



# PTI Express Customs Information Guide

Version 9 - March 2026

**PTI Express**  
**Customs Information Guide**  
**UK – Ireland Shipments**  
**Version 9 – 2026**

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## **1. Introduction**

PTI Express is committed to making the customs process for UK–Ireland shipments as straightforward as possible.

Since the UK left the European Union, all goods moving between the UK and Ireland must be declared to customs. This means accurate shipment information must be provided before goods leave the UK.

To ensure your shipments move smoothly, it is important that all required customs information is provided in advance and in the correct format.

Businesses involved in international trade must also retain customs documentation for 6 years.

Failure to provide the correct information may result in:

- Customs delays
  - Additional charges
  - Shipment holds
  - Possible customs penalties
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## **2. Overview of the Customs Process**

For shipments moving between the UK and Ireland, the following steps are required:

- Shipment is booked with PTI Express
- Commercial invoice and customs data are provided
- PTI completes export declarations
- Goods are transported to Ireland
- Irish customs import clearance takes place
- Shipment is delivered to the consignee

Providing accurate information throughout ensures the process runs smoothly.

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## **3. Incoterms Used by PTI Express**

PTI Express shipments are normally handled using the following Incoterms:

### **DDP Lite – Delivered Duty Paid**

The seller arranges the customs declaration and pays any import duties, but the buyer is responsible for VAT where applicable. The VAT is dealt with by postponed VAT accounting.

### **DAP – Delivered At Place**

The seller is responsible for the costs associated with transport to the destination. The buyer is responsible for import duties and VAT.

PTI Express does not act as Importer of Record.

An AEP form must be completed and submitted to Irish Revenue and Customs for approval prior to shipment of the goods.

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#### **4. Minimum Shipment Requirements**

Every shipment moving between the UK and Ireland must include:

- Commercial Invoice (PDF)
- Customs Data File (Excel or CSV)
- Commodity Codes
- Accurate Goods Descriptions
- Country of Origin
- Gross Weight
- Number of Packages
- Shipment Value
- Valid EORI Numbers for both parties
- DRA form for the recipient in Ireland

If any of this information is missing, your shipment may be delayed. If the EORI number for the recipient is not eligible for VAT postponement, then the seller will be responsible for the VAT charges, and this will be taken by direct debit.

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#### **5. Commercial Invoice Requirements**

Every shipment must be accompanied by a Commercial Invoice.

The invoice must be:

- Provided before goods arrive at PTI Express
- Supplied in PDF format
- Matched with a CSV or Excel data file

This information is required to complete the customs declaration.

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#### **6. Commercial Invoice Checklist**

Your commercial invoice must contain the following information.

##### **Shipment Details**

- Invoice number
- Invoice date
- PTI consignment number
- Incoterms (DAP or DDP Lite)
- Currency used
- Statement of origin
- Headed paper

##### **Consignor Details**

- Company name
- Full address
- Contact name

- Telephone number
- Valid EORI number

### **Consignee Details**

- Company name
- Full address
- Contact name
  - Telephone number
  - Valid EORI number

### **Goods Information (for each item)**

- Commodity code (10 digit)
  - Full description of goods
  - Quantity
  - Unit value (all items listed on the commercial invoice must be assigned a value)
  - Total value
  - Country of origin
  - Gross weight
  - Net weight
  - Reason for export (sale / return / samples)
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## **7. Goods Description Guidance**

Customs authorities require clear and accurate descriptions.

The following descriptions are not acceptable:

- ✗ Parts
- ✗ Samples
- ✗ Goods
- ✗ Components

Better examples include:

- ✓ Aluminium bicycle components
- ✓ Plastic storage containers
- ✓ Printed cotton T-shirts

The description must clearly identify what the item is made from and what it is used for.

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## **8. Commodity Codes**

Every item being shipped internationally must have a commodity code.

Commodity codes:

- Determine duty rates
- Allow customs authorities to identify the product
- Ensure correct trade statistics

Commodity codes can be found using the [UK Trade Tariff tool](#).

Incorrect codes may result in:

- Incorrect duty charges
  - Customs delays
  - Customs penalties
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## 9. Customs Data File

In addition to the commercial invoice, PTI requires shipment data in Excel or CSV format.

Providing structured data allows PTI to process customs declarations quickly and accurately.

To obtain the required data template please contact: [customerservices@ptiexpress.com](mailto:customerservices@ptiexpress.com)

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## 10. Duty on Imports to Ireland

Goods entering the Republic of Ireland may be subject to import duty depending on their country of origin and commodity code.

