



## **Moving Goods to Republic of Ireland and EU mainland by January 2021**

Safe Transport/TPN Brexit Guide, the aim of this first update is to advise in more headline detail the steps that we are taking to provide as uninterrupted a service as is possible to our customer from 1<sup>st</sup> January to the EU and Northern Ireland. References exclude Northern Ireland unless mentioned in each instance.

### **Knowns**

From 1<sup>st</sup> January 2021 all export shipments from the UK will require a UK Customs Export entry and an import Customs entry in the destination Country. Similarly, import shipments into the UK will require an Export entry in the Country of origin, and a UK Customs Import declaration.

### **Unknowns**

With Brexit negotiations still ongoing, the terms of any agreement on Tariffs and Duties are not known. This area will be addressed in more detail once the negotiations are complete.

The requirements for exports to Northern Ireland still require further definition as HMRC systems for these are not scheduled to go-live until 21<sup>st</sup> December 2020. We will update separately on NI. However, the basic data collection protocol will be the same for all destinations. The process for Imports into the UK from N Ireland currently remains unchanged, and we will continue to operate on the current basis at the time of writing.

### **Method**

In providing a solution we are mindful that one process won't necessarily suit all the variances in our customers businesses, our objective for 1<sup>st</sup> Jan 2021 is to deliver a supportive service that will suit the majority of requirements, along with some flexibility for those businesses that may already have developed freight forwarding processes. Refinements can be considered as a secondary phase once the initial basic procedures have been embedded.

### **To achieve this, we will be adopting the processes below.**

Safe Transport/TPN has partnered with Cargo Overseas Ltd (CO) to undertake our UK import and export customs filing requirements. The consignment entry screen on TPN Connect will be adjusted for ROI/NI/EU consignments to harvest the additional data required to process HMRC export filing. This data will automatically transfer via CO into the HMRC system and Safe Transport/TPN will manage the export clearance protocols.

Customers will need to nominate Safe Transport/TPN as a Direct Representative to permit us to act on their behalf for clearances which is standard. Please note, that it is also the customers responsibility to nominate a broker to carry out the import clearance in the Republic of Ireland. Safe Transport/TPN will offer this service on an integrated basis with the information being passed to our nominated broker in Ireland.



Our Customers can choose to use their existing brokers for both the export and import requirements. As goods cannot be delivered until they are cleared in either direction, we caution that using external brokers is likely to affect transit times due to the speed at which the network requires information.

**Duty Deferment-** Safe Transport/TPN will not be offering Duty deferment facilities. Our Customers are advised to arrange their own deferment account. These details will be captured on consignment entry.

**VAT-** Currently import VAT is due at the same time as Customs Duty on the goods imported. From 1<sup>st</sup> Jan GB VAT registered importers can choose to account for VAT on imported goods on their VAT returns rather than paying VAT on importation. (Postponed VAT Accounting)

**Transit Times, Standard and Special Requirement Commodities-** Due to the Customs clearance requirements, from 1<sup>st</sup> January 2021 Safe Transport/TPN will be adding an additional transit day to all existing services to ROI/NI/EU. It is anticipated that the HMRC systems will be under pressure, and processing delays are anticipated. The additional day will provide the necessary time to ensure that Customs records are complete.

As we operate on a groupage basis the accurate manifesting of goods is very important. One incorrectly declared pallet will result in a Customs delays.

Certain goods are classified under “Special requirements” by their commodity code. These goods require additional customs paperwork, and for most will always undergo a full Customs inspection. To prevent avoidable delays where Standard goods are delayed due to being on the same trailer as a “Special Requirement” shipment, we will be handling these classes separately.

Standard class commodities will be shipped on a nightly basis. In due course we will be contacting you to establish the commodity codes for your goods, and whether they fall into the “Special Requirement” class. Any kind of special requirement for import/export will be processed manually by Cargo Overseas. Once the initial information is received via TPN Connect. Commodities such as product of animal origin, fruit, vegetables and plants will need additional documentary checks.

Goods in the Special Requirement class will be consolidated and shipped together for Customs inspection. Once this requirement is quantified, we will be able to advise on the anticipated departure frequency of these trailers.

It is our expectation that we will be able to **remove** the additional transit processing day promptly once the HMRC and border protocols have settled in.

**Charges-** There will be additional charges for both the import and export document filing as with any broker. We aim to use our economy of scale to offer our customer a best value price for clearance services. These prices are being finalised and will be circulated when completed.



**Northern Ireland**-Customers are advised to register on the UK Govt Trader Support Scheme (TSS) if they ship goods to or from Northern Ireland. Dependent on the customers circumstances, they may require an additional XI EORI code in addition to their GB EORI. The link to the TSS is [www.gov.uk/guidance/trader-support-service](http://www.gov.uk/guidance/trader-support-service).

The new HMRC software systems to deal with NI will not be online for testing until late December, we will be collecting the required data via TPN Connect as normal. It is anticipated that customers will be registering their own consignment movement and will enter an HMRC movement record number (MRN) number into Connect. We will keep you advised as the NI situation becomes clearer, however the TSS is a good resource and information portal for now.

The new procedures are specifically for goods exported from the UK to NI at this time.

### **Next Steps**

Please find a detailed questionnaire requesting shipping details in readiness for 1<sup>st</sup> January 2021. From this we will establish how your business wishes to use our service, and to address specific questions, particularly relating to Special Requirement goods.

Hopefully, this first briefing note has answered the immediate questions that you may have. We will keep you regularly updated to ensure that everything is in place for 1<sup>st</sup> January 2021.

In advance of the questionnaire that you'll be receiving shortly, we've listed on the following page an indication of the additional information that will be required for ROI & EU consignment entry going forwards.

If you have specific questions relating to this, please contact us via e-mail at [sales@safetransport.co.uk](mailto:sales@safetransport.co.uk) and we'll do our best to assist.



### **Additional Information Requirement for UK Export Entry**

#### **Header level information**

- Shipper details
- Shipper EORI
- Consignee details (This would normally be the delivery point but not necessarily so)
- Consignee EORI (This **is not a** requirement for an export entry but is for IE import)
- Weight/Type of packages

#### **Item level information**

- Commodity Code (8 digits)
- Item Value in GBP
- Net Weight
- Supplementary units if required by the commodity code
- Customs Procedure code\*
- Confirmation the goods are not licensable

If the consignment consists of multiple commodities then we need this information per commodity.

- \*Procedure code the majority of goods will be exported as a permanent export so we can work on the assumption that goods will be exported under this procedure (Code 10 00 001) potentially with the addition of a check box or the like and it is incumbent on the shipper to notify you if the goods are being exported under any kind of special procedure.

### **Additional Information Requirement for UK Import Entry**

#### **Header level information**

- Shipper details
- Consignee details (This would normally be the delivery point but not necessarily so)
- Consignee EORI
- Weight/Type of packages (You will already be collecting this)
- Total value of consignment and invoice currency
- Invoice number/reference

#### **Item level information**

- Commodity Code (10 digits)
- Item Value (This is supplied in the currency of the invoice)
- Net Weight
- Supplementary units if required by the commodity code
- Customs Procedure code\*
- Confirmation the goods are not licensable

If the consignment consists of multiple commodities then we need this information per commodity.

- \*Procedure code the majority of goods will be imported into home use and free circulation so we can work on the assumption that goods will be imported under this procedure (Code 40 00 000) potentially with the addition of a check box or the like and it is incumbent on the shipper to notify you if the goods are being import under any kind of special procedure.