



## EXPORT CUSTOMS CLEARANCE STANDARD OPERATING PROCEDURES

### Authorisation

Prior to arranging clearance for a client for the first time, the client signs an authorisation permitting KS Shipping Limited to act as their agent to clear exports with Revenue on their behalf.

### Documents

In order to obtain an export clearance, documents containing the necessary information should be provided in good time prior to the departure of the shipment from Ireland. The information should be provided on a combination of some or all of the following documents:

- Commercial Invoice
- Packing List
- Bill of Lading (if container by sea)
- Airway Bill (if by air)
- Booking Confirmation
- Instruction from client or logistics/transport company

The above documents should contain the following information:

- Name, address and EORI number of the consignor (seller)
- Name and address of the consignee (buyer)
- Invoice date and invoice number
- Country of Origin if not Ireland
- Country of destination
- Tariff code(s) and/or exact description of the goods so that the tariff code(s) can be identified
- Number of units and type of packaging unit (case, box, pallet etc.)
- Sales price of the goods or value for customs purposes if sales price is zero (samples etc.)
- Gross weight and net weight of each category of product
- Expected date and time of departure
- Port of exit from Ireland
- Last port of exit from EU if not Ireland
- Container number and seal number (if container by sea)
- Vessel IMO (if by sea)/Flight number (if by air)/Trailer number (if by road)

The following documents may also be required in some cases:

- Export Accompanying Document (eAD) containing an Administrative Reference Code (ARC) for excisable goods.
- Product specific certification (export licence, health certificate, etc.)
- T1 form if country of origin is an EU country other than Ireland.




### Application for Customs Clearance

KS Shipping prepares a Single Administrative Document (SAD) which is submitted using Revenue's Automated Export System (AES) which handles the validation, processing and clearance of customs declarations. The SAD is submitted to Revenue through AES along with the appropriate documents. Once submitted, a unique Movement Reference Number (MRN) is generated by AES.





The customs entry is routed green, orange or red by Revenue.

-  Green - A copy of the green routed SAD and clearance slip is forwarded to the client and the goods are free to be shipped.
-  Orange - In some cases Revenue require sight of certain documents or may seek clarifications in order for the shipment to be green routed.
-  Red - a physical examination of the consignment is carried out before the shipment is given a green routing.

### **Document Retention**

KS Shipping retains a copy of all green routed entries and accompanying documents for inspection in the event of the client being selected for a Revenue audit.

