

MOVING GOODS FROM GB TO NORTHERN IRELAND

New rules came into operation from 1 January 2021 for Northern Ireland (NI) businesses. If you buy goods From Great Britain (GB) you will experience new customs requirements.



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PREPARE TO TRADE



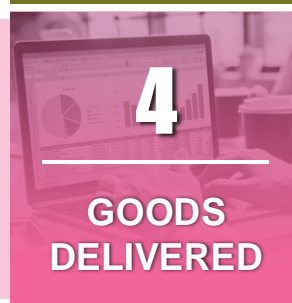
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PURCHASE GOODS



3

TRANSPORT GOODS



4

GOODS DELIVERED

<h4>Register for the Trader Support Service</h4> <p>The Trader Support Service (TSS) provides free training and support, helping your business make declarations for goods moving from GB to NI. Even if you are not sure whether you will buy from GB in the next year, it is worth registering just in case.</p> <p>Find out more</p>	<h4>Apply for XI and GB EORI numbers</h4> <p>You will need both a GB EORI number and an XI EORI number if you buy from GB. You can apply for both a GB EORI number and an XI number at the same time.</p> <p>Find out more</p> <p>Tariffs may be applied to purchases from GB. There are several options available to mitigate tariffs, which are explored in detail on page 2. !</p>	<h4>Register for the UK Trader Scheme</h4> <p>Authorisation by the UK Trader Scheme (UKTS) allows goods brought into NI to be declared as 'not at risk' of moving to the EU so that EU duty will not be payable.</p> <p>Find out more</p>
<h4>Agree Incoterms with supplier</h4> <p>Incoterms describes who is the Responsible Party for the tasks, risks and costs, including the completion of declarations, associated with delivering goods.</p> <p>Find out more</p>	<h4>Check that goods are not prohibited or restricted</h4> <p>Prohibited and restricted goods include plants and animal products. Additional certification is required and only authorised traders can move these goods.</p> <p>Find out more</p>	<h4>Check regulations that apply to your goods</h4> <p>Manufactured goods brought into NI must meet EU regulations. The importer is responsible for ensuring these goods comply with EU standards.</p> <p>Find out more</p>
<h4>Update Trader Support Service</h4> <p>The Responsible Party and the Carrier updates the TSS system with movement and consignment details, generating Entry Summary Declarations (ENS) and Simplified Frontier Declarations (SFD).</p> <p>Find out more</p>	<h4>Update Goods Vehicle Movement Service (GVMS)</h4> <p>ENS & SFD references allow Carrier to generate a Goods Movement Reference via the GVMS, permitting the haulier to board a ferry, where consignments are risk assessed.</p> <p>Find out more</p>	<h4>Arrival at NI port</h4> <p>On arrival in NI, the GVMS system automatically issues a 'Goods Cleared' notification if no checks are required or after checks have been successfully completed.</p> <p>The steps required to complete GB to NI product journeys are explored in detail on page 3. !</p>
<h4>Complete Supplementary Declarations</h4> <p>Responsible party updates Trader Support Service with additional shipment and consignment information. If duty payment is required, it is calculated at this stage.</p> <p>Find out more</p>	<h4>Evidence and Duty</h4> <p>Responsible party pays 'at risk' tariffs if due, waives the duty through 'de minimis' state aid or provides and maintains evidence where no duty payment is required</p> <p>Find out more</p>	

UNDERSTANDING TARIFFS

Businesses have a range of options to reach the right outcome on the application of tariffs for goods movement into Northern Ireland from Great Britain



Goods where the applicable EU duty is zero

If you are moving goods which are in free circulation in Great Britain into Northern Ireland then you will not need to pay any duty if the applicable EU duty is zero. Where this is the case, the goods are regarded as 'not at risk'.

Where the applicable EU duty is above zero, you can still declare your goods 'not at risk' if you are authorised under the UK Trader Scheme.

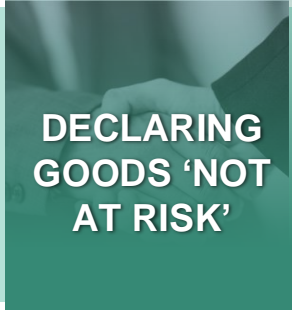
Northern Ireland Online Tariff: look up commodity codes, duty and VAT rates

Claiming preference under the UK-EU Trade and Cooperation Agreement (TCA)

The goods you bring into NI from GB may be able to benefit from the TCA. This would mean zero duty would be due on the goods. To claim preference under the TCA when bringing goods into NI from GB, the goods must meet UK rules of origin requirements under the agreement.

