSAI website.
Health Marks	EU health marks will still be recognised in the UK after the Transition Period, so no change required.	Ensure your supplier has used the GB health mark , the official two-digit ISO code for the UK, or the full country name in capital letters 'UNITED KINGDOM', on their POAO intended for export to Ireland.
Identification mark	EU identification marks will still be recognised in the UK after the 31st of December, so no change required.	Ensure your supplier has used the GB identification mark or the full country name in capital letters 'UNITED KINGDOM', on their POAO, such as meat, fish, egg products, cheese and milk.
Geographical Indications (GIs)	From the 1st of January, EU law on Geographical Indicators (GI's) will <u>no longer apply</u> in the UK. The UK authorities ask that you apply for their own GI scheme . The scheme will be governed by DEFRA. You'll have 3 years from the launch of the UK scheme to comply with the relevant UK GI logo rules.	From the 1st of January 2021, all UK GIs registered under the EU GI schemes by the end of the Transition Period will continue to receive protection in the EU. New UK products seeking EU GI protection will need to secure protection under UK schemes first.
EU Organic Logos	Food registered as organic in the EU will continue to be recognised in the UK post-Brexit, so no change required.	Ensure your supplier does not use the EU organic logo, unless the UK control body they use is authorised by the EU to certify goods for export to the EU or the UK and the EU agree to recognise each other's equivalency. Your supplier will need to apply to the European Commission to regain EU protection and the right to use the EU GI logo.
Country of Origin / Place of Provenance	For composite products that contain ingredients from the UK, labels must change to 'origin EU and non-EU'.	Food produced in the UK will not be able to be labelled as EU origin after the Transition Period. There are also specific changes for certain products which you can find on www.gov.uk

For more information on labelling, the Food Safety Authority Ireland have published a '[Brexit and Food Law in Ireland](#)' report, which you can access on the [FSAI's](#) website.

The UK Government has also published guidance on [food labelling changes](#) that will come into force on 1st January 2021.

TARIFF DUTY REQUIREMENTS

Tariffs or customs duties are paid on goods being imported from Third Countries. The person or business liable to pay the tariff is determined by the Incoterms in commercial contracts. The tariff rate is determined by the FTA (if any) in place between the countries where the consignment is being traded between.

Find the value of your goods

- You must determine the monetary value of your goods intended for export to Great Britain in order to find out the amount of Customs Duty that will be payable on import.
- The Importer of Record is required in order to fill out customs paperwork and valuation declarations. Valuing your consignment will help you or your customer calculate the correct amount of import duties.
- Calculate the value of your goods using the transactional value method, which is the invoice price plus the cost of transport and insurance. The

Revenue website can help you make the correct [Customs Valuation](#).

- Include the value of your goods on your customs declarations documentation or share with your customs agent if you are using one.

Find your tariff code(s) for your goods

All goods must be classified using a commodity code. This code enables the tariff rate due on the goods to be determined and enables products to be easily identified on customs paperwork. In order to import, you will need to determine how much duty and tax you must use on your products. It is your responsibility to ensure that you have the right commodity code(s) for your good(s). If goods are classified incorrectly you can be penalised by customs authorities.





Exports to Great Britain

UK Global Tariff

On May 19th 2020, the UK Government published its Global Tariff (UKGT), which falls under the WTO Most Favoured Nation (MFN) duty rates that will be applied to goods entering the UK from Third Countries. If there is no FTA in place, this will come into effect when the Transition Period ends on the 31st of December 2020. It is important to note that these tariffs will be applied to all goods not covered by trade agreements after 1st January 2021. (It is important to note that goods travelling between EU and Northern Ireland or vice versa are exempt from tariffs and duties under the UK Global Tariff in the event of no future EU-UK trade agreement.)

Food and drink manufacturers need to become familiar with the published duties and assess the impact tariffs would have on their businesses in the event that there is no agreement between the EU and the UK.

There are differences between the UK Global Tariff and the previous Temporary Tariff Schedule that was published in 2019, including:

1. Tariffs are listed in in Pound sterling (£), not euros (€). The exchange rate chosen was the average of last 5 years taking day to day fluctuations into account. The rate is 1 euro = 0.836 pound sterling.
2. Tariffs are rounded down to standardised percentages, e.g. the duty on carcasses/half-carcasses of bovine animals goes from 12.80% + 176.80 EUR / 100 kg to 12.00% + 147.00 GBP/100kg.

