ATT welcome

Welcomes

01 February 2021

Brexit and the Border in the Irish Sea

We always knew that remaining within the UK but also being within the EU's Customs Zone would be difficult for Northern Ireland. Certainly no one ever said it was going to be easy.

Local businesses have been highlighting the potential problems for the best part of a year or more. Early January saw the teething problems: businesses had misplaced their GB EORI number. (You may recall that these were issued en masse in late 2019 in anticipation of a 'No Deal' exit from the EU; and following the agreement of the Northern Ireland Protocol in late 2020, HMRC issued XI EORI numbers to local VAT registered businesses.)

Local businesses were also encouraged to sign up to the new Trader Support Service (TSS). However, I found that some business owners had put the notification of their GB EORI and XI EORI numbers away in a safe place – and, you guessed it, it was such a safe place that they could not recall where that was. They had to resort to asking HMRC for a copy of the XI EORI number again.

Further guidance was issued by HMRC on 6 January to highlight the steps that hauliers must take to enter the Republic of Ireland from Great Britain (England, Scotland and Wales):

'We have been made aware of a number of hauliers being turned back when attempting to board on GB routes into the Republic of Ireland due to them having not completed the necessary steps required by Irish Revenue. One issue in particular is that some hauliers have not met the Pre-Boarding Notification requirement.'

Here is a summary of the Pre-Boarding Notification (PBN) – Irish Revenue requirement:

- If you carry goods from GB to the Republic of Ireland using a ‘RoRo’ ferry service (accompanied or unaccompanied), a PBN must be submitted to Irish Customs. This notification must be submitted in advance of the goods leaving GB.
- The haulier is responsible for ensuring that the PBN is submitted using information provided by the importer. However, the PBN may be created by anyone in the supply chain that has the required information.
- Only one PBN should be created per vehicle, irrespective of the number of consignments in the vehicle.
- Vehicles will not be allowed to board ferries in GB without a valid PBN.

Here are some more details for you:

- PBNs are created on Irish Revenue’s Customs RoRo Service (see bit.ly/35ZXUsC).
- Irish Revenue has also set up a dedicated email support service to deal with all PBN related queries at customsPBN@revenue.ie
- Irish Revenue put a temporary arrangement in place that allowed for the creation of a PBN for goods movements that began before the end of the transition period (31 December) and ended after that date. This temporary arrangement is no longer available for all sailings departing GB on or after 18:00 hours on 5 January 2021.
- Irish Revenue has issued a press release with advice to hauliers and truck drivers moving goods from GB into Irish ports. Full details are available at bit.ly/3sJwYr1.
- A PBN user guide has been added to their website. This is available at bit.ly/3bZBxYc.

I also understand that some hauliers have not met the requirements for submitting a Safety & Security Entry Summary Declaration (ENS).

Not even a week later, we hear that the Irish Revenue has temporarily suspended customs checks on shipments from GB into Irish ports after hauliers warned that Brexit red tape could cause shortages of goods and leave gaps on supermarket shelves.

Before I move away from Brexit, I did notice an interesting story about the personal duty-free allowance for travellers between GB and the EU (see bit.ly/39Q6Xh3). The

personal allowance has been increased (amongst other limits) to four litres of 40% ABV spirits (it remains one litre from outside the EU). HMRC believes that the price of a one litre bottle of 40% ABV spirits could be up to £11.50 cheaper. Just a pity we all must stay at home.

The next event on the horizon is Budget 2021, which has been scheduled for 3 March 2021. The big question is whether the Chancellor will delay tax rises? (Remember, Rishi Sunak has been hinting at this for several months now.)

If you have not already filed your Annual Return (not your personal tax return but the one that is required as a Member of CIOT/ATT), would you please do so soon?

Stay safe.