



WILLMOTTS TRANSPORT CUSTOMS GUIDE

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Incoterms Explanation

DAP Cleared

Exporter pays the export clearance and import customs administration charges in country of destination. A signed DRA is required from both the Exporter and Importer and to be on a company letter head.

DAP Uncleared

Exporter pays the export clearance administration charges only and we will require a signed DRA by the Exporter and to be on a company letter head.

Importer (your customer) is responsible for paying import clearance charges and we will require the details of their customs agent.

DDP

Service is not offered via Palletforce.

Please speak to customs@willmottstransport.com for more details

FCA

Only applicable for Imports from the EU – not covered within this document.

Incoterms Responsibility for Charges

| Incoterm Type | UK Export Clearance Paid By | EU Import Clearance Paid By |
|---------------|-----------------------------|-----------------------------|
| DAP Cleared | Exporter | Exporter |
| DAP Uncleared | Exporter | Importer |
| DDP | Not available | Not available |

Advisory Notes

Fees / Charges

Please note that Willmotts Transport will only charge for the work involved in Customs Clearance Administration. Fees are not in this document but are available on request via customs@willmottstransport.com

The importer (your customers) is liable for all local import taxes, duties, VAT if applicable to the consignment.

Please use HMRC resources for more information on this subject.

Restrictions and Exclusions

Willmotts Transport and Palletforce regret that we are unable to cater for all shipments so please ensure your goods do not fall under the categories below:

- Products of animal origin (including whey products) requiring veterinary certification and border control
- Alcohol or tobacco products which are subject to excise duties and taxes
- Products of sanitary or phytosanitary (SPS) nature
- Private individual deliveries – all importers must be VAT registered

If you have any queries relating to the above, please investigate using HMRC resources or contact customs@willmottstransport.com and we will attempt to assist.

Shipping to Northern Ireland

Process

The process for shipping to Northern Ireland has improved significantly through January and is now much simpler.

You can book consignments onto the Palletforce Alliance Web Portal as per normal UK shipment requirements. In addition to this you must include the below as **three separate** lines in the **NOTES BOX**. *Any additional information must follow on after these.*

Line 1: Importer of Goods VAT number, EORI Number and TSS reference

Line 2: Goods description

Line 3: Any other instructions

Line 4:

The information should look like the below:

Importer of Goods VAT: 999999999 EORI: XI999999999999 TSS: TSS0099999
GOODS: BRIEF DESCRIPTION

It is also essential that a Contact Name and Contact Telephone Number are provided in the relevant boxes on the Web Portal. Failure to do so will result in a delay once the goods reach Northern Ireland.

Willmotts Transport will collect on the same day the consignment is booked. However, failure to complete all the information required could result in failed manifesting charges being passed through the system to yourselves so please ensure you follow the advice properly.

Northern Ireland Checklist

- ┌ **Importer of Goods EORI Number**
- ┌ **Importer of Goods VAT Number**
- ┌ **Importer of Goods TSS Reference**
- ┌ **General Goods Description**
- ┌ **Contact Name**
- ┌ **Contact Telephone Number**

Successfully completing **ALL** of the above information will significantly improve transit times and service to your customer.

For any questions or issues please contact customs@willmottstransport.com

Shipping to Republic of Ireland

Process

The process for shipping to the Republic of Ireland is significantly more complicated compared to previous years because of the trade restrictions introduced at the end of the Brexit transition period on 31 December 2020.

The following **MUST** be completed before Willmotts Transport can begin the customs process:

- ┆ Direct Representation Form (DRA) on a company letter head. authorising Palletforce to act as an Export Customs agent on your behalf (See Appendix 1). *Once completed we can store this on record to present for each shipment.*
- ┆ DRA Form completed by your Irish customer authorising the Palletforce agent (DB Schenker) to act on their behalf in Ireland (See Appendix 2) if shipping via DAP Cleared and if DAP Uncleared we require the contact name, email address and contact number for your clearing agent. *This must be completed on a shipment-by-shipment basis – you can store the information and forward as an attachment with your booking if preferred. Unfortunately, we cannot file these against your customer in any way.*

Once both forms are available please forward with your Commercial Invoice to customs@willmottstransport.com and make clear both the collection and delivery address.

Please be advised that the Commercial Invoice must contain certain information and failure to include will significantly delay clearance times. A template example is in Appendix 3 of this guide and available via our website.

Once received Willmotts Transport (via Palletforce) will begin the Export Customs Clearance process. Currently, we are unable to collect shipments for the Republic of Ireland until this process has been completed and we are able to ship the goods through the network.

When clearance is received, we will advise you that the goods can be collected, and we will provide you with your MRN (Movement Reference Number).

