

# Get Ready for Brexit – Act now.

## Are you Ready?



The United Kingdom left the European Union on 31 January 2020. The transition period provided for under the Withdrawal Agreement, including a revised Protocol on Ireland and Northern Ireland, ends on 31 December 2020. This means that the arrangement whereby the UK continued, for the purposes of the movement of goods, services, and people, as if it were a full EU Member State ends on 31 December 2020.

Revenue understands the ongoing challenges presented to business by Covid-19 and the focus, priority and time that this has taken. However, it is important to get ready now and be ready for Brexit and the fact that from 1 January 2021 customs formalities will apply to the movement of goods to, from and through the UK, excluding Northern Ireland.

Your business must be able to complete these formalities from 1 January 2021 in order to be able to move goods to, from and through the UK, excluding Northern Ireland.

## How can we help you?

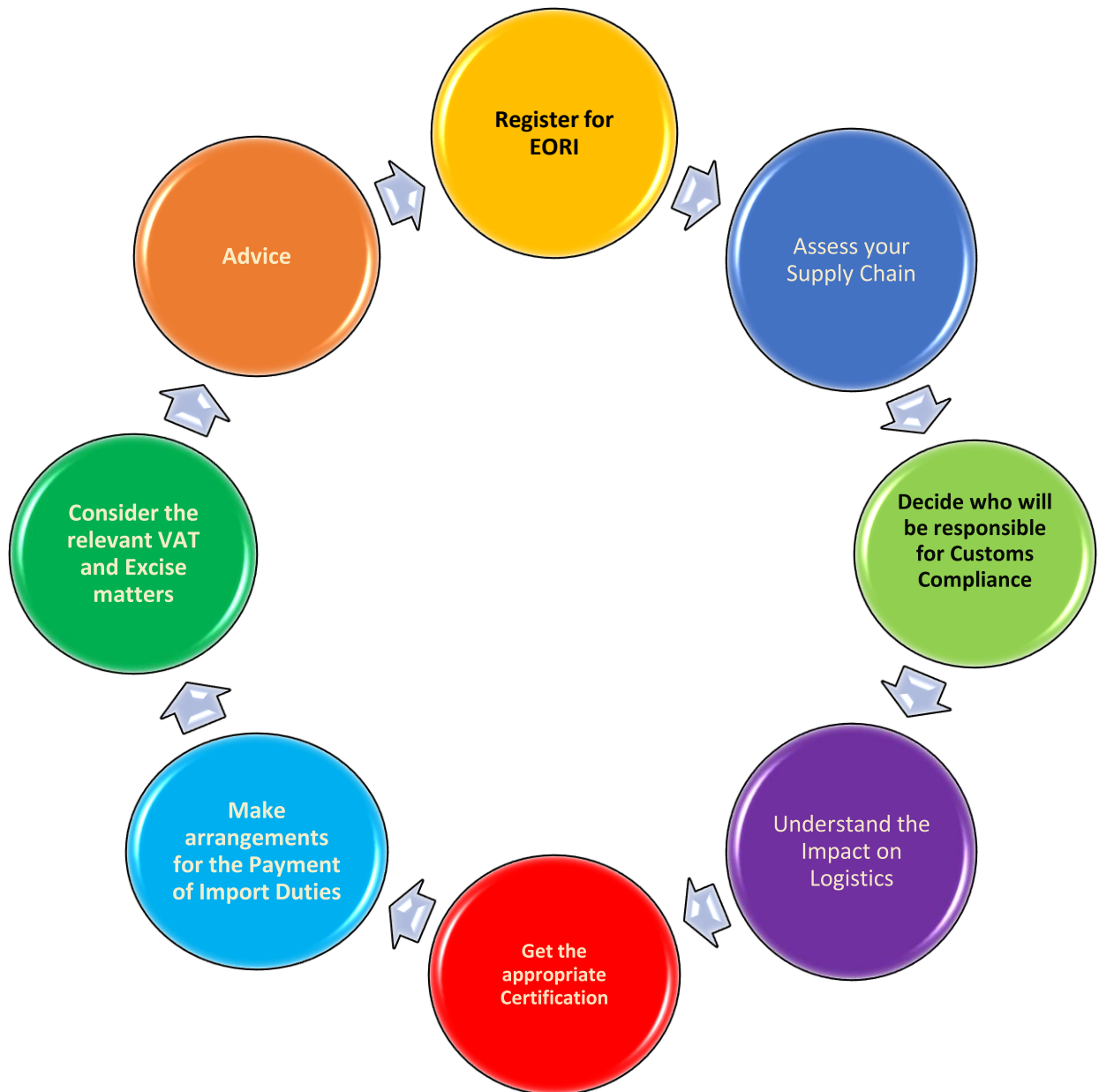
The following information will be of assistance to you.

