











KEY:

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

Business Movement	Customer Requirements	VAT Treatment	Duties/Customs
GB to ROI 	<ul style="list-style-type: none"> 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 <p>Costs/Charges</p> <ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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 <p>Costs/Charges</p> <ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Step 1 - Customer registers for an EORI number, which can be done 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 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. <p>Costs/Charges</p> <ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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. <p>Costs/Charges</p> <ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Step 1 - Customer registers for an XI EORI number, you can do that here Step 2 - After purchase, you will receive a commercial invoice from Euro Auctions. Step 3 - Customer registers with 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. <p>Costs/Charges</p> <ul style="list-style-type: none"> Customs agents charges is applicable if you do not complete the customs entries yourself via TSS. 	No change.	No change.
NI to GB 	<ul style="list-style-type: none"> No change. 	No change.	No change.
NI to ROI 	<ul style="list-style-type: none"> No change. 	No change.	No change.
ROI to NI 	<ul style="list-style-type: none"> No change. 	No change.	No change.
EU to NI 	<ul style="list-style-type: none"> Transit documentation required if using GB or ROI land bridge as Northern Ireland will remain aligned to a limited set of EU rules, including those rules related to goods. This will avoid any customs or regulatory checks. <p>Costs/Charges</p> <ul style="list-style-type: none"> No additional costs. 	No change.	No change.
NI to EU 	<ul style="list-style-type: none"> 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 to goods. <p>Costs/Charges</p> <ul style="list-style-type: none"> No additional costs. 	No change.	No change.

Customs Agents:

IRELAND/GB

Campion Freight (Mayo):	00353 9620 090
Derry Bros: (Cork, Dublin, Rosslare):	004428 8778 5949
Emeralds Freight (Dublin, Cork):	00353 1816 4191
Customs Clearance Ireland (Dublin):	00353 1816 9777
JB Customs Clearance and Consultancy (Dublin):	00353 85738 2724
MCC Customers Brokers (Dublin):	00353 1836 3408
Bell Transport and Logistics (Waterford):	00353 5138 2657

EUROPEAN

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