Republic of Ireland Checklist

- ┆ **Consignor DRA authorising Palletforce as an Export Agent**
- ┆ **Consignee DRA authorising DB Schenker as an Import Agent or Clearing Agent details**

Commercial Invoice details below:

- ┆ **Full name, address and contact details of the shipper, importer, and delivery address (if different to importer)**
- ┆ **Contact Name and Phone Number of Importer**
- ┆ **Exporter EORI Number and VAT Number**
- ┆ **Importer EORI Number and VAT Number**
- ┆ **Invoice number, date of issue and signature (see Appendix 3)**
- ┆ **Licensed goods declaration**
- ┆ **Price, payment method, currency with symbol (i.e £) and any discounts or additional charges**
- ┆ **Actual value of the goods - Freight and Insurance should be separate and if shipment is for Samples or Service a line needs to be added to say value of goods for customs process. The currency need be the same across all parts of invoice**
- ┆ **Nett & Gross weights per line**
- ┆ **Number of Pallets must show as pallet quantity and the value**
 - **Supplementary units - eg Sqm of fabric or No. of litres (if applicable)**
- ┆ **Tariff Codes (HS Codes) and a clear description of the products per line**
- ┆ **Incoterms (2020) including delivery and payment**
 - **Only DAP Cleared and DAP Uncleared (Clearing Agent details required) are available**
 - **We cannot offer DDP Cleared as a service**
- ┆ **Country of origin of the goods per line if different**
- ┆ **Customs Procedure Code (CPC Code) per line**

Please note pallets must comply to ISPM15 standards.

Please use this checklist for every shipment to ensure you have all the information required. Failure to do so will result in delays.

Successfully completing **ALL** the above information will improve the service to your customer. For any questions, please contact customs@willmottstransport.com

Shipping to EU Destinations

Process

The process for shipping to EU destinations is significantly more complicated compared to previous years because of the trade restrictions introduced at the end of the Brexit transition period on 31 December 2020.

The following **MUST** be completed before Willmotts Transport can begin the customs process:

- └ Direct Representation Form (DRA) authorising Palletforce to act as an Export Customs agent on your behalf (See Appendix 1) To be signed and returned on a company letter head. *Once completed we can store this on record to present for each shipment.*
- └ Direct Representation Form (DRA) authorising local Palletforce depot or their Appointed Agent to act as an Import Customs agent on behalf of your customer to be signed and returned on a company letter head. (available at willmottstransport.com).

Once both forms are available please forward with your Commercial Invoice to customs@willmottstransport.com and make clear both the collection and delivery address.

Please be advised that the Commercial Invoice must contain certain information and failure to include will significantly delay clearance times. A template example is in Appendix 3 of this guide and available via our website.

Once received Willmotts Transport (via Palletforce) will begin the Export Customs Clearance process. Currently, we are unable to collect shipments for the EU until this process has been completed and we are able to ship the goods through the network.

When clearance is received, we will advise you that the goods can be collected, and we will provide you with your MRN (Movement Reference Number).

EU Destinations Checklist

- ┆ **Consignor DRA authorising Palletforce as an Export Agent**
- ┆ **Consignee DRA authorising local depot as an Import Agent – Or Clearing Agent details**

Commercial Invoice details below:

- ┆ **Full name, address and contact details of the shipper, importer, and delivery address (if different to importer)**
- ┆ **Contact Name and Phone Number of Importer**
- ┆ **Exporter EORI Number + VAT Number**
- ┆ **Importer EORI Number + VAT Number**
- ┆ **Invoice number, date of issue and signature (see Appendix 3)**
- ┆ **Price, payment method, currency with symbol (i.e £) and any discounts or additional charges**
- ┆ **Actual value of the goods - Freight and Insurance should be separate and if shipment is for Samples or Service a line needs to be added to say value of goods for customs process. The currency need be the same across all parts of invoice**
- ┆ **Nett & Gross weights per line**
- ┆ **Number of Pallets must show as pallet quantity and the value**
 - **Supplementary units - eg Sqm of fabric or No. of litres (if applicable)**
- ┆ **Tariff Codes (HS Codes) and a clear description of goods per line**
- ┆ **Incoterms (2020) including delivery and payment**
 - **Only DAP Cleared and DAP Uncleared (Clearing Agent details required) are available**
 - **We cannot offer DDP Cleared as a service**
- ┆ **Country of origin of the goods per line**
- ┆ **Customs Procedure Code (CPC Code) per line**

Please note pallets must comply to ISPM15 standards.

Please use this checklist for every shipment to ensure you have all the

information required. Failure to do so will result in delays.

Successfully completing **ALL** the above information will improve the service to your customer. For any questions, please contact customs@willmottstransport.com

Appendix 1 - Palletforce Direct Representation Authorisation

To be copied onto your letter head

Authorisation for Palletforce Ltd; to act as a Direct Representative when undertaking customs work on behalf of *enter client's full trading name*.

I, (i)

Having authority to sign on behalf of A *enter your full trading name*, EORI no. *enter your EORI number* (ii)

Hereby appoint B Palletforce Ltd EORI no. GB 226498678000 (iii) to act on behalf of the entity named at A above in the capacity of a Direct Representative in accordance with Articles 18 and 19 of Regulation (EU) No. 952/2013. This authorisation is applicable to all consignments arriving or departing from the UK.

In all and any dealings with HMRC for and on behalf of the Customer and/or Owner, Palletforce and its member companies, the Company declaring goods on the client's behalf is deemed to be appointed, and acts as, Direct representative only." It is a client's responsibility that shipments are correctly declared against the correct commodity codes and that the values declared to Customs can be audited against a trader's financial records.

