

# TPN Process Guide: Import & Export Guide

Version 1.0

**THE Pallet Network**

Partner Powered Alliance

# Index:

Section	Page
Brexit & TPN	3-4
EORI numbers	5-6
Information and documents required for freight to EU	7
Export process for freight destined to EU	8-9
Authority for TPN to act as direct customs agent	10
Information and documents required for freight to Northern Ireland	11
Export process for freight destined to Northern Ireland	12
Understanding incoterms	13-15
TPN Connect – Input guide	16-22
FAQ's	23-24

From 1<sup>st</sup> January 2021 all export shipments from the UK will require a UK Customs Export entry and an import Customs entry in the destination Country. Similarly, import shipments into the UK will require an Export entry in the Country of origin, and a UK Customs Import declaration.

With Brexit negotiations still ongoing, the terms of any agreement on Tariffs and Duties are not known. This area will be addressed in more detail once the negotiations are complete.

Freight destined for Northern Ireland will have to go through an alternative process with both an **Import Declaration** and a **Safety & Security Declaration** being required.

In providing a solution we are mindful that one process won't necessarily suit all the variances in customers businesses, our objective for 1<sup>st</sup> Jan 2021 is to deliver a supportive service that will suit the majority of requirements, along with some flexibility for those businesses that may already have developed freight forwarding processes.

## **To achieve this, we will be adopting the processes below...**

TPN has partnered with Cargo Overseas Ltd (CO) to undertake our UK import and export customs filing requirements. The consignment entry screen on TPN Connect will be adjusted for ROI/NI/EU consignments to harvest the additional data required to process HMRC export filing. This data will automatically transfer via CO into the HMRC system and TPN will manage the export clearance protocols.

Customers will need to nominate TPN as a Direct Representative to permit us to act on their behalf for clearances which is standard. It is also the customers responsibility to nominate a broker to carry out the import clearance in the Republic of Ireland. TPN will offer this service on an integrated basis with the information being passed to our nominated broker in Ireland.

Customers can choose to use their existing brokers for both the export and import requirements. As goods cannot be delivered until they are cleared in either direction, we caution that using external brokers is likely to affect transit times due to the speed at which the network requires information.

## **Transit Times...**

Due to the Customs clearance requirements, from 1<sup>st</sup> January 2021 TPN will be adding an additional transit day to all existing services to ROI/NI/EU. It is anticipated that the HMRC systems will be under pressure, and processing delays are anticipated. The additional day will provide the necessary time to ensure that Customs records are complete.

As we operate on a groupage basis the accurate manifesting of goods is very important. One incorrectly declared pallet will result in a Customs delays to all the other pallets on that trailer.

## Goods with ‘Special Requirements’...

Certain goods are classified under “Special requirements” by their commodity code. These goods require additional customs paperwork, and for most will always undergo a full Customs inspection. To prevent avoidable delays where Standard goods are delayed due to being on the same trailer as a “Special Requirement” shipment, we will be handling these classes separately.

Standard class commodities will be shipped on a nightly basis. We will be contacting you to establish the commodity codes for your goods, and whether they fall into the “Special Requirement” class. Any kind of special requirement for import/export will be processed manually and once the initial information is received via TPN Connect. Commodities such as product of animal origin, fruit, vegetables and plants will need additional documentary checks.

Goods in the Special Requirement class will be consolidated and shipped together for Customs inspection. Once this requirement is quantified, we will be able to advise on the anticipated departure frequency of these trailers.

## Controlled Goods...

TPN will have exclusions to what can be imported and exported to / from the EU & N.I, All goods classed under excise duty, including spirits, wines, beer and tobacco products are excluded. A full list of exclusions can be found using the following link...

<https://www.gov.uk/guidance/list-of-goods-imported-into-great-britain-from-the-eu-that-are-controlled>

## Packaging (Pallets)...

When sending pallets to Europe (including R.O.I) customers will need to use ISPM15 stamped pallets. From the 1<sup>st</sup> January 2021, shipment which contain wood packaging will be subject to the international wood packing regulations, which require timber such as pallets to be treated.

At present it is undetermined whether the use of ISPM15 stamped pallets will be required for shipments destined for Northern Ireland. Final discussion are currently taking place so please keep up to date with government announcements and guidelines.

To export or import goods to or from the EU, you will need to complete customs declarations and one of the first things you can do to prepare for this is to get an EORI number. Obtaining an EORI number is free of charge. This guide will explain what an EORI is, when and why you need one and how you can get yours.

## 1. What is an EORI?

Customs authorities use EORIs to identify businesses moving goods internationally, and they will be used to identify businesses moving goods under the NI Protocol.

EORI stands for 'Economic Operators Registration and Identification number'. The code is specific to your business, allows you to both import and export goods and is required for completing declarations.

You will already have an EORI if you trade with the rest of the world. From 1 January 2021, you will require one for trade with the EU also.

EORIs are usually linked to your VAT-number – if you are VAT-registered. However, if you are not VAT-registered but you import or export goods from the EU, you will still need an EORI to continue this trade.

From the start of next year, you will also need to ensure that your EORI number begins with GB. If you already have an EORI number beginning with GB for trade with the rest of the world, this will continue to be valid after 1 January 2021.

## 2. What do I need an EORI for?

An EORI number is an essential requirement for trade with the EU as well as the Rest of the World from 1 January 2021 and is needed for the following:

- Completing declarations including Entry Summary and Exit Summary declarations
- Getting a customs decision

Carriers moving goods internationally require both their own EORI number and that of the trader whose goods they are moving. If you send goods by post or parcel, you will usually be asked to provide your EORI number.

