



Teagasc Brexit Information Session

Customs Formalities when moving horses to, from or through the UK

Email: brexitqueries@revenue.ie

Website: www.revenue.ie/brexit





The Basics

- If you move goods to, from or through Great Britain (GB), you need an Economic Operators Registration and Identification (EORI) number
- Moving goods is a complex process, for all goods movements from Great Britain into Ireland you must do the following:
 - you need to lodge your customs declaration which will give you a master reference number or MRN
 - you will need to lodge a safety and security declaration or ENS which will give you another MRN
 - provide required documentation for SPS goods
 - use these MRNs to create a PBN

Submitting Customs Declarations

Imports

- Submit an **import declaration using the Automated Import System (AIS)**
- Key data required: commodity codes, weights, origin of your goods
- Safety and Security declarations lodged to ICS

Exports

Export declarations, to include safety and security information, submitted in Automated Entry Processing (AEP) system.

Creating a Pre-Boarding Notification

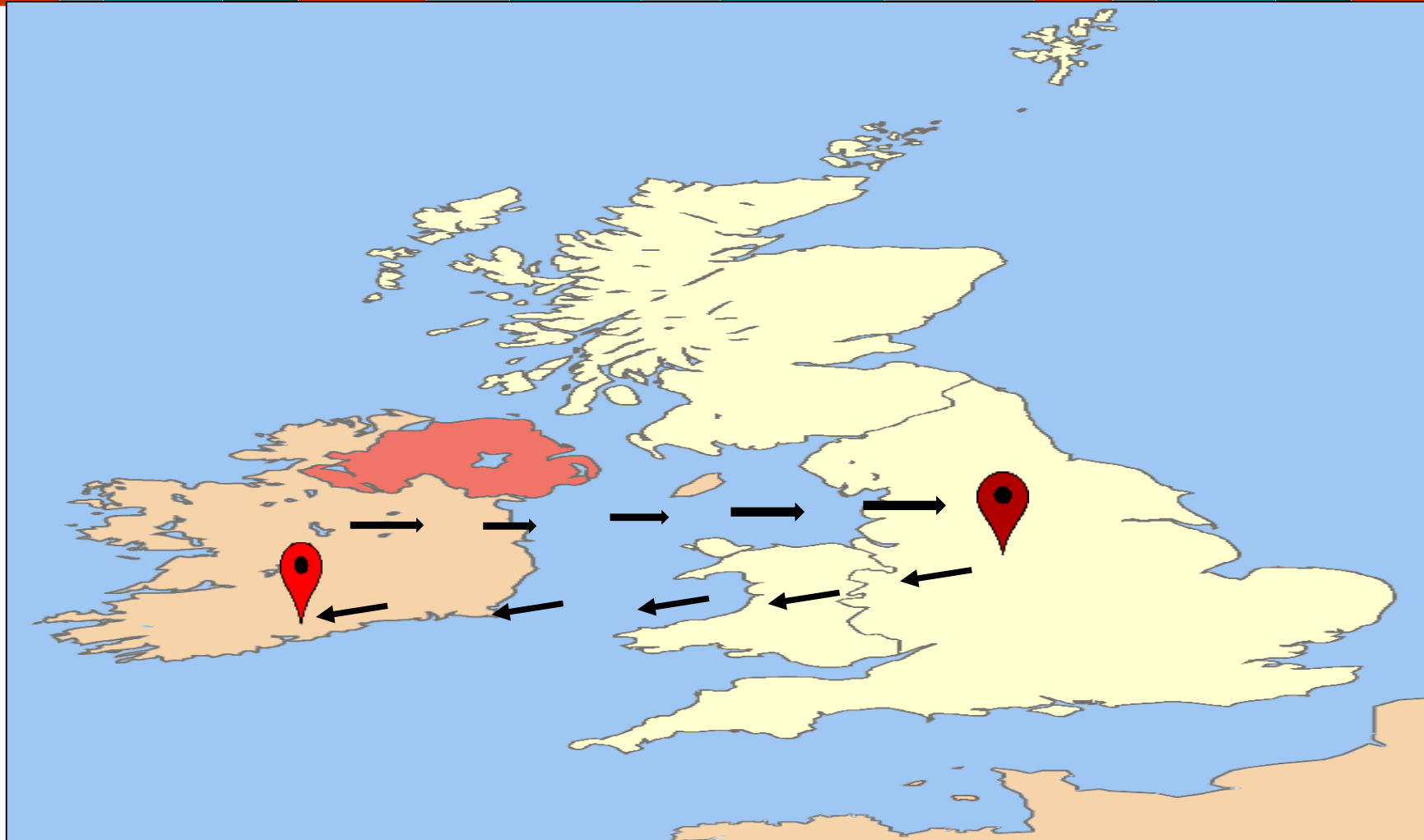
- A Pre-Boarding Notification (virtual envelope) is required
 - You can create a PBN using the Customs RoRo Service at www.revenue.ie/roro
 - Also allows you to check the vehicle channel information
 - Where an ATA Carnet is being used you will need to contact the CustomsPBN@revenue.ie email address and request a PBN providing a copy of the ATA Carnet details of the ferry details on which the goods will arrive
 - In all other circumstances an electronic declarations is applicable and the MRN is inserted into the PBN
- Vehicles without a valid PBN it will not be allowed to check-in by the ferry operator
- As you are carrying a live animal you will always have to present at the live animal BCP
- The ATA Carnet, if being used, can be stamped at the live animal BCP



