



Customs Consultative Committee

UK Border Target Operating Model

Celine O'Neill

**Customs International Policy and
Legislation Branch
Revenue Commissioners**

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Overview

- The UK published their Border Target Operating Model (BTOM) on 29 August 2023. It sets out the import formalities that will be introduced in the UK from December 2023 onwards.
- Irish exporters exporting to, or through, the UK, excluding Northern Ireland, must comply with:
 - EU export formalities that have applied since 1 January 2021
 - UK import customs requirements, and
 - UK requirements for Sanitary and Phytosanitary (SPS) movements.
- Specific requirements for imports from Ireland are now due to take effect on a phased basis from January 2024.

20 December 2023

- Permanent waivers will be introduced removing the requirement to submit Safety and Security declarations for the following low risk movements:
 - outbound fish,
 - outbound transit (where an entry summary declaration has been lodged within 14 days), and
 - outbound freeport goods.

31 January 2024

- Full customs formalities will apply to goods moving directly from Ireland into ports in Great Britain.
- UK import declarations will need to be pre-lodged and notified using the Goods Vehicle Movement System (GVMS).
 - Hauliers who move goods through UK ports that use GVMS will need to register for the service.

31 October 2024

- Safety and Security declarations for EU imports will come into force from 31 October 2024.
- A reduced dataset for imports will remove duplication, where possible, across different pre-arrival datasets such as Safety and Security, SPS and pre-lodged customs declarations.
- Documentary physical checks will apply to goods from Ireland.