### 3. How do I get a GB EORI?

Getting an GB EORI number is a simple process which should only take a few minutes to complete.

If you do not already have one, simply go to [gov.uk/eori](https://gov.uk/eori) and make your application. You will either receive your GB EORI immediately or within five working days.

Before applying for a GB EORI, you should ensure you have the following:

- Government Gateway user ID and password
- VAT number and effective date of registration – if VAT-registered
- Business start date and Standard Industrial Classification (SIC) code
- National Insurance number - if you're an individual or a sole trader
- Unique Taxpayer Reference (UTR)

### 4. Do I need an EORI to trade with Northern Ireland?

Under the NI Protocol, from the start of next year GB and NI businesses will need an EORI number beginning with:

- A GB prefix for interacting with UK customs systems
- An XI prefix if you move goods to and from Northern Ireland

The XI-prefix will allow you to:

- Complete declarations for goods entering Northern Ireland
- Move goods between Northern Ireland and non-EU countries
- Get a customs decision in Northern Ireland

Any business moving goods (e.g. hauliers) will need to interact with GVMS (Goods Vehicle Movement Service) and will require a GB EORI to register for the service.

To get an EORI number that starts with XI, you must already have an EORI number that starts with GB. If you already have an EORI number that starts with GB and HMRC thinks you need one that starts with XI, they'll automatically send you one in mid-December 2020.

Traders who have been allocated the XI prefix will receive a letter confirming this in mid-December.

By signing up to TSS you will also be provided with support for making declarations for goods moving from Great Britain to Northern Ireland, using data provided by you or your carrier.

# Information & documents required for customs clearance (EU)



The consignment entry screen on TPN Connect will be adjusted for ROI/NI/EU consignments to harvest the additional data required to process HMRC export filing. This information is mandatory and must be provided.

## Extra consignment information will you have to provide post-Brexit...

- EORI number of the shipper / sender
- EORI number of the recipient / delivery point
- Product commodity code
- Supplementary units (if required by the commodity code)
- Quantity of boxes / packages on pallets
- Value of the goods (as per commercial invoice)
- Customs Procedure Code (CPC)
- Country of Origin of the goods
- Incoterms on which the goods are being delivered under
- Net and gross weight of the goods

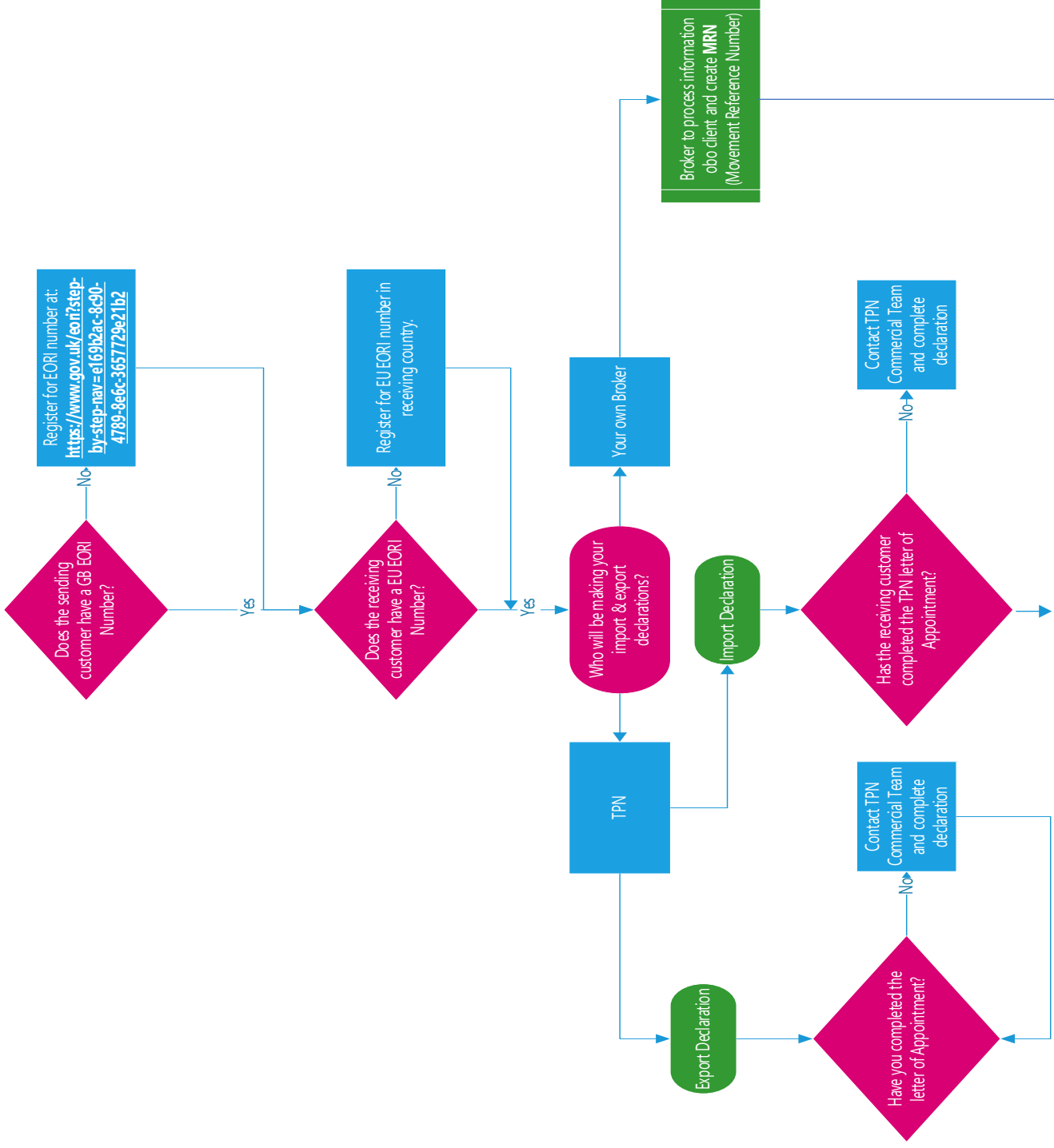
In addition to this information being entered onto Connect, you must also upload the following documents to your consignment on input:

- Commercial invoice
- Packing list.