How to check the routing of your declaration

- You can check the customs routing for you declaration at the following link: <https://revenue.ie/en/online-services/services/customs/declaration-status-enquiry.aspx>
- You will need the MRN of the import declaration in order to use this facility
- There are 3 possible routings: green, orange or red
- If your declaration has an orange routing then supporting documents are required
- If your declaration has a red routing then a physical control is required
- Goods cannot be released until document/physical check is completed

Temporary Admission



Trade
Show in
Cork



UK Supplier



Types of Goods



Artwork



Replacement means
of production



Trade Show



Concert

Conditions to be fulfilled

2020

January	February	March	April
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
May	June	July	August
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September	October	November	December
S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 6 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	S M T W T F S 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

Must be re-exported by
05th October 2022

Conditions to be fulfilled



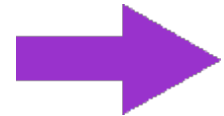
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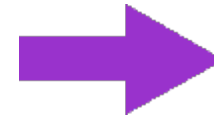
Security: Bank
Guarantee/Cash
Deposit

Customs Decision System

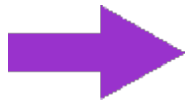
Revenue.ie



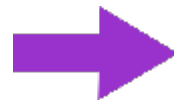
Temporary
admission



Temporary admission
rules and procedures



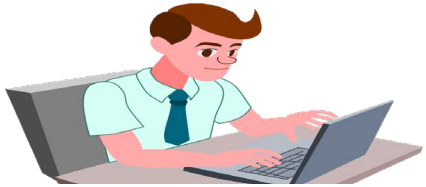
**Application using the Customs
Decision System**



How to access the CDS

Economic operators can access the system in the [European Union trader portal](#). To lodge an application, you must be authenticated in the trader portal. This is handled by the Uniform User Management and Digital Signature system (UUMDS) together with ROS.

Application by Customs Declaration



Declaration
(H3)



