



Irish International
Freight Association

IIFA BREXIT Update issued to Members **(28th February 2019)**

As an update to our BREXIT session on 30th January 2019, we wish to share with you the below recent developments.

Postponed accounting for VAT

Freight Forwarders will not be required to collect VAT at time of Import. The Trader can record this in their own records however, Freight Forwarders will still be required to collect DUTY.

Importing Goods from the United Kingdom

An Import Declaration for UK Origin goods needs to be made prior to the vehicle arriving at the UK Port. This will mean that three Declarations will be needed before access to the Terminal:

- UK Export Declaration
- Irish Import Declaration
- EU Mandated Safety + Security Declaration

We have been informed that Ferry Companies have delegated responsibility for Safety and Security Declarations to the Market, ie Freight Forwarders.

Exports from Ireland to UK

An EXS (Export Declaration) includes Safety and Security Declaration Data. There may be a need for the UK Import Declaration to have been prepared in advance of arriving at the Port on the Irish side. There are simplifications in the UK (TSP) however, Irish Agents will need to liaise with their UK Customer or UK Agent.

Note: For the first 6 months, HMRC will not require a Safety and Security Declaration.

Transit Documents

A T2 opened in Dublin (where Transit Port is Holyhead) is going to be scanned at Dublin Port by the Ferry Operator.

A T2 will include the date for a Safety + Security Declaration (so there is no requirement for an ENS).

Other Tasks Irish freight Forwarder can take

If possible, apply for ACP (Approved Consignor Premises) + Comprehensive Guarantee. Doing so will allow a Business to open their own Transit + not have to stop at Dublin Port.

Further information in relation to this can be found via the below link on the Customs and Traders Section of the Revenue website;

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