

Revenue



TRADING WITH A 3RD COUNTRY



OVERVIEW

- WHAT IS CUSTOMS
- CUSTOMS PROCEDURES
- SIMPLIFICATIONS



CUSTOMS – WHAT’S IT ALL ABOUT

Customs is a regime that manages and controls the movement and flow of goods into and out of a defined territory



Customs – Why?

- Protect the financial interests of the EU
- Protect Citizens from unfair and illegal trade
- Ensure the security and safety of the EU and its residents
- Protect the environment
- Facilitate legitimate trade



What is a 3rd Country

From a customs perspective any country that is not a member of the European Union is a 3rd country



Customs Procedures

- Import
- Export
- Transit



Reasons for Controls

- Fiscal controls
- Agency controls
- Safety and Security



SAFETY & SECURITY REGIME

- EU Safety and Security Zone
- Pre-Arrival/Pre-Departure declaration
- Submitted electronically in advance
- Carrier has responsibility
- Subject to controls



Easing the Customs Burden

- Electronic Data Processing
- AEO
- Simplified Procedures
- Special Procedures



Electronic Environment

All declarations required to be submitted to Customs can be lodged electronically using existing systems

- AEP
- ICS
- NCTS



Authorised Economic Operator Programme

- 'Trusted' trader
- Criteria/Standards
- Benefits



Authorised Economic Operator Programme

- AEOF
- AEOS
- Mutual Recognition Agreements



Simplified Procedures

- Simplified Declaration
- Entry in the Declarants Records
- Advance classification rulings



Special Procedures

- Simplified Transit (ACR/ACE)
- Inward Processing
- Outward Processing
- Temporary Storage/Warehousing



Interacting with Customs

- Customs formalities are generally handled by an agent and/or carrier
- Generally only larger operators would have in house customs expertise



Preparing for Trading with a 3rd Country

- Examine current workflows and supply chains
- What is your current customs exposure/knowledge/expertise
- Consider the simplifications and authorisations available



Preparing for Trading with a 3rd Country

- Engage with your Trade Representative Bodies
- <https://www.revenue.ie/en/customs-traders-and-agents/index.aspx>
- Contact the Customs Authority of the relevant 3rd country



THANK YOU

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