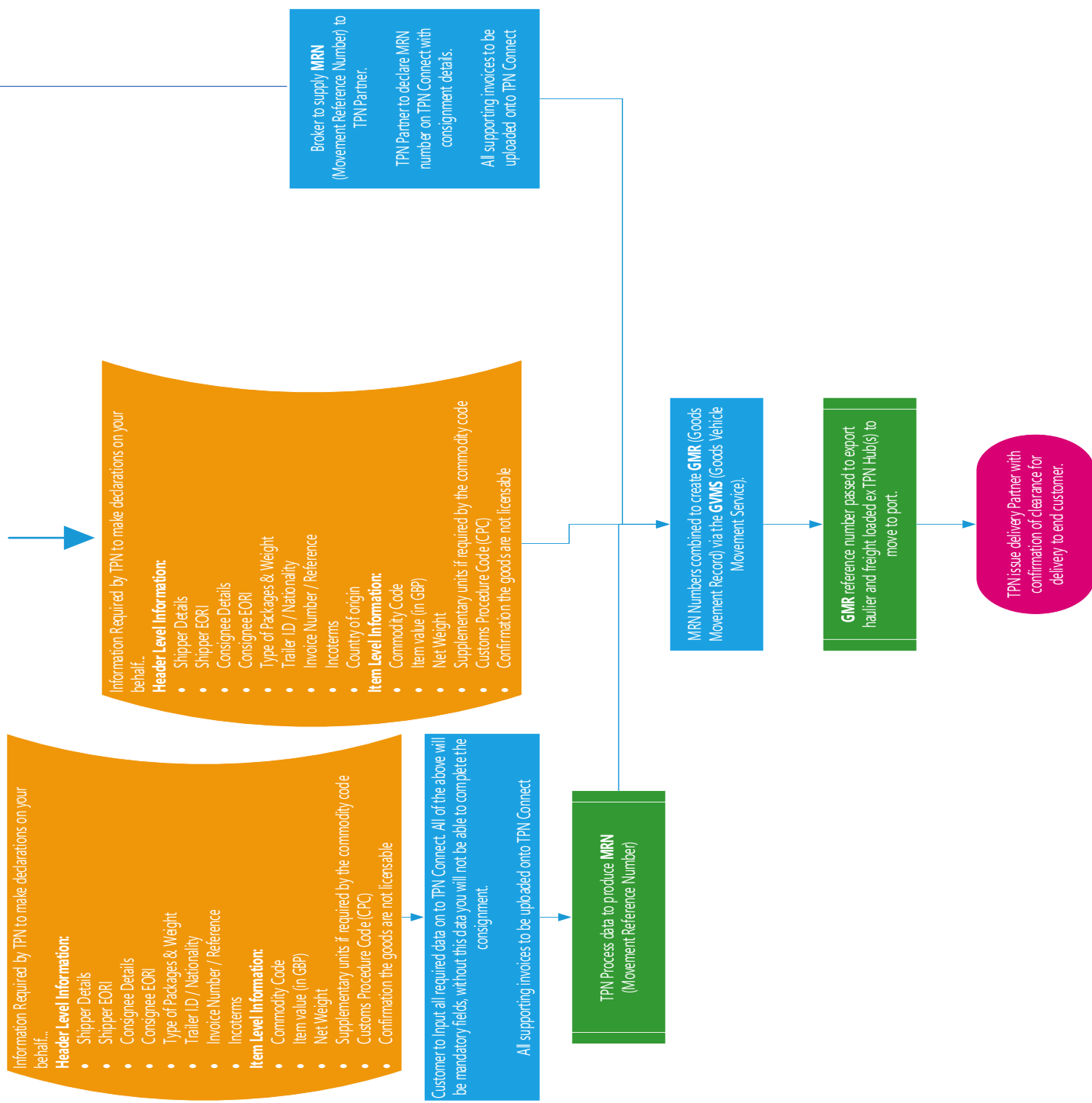
## What needs to be on the commercial invoice?

- Invoice number
- Shipper
- Shipping to
- EORI number
- Currency (EUR, GBP, USD, etc.)
- Shipping method (air, road, rail, sea)
- Shipping Incoterms
- Gross weight
- Net weight
- Qty of items
- Package type (coils, boxes, lengths etc.)
- Item description
- Unit price
- Total price

# Export process for EU Shipments







# Authority for TPN to act as direct customs agent



TPN will be able to complete UK import and export customs filing requirements. The consignment entry screen on TPN Connect will be adjusted for ROI/NI/EU consignments to harvest the additional data required to process HMRC export filing. This data will automatically transfer via CO into the HMRC system and TPN will manage the export clearance protocols.

Customers will need to nominate TPN as a Direct Representative to permit us to act on their behalf for clearances which is standard. It is also the customers responsibility to nominate a broker to carry out the import clearance in the Republic of Ireland.

Customers can choose to use their existing brokers for both the export and import requirements. As goods cannot be delivered until they are cleared in either direction, we caution that using external brokers is likely to affect transit times due to the speed at which the network requires information.



