



# What Customs **Services** do PalletXpress Offer?

PalletXpress offer the following customs services:

- ROI Import Clearance
- ROI Export Clearance
- GB Export Clearance
- Safety & Security Declarations
- T1 & T2 Transit Declarations
- Clearances at PalletXpress' Temporary Storage Facility on site in our central warehouse



## Customs with PalletXpress

PalletXpress aim to deliver a service in line with pre-Brexit expectations. These expectations are to enable our customers to collect and ship goods from Great Britain to the Republic of Ireland same day\* with customs clearance integrated as seamlessly as possible. With customs clearance formalities addressed trailers can be cleared at any Irish port and are then free to travel nationwide.

Alternatively, consignments can be cleared at PalletXpress' Temporary Storage Facility on site in our central hub located close to Dublin Port and Dublin Airport. With this option trailers

are moved directly to our central hub from an Irish port where consignments are stored in our Temporary Storage Facility until customs clearance has been arranged and consignments released into free circulation.

PalletXpress offers a nationwide Next Day\*\* Delivery service for customers who opt to use the PalletXpress Network to arrange delivery to the final destination for each consignment based anywhere in Ireland. Customers looking for a white glove delivery service can also take advantage of PalletXpress HomeXpress delivery service.

\* Same day clearances can only be guaranteed where all forms and relevant information is provided prior to 12:00.

\*\* Next day delivery is subject to a cut-off point of receipt of goods in our hub and when consignments have been customs cleared.



# Customs Requirements: Commercial Invoice

Specific information on goods being exported or imported is required to be stated on the Commercial Invoice.

Additionally, in order for PalletXpress to arrange customs clearance on behalf of another company PalletXpress is required to be empowered to act as a representative for the importer/exporter and, where required, make use of the importer's TAN account for Irish imports. This requires that forms granting authorization be signed by the importer/exporter.

Information on Commercial Invoice requirements is outlined below and additional information on required forms provided on the pages following:

- Commercial Invoice – The Commercial Invoice should be on a letterhead document and have all relevant customs information included as listed:
  - Consignee and Consignor's information and EORI
  - Full 10-digit Commodity Codes
  - Country of Origin and Incoterms
  - Gross and net weight of each item
  - Description and value of each item
  - Quantity of items
  - Number of packages and packaging type
  - Any additional instructions or statements



# Customs Requirements: Additional Forms

As a customs clearance agent, in order for PalletXpress to act as a Customs Representative on behalf of another company the forms beneath are required to be completed in full and returned to PalletXpress' Customs Department:

- **Direct Representation**

This form grants PalletXpress authorization to act as a Direct Representative on behalf of and in the name of the entity completing the form for customs clearance purposes. This is required when arranging both export and import on another's behalf.

- **Deferment Account AEP5a**

This form authorizes PalletXpress to make use of the Irish Importer's deferment account for import clearances.

- **Authorization to Postpone VAT Accounting**

This form grants PalletXpress permission to postpone VAT against the importer's account when importing goods on their behalf.

Once all forms have been completed granting appropriate authorizations and the correct customs information accounted on the commercial invoice PalletXpress Customs can arrange customs clearance without delay.

All required forms need only be signed once per importer/exporter.





## Interested in Customs Clearance with PalletXpress?

PalletXpress can arrange UK/ROI Export clearances, ROI Import clearances, customs invoicing, ROI collection and delivery of goods through the PalletXpress network. Use of PalletXpress' deferment account can be arranged where agreements have been made. We also strive to do our best to advise on customs procedures while keeping our customers up to date with the latest customs requirements.

If you are interested in becoming a customer for customs clearance you can contact us directly at [info.customs@palletxpress.com](mailto:info.customs@palletxpress.com)  where we will be happy to answer any questions.

You can also visit our website [www.palletxpress.com](http://www.palletxpress.com)  to find more information on all services PalletXpress offers.