[Trading with Great Britain](#)

[Trading with Northern Ireland](#)

[Economic Operator Registration and Identification](#)

## Your next steps in getting Brexit Ready



<p><b>Register for an Economic Operators Registration Identification (EORI) number</b> Have you got an EORI number? Watch out for the EORI registration video on <a href="http://www.revenue.ie/brexit">www.revenue.ie/brexit</a>.</p>	<p><b>Assess your Supply Chain</b> Know where your goods originate, their value for customs purposes, tariff classification and invoicing currency</p>
<p><b>Decide who will be responsible for Customs compliance</b> Decide on whether you will submit customs declarations yourself for imports or if you will engage a customs agent to do that on your behalf. Be aware that Revenue is implementing a new Automated import System (AIS) from November 2020. For exports, contact your customer in the UK to establish if, along with export declarations, you will be responsible for import declarations on the UK side, i.e. Delivery Duty Paid (DDP)</p>	<p><b>Understand the Impact on Logistics</b> Consider the impact on your logistics model. Know the new information your logistics provider will need and when this will be needed. Is your logistics provider aware of these requirements?</p>
<p><b>Get the appropriate Certification</b> If you import or export goods from/to the UK that require a certificate or licence, contact the relevant regulatory authority or regulator to put the necessary measures in place.</p>	<p><b>Make arrangements for the Payment of Import Duties</b> Consider the cashflow implications of any import charges including customs duty, VAT and/or excise. Register for Revenue Online Services (ROS) so that you can lodge funds into your Customs Account to pay import charges</p>
<p><b>Consider the relevant VAT and Excise matters</b> Does your business make use of any EU VAT simplification measures (such as triangulation or self-billing)? These measures will no longer be available where part of the transaction occurs in the UK. Do you incur VAT on purchases or charge VAT on sales made in the UK? If so, the European VAT Refund (EVR) system will no longer be available to reclaim VAT expended or refund VAT charged in the UK. The zero rate of VAT applies to exports. To apply the zero rate of VAT to exports, you must ensure that the goods have left the EU and have evidence of export.  Movements of excise goods into the EU (including Ireland) from the UK (excluding Northern Ireland) will be third country imports from 1 January 2021. The EU Excise Movement Control System (EMCS) will no longer be available to economic operators based in the UK, excluding Northern Ireland, for movements into the EU (including Ireland). Customs formalities will have to be completed for excisable goods – otherwise you will be unable to import such goods from the UK (excluding Northern Ireland).</p>	
<p><b>Avail of the Brexit advice available from ADD TRADE REP HERE and Government Departments, State bodies and Agencies, including Revenue. Financial supports may also be available.</b></p>	

## Can I simplify my engagement with customs post Brexit?

Depending on your business model, customs authorisations and simplifications may make your interaction with Revenue easier in the future EU-GB trading environment. Visit [www.revenue.ie](http://www.revenue.ie) or right click on each link below for more information.



An application for any of these authorisations or simplifications is made electronically on the Customs Decision System (CDS). In each case, an application must be made simultaneously for a financial/[comprehensive guarantee](#). See the [Customs Decision System](#) for information on how to make an application.