3. No tariffs go below 2%.
4. No use of the EU's Meursing table (EA=agricultural component). These goods under the Meursing table (e.g. starch/glucose, sucrose/isoglucose/invert sugar, milk fat or milk protein) will have duties levied at a single simplified rate meaning exporters to Great Britain are no longer required to pay for having their goods analysed.

These tariffs may impact your competitiveness, affect the sourcing decisions of your Great Britain-based customer and affect your commercial contracts, as your customers may expect the supplier to bear the brunt of the increase in costs that the tariff create for them.

If the UK's proposed tariff was applied to 2019 Irish food and drinks exports to Great Britain, the effects would be significant. Total duty costs on Irish food and drink exports in these categories would be €1.5bn, 37% of the total value of exports in these categories last year.

To assess the impact of the UK Global Tariff on your business you can:

1. Check current tariff rates using this [tool](#).
2. Ensure your product's correct commodity code is on all customs documentation.
3. Look at the UK Government's [guidance](#) on how to identify and assign the correct commodity code.



Tariff Rate Quotas (TRQs)

TRQs allow for a preferential rate of duty to be applied to a limited quantity of certain goods.

How to avail of a TRQ

To avail of a TRQ a claim must be made on the import declaration for the consignment. Whoever is responsible for making that import declaration (whether it is you, your agent or your GB customer as set out in your commercial contract) must make the claim when submitting the declaration. You should make it clear with your GB customer whose responsibility it is to make the claim on the declaration. Claims can also be made after the goods have been imported if the TRQ is still available.

1. Find out which goods have TRQs using the www.gov.uk [Trade Tariff Tool](#). Search for goods by using the

relevant commodity code. If a TRQ applies to that good, a 6-digit Tariff Quota Order Number (TQON) will be listed in the TRQ Order Number column.

2. Make a claim for the TRQ on the customs declaration documentation for the goods. It is not guaranteed that you will get the TRQ, so it is recommended that you set up a deferred payment account to help manage your cash flow.
3. You may need to pay a deposit or offer a guarantee for duty at the non-quota rate if the quota is at critical status (i.e. if the quota has almost been reached). This is needed in case your claim is refused and the duty at the non-quota rate is required to be paid. Security can be provided by a banker's guarantee or a cash deposit. According to the UK's Department of Environment, Food,

and Rural Affairs (DEFRA) on the 22nd of July, it is likely, judging by standard procedures, that licenses for Tariff Rate Quotas (TRQs) can be applied for by food business operators within the first seven days of each month from the 1st of January 2021.

4. Licenses will be issued towards end of that month and valid from the first day of the following month.
5. For Irish food and drink manufacturers to receive a share of TRQs, they have to be registered for VAT and established in the UK. A UK EORI number and proof of address linked to the EORI numbers will have to be submitted to the UK authorities.
6. More information on how to access TRQs can be found in [Notice 375: Tariff Quotas](#) on www.gov.uk.



Imports from Great Britain

Goods imported from Third Countries into the EU face EU tariffs. Therefore, if no agreement is reached on an EU/UK FTA, UK goods imported into Ireland will have tariffs applied. As an importer into Ireland, you need to review your Incoterms to understand whether you or your supplier will be responsible for paying these tariffs.

1. Identify the EU code for imports from Third Countries on the EU's [TARIC website](#). TARIC is the EU's database integrating all measures relating to EU customs tariff, commercial and agricultural legislation.
2. Ensure the correct commodity code is included on all customs documentation.

BINDING TARIFF INFORMATION (BTI)

You may consider obtaining Binding Tariff Information (BTI). This is legally binding classification issued by customs administrations throughout the European Union. BTIs are often used for composite products that have complicated tariff lines.

There are benefits from obtaining a BTI. These include:

