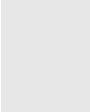
KEY:

TSS = Trader Support Services
EORI = Economic Operators Registration and Identification Number
*ROI EORI Number begins with XL
*NI EORI Number begins with SR
*GR FORI Number begins with GR

*GB EORI Number begins with GB MRN = Movement Reference Number PBN = Pre-Boarding Notification
GMRN = Goods Movement Reference Number
EU = European Union
NI = Northern Ireland
ROI = Republic of Ireland
GB = Great Britain

MRN = Movement Reference Number		GB = Great Britain	
Business Movement	Customer Requirements	VAT Treatment	Duties/Customs
GB to ROI → I	 Step 1 - Customer registers for an EORI number, you can do that here Step 2 - After purchase, the customer will receive a commercial invoice from Euro Auctions. Step 3 - Customer appoints a customs agent (for export & import). Step 4 - Customs will then send customer a receipt of their GB MRN (Movement Reference Number). Step 5 - Customer needs to send the MRN number to the transport/haulier to create PBN (Pre-Boarding Notification). Step 6 - Haulier uses PBN number to create GMRN (Goods Movement Reference Number). Step 7 - Goods are ready for export. See sample document here Costs/Charges Customs agent charge is applicable: Approximate cost between £20.00 - £50.00 on each side. 	VAT can be deferred assuming you have a valid VAT number and you have ensured that relevant "transit procedures" have been followed.	No additional customs/ duty/excise is applicable.
ROI to GB	 Step 1 - Customer/seller registers for an EORI number, which can be done here (one number issued per business). Step 2 - Customer/seller appoints a customs agent - the agent requires a commercial invoice including XL EORI number for export. Step 3 - Customs will then send customer/seller a receipt of their ROI MRN (Movement Reference Number). Step 4 - Customer needs to send the MRN number to transport/ haulier to create PBN (Pre-Boarding Notification). Step 5 - Haulier uses PBN number to create GMRN (Goods Movement Reference Number). Step 6 - Goods are ready for export. See sample document here Costs/Charges Customs agent charge is applicable: Approximate cost between £20.00 - £50.00 on each side. 	VAT can be deferred assuming you have a valid VAT number and you have ensured that relevant "transit procedures" have been followed and/or an assigned customs agent is used to handle customs paperwork by using their VAT deferment account.	No additional customs/duty/excise is applicable.
GB to EU →	 Step 1 - Customer registers for an EORI number, which can be done here Step 2 - After purchase, the customer will receive a commerical invoice from Euro Auctions. Step 3 - Customer appoints a customs agent (for export & import). Step 4 - Customs will then send customer a receipt of their MRN (Movement Reference Number). Step 5 - Customer needs to send the MRN number to the transport/haulier to create PBN (Pre-Boarding Notification). Step 6 - Haulier uses PBN number to create GMRN (Goods Movement Reference Number). Step 7 - Goods are ready for export. Costs/Charges Customs agent charge is applicable: Approximate cost between £20.00 - £50.00 on each side. 	VAT can be deferred assuming you have a valid VAT number and you have ensured that relevant "transit procedures" have been followed.	No additional customs/duty/excise is applicable.
EU to GB → → → → → → → → → →	 Step 1 - Customer/seller registers for an EORI number (one number issued per business). Step 2 - Customer appoints customs agents (for export & import). The agent requires a commercial invoice including an EORI number. Step 3 - Customs will then send customer/seller a receipt of their MRN (Movement Reference Number). Step 4 - Customer needs to send the MRN number to transport/haulier to create PBN (Pre-Boarding Notification). Step 5- Haulier uses PBN number to create GMRN (Goods Movement Reference Number). Step 6 - Goods are ready for export. Costs/Charges Customs agent charge is applicable: Approximate cost between £20.00 - £50.00 on each side. 	VAT can be deferred assuming you have a valid VAT number and you have ensured that relevant "transit procedures" have been followed and/or an assigned customs agent is used to handle customs paperwork by using their VAT deferment account.	No additional customs/duty/excise is applicable.
GB to NI → —	 Step 1 - Customer registers for an XI EORI number, you can do that here Step 2 - After purchase, you will receive a commerical invoice from Euro Auctions. Step 3 - Customer registers with 	No change.	No change.



NI to GB

TSS (you can do that here) and they provide an MRN (Movement Reference Number).

• Step 4 - Haulier uses MRN number to create GMRN (Goods Movement Reference Number).

Step 5 - Goods are ready for export.
 Costs/Charges
 Customs agents charges is applicable if you do not complete

the customs entries yourself via

No change.

TSS.

No change. No change.



→ -|-

No change.



rules, including those rules related to goods. This will avoid any customs or regulatory checks.

Costs/Charges
No additional costs.

Transit documentation required if using GB or ROI land bridge

as nothing changes because Northern Ireland will remain aligned to a limited set of EU rules, including those rules related

Transit documentation required

if using GB or ROI land bridge as Northern Ireland will remain aligned to a limited set of EU

No change.

Customs Agents:

No change.

NI to EU

to goods. Costs/Charges No additional costs.

IRELAND/GB
Campion Freight (Mayo):
Derry Bros: (Cork, Dublin, Rosslare):
Emerald Freight Express Ltd: (Dublin, Cork):
Customs Clearance Ireland (Dublin):
JB Customs Clearance and Consultancy (Dublin):
MCC Customers Brokers (Dublin):
Bell Transport and Logistics (Waterford):

Bell Transpo EUROPEA

EUROPEAN
http://wrlshipping.com/
https://www.broekmanlogistics.com/
https://gerlach-customs.com/
https://www.porticoshipping.com/
https://seakargo.com/
https://dfds.com/