

Options for Customs clearance when importing and exporting goods through Northern Ireland

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	SCHEDULE	
10:00-10:05	Welcome and overview	Lynda Slattery
10:05-10:35	Options for Customs clearance when importing and exporting goods through Northern Ireland	Celine O'Neill
10:35-11:30	Q&A and wrap up	Panel

- To outline the options for customs clearance for IE traders as a result of the Protocol:
 - Where the goods are destined for IE but move through NI
 - For goods moving through IE with a destination in NI
- Focus is on the IE requirements
- UK decisions, goods at risk or procedures being implemented in NI – are issues for UK with oversight from the EU.

Implications of Ireland/Northern Ireland Protocol

- The Withdrawal Agreement entered into force on 1 February 2020
- It included the Protocol on Ireland and Northern Ireland that came into effect on 1 January 2021
- Under the Protocol, NI legally remains part of the customs territory of the UK but is effectively treated as though it remains within the EU Single Market for goods meaning:
 - goods produced in NI must comply with EU requirements/standards
 - goods produced in NI have Union status
 - goods produced in NI **do not** have EU origin
 - goods from NI have free and open access to the EU Single Market

Impact of the Protocol on trade with NI

- Current rules for trade in goods between the EU (including Ireland) and NI continue:
 - no Safety & Security requirements
 - no customs declarations
 - no tariffs or quantitative restrictions on goods moving between IE and NI in either direction
 - intra-community health certificates will continue to be required
- NI traders continue to have access to the VAT Information System (VIES) to account for VAT on intra-Community acquisitions and supplies
- Movements of excisable products between NI and the EU continue to be completed through the Excise Movement Control System (EMCS)
- NI EORI numbers have been updated with a new country code prefix (XI)

Goods arriving on the island of Ireland from GB

- All goods entering NI from outside the EU (including GB) are subject to the Union Customs Code (UCC) and Official Controls Regulation (OCR) therefore:
 - safety and security and customs declarations are always required
 - SPS pre-notification may be required
 - customs clearance can take place in either Ireland or Northern Ireland then move freely on the island
 - if customs clearance not conducted at first point of entry the transit procedure must be used
 - S&S and SPS controls must be conducted at first point of entry even where transit is used
 - tariffs may be applicable; VAT at Import will apply

Goods being imported from GB through NI to IE

Goods being cleared in NI – declarant completing the formalities themselves

- S&S declaration (ENS) submitted to ICS NI
- Import declaration submitted to Customs Declaration Service (CDS)
- Use of the Goods Vehicle Movement System (GVMS) is required
- An MRN and ENS is required in order to populate GVMS
- GVMS will provide a unique Goods Movement Reference (GMR)
- SPS pre-notification to DAERA may be required
- Goods customs cleared by HMRC (with oversight from EU) and all relevant formalities completed in NI (including controls and payment of duties)



Goods being imported from GB through NI to IE

Goods being cleared in NI using the Trader Support Service (TSS)

- TSS supports these movements if the haulier has an XI EORI number
- If using TSS service you must log in to their portal to begin the process
- For these movements TSS created an ENS and a Simplified Frontier Declaration (SFD)
- A supplementary declaration must be completed before the 15th of the following month
- Supplementary declaration must be lodged in NI
- Duties and/or VAT is calculated and paid on the basis of the supplementary declaration
- SFD might have been completed without you knowing
- Engage now with haulier to discuss what was lodged and what needs to be supplemented

To note: TSS have introduced a change to their process and the SFD **will no longer be** automatically created – this should make responsibilities clearer going forward



Goods being imported from GB through NI to IE

Goods being cleared in IE

- S&S declaration (ENS) submitted to ICS NI
- Transit declaration submitted to GB NCTS with Office of Transit in NI and Office of Destination in IE
- GVMS created using ENS and transit declaration MRNs
- SPS pre-notification to DAERA may be required
- Office of Transit formalities will be completed digitally where NI Office of Transit is included on transit declaration & GVMS is used
- Goods presented to HMRC and S&S and/or SPS controls completed, if required
- Transit ended at Office of Destination in IE – must be an authorised consignee
- Import declaration submitted to Revenue (using AIS) and all relevant formalities completed in IE (including any fiscal controls and payment of all duties)
- See eCustoms [Notification 42/2021](#) for further details