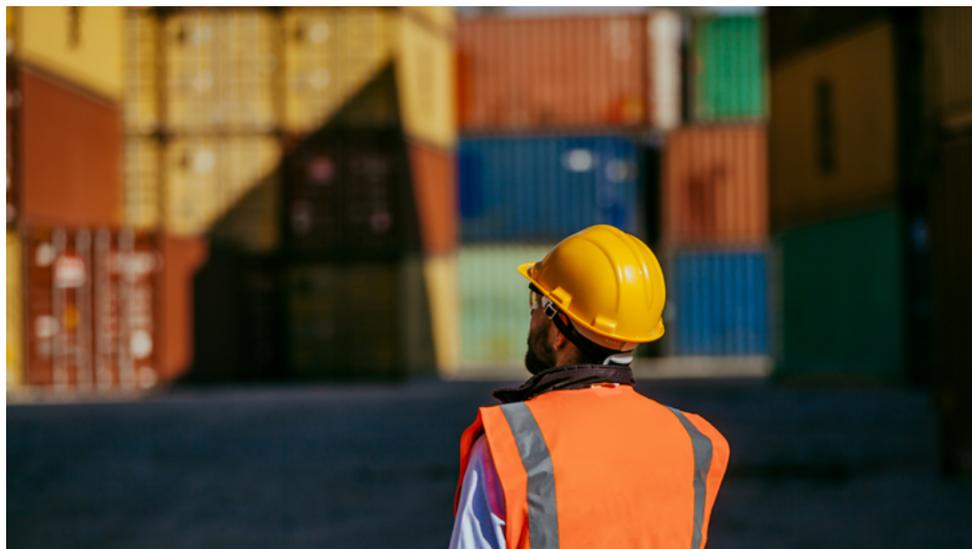
1. Legal certainty regarding tariff classification decisions.
2. Uniform application of the rules throughout the EU.
3. Notification from Revenue if there are any classification changes that will affect the tariff.

After the Transition Period the Union Customs Code will no longer apply to the UK. The UK government has said that it will replace the current BTI system in the UK with a new digital service for BTI applications, which will be available via www.gov.uk.

If there is an FTA, the only thing that will change is tariff, all the administrative elements will still be in place.

To apply for a BTI:

- Submit an application for a BTI on eBTI system through the [EU Trader Portal](#). This new system was launched in October 2019. You can no longer apply for BTIs by email, post or through [MyEnquiries](#) on the Revenue website. Before applying, you will need to do the following:
- Apply for a [Revenue Online Service \(ROS\) Digital Certificate](#). This certificate will be 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.



RULES OF ORIGIN

After the Transition Period, you may be required to provide Certificates of Origin for your products. Certificates of Origin attest that a product was wholly produced, manufactured or processed in a particular country.

If there is an FTA between the EU and the UK, different rules of origin will apply that will be different to pre-existing EU FTAs.

Preferential Rules

Under EU Free Trade Agreements, goods that are obtained in participating countries, e.g. Canada or Japan, qualify for preferential origin when they fulfil specific criteria known as Rules of Origin under the existing FTA. Each FTA that the EU has agreed on already has a unique, specific list of rules that must be adhered to and proven in order to claim preference.

Rule of Origin requirements will be determined as part of the FTA with the UK as a part of the current negotiations. They are used to determine what duties are due on a product and whether a product meets quota requirements. In some cases, customers may for various reasons request that their supplier provides them with a Certificate of Origin for their products.

In the case that there is no FTA between the EU and the UK from the 1st of January 2021, non-preferential rules will be in place. A Certificate of Origin would be required to determine that the goods are wholly obtained, manufactured or processed in a particular country. For wild caught seafood products, the country of origin is the country whose flag is flown by the catching vessel. These goods must be declared on Customs Declarations and used for labelling purposes also. Please see the actions for your business to take below.

Exports

Apply for a Certificate of Origin from your local Chamber of Commerce office. You can find your local office on the Chamber's website.

You should also consider your supply chains now as inputs from the UK including Northern Ireland will no longer have EU origin. This could have a significant impact on exports to EU FTA partner countries or owing to contract requirements to provide Union origin products.

Ensure your GB supplier has obtained a Certificate of Origin from their local Chamber of Commerce.

For more guidance on Brexit and rules of origin, see the following link: <https://trade.ec.europa.eu/tradehelp/basic-rules>.



SIMPLIFIED PROCEDURES

Authorised Economic Operator (Trusted Trader Status)

Authorised Economic Operator (AEO) is a trade facilitation measure designed to reduce delays at customs and borders. 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):** Holders of AEOS status could benefit from a lower risk score, which is used to decide how often customs carry out physical and documentary checks. It could also enable consignments to be fast-tracked through customs control and reduce requirement for the mandatory Entry and Exit Summary Declarations. It offers reciprocal arrangements and mutual recognition with countries outside the EU, such as the USA.
- **Customs simplifications (AEOC):** Holders of AEOC status could benefit from faster application process for customs implications and authorisations, as well as a reduction or waiver of comprehensive guarantees.

Any business can apply for AEO status, once they are established in the EU (or the UK post-Transition Period). More information on the [application process](#) can be found on the Revenue website.