### Authority for a Customs Clearance Agent to act as a Direct Representative

I, **[Insert Persons Name]**,

- (i) Having authority to sign on behalf of **[Insert Customer Name]** (EORI no.)
- (ii) Hereby appoint **The Pallet Network Ltd** (EORI no.) **GB 918198981000**
- (iii) to act on behalf of the **[Insert Customer Name]** in the capacity of a Direct Representative in accordance with Clause 21 Customs Agents of the Taxation (Cross Border Trade) Act 2018. This authorisation is applicable to all consignments arriving or departing from the UK.

This Appointment applies with effect from the date of signature until revoked by the entity named above.

The entity **[Insert Customer Name]** authorises the customs agent named **The Pallet Network Ltd** to delegate customs clearance to sub agents as a Direct Representative of the declarant in all dealings with HMRC where circumstances necessitate.

The entity **[Insert Customer Name]** authorises their representative, the customs agent **The Pallet Network Ltd**, to declare goods to HMRC using:

Deferment Approval Number: .....

VAT Number: .....

**Note:** In accordance with the Union Customs Code, a Direct representative acts in the name of and on behalf of another person. In relation to import/export declarations, the importer/exporter will be liable for any customs debt arising from the declaration

Signed: .....

Position: .....

Dated: .....

- Notes:**
- (i) Name of person signing, who must have authority to sign on behalf of the importer or exporter.
  - (ii) Legal name & EORI Trader Identification No. of importer or exporter.
  - (iii) Legal name & EORI Trader Identification No. of representative or agent.

# Information & documents required for Northern Ireland

Freight destined for Northern Ireland will require two declarations to be completed:

- **Safety and security declaration** (to be completed by TPN / D101)
- **Import declaration** (to be completed by the receiving customer).

The table below confirms what information is required to complete the safety and security declaration and who will be responsible for providing this information:

Section	Movement Information	Consignment Information	Item Information
<b>Responsible for Completion</b>	TPN / D101	Sender (via TPN Connect)	Sender (via TPN Connect)
<b>Information Required</b>	<ul style="list-style-type: none"> <li>• Type of movement</li> <li>• Vehicle reg &amp; trailer no.</li> <li>• Nationality of means of transport</li> <li>• Carriers EORI no.</li> <li>• Arrival date / time</li> <li>• Port of departure</li> <li>• Place of loading / unloading</li> <li>• Seal no.</li> <li>• Ferry company name</li> <li>• Route</li> <li>• Transport charges</li> <li>• Transport document ref.</li> </ul>	<ul style="list-style-type: none"> <li>• Consignor EORI</li> <li>• Consignee EORI</li> <li>• Importer EORI</li> <li>• Exporter EORI</li> </ul>	<ul style="list-style-type: none"> <li>• Type of packages</li> <li>• Number of pieces / packages</li> <li>• Gross Mass (KG)</li> <li>• Goods description</li> <li>• Package Marks</li> <li>• Invoice number</li> <li>• UN dangerous goods code</li> </ul>

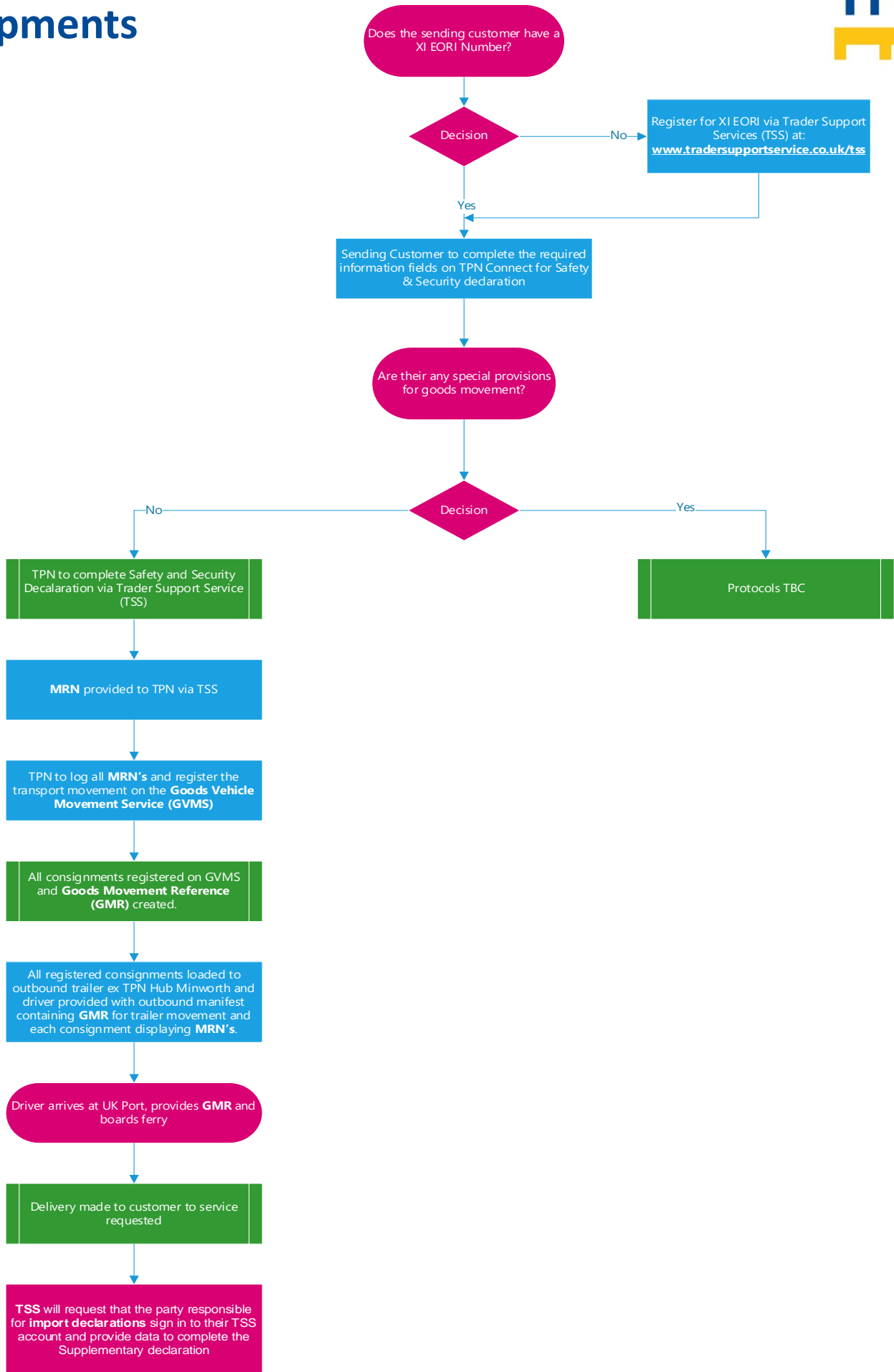
From the information provided, TPN will process the **safety and security declaration** via the Trader Support Service (TSS). TSS will auto-generate and submit the **simplified frontier declaration** using this data.