Rules of origin requirements specify the minimum amount of processing or content that is required for goods to be considered 'originating' from the relevant trading partner. You will need to declare that they meet UK rules of origin requirements on your declaration.

Rules of Origin are explained further on gov.uk



Register for the UK Trader Scheme to declare goods 'not at risk'

You can be authorised to declare that goods are 'not at risk' of being moved into the EU, and therefore exempt from tariffs, by applying for authorisation to trade under the UK Trader Scheme (UKTS). This scheme is intended only for goods that are for final use in the UK. To use this scheme you will need to provide evidence to demonstrate that the goods have remained in the UK. HMRC can request this evidence for up to 5 years.

If you think that even some of your goods movements will meet the criteria you should apply for the scheme. Applying does not place an obligation on the business to use the scheme.

Apply for authorisation for the UK Trader Scheme online



Tariff Waiver

If your goods do not qualify for zero tariff treatment or do not meet the terms of the UK Trader Scheme, you may be able to claim a waiver for the tariffs, providing your business has not exceeded their allowance at the point the import declaration is submitted.

How much can you claim?

There is a limit on the amount that could be waived (called the 'de minimis allowance'). This includes other support businesses have received from Government during the past 3 years. Most businesses can claim up to a maximum of €200,000 of aid over 3 tax years. Before claiming you will need to check that your business is under this limit.

Guidance on claiming a waiver for duty on goods brought to NI from GB



Goods subject to EU trade defense measures

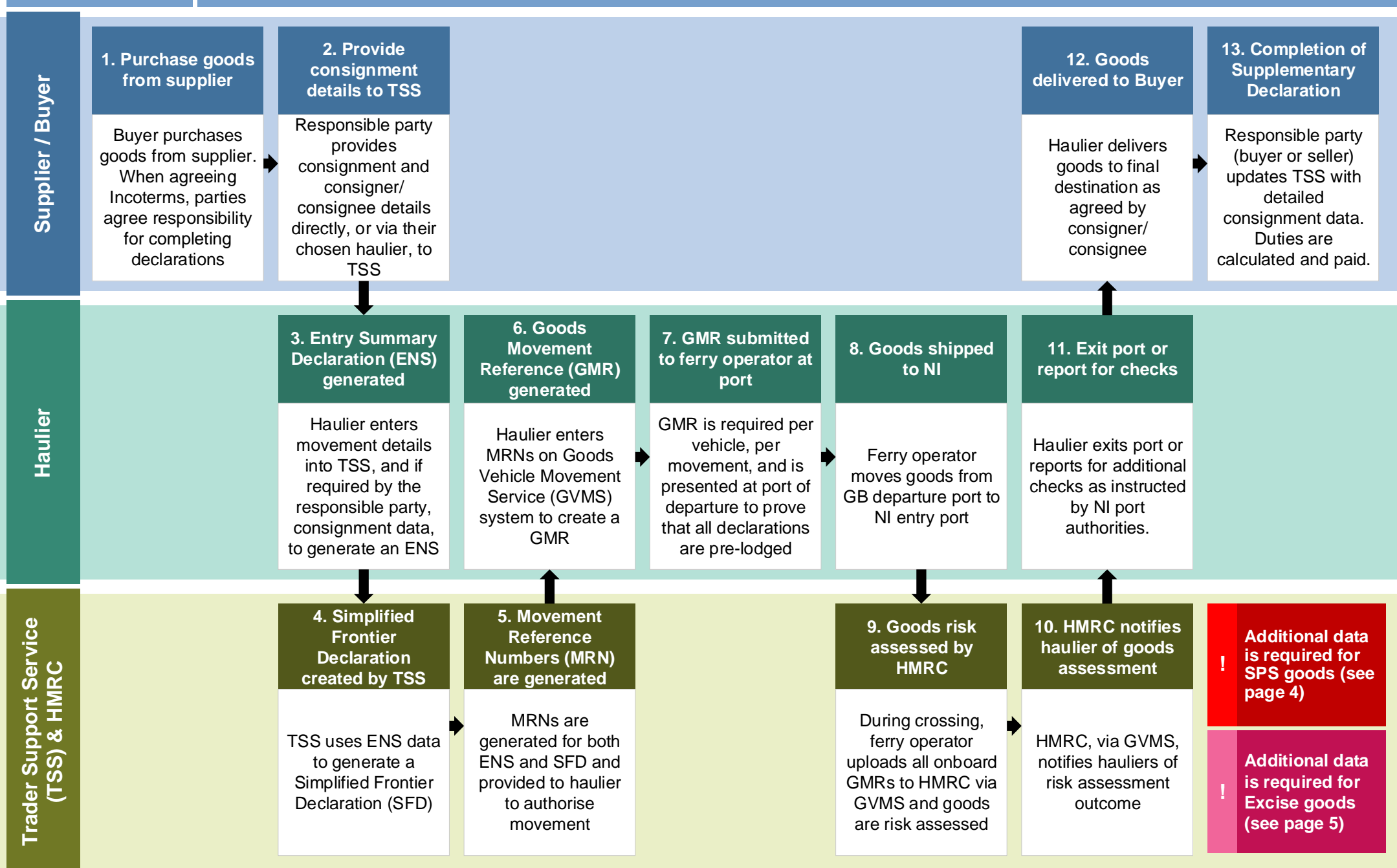
Goods from outside the UK/EU where the EU duty is more than 3% greater than the UK duty