Some benefits of AEO status include:

1. Lower risk score which is used to decide how often Customs carry out physical and documentary checks.
2. Fast-track of consignments through customs controls.
3. Mutual recognition of AEO programmes by other countries under joint customs cooperation agreements.
4. Reduced data sets for the mandatory entry and exit summary declarations.
5. Easier access to other simplified procedures and the reduction or waiver of comprehensive guarantees

However, 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.

At a minimum, manufacturers should check if their supply chain partners are AEO certified or in the process of completing the registration process. This can be a useful indicator as to whether your supply chain partner is taking steps to prepare for the end of the Transition Period.



“Any business can apply for AEO status, once they are established in the EU (or the UK post-Brexit).”

Exports & imports

1. Applying for AEO is a comprehensive process. Decide whether to apply for AEO yourself or whether to hire an agent or consultant to complete the application for you.
2. Apply for AEO status online through [Revenue](#), if applying yourself.
3. Enquire whether your logistics partners are AEO certified.
4. Check to see if other partners in your supply chain are AEO certified.

Postponed accounting

Both the Irish and UK governments have taken steps to maintain the current VAT position for trading goods between Ireland and Great Britain in the event that an FTA has not been agreed at the end of the Transition Period. Both sides will apply postponed VAT accounting to the import of goods by traders who are VAT-registered in Ireland and the UK.

However, regardless of whether there will be an FTA at the end of 2020 businesses will have additional VAT requirements. An Irish business that imports into Great Britain as the declarant, for instance, will be required to charge UK VAT on its sales in Great Britain.

For more guidance on VAT requirements at the end of the Transition Period please see the EU notice on [Withdrawal of the United Kingdom and EU Rules in the field of Value Added Tax \(VAT\) For Goods](#).

Deferred payment accounts

A deferred payment account is an account for a loan arrangement in which the borrower can start making payments at some specified time in the future. Deferment payment accounts allow a company to defer a payment in a month by Direct Debit. It then must be paid the following month by lodging a comprehensive customs guarantee with Revenue.



Exports to Great Britain

The UK will introduce postponed accounting, allowing business to set up duty deferment accounts, for VAT payable to the HMRC on goods brought into the UK from both the EU and non-EU countries. As an Irish business exporting to Great Britain, you will only need to set up a UK deferment account if you, and not your UK customer, are responsible for paying UK import duties and UK import VAT. This will be set out via the Incoterm in your commercial contract.

1. Apply for a customs comprehensive guarantee (CCG) on HMRC's [Government Gateway](#). You will need a CCG in order to set up a deferred payment account. To apply for a CCG, you will need the following:
 - UK EORI number
 - Registered company number
 - VAT number
 - AEO certificate number (if applicable)
 - Estimate of the amount of debt to be covered by the guarantee.
2. If your application is approved you will need a financial guarantor, usually your bank, building society or insurance company. The financial institution which acts a financial guarantor can be based in Ireland but must be registered with the Bank of England. To check if your bank is on the approved list, contact cdoenquiries@hmrc.gov.uk.
3. Set up a direct debit for the deferred payments.
4. More information on setting up a [deferred payment account](#) and information on [CCGs](#) can be found on www.gov.uk.



Imports from Great Britain

For imports into Ireland from Great Britain, you can set up a deferred payment account for VAT with the Irish Revenue. This will allow you to defer payments until the fifteenth day of the month following import..

1. 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 will need to:
 - have a valid [Revenue Online Service \(ROS\)](#) Certificate
 - be registered for customs and excise on ROS
 - have a valid EU EORI number
2. Apply for a deferred payment authorisation using the Customs Decision System, once you have your comprehensive guarantee authorisation number.
3. Set up a Direct Debit.
4. Complete a customs clearance agent authorisation, if you are using a customs clearance agent.
5. Ask your bank, building society or insurance company to act as your guarantor.
6. Send the completed forms to the eCustoms Accounting Unit. This can be done by post or online on the Revenue website through [MyEnquiries](#) service or ROS. More information on contacting [eCustoms](#) can be found on Revenue's website.
7. For more information on [deferred payment accounts](#) for VAT, visit Revenue's website.





Other customs procedures

Some customs procedures enable businesses to import goods and complete customs procedures more easily. 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.