Revenue
A.I.S



Guarantee as cash
deposit



ATA Carnet

- Internationally recognised
- Valid 1 year



Commercial samples



Professional equipment

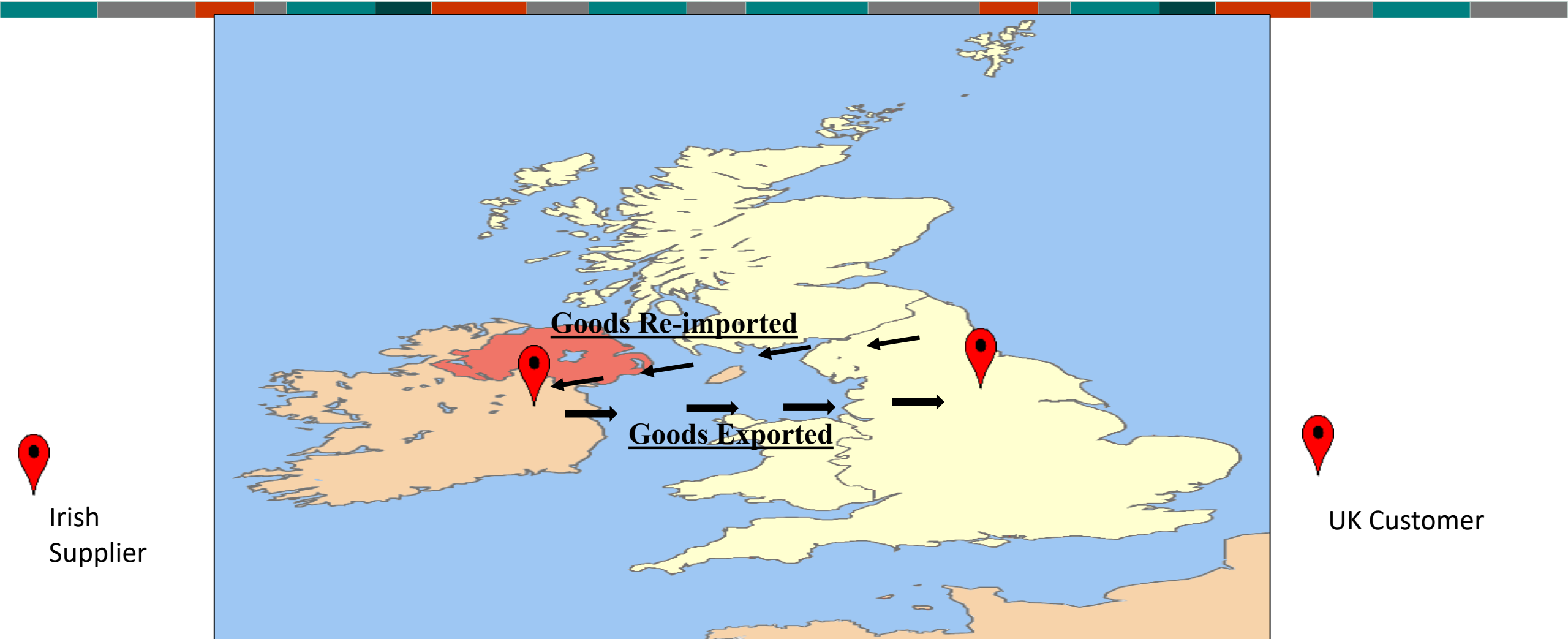


Goods for international fairs and exhibitions

Apply on www.e-Ata.ie

More info: Richard@dublinchamber.ie

Returned Goods Relief



Returned Goods Relief Criteria



EXPORT DECLARATION

1. Country of origin: No.

2. Country of export: No.

3. Date of export: No.

4. Description of goods: No.

5. Value: No.

6. Weight: No.

7. Quantity: No.

8. Markings: No.

9. Signature: No.

10. Date: No.

Export
Declaration

INF 3

1. Country of origin: No.

2. Country of export: No.

3. Date of export: No.

4. Description of goods: No.

5. Value: No.

6. Weight: No.

7. Quantity: No.

8. Markings: No.

9. Signature: No.

10. Date: No.

INF3

Movements via the UK landbridge

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



Requirements when moving via the UK landbridge

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



How to calculate the value needed for guarantee purposes

Six methods of valuation that apply in hierarchical order.

If method 1 (transaction value) cannot be used, then the next method should be used and so on:

- The transaction value method
- The transaction value of identical goods
- The transaction value of similar goods
- The deductive method
- The computed method
- The residual valuation provision



How to calculate the value needed for guarantee purposes

For horses in Temporary Admission, method 1 (transaction value) cannot be used.

The transaction value of identical goods method may also not be possible for horses.

Consequently, the transaction value of similar goods method should be used:

- similar goods will differ in some respects from the goods being valued,
- they should carry out the same tasks,
- be produced in the same country, and
- be commercially interchangeable with the goods being valued.



Value Added Tax

- The sale of a horse is a Supply of Goods.
- Transactions with non-EU Member States
 - Exports (VAT rate)
 - Imports
- Transactions with EU Member States (including N.I.)
 - Intra-Community supply
 - Intra-Community acquisition
 - Sales to VAT un-registered persons



Useful Links:

<https://www.revenue.ie/en/vat/goods-and-services-to-and-from-abroad/index.aspx>

<https://www.revenue.ie/en/vat/vat-rates/index.aspx>

Email: customsreliefs@revenue.ie **Website:** www.revenue.ie/brexit

General Brexit Email: brexitqueries@revenue.ie