Further information on Brexit or any of the above is available on the Revenue website [Brexit page](#). Any queries not covered by the material available can be emailed to [brexitqueries@revenue.ie](mailto:brexitqueries@revenue.ie).

## What Revenue systems do I use for my imports and exports?

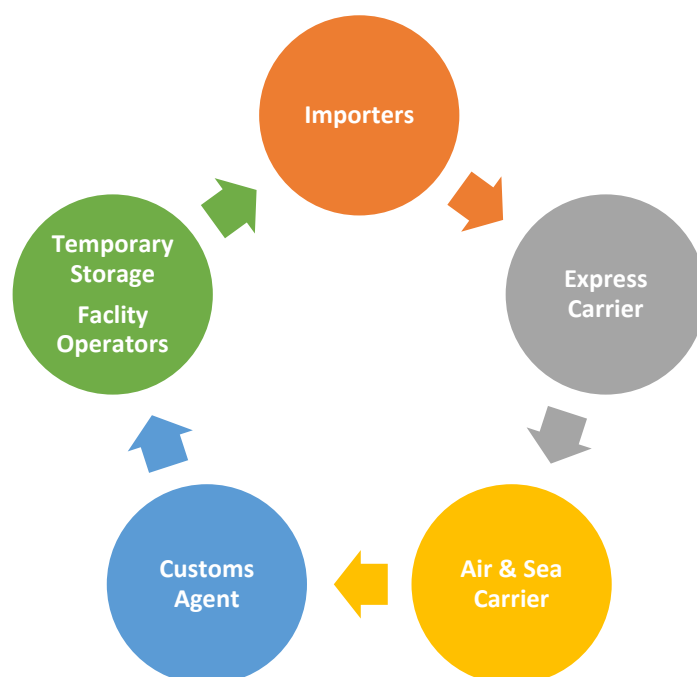
Revenue is implementing a new Automated import System (AIS) in November 2020.

Exports will continue to be managed using the Automated Entry Processing (AEP) system.

## What do I need to do to be able to use AIS and AEP?

### AIS

All customs import supply chain operators must be ready for AIS. Customs software needs to be updated NOW. To see how AIS will impact your business right click on each link for more information.



If you plan to make import customs declarations without the assistance of a customs agent, you will need specific Customs software to connect to AIS. You will need to be familiar with, and have a good understanding of, the Customs rules and procedures under the UCC legislation that apply to goods brought into the European Union.

Further information on AIS is available on the Revenue website AIS page [www.revenue.ie/ais](http://www.revenue.ie/ais)

Any queries not covered by the material available can be emailed to [ucc-cmu@revenue.ie](mailto:ucc-cmu@revenue.ie)

For updates on AIS, please register to join our dedicated AIS mailing list [aismailinglist@revenue.ie](mailto:aismailinglist@revenue.ie)

## The Automated Import System

**Act now** – AIS is coming in November 2020 and you need to prepare for it.

**Inform yourself** – check out [www.revenue.ie/ais](http://www.revenue.ie/ais) for latest information on AIS

**System check** – make sure your customs software will be ready for AIS. Talk to your internal IT team, your software provider or your customs agent NOW

## AEP

Post Brexit, AEP will continue to handle the validation, processing and clearance of export customs declarations. Make sure you have access to the relevant customs software to make export declarations.

See the technical specifications for AEP at <https://www.revenue.ie/en/online-services/support/software-developers/index.aspx>

General information on AEP is available on the Revenue website

<https://www.revenue.ie/en/customs-traders-and-agents/customs-electronic-systems/index.aspx>

Any queries not covered by the material available can be emailed to [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie)

## AIS, AEP, BREXIT and YOU

- Customs Declarations will be required.
- You, or your customs agent must have the facility to lodge customs import declarations into AIS and customs export declarations into AEP.