Simplified procedure	Description	How to apply
<u>Outward Processing Relief</u>	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.	Apply to Irish Revenue online using the Customs Decision System . Ensure to include the relevant two-digit Customs Procedure Code (CPC) on your customs documentation if your application is approved.
<u>Inward Processing Relief</u>	This procedure allows you to suspend the payment of customs duty and VAT if you import goods from outside the EU to be processed. 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.	
<u>Warehousing</u>	Customs warehousing procedures permit traders to store non-EU goods in the EU with payment of VAT or customs duties suspended. Once the goods leave the warehouse, duty must be paid, unless they are re-exported or move to another customs procedure.	



Common Transit Convention

The [Common Transit Convention](#) (CTC) simplifies customs rules and processes for businesses that transit goods through transit countries (the EU, EFTA countries, Turkey, the Republic of Northern Macedonia and Serbia) when exporting and importing their goods. In December 2018, the UK announced that it will remain in the CTC after the Transition Period. This means that Irish food and drink businesses that use the UK as a landbridge for imports and exports will face reduced customs and controls.

Regardless of whether there is an EU-UK FTA at the end of the year, there will be delays at the border both between Ireland and the UK, and the UK and mainland Europe. From the 1st of January 2021, animals and animal products moving across the UK landbridge must be placed under the customs transit procedure in order to maintain their Union status, and EU regulation requires SPS controls on animals and goods transiting a Third Country.

There are benefits to using the CTC, including:

1. Goods can move quicker because customs declarations are not required at each border crossing.
2. Union goods moving via the UK landbridge post-Brexit will need to be placed under the transit procedure in order to maintain their Union status and avoid being treated as an import when they re-enter the EU.
3. Some customs procedures can be completed away from the border. Transit movements can begin and end at designated Offices of Departure/Destination which can be located at ports or elsewhere.



Exports to Great Britain

Become 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, so it could either be the logistic company or the manufacturer

1. Make your application electronically using the [Customs Decisions System](#).
2. Apply for a guarantee to cover your goods when they are being moved. This can either be:
 - A [comprehensive customs guarantee](#) (as outlined above) if you move goods under transit more than 3 times a year or:
 - As an individual guarantee for single movement.
3. Input the relevant data of the transit declaration 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.
4. Include the MRN on the transit declaration.
5. Present the transit accompanying documents to the office of transit when entering a new customs territory.
6. Present the goods with all accompanying documentation at either the office of destination or the premises of the authorised consignee once the goods have reached their final destination.



Become an [authorised consignee](#).

This is the person authorised by the Irish Revenue to receive goods moved under CTC procedures at their premises or a specified place.

1. Make your application electronically using the [Customs Decisions Systems](#).
2. Ensure that the importer is an authorised consignor and has the necessary transit documentation to pass through customs territories.



NORTHERN IRELAND PROTOCOL AND THE MOVEMENT OF GOODS

The Northern Ireland Protocol was agreed as part of the Withdrawal Agreement in October 2019 and will apply from the 1st of January 2021. The Specialised Committee on the Implementation of the Protocol on Ireland / Northern Ireland is charged with overseeing its implementation as well as making any recommendations to the Joint Committee regarding how it is functioning. The Protocol will be applied whether or not a FTA can be agreed with the UK.

Under the Protocol, Northern Ireland will remain aligned to certain EU rules, which will benefit food and drink products travelling between North/South avoiding customs checks and controls. However, customs checks and controls will take 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.

UK Government guidance on the Movement of Goods

On 7th August 2020, the UK government published [guidance](#) on the movement of goods under the NI Protocol. It is important to note that some key issues are still to be determined through the ongoing work of the Specialised Committee on the Protocol that reports to the Joint Committee on the Withdrawal Agreement. This guidance will be updated in the coming months to reflect those decisions. Guidance includes movements from [Northern Ireland to/from the EU](#), [Northern Ireland to Great Britain](#), [Great Britain to Northern Ireland](#) and [Northern Ireland to/from the rest of the world](#).





Rules of Origin

Revenue has provided examples below on the different scenarios that can take place under rules of origin for products originating in Ireland and Northern Ireland once the Protocol is implemented.

Products of Irish and Northern Irish origin sold in the EU Market

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.

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.



Products of Irish and Northern Irish origin sold in a market with no existing FTA

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 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 China where the EU has no existing FTA:

- No Customs Declarations or duties on milk into Ireland is required and therefore it is in free circulation.
- No Processing authorisation required.
- Cheese imported into China as Third Country, so normal Chinese import duties applicable.



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 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 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 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 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.

CUSTOMS AND CONTROLS CHECKLIST

This customs and controls checklist will help you ensure that your business has taken the necessary steps to prepare for the end of the Transition Period.

