

## BREXIT READINESS CHECK-LIST FOR BUSINESS

### Customs:

- Do you plan to do the customs work yourself or will you use a customs agent?
- If doing this work yourself, have you the necessary software?
- Is your import declaration software system up to date? Revenue's new Automated Import System (AIS) will be available from November 2020.
- Do you have export declaration software? Export declarations must be submitted to the Automated Entry Processing (AEP) System which is now available.
- Will you be responsible for customs formalities in Great Britain (GB)? If so, do you know what is required and have you identified a customs agent to complete these formalities? Checkout out [www.gov.uk/transition](http://www.gov.uk/transition) for further information.

### Logistics:

- Have you considered the impact of Brexit on your logistics model?
- Do you know the essential information the person who moves your goods will need and when they will need it?
- Does your logistics provider know what is required?

### Supply Chain and Origin of Goods:

- Do you know where your goods originate (goods that come from GB may not originate in GB), their value, customs classification code and invoicing currency?
- 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 GB.*
- Do you incur VAT on purchases or charge VAT on sales made in GB?
  - *If so, the European VAT Refund (EVR) system will no longer be available to reclaim VAT expended or refund VAT charged in GB.*

### Payment of Import Duties & Cashflow:

- Have you considered the cashflow implications of having to pay import duties (Customs duty, VAT and Excise) for goods imported from GB?
- Have you registered for ROS in order to be able to lodge funds into your Customs Account to cover import duties?
- Are you aware you can apply for deferred payment which allows you to defer payment of import charges until the month following import?

**VAT:**

- A zero VAT rate applies to exports leaving the EU. To apply this you must ensure that the goods have left the EU and have evidence of export – have you put a process in place for this?
- The VAT treatment of supplies of goods to Northern Ireland after 31 December 2020 will not change, they will still be considered to be either intra-Community supplies where such supplies are made to businesses, or distance sales of goods where such supplies are made to private customers. Current invoicing, record-keeping and reporting obligations will continue to apply.

**Customs Authorisations:**

There are authorisations and reliefs available which may allow you to complete customs formalities more efficiently.

- Have you considered which authorisations, if any, may suit your business model?

**Certification:**

If you buy or sell any products that require certification or a licence to import from or export to the UK, you will need to contact the relevant regulator or authority to put any necessary measures in place in advance.

- Do you know if you require such certification or a licence?

**Supports and Advice:**

Are you aware of the Government supports available to help you get ready for Brexit? Have you availed of Brexit advice from your trade representative body and/or the relevant State agencies?

If not, you may be missing out on vital help that is available to you at no cost.

**The time to act is now. Get Brexit ready.**



Rialtas na hÉireann  
Government of Ireland