Goods originating in the UK or EU are normally duty free under the UK–EU Trade Agreement, provided the rules of origin are met and a statement of origin is provided on the invoice.

Goods originating from outside the UK or EU may be subject to duty.

Any duty charged by Irish Customs will be recharged to the customer via direct debit transaction.

A 4% handling fee is applied by our Irish partner for duty payments.

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## 11. VAT on Imports to Ireland

Goods imported into Ireland are subject to Irish VAT. This is import VAT rather than product VAT.

### VAT Registered Businesses

VAT is normally accounted for using Postponed VAT Accounting through our Irish partner. In these cases, no VAT recharge is made to the seller. This is balanced on the recipient's tax return.

### Non-VAT Registered Customers

For private individuals or businesses without a VAT number Import VAT must be paid. If the business receiving the goods cannot provide a signed DRA form, one must be provided by the seller and include an Irish EORI number that the seller has applied for directly with Irish Revenue and Customs.

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## 12. Northern Ireland Shipments

Northern Ireland remains aligned with EU customs rules under the Brexit agreement.

This means shipments moving from Great Britain to Northern Ireland require additional customs procedures.

The UK Government provides the Trader Support Service (TSS) to assist businesses with these movements.

Businesses moving goods to Northern Ireland must obtain an XI EORI number.

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### **13. Northern Ireland Declarations**

There are two stages of customs declarations.

ENS Safety Declaration - Completed by PTI Express

Supplementary Declaration - Completed by the Importer of Record (this can be the seller or receiver of the goods depending on the EORI number provided)

PTI Express currently does not offer supplementary declaration services.

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### **14. Northern Ireland Shipment Requirements**

To complete the ENS declaration the following information is required:

- Commodity code
  - Goods description
  - Gross weight
  - Number of packages
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### **15. Northern Ireland TSS Charges**

PTI Express will charge:

£3.80 per consignment for completing the ENS Safety Declaration.

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### **16. Republic of Ireland Customs Declaration Charges**

PTI Express charges:

£53.30 per declaration + £2.13 per line if an excel spreadsheet is not provided.

This includes:

- UK Export Declaration
  - Safety & Security Declaration
  - Transit Declaration
  - Pre-Booking Notification
  - Irish Import Declaration
  - A line refers to each individual commodity code declared but some commodity codes can be consolidated according to their country of origin to reduce the number of lines declared.
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### **17. Common Customs Mistakes**

Many delays occur due to missing or incorrect information.

Common issues include:

- Missing commodity codes
- Incorrect goods descriptions

- Incorrect country of origin
- Missing EORI numbers
- Invoice values shown as £0
- Missing DRA forms

Providing accurate information helps ensure your shipment moves without delays.

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## 18. Responsibilities

PTI Express will assist customers by:

- Checking documentation format
- Completing customs declarations where instructed

However, PTI Express cannot verify:

- Commodity code accuracy
- Duty rates
- Licensing requirements
- Rules of origin

Responsibility for customs compliance remains with the shipper and importer.

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## 19. Further Information

Additional guidance can be obtained from:

- [HMRC](#)
  - [Chamber of Commerce](#)
  - [The UK Trade Tariff website](#)
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## 20. Contact PTI Express

For customs enquiries please contact:

PTI Express Customer Services

[customerservices@ptiexpress.com](mailto:customerservices@ptiexpress.com)

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## **PTI Express Customs Checklist**

Before sending your shipment, please confirm you have provided the following

### **Documentation**

- ✓ Commercial Invoice (PDF)
- ✓ Customs Data File (Excel or CSV)
- ✓ DRA Form
- ✓ DGN for hazardous goods

### **Commercial Invoice Must Include**

#### Consignor Details

- Company name
- Full address
- Contact name
- Telephone number
- EORI number

#### Consignee Details

- Company name
- Full address
- Contact name
- Telephone number
- EORI number

#### Shipment Details

- Invoice number
- Invoice date
- Incoterms (DAP or DDP Lite)
- Currency
- Total shipment value
- Total gross weight
- Number of packages

#### Goods Information (per item)

- ✓ Commodity code (10 digit)
- ✓ Accurate goods description
- ✓ Quantity
- ✓ Unit value
- ✓ Total value
- ✓ Country of origin
- ✓ Gross weight
- ✓ Net weight
- ✓ Reason for export

**⚠ Shipments without this information cannot be declared to customs and may be delayed.**

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