Goods subject to commercial processing in NI and the additional processing criteria is not met

Guidance on commercial processing is available on gov.uk

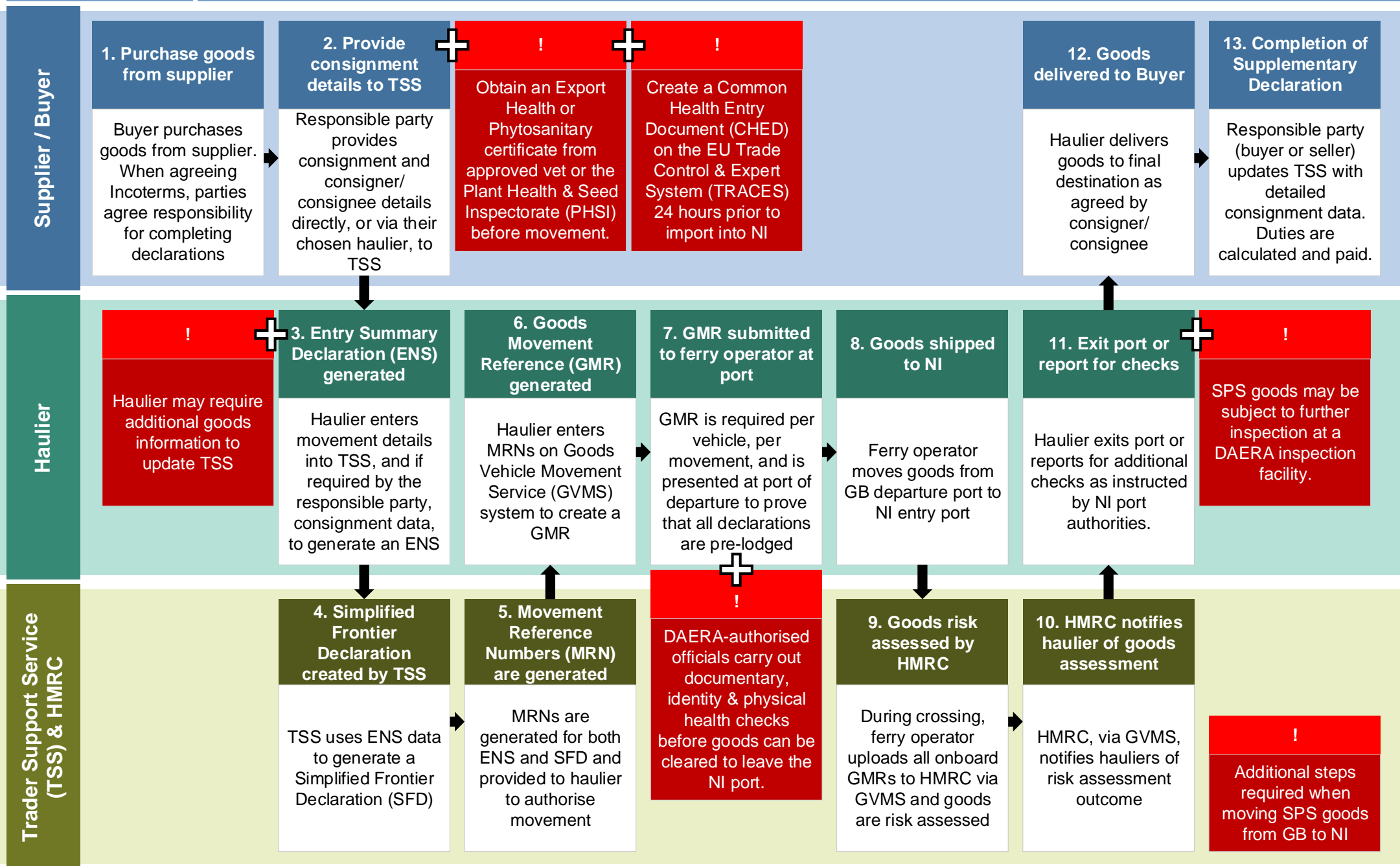
PRODUCT JOURNEY – STANDARD GOODS

The diagram below outlines the steps required, and the party responsible for completion, for the