After the goods move, TSS will request that the party responsible for **import declarations** sign in to their TSS account and provide data to complete the Supplementary declaration.

TSS will generate a Supplementary declaration using the data you provide, additional data from the Safety & Security declaration, and some default values.

You must submit data for the Supplementary declaration by the fourth working day of the month after goods move.

# Export process for Northern Ireland Shipments



# Understanding Incoterms

Incoterms are the selling terms that the buyer and seller of goods both agrees to. The Incoterm clearly states which tasks, costs and risks are associated with the buyer and the seller. The Incoterm is agreed between the buyer and seller and states when the seller's costs and risks are then transferred onto the buyer.

## Rules for any mode of transport...

### **EXW - Ex-Works or Ex-Warehouse:**

“Ex Works” means that the seller delivers when it places the goods at the disposal of the buyer at the seller's premises or at another named place (i.e. works, factory, warehouse, etc.). The seller does not need to load the goods on any collecting vehicle, nor does it need to clear the goods for export, where such clearance is applicable.

### **FCA - Free Carrier:**

“Free Carrier” means that the seller delivers the goods to the carrier or another person nominated by the buyer at the seller's premises or another named place. The parties are well advised to specify as clearly as possible the point within the named place of delivery, as the risk passes to the buyer at that point.

### **CPT - Carriage Paid To:**

“Carriage Paid To” means that the seller delivers the goods to the carrier or another person nominated by the seller at an agreed place (if any such place is agreed between parties) and that the seller must contract for and pay the costs of carriage necessary to bring the goods to the named place of destination.

### **CIP - Carriage And Insurance Paid To:**

“Carriage and Insurance Paid to” means that the seller delivers the goods to the carrier or another person nominated by the seller at an agreed place (if any such place is agreed between parties) and that the seller must contract for and pay the costs of carriage necessary to bring the goods to the named place of destination. ‘The seller also contracts for insurance cover against the buyer's risk of loss of or damage to the goods during the carriage. The buyer should note that under CIP the seller is required to obtain insurance only on minimum cover. Should the buyer wish to have more insurance protection, it will need either to agree as much expressly with the seller or to make its own extra insurance arrangements.’”

### **DAP - Delivered At Place:**

“Delivered at Place” means that the seller delivers when the goods are placed at the disposal of the buyer on the arriving means of transport ready for unloading at the named place of destination. The seller bears all risks involved in bringing the goods to the named place.

### **DPU - Delivered At Place Unloaded:**

“Delivered At Place Unloaded” means that the seller delivers when the goods, once unloaded, are placed at the disposal of the buyer at a named place of destination. The seller bears all risks involved in bringing the goods to, and unloading them at the named place of destination.

