

Trading goods with Northern Ireland

In simple terms the trade in **goods** to and from Northern Ireland (NI) with Great Britain (GB) and the European Union (EU), including the Republic of Ireland, operates as follows:

- **GB to NI: customs, tariffs, and regulatory requirements may apply**
- **NI to GB: this trade should not change as NI businesses will continue to have unfettered access to the GB market**
- **NI to EU: there should be no new requirements for this trade**
- **EU to NI: there should be no new requirements for this trade**

This means that businesses and consumers in GB can continue to buy from NI businesses without any customs, administrative or regulatory issues.

However when moving goods to NI businesses, GB businesses may need to complete new customs processes and other requirements.

Support available when moving goods to Northern Ireland:

- [Trader support service \(TSS\)](#): this service will provide free training and support for customs processes that will arise moving goods from GB to NI;
- [Movement Assistance Scheme](#): this scheme provides advice on moving agri-food goods and ensures that businesses will not need to pay for the cost of Export Health Certificates, phytosanitary certificates (PCs) or certificates of inspection (COI).

Requirements for goods moving from GB to NI

1. Customs

Customs documentation is required for all business movements of goods from GB to NI, even goods that are owned by the business or equipment that is moving temporarily. The responsibility for completing customs declarations will depend on the Incoterms agreed by the buyer and seller.

GB businesses should take three actions immediately:

- Register for the [Trader Support Service](#) – this service will provide free training and support for customs processes that will arise moving goods from GB to NI.
- Apply for an EORI number: You will need both a GB EORI number and an XI EORI number if you buy from GB. If you do not already have a GB EORI number, you can apply for both a GB EORI number and an XI number at the same time – [get an EORI number](#). There is no risk to having an EORI number if you do not use it.
- Find out the commodity code of the goods you move: you will need to know the commodity code of the goods you move to Northern Ireland. You can check the code using the [Trade Tariff tool](#).

2. Tariffs

Tariffs may be required for goods moving from GB to NI which are deemed to be ‘at risk’ of moving onwards from NI into the EU Single Market.

You can read more about ‘at risk’ goods and the options available for planning for tariffs [here](#).

3. Agri-food requirements

There are new requirements for moving live animals, products of animal origin, plants and plant products from GB to NI, namely requirements for Export Health Certificates (EHCs) for live animals or products of animal origin, Phytosanitary Certificates (PCs) for plants and plant products and the requirement for pre-notification of these movements via the TRACES system.

To reduce the impact of these new requirements on businesses, Defra has established a [new Movement Assistance Scheme](#) which ensures that businesses will not need to pay for EHCs or PCs. This includes a movement helpline (Telephone: 0330 0416 580) to assist businesses and/or certifiers with information on the scheme and on export health certificates, live animals, animal products, plant and plants product types.

The EU Trade Control and Expert System ([TRACES](#)) must be used to notify the NI Department of Agriculture Environment and Rural Affairs (DAERA) of the arrival of agri-food goods into NI from GB. There are additional processes required for [moving chilled meat products into NI](#).

4. Regulatory requirements

Most manufactured goods moving into NI, including from GB, will need to meet EU standards, such as those on labelling and CE marking, but specific rules vary depending on the product in question. [Detailed guidance](#) is available on specific products.

5. VAT

Transactions between GB and NI will be classified as imports/exports for VAT purposes. VAT can be accounted for on sales from GB to NI on a business's normal VAT return. Read more about [accounting for VAT](#) on goods moved between GB and NI.

6. Processes for hauliers

If goods are moved as freight, you will need to speak to your haulier as there may be changes to the usual processes and timing, for example, the requirement to pre-notify movements of sanitary and phytosanitary (SPS) goods at least 24 hours before they arrive in NI. Businesses should ask their haulier what information they will need and whether goods will be moved through Dublin as processes will be different for these movements.

If hauliers are moving goods through Dublin port to get to Northern Ireland, they should consider whether they will use transit procedures and the TSS can support you with this.

7. Post and parcel deliveries

In almost all cases there will not be new requirements for businesses sending goods to NI through Royal Mail or parcel operators. [Guidance](#) is available for businesses and parcel operators. Declarations will only usually be required where the goods are either:

- [prohibited or restricted](#)
- being sent from a business to another business where the goods value is greater than £135.00

Any business in Great Britain which trades goods into Northern Ireland, or intends to supply the Northern Ireland market in the future, should plan for these requirements and avail of the support on offer.