

Financial Guideline 2018/2019 – 26

Voluntary Secondary Schools and Community & Comprehensive Schools

Preparing for Brexit

Correspondence from the Revenue Commissioners – ‘Helping you to manage Brexit’

Several schools have recently received the correspondence in Appendix 1 from the Revenue Commissioners. The FSSU advises that where a school has regular business transactions with a company/supplier in Northern Ireland or any other part of the United Kingdom, the school should review the documentation provided by Revenue and where necessary, the school should register for an Economic Operators Registration and Identification number.

This number can be obtained through Revenue Online Services (ROS). Further instructions on this can be found [here](#).

More information on Brexit and Economic Operators Registration and Identification numbers can be found by following the link provided in the Revenue guidance outlined in the Appendix.

Tel: 01-269 0677
info@fssu.ie

7th March 2019

Dear Sir/Madam,

Helping you to manage Brexit

I am writing to you because Revenue's records indicate that you trade with the UK. If that is correct, then Brexit brings with it very significant challenges for your business. Revenue is working with businesses like yours to help support you in managing those challenges.

When Brexit happens, customs procedures will apply to trade and movement of goods with and through the UK. That means you must comply with certain customs requirements. Advance planning by you is vital, otherwise your business will experience potential delays on imports or exports, cash flow issues, etc. If you have done that planning work already then you have taken important steps that will reduce the risk of serious negative impacts on your business when Brexit happens. If you are unaware of what you need to do to plan for Brexit and/or have taken no practical steps to prepare for Brexit, then the challenges to your business are real and possibly very significant. **Acting now is vital.**

The Union Customs Code (UCC) is the very detailed rule book that sets out what you will need to do to be able to trade with the UK post Brexit in a way that reduces delays and therefore additional costs to your business. Revenue is supporting businesses in their Brexit impact assessment and in identifying the opportunities under the UCC to manage the impact of Brexit in a way that reduces the chances of delays and problems for your trade with and through the UK.

It appears from our records that you do not have an Economic Operator Registration and Identification (EORI) number. If you trade with the UK post Brexit you must have an EORI number to be able to comply with customs requirements. We recommend you complete this registration as soon as possible. Information relating to this registration can be found on www.revenue.ie/en/brexit.

Assessing the Brexit impact and action plan

Starting immediately, if you have not already done so, it is strongly suggested that you consider and act on the following matters:

- Familiarise yourself with and make sure you understand the rules, under the UCC, that will apply to your trade with and through the UK.
- Look at your supply chain. Be clear about where your goods (including raw ingredients) originate, travel to, through and from. Do you understand or know how your supply chain will be affected?
- Will you do the necessary customs related work yourself or will you get a customs clearance agent/broker to do this work for you? Either option requires planning and time.

- Talk to the business that moves your goods for you. They will need new information and data from you to be able to move those goods for you. If you are not clear about what data is needed and when, your business will be at increased risk of significant delay in moving goods to and through the UK.
- You will have to pay import duties (Customs duty, VAT and Excise) when you bring in goods from the UK. Have you planned for this from a cash flow point of view?
- Consider the impact of your role as importer/exporter and the obligations this imposes on you, including filing of accurate customs declarations and retention of supporting documents.
- Have you looked at the information and help that your trade representative body and/or relevant state agencies are providing to prepare for Brexit? If not, you are missing out on vital help that is available to you now and at no cost.
- If you buy or sell medicines, environmental health products, animals, plants and products of animal and plant origin out of or into the UK, you are likely to need certification from other Government agencies. Without these, you won't be able to buy or sell such products from or into the UK.

In summary, you are advised to **act now** to ensure you are prepared to respond to any challenges presented to your business by Brexit.

You are encouraged to avail of the free online supports listed here:

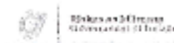
- **Bord Bia - Brexit Barometer**
- **Intertrade Ireland Brexit Advisory Service** - Start to Plan Vouchers, Tariff Checker, Brexit Service Providers, Funding Support Voucher
- **Enterprise Ireland** - Brexit: Act On Initiative Programme, Brexit Scorecard, Be Prepared Grant, Strategic Consultancy Grant, Market Discovery Fund, Agile Innovation Fund, Operational Excellence Offer
- **Local Enterprise Offices** also offer supports for businesses i.e. clinics
- **Business representative bodies.**

Further information is available on the Revenue website under 'Customs traders and agents' page of www.revenue.ie and via our Brexit specific page www.revenue.ie/en/brexit.

If you have a Brexit customs related query that is not answered by the material available on our website, please email your query to brexitqueries@revenue.ie.

Yours sincerely

Ray Ryan
Customs Division



Treoirlíne Airgeadais 2018/2019 - 26

Meánscoileanna Deonacha, Pobalscoileanna
agus Scoileanna Cuimsitheacha

Ullmhú do Brexit

Comhfhreagras ó na Coimisinéirí Ioncaim – ‘Cabhrú leat Brexit a Bhainistiú’

Fuair roinnt scoileanna an comhfhreagras in Aguisín 1 ó na Coimisinéirí Ioncaim ar na mallaibh. Sa chás go mbíonn idirbhearta rialta gnó ag do scoil le cuideachta/soláthróir atá bunaithe i dTuaisceart Éireann nó i gcuid eile den Ríocht Aontaithe, molann an FSSU duit súil ghéar a chaitheamh ar an eolas a chuir na Coimisinéirí Ioncaim chugat.

Ba cheart don scoil clárú le haghaidh uimhir faoin gCóras um Chlárú agus Aithint Oibreoirí Eacnamaíochta trí Sheirbhís Ioncaim ar Líne na gCoimisinéirí Ioncaim (ROS). Tá tuilleadh eolais maidir leis sin le fáil [anseo](#).

Tá tuilleadh eolais faoi Brexit agus faoin gCóras um Chlárú agus Aithint Oibreoirí Eacnamaíochta le fáil ach an nasc a leanúint sa treoir ó na Coimisinéirí Ioncaim, a bhfuil achoimre tugtha uirthi san Aguisín.

Fón: 01-269 0677
info@fssu.ie

An 7 Márta 2019

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Ray Ryan
Customs Division