### **DDP - Delivered Duty Paid:**

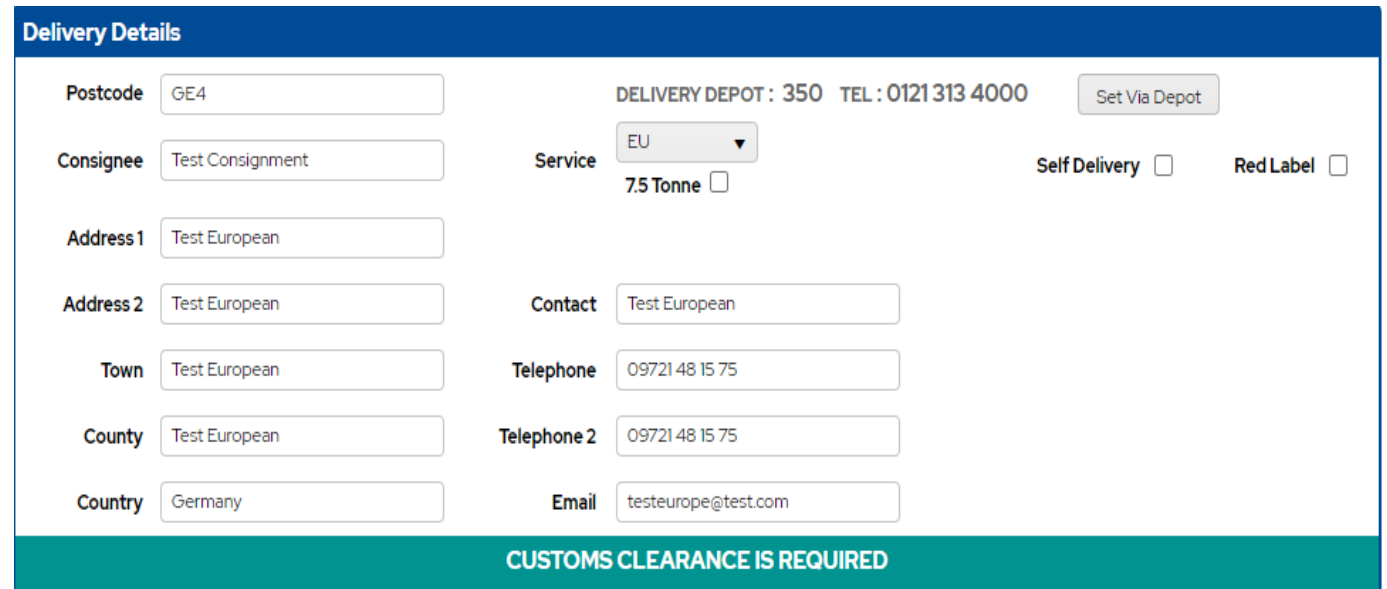
“Delivered Duty Paid” means that the seller delivers the goods when the goods are placed at the disposal of the buyer, cleared for import on the arriving means of transport ready for unloading at the named place of destination. The seller bears all the costs and risks involved in bringing the goods to the place of destination and has an obligation to clear the goods not only for export but also for import, to pay any duty for both export and import and to carry out all customs formalities.

**The table across details the terms and who of the seller / buyer is responsible for obligations and charges...**

Freight Collect Terms			Freight Prepaid Terms								
Groups	Any Mode or Modes of Transport			Sea and Inland Waterway Transport			Any Mode or Modes of Transport				
	EXW	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DAP	DDP	
Incoterm	Ex Works (Place)	Free Carrier (Place)	Free Alongside Ship (Port)	Free on Board (Port)	Cost and Freight (Port)	Cost Insurance & Freight (Port)	Carriage Paid To (Place)	Carriage & Insurance Paid to (Place)	Delivered at Place (Place)	Delivered at Place Unloaded (Place)	Delivered Duty Paid (Place)
Transfer of Risk	At Buyers Disposal	On Buyers Transport	Alongside Ship	On Board Vessel	On Board Vessel	On Board Vessel	At Carrier	At Carrier	At Named Place	At Named Place Unloaded	At Named Place
<b>Obligations &amp; Charges:</b>											
Export Packaging	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading Charges	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Delivery to Port / Place	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export Duty, Taxes & Customs Clearance	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Origin Terminal Charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading on Carriage	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Carriage Charges	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Insurance	Negotiable	Negotiable	Negotiable	Negotiable	Negotiable	Seller (*)	Negotiable	Seller (**)	Negotiable	Negotiable	Negotiable
Destination Terminal Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller
Delivery to Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Unloading at Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Buyer
Import Duty, Taxes & Customs Clearance	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller

To coincide with European regulations, when importing/exporting consignments to/from the EU, it is now mandatory to complete customs declarations. This document will guide you through the process of what information is required to input consignment on Connect.

When entering a European consignment as either a collection or delivery within connect, you will be prompted with a notice stating 'Customs Clearance is Required' – see below screenshot.



**Delivery Details**

Postcode: GE4

DELIVERY DEPOT : 350 TEL : 0121 313 4000

Consignee: Test Consignment

Service: EU

Self Delivery  Red Label

Address1: Test European

Address2: Test European

Contact: Test European

Town: Test European

Telephone: 09721 48 15 75

County: Test European

Telephone 2: 09721 48 15 75

Country: Germany

Email: testeurope@test.com

**CUSTOMS CLEARANCE IS REQUIRED**

This section will then need to be completed in order to finalise the consignment. The aforementioned is also applied when generating a collection request involving Europe.

After inputting the pallet details, you will see a 'Customs information box' that will appear centrally on your screen and will ask you to fill out the relevant information required.



## TPN Customs

Are you using TPN Customs Clearance for Export?  Yes  No MRN:

Are you using TPN Customs Clearance for Import?  Yes  No MRN:

## Commodity Code Information

#	Comm. Code	Invoice Value	FOB Value	Weight (Kg)	Supp. Units	CPC
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Account/Invoice Information

Does the consignment contain special goods?  Yes  No

Deferment

Deferment Type   Account No  FAS Ref.

Commercial Invoice

Invoice Number  Currency

Inco Terms

Costs From UK Border to Door

Freight Insurance Costs

Freight + Ins Costs to UK

Upload Commercial Invoice

Upload Transport Document

Select files...

Select files...

## From Address

Company Name:

Address Line 1:

Town:

Postcode:

Country:

EORI:

## To Address

Company Name:

Address Line 1:

Town:

Postcode:

Country:

EORI:

Goods do not require/have correct licensing

Declaration: We appoint TPN and its Partners in the capacity of a direct representative in accordance with Clause 21 Customs Agents of the Taxation (Cross Border Trade) Act 2018. This authorisation is applicable to all consignments arriving or departing from the UK.

Submit and Complete Consignment

This guide will provide a definitive breakdown of each key section and what information is mandatory to complete the declarations. These sections are as follows:

- **TPN Customs Section**
- **Commodity Code Information**
- **Account/Invoice information**
- **From/To Address**
- **Declaration Acceptance**

## TPN Customs Section:

The first section you'll encounter is the TPN customs section. You will be asked to specify whether you are appointing TPN as your customs clearance agent. Please see the below screenshot.

