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Guide to documentation required from UK shipper to allow the haulier to exit the UK and enter Ireland

- 1) GB EORI for the exporter of record & Irish EORI number for the importer of record.
- 2) Commercial Invoice showing details of seller & buyer and delivery address if different, terms of sale and invoice value reflecting same. A customs Tariff Code & value for each of the different goods in the shipment, plus a total value.
- 3) Packing list showing the details of the shipment, how the goods are packed e.g. One pallet STC No. of boxes or cartons and relative weight and dims of the overall pallet, collection point and delivery point /contact details.
- 4) Any licences or health certs as required under new EU /UK Brexit FTA – Only goods manufactured by an established UK company are subject to FTA agreed 0% Duty between the UK & EU.
- 5) Each shipment requires a HMRC export declaration at place of export and an AIS import declaration at destination Irish port.
- 6) All liability re Vat & Duty to be discharged prior to release.
- 7) Irish importer of record EORI must be shown on AIS import declaration, even if Declaration being made by a third party on their behalf.
- 8) VAT, currently at 21% liability must be paid by importer named on declaration direct to Revenue via Revpay from their own TAN A/C or if agreed via the Declarant's TAN A/C, and can only be reclaimed by the Importer of record, as part of their agreed VAT returns.
- 9) A Freight Forwarder, trucking company or Customs broker cannot be the Importer of record, but can act as a Declarant upon receipt of a completed & signed Direct Representation form, signed by an officer of the importing company and given to the declarant, but the importer still remains responsibility for the accuracy of the declaration and payment of any liability for import taxes.

In order to pay any Tax /Duty liability at importation as Importer of record in Ireland the UK manufacturer / exporter would have to register a company in Ireland. They would then be able to apply for a ROS account, an Irish EORI number and open a TAN A/C, which may be issued at same time. This will enable them to register as Importer of Record and complete Vat returns in Ireland, under EU guidelines. In doing this the UK Company could sell to an ROI customer, under agreed terms of sale and Irish subsidiary company paying Duty, if any and Vat as applicable, with "delivery" showing as ultimate receiver e.g, XXX supermarket group

We hope the above of some help as this has been explained to all retail outlets being supplied directly or via Distribution Centres in the UK. We have recommended that DCs in Ireland register as TSFs, Approved Consignees, as this would allow them import under transit and pay any liabilities only when being actually delivered to outlets, but this would entail DC completing comprehensive guarantees to Revenue to cover any Duty /Vat due and require auditing of facilities and records.

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