This Appointment applies with effect from the date of signature until revoked by the entity named at A above.

The entity A named above authorises the customs agent named at B to delegate customs clearance to sub agents as a Direct Representative of the declarant in all dealings with HMRC where circumstances necessitate. It is also recognised that all business conducted by Palletforce Ltd. is subject to its Standard Trading Conditions being CMR.

The entity named in A authorises their representative, the customs agent named at B, to declare goods to HMRC using: -

Deferment Approval Number: *enter your duty deferment number if applicable*

VAT Number: *enter your VAT registration number*

Note:

In accordance with the Union Customs Code, a Direct representative acts in the name of and on behalf of another person. In relation to import/export declarations, the importer/exporter will be liable for any customs debt arising from the declaration.

Signed: Position: Dated:

Notes:

(i) Name of person signing, who must have authority to sign on behalf of the importer or exporter

(ii) Legal name & EORI Trader Identification No. of importer or exporter

(iii) Legal name & EORI Trader Identification No. of representative or agent



All goods carried are subject to RHA Conditions of Carriage 2009
Palletforce Limited No. 4088035 is registered in England and Wales at the above address

Appendix 2 – DB Schenker DRA for Republic of Ireland

For the Republic of Ireland importer to complete on their company headed paper

Company Name(ii): _____

Company Address: _____

Contact(i) Name; _____

Authority for (i) **Schenker (Ireland) Limited** or (ii) **Redhead Freight Limited** to act as a **Direct Representative**

I, _____(i) having authority to sign on behalf of

_____(ii) IE EORI No.: _____

hereby appoint **Schenker (Ireland) Limited** **Redhead Freight Limited** or Both as **Appointed Agent(s)**

to act on behalf of _____(ii) in the capacity of **Direct Representative** in accordance with Articles 18 and 19 of UCC Regulation (EU) 952/2013 and Section 21 of Taxation (Cross- Border Trade) Act 2018 (GB).

_____(ii) authorises the customs agent(s), as appointed above, to delegate customs clearance to subagents as a Direct Representative of the declarant in all dealings with Irish Revenue, where circumstances necessitate.

- **Schenker (Ireland) Limited** EORI/TAN No. IE8213397N
- **Redhead Freight Limited** EORI/TAN No. IE4510515N

_____(ii) authorises their representative, **as appointed above**, to declare goods to Irish Revenue and request deferment of amounts of duties and taxes due by us and to quote accordingly the following EORI/TAN:

TAN No.: _____ IE VAT No.: _____

I hereby acknowledge that there will be costs associated with customs entries. We authorise **the agent as appointed above** to use and quote our EORI/TAN as stated above for all duties and VAT where applicable.

Note: In accordance with UCC legislation, a Direct Representative acts in the name of and on behalf of another person. In relation to import/ export declarations, the importer/ exporter will be liable for any customs debt arising from the declaration.

_____(ii) **accepts that Appointed agent(s) trade under IIFA & BIFA** trading conditions respectively.

- I confirm that unless otherwise stated that our Goods are not subject to controls or licencing.
- I confirm that unless otherwise stated that our Goods imported from Britain are EU/GB Preferential Origin.
- I confirm that we will use Postponed VAT accounting.

Signed on behalf of (ii) _____ Dated: _____

Signature: (i) _____ Printed: _____

[Customs and Excise Clearance Agent Form \(revenue.ie\)](https://www.revenue.ie)

Appendix 3 – Commercial Invoice Example

Template available on European Section of our website – willmottstransport.com

| COMMERCIAL INVOICE | | | |
|---|---|--|---|
| Invoice Date | | Invoice Number | |
| Seller / Exporter | Consignee | Buyer (if not consignee) | Clearing Agent (if sending DAP Uncleared) |
| Contact Name Contact Number VAT No. EORI No. | Contact Name Contact Number Contact Email VAT No. EORI No | Contact Name Contact Number Contact Email VAT No. EORI No. | Contact Name Contact Number Contact Email |

| | | |
|------------------|-------------------------------|------------|
| Date of Dispatch | CPC Code Reason for Export | Inco Terms |
|------------------|-------------------------------|------------|

| Product Code | Goods Description General | Commodity Code | Country of Origin | Total Net Weight | Unit Qty | Currency | Unit Price | Total Amount |
|---|---------------------------|----------------|-------------------|---|----------|-----------|------------|--------------|
| | | | | | | | | |
| Number of pallets / cartons Total Net Weight Total Gross Weight | | | | Subtotal Freight Cost Insurance Cost Total Invoice Value | | | | |
| The exporter of the products covered by this document (EORI GB) declares that, except where otherwise clearly indicated, these products are of UK preferential origin. | | | | | | | | |
| I/we hereby certify that the information on this invoice is true and correct and that the contents of this shipment are as stated above. I/we certify that the products covered by this document are not subject to any export or import prohibitions, licences, or restrictions. | | | | | | | | |
| Bank Details & Payment Terms | | | | Place and Date of issue Company Name Name of Authorised Signatory | | Signatory | | |