





**Step 9**

Confirm if you qualify for the **simplifications applicable to UK imports available up to 31st December 2021 and decide what you will do from 1st January 2022**

**Step 10**

**Hauliers and Freight Forwarders** – ensure you have talked with your Hauliers and Freight Forwarders and have an agreed procedure in place with them for **moving goods through the Ports**.

**Step 11**

**Excise** – if you move goods subject to excise duties, **the EU EMCS will no longer apply in the UK**. In addition, **UK imports to ROI will not move through EMCS from the UK to ROI**. You should change your Import/Export procedure to account for this.

**Step 12**

**Import/Export Reliefs** – if you import goods for storage/manufacture and re-export, or to make a 0% duty rate product, **you may qualify for duty reliefs**. We recommend reviewing your supply chain to ensure you minimise your duty exposure (if applicable).

**Step 13**

**AEO** – you may wish to look at applying for **Authorised Economic Operator** status to simplify your Import/Export procedures, provide easier access to customs simplifications and reduce your guarantee requirements.

**Step 14**

**Single Market Regulations** – there are a number of other Single Market regulations, in particular, around areas like REACH, ISPM 15, CE marking, Labelling etc. You should **ensure you are familiar with these changes also**. In addition you should be aware of UK legislation such as the new UKCA mark.

**Step 15**

**Grants and Supports** – finally, in order to enable you to work through the points above **there are a number of supports and grants available as well as training and mentoring programmes**. Please contact us for a list suitable to your industry and area.

If you need further assistance, BDO can work with your business through any of the steps listed on this checklist.

**FOR FURTHER INFORMATION PLEASE CONTACT:**

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BDO are currently running in-house training so that businesses can familiarise themselves with the basics of Customs and what you need to do to be ready.

For more information contact the **BDO Customs and International Trade Team**, [brexit@bdo.ie](mailto:brexit@bdo.ie).

[www.bdo.ie](http://www.bdo.ie)

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