

Q & A for Customers in the Republic of Ireland

Clockwork will ask you for an EORI number, what is this and how do I obtain one?

If you trade with a non-European Union (EU) country such as the UK, you will need a unique Economic Operators Registration and Identification (EORI) number. If you have previously been registered for Customs and Excise, you may already have been allocated an EORI number and you can check the following weblink to ascertain if you already have an EORI number: <u>https://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Lang=en</u>

The number will usually be the same as your VAT number (prefixed IE) but must be registered – i.e., you cannot assume your VAT number will already be a valid EORI number.

If the number is not recognised, then you can register through the Revenue Online (ROS) system at: <u>https://www.revenue.ie/en/online-services/index.aspx</u>

Clockwork have been issuing me with Duty invoices after the goods have been delivered, why is this?

At present the only method of delivery that our carriers will permit is "DDP" or "Delivered Duty Paid". This means that the goods are delivered to you and the duty is charged to Clockwork. When Clockwork receives the charge from Irish Tax and Customs Service, we recharge the amount to you. We hope in future that our carriers will allow us to use other terms so that you can settle the duty directly with Irish Tax and Customs Service through your duty deferment account.

What are the rates of duty on the goods supplied by Clockwork?

Clockwork supplies a large range of goods and the rates in force can be checked by entering the ten-digit Commodity Code on the European Union website: <u>https://trade.ec.europa.eu/access-to-markets/en/home</u>

Clockwork is charging me for "Import Charges" and "Export Charges", is this correct?

Again, this is related to the way our carriers are requiring us to deliver goods "DDP". As a result, Clockwork are both the Exporter from the UK and the Importer into Ireland. The charges are those charged to us for making the export and import declarations. At some point when goods can be delivered using some other terms then it is likely that you could become the importer into Ireland and do your own import declaration.