**TPN Customs**

Are you using TPN Customs Clearance for Export?  Yes  No MRN:

Are you using TPN Customs Clearance for Import?  Yes  No MRN:

If you toggle both options to 'Yes', you will be required to complete all the sections to finalise the consignment. However, if you are using your own customs clearance broker, you can select the 'No' option for Import/Export.

Upon Selecting 'No', You will be asked to enter an **MRN (Movement Reference Number)** into each field. If both sections reflect the 'No' option, then all other fields are not required and you can successfully submit and complete the consignment.

## Commodity Code Information:

The Commodity code information section is to identify and declare the products within the consignment you are manifesting. Commodity codes are generally eight or ten digits long, please see a screenshot of this section below:

**Commodity Code Information**

#	Comm. Code	Invoice Value	FOB Value	Weight (Kg)	Supp. Units	CPC
1	<input style="width: 80%;" type="text"/>	<input style="width: 80%;" type="text"/>	<input style="width: 80%;" type="text"/>	<input style="width: 80%;" type="text"/>	<input style="width: 80%;" type="text"/>	<input style="width: 80%;" type="text"/>

Please see a break down of each required field in the Commodity Code Information section:



- **Comm Code** – Each item is classed with a Commodity code which you will need to specify. This code is generally 8 or 10 characters long - This is a mandatory field
- **Invoice Value** – How much are the goods worth. This field is Mandatory.
- **FOB Value** – Price of the goods, including the transport costs. This is a mandatory field.
- **Weight(KG)** – Total weight (in KG) of the specified item(s) that you are declaring a commodity code for. This is a mandatory field.
- **Supp Units** – If required by the commodity code, the supplementary units field must specify the units of measurement in terms of litres, numbers of parts or, square metres. This field is NOT a mandatory field.
- **CPC** – The customs procedure code specifies your reasons for import or export and is generally seven characters long. This is a mandatory field.

A list of CPC codes can be found at the following address:

<https://www.gov.uk/government/publications/uk-trade-tariff-customs-procedure-codes/customs-procedure-codes-box-37>

Each field will need to be completed and if there are multiple items, please use the plus symbol to declare further items / codes.

## Account / Invoice Information:

This section is to specify how customs charges will be paid on all imports/exports from Europe and confirm the Incoterms from HRMC. This section will allow you to specify which deferment account you will be using. A breakdown of each field will be shown below:

### Account/Invoice Information

Does the consignment contain special goods?  Yes  No

**Deferment**

Deferment Type   Account No  FAS Ref.

**Commercial Invoice**

Invoice Number  Currency

Inco Terms

Costs From UK Border to Door

Freight Insurance Costs

Freight + Ins Costs to UK

Upload Commercial Invoice

Upload Transport Document

**Deferment Account** – This section will allow you to choose the account type to pay a customs charge. There are three Deferment Accounts selectable:

- **Importer**
- **Flexible accounting system** and,
- **None applicable.**

If selecting an **importer account**, you will be required to obtain and input a seven-digit account number. If selecting **Flexible accounting system**, you will need to enter a FAS reference number. If selecting **none applicable**, you are not required to enter an account number or FAS, however, all other fields are required. The deferment account is a mandatory field and cannot be missed.

**Deferment Account No** – if the Deferment account type is specified as ‘importer’, the deferment account number will need to be entered in this field. The account number starts with CDS followed by seven digits.

**Account/Invoice Information**

Does the consignment contain special goods?  Yes  No

**Deferment**

Deferment Type:   Account No:  FAS Ref.:

**Commercial Invoice**

Invoice Number:  Currency:

Inco Terms:

Costs From UK Border to Door:

Freight Insurance Costs:

Freight + Ins Costs to UK:

Upload Commercial Invoice:

Upload Transport Document:

**Invoice Terms** – The invoice terms field will allow you to choose from five options. These options are CIF, EXW, FOB, DAP, and DDP. This field is mandatory.

**FAS Reference No** – If the Deferment account option is ‘FAS’, you are required to enter a FAS Reference number. Typically, this field will require 20 characters including the proceeding of the letters FAS. This field is mandatory if the deferment account is FAS.

**Commercial Invoice number** – The Commercial Invoice number is a required reference number that is assigned to the importer’s invoice for goods shipped. This field has a maximum character limit of 20 and is also a mandatory field.

**Invoice Currency** - The invoice currency is a drop-down option with a variety of individual currencies. This field must match with the commercial invoice.

**Account/Invoice Information**

Does the consignment contain special goods?  Yes  No

**Deferment**

Deferment Type   Account No  FAS Ref.

**Commercial Invoice**

Invoice Number  Currency

Inco Terms

Costs From UK Border to Door

Freight Insurance Costs

Freight + Ins Costs to UK

Upload Commercial Invoice

Upload Transport Document

**Does invoice include transport costs?** - This option will let you define if your invoice includes and additional transport costs. You can either toggle from 'Yes' or 'No'. If you select 'No', you will need to fill out the *costs from UK border to door section*. If 'Yes' is selected, the aforementioned sections are not required.

**Costs from UK Border to door** - If the *Does invoice include transport costs?* Option is set as 'No', you are required to specify the total transport costs from the UK Border to the recipient of the goods.

**Commercial Invoice** - The commercial invoice document will specify the fundamental details regarding the import. This is a mandatory document that includes the goods you are shipping and is also used to create a customs declaration.

**Transport Document** - The Transport document is a mandatory document that is needed to provide clarity and instruction on the transit of the goods along its travels from a start point to an endpoint.