movement of standard goods from GB suppliers to customers based in Northern Ireland



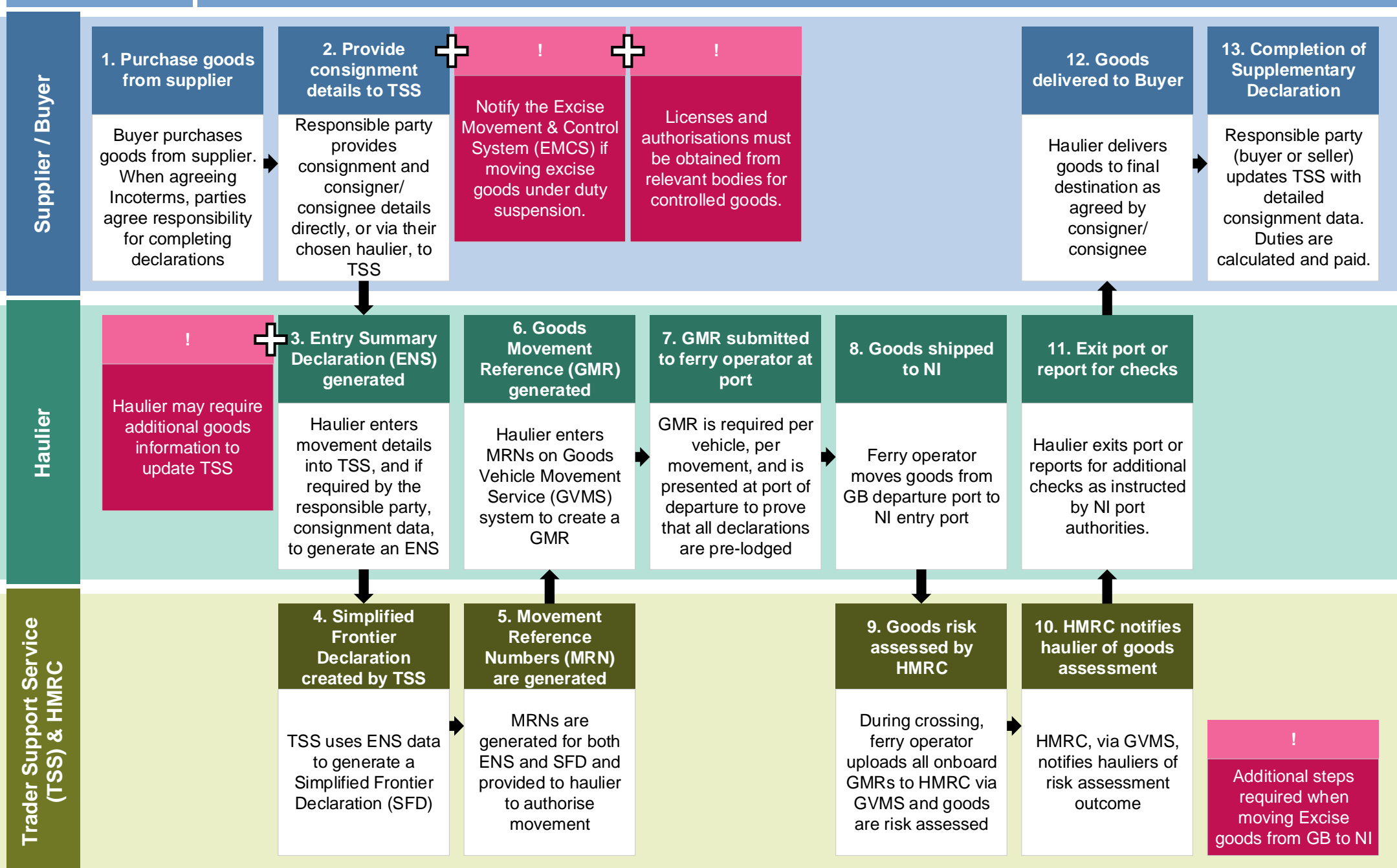
PRODUCT JOURNEY – SPS GOODS

Northern Ireland must comply with EU rules on Sanitary and Phytosanitary (SPS) eligible goods and animals trade in accordance with the terms of the Northern Ireland Protocol