	REVIEWED AS 'BUSINESS AS USUAL'	DRAFTED A PLAN FOR IMPROVEMENT	IMPLEMENTED CHANGE FOR BREXIT- PROOFING
Customs Requirements			
Apply for an EORI number (EU & UK as applicable)			
Check Incoterms in your contract with your UK customer			
Enquire whether logistic partners have AEO status			
Decide on a customs agent or in-house customs management software			
Familiarise yourself with customs documentation, if doing in-house customs			
Identify if your good is a controlled good & complete the necessary requirements			
Make any necessary labelling changes			
Duty Requirements			
Value your goods			
Identify the correct tariff code(s) for your good(s)			
Apply for Tariff-Rate Quota(s)			
Apply for Binding Tariff Information			
Obtain a Certificate of Origin			
Simplified Procedure			
Apply for AEO status if relevant			
Set up a VAT deferment account (with Revenue and HMRC as relevant)			
Apply for other simplified customs procedures (inward & outward processing, warehousing)			
Apply for Transit Procedures			

CUSTOMS & CONTROLS SUPPORTS

Bord Bia Supports

Information on all of the Bord Bia supports listed below is available on the Bord Bia website.

Bord Bia's Readiness Radar

In July 2020 Bord Bia launched the 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.

Customs Readiness Programme

This programme provides practical training to companies on the principles and requirements of customs, tariffs and non-EU trade. This will help companies prepare for the end of the Transition Period, market diversification and will also support current and new business development. It is strongly advised that food and drinks manufacturers participate in the Bord Bia programme. Courses are available throughout the year in both Thurles and Dublin.

Sanitary and Phytosanitary (SPS) Mentoring Programme

The UK will be leaving the European Union at the end of 2020. This will guarantee a chance in the trading dynamic between Ireland and GB, including checks at the border on products of animal and plant origin as part of the Sanitary & Phytosanitary (SPS) controls. For guidance on SPS requirements from the 1st of January 2021, please register your interest via this [webpage](#).

Weekly Brexit Alert

Informs latest Brexit developments in the UK Market and implications for the Irish Food & Drink sector. As part of the weekly FoodAlert Newsletter highlighting emerging trends in food and drink and how those trends are manifesting in different markets. Newsletter also links to Bord Bia's pricing pages. Used by clients to stay abreast of latest developments in categories and in market. Sign up at www.bordbia.ie/industry/news/food-alerts/



Other State Supports

Irish Government Brexit Readiness Action Plan

The Irish Government Brexit Readiness Action Plan is a call to action outlining a broad range of changes that will when the Transition Period ends on the 30th of December. It provides clear and concise advice on steps, including on the trade in goods and services, customs processes, import duties, EU single market accreditations and the use of the UK land bridge, that need to be taken now by businesses and individuals in order to prepare for the end of the Transition Period on 31 December 2020.

DAFM Brexit Preparedness Hub

DAFM has a Brexit Preparedness Hub which outlines the information required by food, drink and horticulture companies to import and export with the UK post-Brexit. This can be found on [Preparing for Brexit](#) page of DAFM's 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: Ready for Customs Grant

Enterprise Ireland will manage a new €20m fund to assist Irish businesses meet customs requirements from the 1st of January through the Ready for Customs grant. This grant will contribute to recruitment costs, employee costs and provision of IT infrastructure for companies which are directly engaged in business activities to, from, or through the UK and which will require new or increased customs clearance capacity. €9,000 is available for each new full-time employee engaged in customs work. €4,500 is available for new part-time employees dealing with customs. Businesses are advised to apply as soon as possible and can do so by contacting readyforcustoms@enterprise-ireland.com

Local Enterprise Office

As hubs of expert advice, information and practical supports, dedicated Local Enterprise Office teams can help you manage your Brexit response. They organise interactive customs workshops through the year. For more information on these courses, visit the [Local Enterprise website](#)

Enterprise Ireland: Customs Insight Course

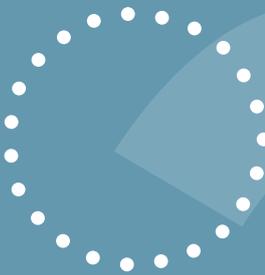
This online [Customs Insights Course](#) helps businesses understand the key customs concepts, documentation and processes required to move goods from, to and through the UK. The course will provide learners with a firm understanding of the customs implications for their business and the options from 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. They 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.



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