Goods being imported from GB through IE to NI

Goods being cleared in IE

- S&S declaration (ENS) submitted to Revenue on ICS
- Import declaration submitted to Revenue (using AIS)
- Pre-Boarding Notification (PBN) must be used
- PBN must contain ENS and import declaration MRNs
- SPS pre-notification to DAFM and/or HSE may be required
- Goods customs cleared by Revenue and all relevant formalities completed in IE (including controls and payment of duties)



Goods being imported from GB through IE to NI

Goods being cleared in NI

- S&S declaration (ENS) submitted to Revenue using ICS
- Transit declaration submitted to GB NCTS with Office of Transit in IE and Office of Destination in NI
- PBN must be used and contain ENS and transit MRNs
- SPS pre-notification to DAFM and/or HSE may be required
- Office of Transit formalities will be completed digitally where valid PBN has been created
- Goods presented to Revenue and S&S and/or SPS control completed, if required
- Transit ended at Office of Destination in NI
- Import declaration submitted to HMRC and all relevant formalities completed in NI (including any fiscal controls and payment of duties)





Goods being exported from or via NI

- IE traders need to follow the normal indirect export procedure when exporting goods to GB via NI – see eCustoms Notifications [07/2021](#) and [29/2021](#)
 - Export declaration lodged to AEP with Office of Export in IE and Office of Exit in NI
 - Follow-up with HMRC to ensure exit from EU is confirmed
- NI to rest of EU movements via the Landbridge are the same as IE to rest of EU movements (via the Landbridge), therefore the customs transit procedure & S&S will be required
- NI to rest of EU movements on a direct shipping route are the same as IE to rest of EU movements on a direct shipping route, therefore no customs declarations required
- NI to Rest of World movements, via IE, are subject to UCC therefore export/S&S declarations are required – declarations lodged to HMRC with Office of Export in NI and Office of Exit in IE



Temporary Revenue requirements in relation to second hand cars

Second hand cars (margin and qualifying) imported from GB via NI since 01 Jan 2021 where the customs formalities were completed in NI:

- Contact Revenue prior to presenting the car to the NCT centres
- Supplementary Import Declaration – VAT on Import must be made
- VAT is charged at the standard rate
- VAT liability must be paid or accounted for
- Revenue will provide necessary documentation once steps above are complete
- NCT centre will only register car for VRT where this document is provided

See Revenue [website](#) for further information

Trader Support Service (TSS)

General information <https://www.nicustomstradeacademy.co.uk/training/great-britain-to-northern-ireland-trade/>

TSS introductory video <https://youtu.be/5JcR5lvbaK>

TSS portal <https://www.tradersupportservice.co.uk/>

TSS user guides <https://www.nicustomstradeacademy.co.uk/resources/tss-user-guides/>

TSS webinars <https://www.nicustomstradeacademy.co.uk/resources/webinars/>

Government Contacts

REVENUE

General Brexit queries: brexitqueries@revenue.ie

Systems queries: eCustoms@revenue.ie or 01-738 3677

PBN queries: CustomsPBN@revenue.ie

Customs helpline: 01-738 3685 (Available 24/7)

Website: www.revenue.ie/brexit

HSE

Dublin Port: importcontroldublin@hse.ie or

Rosslare Port: importcontrolrosslare@hse.ie

Website: www.hse.ie/eng/services/list/1/environ/prepare-for-brexit

DAFM

Dublin Port: BCP.DubPort@agriculture.gov.ie or

Rosslare Port: RosslareBCP@agriculture.gov.ie

Website: www.agriculture.gov.ie/brexit

Business Supports

Intertrade Ireland	The cross border body provides Brexit voucher support (€2,250) towards professional advice in the areas of customs, supply chain, people, finance, VAT and regulation. https://brexit2020.intertradeireland.com/
Enterprise Ireland	The Ready for Customs grant provides companies with financial assistance (of up to €9,000) to cover the costs of taking on additional staff involved in customs clearance activities. The application process will close on 31st August 2021. www.enterprise-ireland.com/ReadyforCustoms
Local Enterprise Office	Local Enterprise Office teams offer expert advice, information and practical supports, to help you manage your Brexit response www.localenterprise.ie/Discover-Business-Supports/Brexit/Brexit-Supports-for-your-Small-Business.html



Q&A Panel

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