## From/To Address:

**From Address** - The 'From Address' will specify the address of the sender who is exporting the goods. All fields are Mandatory and will need data to successfully complete the form. Each field, excluding the EORI number, is 20 characters long and will require information.

**To Address** – The ‘To Address’ will specify the delivery address of the recipient within Europe. Once again, All fields are Mandatory and will need data to successfully complete the form. Each field, excluding the EORI number, is 20 characters long.

**EORI** – The EORI (Economic Operators Registration and Identification number field) is mandatory in moving goods between Great Britain and Europe. This field will typically start with GB if you are registered business in the UK, an EU EORI number if registered in Europe and an XI EORI if you are importing / exporting into freight into Northern Ireland.

This is a mandatory field and cannot be skipped.

From Address	To Address
Company Name: <input type="text"/>	Company Name: <input type="text"/>
Address Line 1: <input type="text"/>	Address Line 1: <input type="text"/>
Town: <input type="text"/>	Town: <input type="text"/>
Postcode: <input type="text"/>	Postcode: <input type="text"/>
Country: <input type="text" value="AD - Andorra"/>	Country: <input type="text" value="AD - Andorra"/>
EORI: <input type="text"/>	EORI: <input type="text"/>

## Declaration & Completion Of Document:

Goods do not require/have correct licensing

Declaration: We appoint TPN and its Partners in the capacity of a direct representative in accordance with Clause 21 Customs Agents of the Taxation (Cross Border Trade) Act 2018. This authorisation is applicable to all consignments arriving or departing from the UK.

**Declaration** – The declaration must be ticked if both the ‘*Are you using TPN customs Clearance for Export*’ and ‘*Are you using TPN customs Clearance for Import*’ in order to successfully complete the consignment.

However, if both ‘*Are you using TPN customs Clearance for Export*’ and ‘*Are you using TPN customs Clearance for Import*’ is set to ‘No’, the Declaration is not required.

Once you are confident that you have completed the form, please click ‘Submit and Complete Consignment’ to finalise the document.

## 1.) Will there be delays post-Brexit?

We are expecting potential delays but mostly in relation to government systems being able to handle the amount of declarations in a timely manner. TPN have already taken this into account and added a further 24 hours to the transit times published. This delay will be revised as soon as the new processes are embedded into our operations and we will look to pull these back at the earliest opportunity,

## 2.) Is there a way to minimise the amount of delays post Brexit?

This can be ensured provided that the right preparation is done before the goods leave your premises. TPN will need all of the information and documentation prepared when the job is booked on TPN Connect.

## 3.) What is a TAN/DAN account?

A **TAN** is a Trader Account Number that is issued by Revenue Commissioners in Ireland. The use of this number allows Irish revenue to charge duty and taxes directly to your TAN account.

A **DAN** is a Deferment Approval Number, if you're a Registered Consignee or Registered Commercial Importer, you may ask to use another trader's DAN to account for Excise Duty on goods you receive.

## 4.) Do I have to pay VAT & Duty on transport?

In Ireland – You will need to know the goods that you are shipping so that you can check what VAT and Duty is to be paid on the consignment. You can check this at...  
<https://www.gov.uk/guidance/finding-commodity-codes-for-imports-or-exports>

If there is no Trade Agreement then all imports from the UK will be subject to EU import duties. These duties range from 0% to 14% for industrial goods, 8% to 50% for Agri-food products and 12% for clothing.

## 5.) Does it matter what currency the invoice is in?

No, as long as the currency is specified. Monthly exchange rates are set out by local tax authorities.

## 6.) Are there any restrictions on goods the goods that I am shipping?

There are currently prohibited goods to and from most countries, generally published on the relevant country government websites. In addition, there may be some restrictions depending on the types of goods, quantities, and purposes that the goods can potentially be used for.

## 7.) Are the above requirements only for a “no deal” Brexit?

No, if there is an agreement the arrangements above will apply at the end of the transition period. We are working on the basis of plan for the worst & hope for the best.

## 8.) What should I be doing now to plan for this?

There are several steps to take at this point. Primarily we would advise the following:

- Review your supply chain to determine where goods may be caught by customs controls and documentary requirements.
- Get EORI numbers for your company and your customers.
- Get HS classification codes (Commodity Codes) for the goods that you are shipping and/or receiving.
- Assess your company’s ability to handle these additional requirements.
- Identify the additional information which will be required by Customs e.g. Tariff Classifications, Customs Origin, EU status of goods.

The additional time and cost involved in moving goods through a non-EU border are extensive and, unfortunately, there is no current scenario whereby this will not be a requirement for the UK if they leave the Customs Union.

It is also advisable to:

- Assess the impact of additional EU Import duty costs if introduced
- Assess the impact of WTO rates on any UK imports

While this would be the worst-case scenario, planning it is important to be prepared for these costs. Customs duties are "sticking taxes" and, once paid, are generally not recoverable. They will therefore be a direct hit to your bottom line.

## 9.) What is AEO?

The AEO concept is based on a Customs-to-Business partnership. Traders who voluntarily meet a wide range of criteria work in close cooperation with customs authorities to assure the common objective of supply chain security and are entitled to enjoy benefits throughout the EU.

## 10.) How do I apply for a deferment account?

Find out how to apply for a duty deferment account so you can delay paying most customs or tax charges when you import goods into Great Britain or release goods from an excise warehouse by following the link below:

<https://www.gov.uk/guidance/apply-for-an-account-to-defer-duty-payments-when-you-import-or-release-goods-into-great-britain>

**This guidance is issued without prejudice. Rules are subject to change. You must always follow Government guidance.**