# FAQ

## Q. Can you provide a list of common customs related acronyms?

A: Below is a list of commonly seen acronyms and their meaning:

- SAD – Single Administrative Document (Import/Export Customs Declaration)
- TAD – Transit Accompanying Document
- T1 – T1 Transit; Transit of Non-Union Goods
- T2 – T2 Transit; Transit of Union Goods
- EORI – Economic Operators Registration and Identification
- TSF – Temporary Storage Facility
- ETSF – External Temporary Storage Facility
- POA – Power of Attorney (Relating to representation for customs purposes)
- DR – Direct Representation
- PVA – Postponed VAT Accounting
- ENS – Entry Summary Declaration
- DUCR – Declaration Unique Consignment Reference (UK Customs)
- MRN – Master/Movement Reference Number
- PBN – Pre-boarding Notification (Irish Customs)
- CoO – Country of Origin

## Q. Why do I need to arrange customs clearance?

A: If you buy goods from outside of the European Union it is likely the goods will need to be customs cleared before they can be released into free circulation. Without customs clearance being arranged your goods will be held until they have been cleared.

## Q. Why would I use a customs agent to clear customs on my behalf?

A: A customs agent arranges export and/or import clearance on your behalf breaking down the customs process and making it simpler for you to understand what you need to provide. They arrange clearances on your behalf once empowered to do so and advise

of any information required to allow them to arrange clearance ensuring all items imported meet all laws, regulations and any other customs requirements. Where there would otherwise be issues importing goods a broker does their best to advise you in advance.

Where agreed a customs broker can also use their own TAN account to pay any Import VAT & Duty at the point of import on your behalf.

## Q. What is an EORI number and do I need one?

A: An Economic Operators Registration and Identification (EORI) number is an identification number for traders who import or export goods into or out of the EU. An EORI number is used in all customs procedures when exchanging information with customs authorities.

If you wish to import or export goods into or out of the European Union you will need an EORI number.

## Q. I do not have an EORI, how do I apply for one?

A: Irish Revenue have helpful information on how to apply for an EORI number for your company. Irish Revenue's page on [Economic Operators Registration and Identification system \(EORI\)](#)  provides information on EORI's and includes a short video on how to apply for an EORI number.

## Q. What happens if I do not have all the customs information required to import goods?

A: If you do not have all information required to arrange import clearance your goods will not be customs cleared and will not be released to you.

**For any enquiries please contact**  
[info.customs@palletxpress.com](mailto:info.customs@palletxpress.com)

Huntstown Business Park, The Hub, Cappagh Rd, Dublin,  
D11 HFP4+353 (0)1 8665240

# FAQ

## **Q. Can I revoke Direct Representative status?**

A: You can revoke Direct Representative status at any point after having granted a company authorization to act as a Direct Representative.

## **Q. What is Postponed VAT Accounting (PVA)?**

A. Postponed VAT Accounting (PVA) is a powerful tool open to Irish Importers which enables an accountable person to account for VAT on imports on their VAT3 Return. In the event of Postponed VAT Accounting, VAT is not paid at the point of import instead accounted for in a subsequent VAT3 Return. As per Irish Revenue “In other words, it (Import VAT) is recorded in the VAT3 Return as VAT which is deducted on a ‘purchase’ and charged on a ‘sale’ in a similar way to the manner in which intra-community acquisitions are currently recorded on the return.”

It is important the importer is aware of their requirement to account for any Postponed Accounting being accounted in this way on their VAT3 Return. If the importer wishes to avail of Postponed VAT Accounting they should sign PalletXpress’ Authorization to Postpone VAT Accounting form and confirm they wish to have VAT Postponed when importing on their behalf.

## **Q. What are incoterms and how are they relevant to me?**

A: Incoterms are an agreement between buyer and seller outlining which party is responsible for the goods and at which point in international transactions. Specifically, incoterms state when the costs and risks are transferred from seller to the buyer.

It is important that you understand the incoterms you agree to. For example, failure to understand incoterms when agreeing to them may result in you being responsible for VAT & Duty. If you were not expecting to pay this your goods will be held until VAT & Duty has been paid in full.

**For more information on Incoterms 2020 this can be found on the International Chamber of Commerce’ website:**  
**ICC | International Chamber of Commerce**  
**([iccwbo.org](http://iccwbo.org))** 

## **Q. I do not know what a commodity code is. How do I find the correct commodity code?**

A: It is important to know the full 10-digit commodity code of your goods. Commodity codes identify the type of goods, customs duty and any restrictions or requirements for goods on export and/or import.

You will need to identify the goods you are exporting or importing by using EU’s TARIC Consultation tool or, for UK Exporters, the UK’s Trade Tariff tool. These tools will assist you in identifying your goods and are broken down into Sections followed by Chapters. You will also need to know the country of origin of your goods.

**Both tools can be found here:**

**TARIC** 

**UK Trade Tariff Tool** 

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