



76th Customs Consultative Committee Meeting

Friday 12 March 2.00pm

Update on UK Customs Procedures – (Celine O Neill)

**Arrangements for transiting through NI
(Celine O Neill / Eilish Keegan)**





Agenda Item 7

Update on UK Customs Procedures





Changes to UK Customs Requirements

UK had planned to introduce new import requirements on 01 April and 01 July 2021

Revised timescale for the UK import requirements, as announced on 11 March, as follows:

01 October 2021

- Pre-notification requirements for Products of Animal Origin (POAO), certain animal by-products (ABP), and High Risk Food Not Of Animal Origin (HRFNAO)
- Export Health Certificate requirements for POAO and certain ABP will come into force

01 July 2021

- EXS declarations will be required for RoRo exports

Changes to UK Customs Requirements

01 January 2022

- Deferred declaration scheme, including submitting supplementary declarations up to six months after the goods have been imported, will expire
- Safety and Security Declarations for imports will be required
- Physical SPS checks for POAO, certain ABP, and HRFNAO will take place at Border Control Posts
- Physical SPS checks on high risk plants will also take place at Border Control Posts
- Pre-notification requirements and documentary checks, including phytosanitary certificates will be required for low risk plants and plant products

01 March 2022

- Checks at Border Control Posts will take place on live animals and low risk plants and plant products.

Agenda Item 8

Arrangements for transiting through NI

Goods being imported from GB through NI to IE

Two options available under the Protocol

- Complete customs clearance in NI
- Move under transit and complete customs clearance in IE



Goods being cleared in NI

- Will need a GB EORI number – changes required to IT system before IE EORI can be recognised
- Will need access to CDS or an agent to act on your behalf
- S&S declaration (ENS) submitted to NI Customs
- Import declaration submitted to NI Customs using CDS
- Goods customs cleared by NI Customs and all relevant formalities complied in NI (including controls and payment of duties)

Goods being imported from GB through NI to IE

Goods being cleared in IE

- S&S declaration (ENS) submitted to NI Customs
- Transit declaration submitted to GB NCTS with Office of Destination in IE
- Goods presented to NI Customs and S&S control completed if required
- Transit ended at Office of Destination in IE which must be a Revenue authorised consignee premises and approved temporary storage facility.
- Import declaration submitted to IE Customs (using AIS) and all relevant formalities completed in IE (including any fiscal controls and payment of all duties)





Second hand cars imported from GB through NI to IE

- Requires customs declaration and payment of any customs duty & VAT
- UK unilateral declaration in relation to VAT margin scheme
 - Not operating EU VAT rules
 - Will need to be progressed through Specialised and Joint Committees
- Customs duty, where applicable, will be payable in NI
- Revenue will require proof of import declaration in NI clearly identifying the specific vehicle
- Where this proof is provided, VAT will be charged on the customs value prior to registering for VRT in IE
- Where proof is not provided, full import formalities, including the payment of customs duty, where applicable, and VAT will be required in IE



Indirect exports via NI

- For exports from the Republic of Ireland to Great Britain via ports in Northern Ireland the export SAD must be lodged in AEP and a green routing received before the goods are moved from the premises.
- When completing your export SAD, the following information should be entered as office of export and office of exit.
 - Box A - Office of export: IEWSE100
 - Box 29 - Office of exit: Select the appropriate exit code from;
 - XI000142: Belfast
 - XI005220: Larne
 - XI005160: Warrenpoint
 - Box 30 - Location of goods: IEWSE100



Indirect exports via NI

- Additionally, the declarant or the exporter will need to provide the MRN of the export declaration and proof of the exit of the goods to HMRC in order to confirm the exit of the goods from the EU.
- Examples of proofs include:
 - Bill of Lading
 - Ferry boarding pass
- Further details of the information required, and where it must be submitted, can be found at the following link: <https://www.gov.uk/guidance/making-an-indirect-export-from-northern-ireland>