PRODUCT JOURNEY – EXCISE GOODS

The diagram below includes the additional steps required for the movement of excise goods from GB suppliers to customers based in Northern Ireland



At risk / Not at risk	Goods are deemed "At Risk" when there is a risk they will be moved out of the UK domestic market in to the Republic of Ireland or the rest of the EU. Goods are "not at risk" if they are going to remain or be consumed within the UK domestic market.	(MRN) Movement Reference Number	A number issued to a consignment generated by the Trader Support Service (TSS). The MRN(s) generate a single Goods Movement Reference for the haulier when moving the goods.
Commodity Code	A code for classifying goods for import and export in order to fill in declarations, to check if there is duty or VAT to pay, and to find out about duty reliefs.	NI Customs & Trade Academy (NICTA)	Developed as part of the Trader Support Service (TSS), NICTA provides online training, webinars and 'how-to' guides to all those involved in trade between Northern Ireland and Great Britain.
De minimis aid	'De minimis aid' refers to the waiver that businesses can claim for duty on goods that would otherwise attract 'at risk' tariffs.	www.nicustomstradeacademy.co.uk	
Duty	A tax payable to customs when importing or exporting goods. Customs Duty is generally based on the value of goods or upon the weight, dimensions, or some other criteria of the item.	Preferential Trade	Preferential trade is a trading agreement that gives more favourable access to certain products from participating countries. This means that manufactured goods may enter those countries at a lower customs duty rates. Preferential trade can occur either within a Free Trade Area, or between countries or trading blocs which sign Free Trade Agreements.
Entry Summary Declaration (ENS)	Before goods can leave GB, the carrier must lodge an ENS (also called a 'safety and security declaration') with customs to let HMRC know which goods are being moved to NI.	Simplified Frontier Declaration (SFD)	A Simplified Frontier Declaration (SFD) is required before a goods movement, allowing goods to be released into free circulation in NI. A SFD can be auto-generated from ENS data entered via TSS.
www.nicustomstradeacademy.co.uk/resources/tss-user-guides		Supplementary Declaration	After the goods have been moved, full details of the consignment are submitted via supplementary declaration to HMRC and is used to calculate relevant duties and taxes.
EORI numbers	An Economic Operators Registration and Identification (EORI) number starting with XI is required for businesses moving goods to or from Northern Ireland.	www.nicustomstradeacademy.co.uk/resources/supplementary-declarations	
Goods Movement Reference (GMR)	A Goods Movement Reference (GMR) is a number authorising movement of goods generated through the Goods Vehicle Movement Service.	Trader Support Service (TSS)	The Trader Support Service (TSS) will facilitate customs declarations on behalf of businesses moving goods between Great Britain and Northern Ireland for free. Support is provided via a dedicated helpline and online training is available on the NI Customs & Trade Academy (NICTA).
Goods Vehicle Movement Service (GVMS)	The Goods Vehicle Movement Service (GVMS) is a UK government border control information technology system for coordinating the movement of vehicles.	www.gov.uk/guidance/trader-support-service	
www.gov.uk/guidance/register-for-the-goods-vehicle-movement-service		UK Trader Scheme (UKTS)	Authorisation to trade under the UKTS permits businesses to declare their goods 'not at risk' of entering the EU. No duties are due on 'not at risk' goods entering NI from free circulation in GB.
Incoterms	Internationally agreed commercial terms identifying the transfer of risk and the responsibility for customs declarations, transportation, insurance and who bears the associated costs	www.gov.uk/guidance/apply-for-authorisation-for-the-uk-trader-scheme-if-you-bring-goods-into-northern-ireland	
www.nibusinessinfo.co.uk/content/what-are-incoterms			

A full list of customs terminology is available at www.nicustomstradeacademy.co.uk/resources/jargon-buster