

## Customs Bulletin - 19 January 2024

### Prepare for changes for goods moving from the island of Ireland to Great Britain – 12 days to go

From 31 January 2024 some goods will face full customs controls when moved directly from Irish ports to Great Britain. Traders, or anyone who moves goods on their behalf, will need to be familiar with the new process.

Goods will need to complete import processes if they are being imported directly from Ireland into Great Britain (not [moving from or through Northern Ireland](#)).

Goods moving from Northern Ireland to Great Britain through Irish ports will also have to complete import processes if they are:

- non-qualifying Northern Ireland goods
- excise goods (alcohol, tobacco, and energy products) or
- goods which do not move directly to an Irish port once they have left Northern Ireland for example, goods which are held in storage in Ireland.

For these goods you will have to follow the import requirements set out in the [Border Target Operating Model](#).

When moving these goods, most traders will need to make import customs declarations at the point of import and will no longer be able to delay making declarations. Ports will be required to control these goods moving from Ireland to Great Britain, meaning that unless they have received customs clearance they will not be released from the port.

### What you need to do to prepare to move goods from 31 January 2024

You will need to ensure you, or anyone who moves goods on your behalf, are familiar with the new process from 31 January 2024.

- If you are moving qualifying Northern Ireland goods, you should confirm this to your haulier and / or carrier. You can find out more about [qualifying Northern Ireland goods](#) on GOV.UK
- You need to [register for a GB Economic Operators Registration and Identification \(EORI\)](#) number if you do not already have one
- As import declarations will need to be made through the [Customs Declaration Service \(CDS\)](#), you or your representative will also need access to CDS
- To make import declarations in your own records ([Entry In Declarants Records \(EIDR\)](#)) you will need to [apply for authorisation to use simplified declarations for imports](#) if not already authorised
- If your goods are being moved from Ireland through Roll on Roll off (RoRo) ports in Great Britain, you will need to make your customs declarations before the goods depart from Ireland, and you will need to follow [Goods Vehicle Movement Service \(GVMS\) processes](#)
- If hauliers are moving goods on your behalf they will need to [register for GVMS](#) if they haven't already done so, and you will need to provide the Movement Reference Number (MRN) from your declarations to the person

moving your goods in order for them to be able to generate a Goods Movement Reference (GMR). Hauliers will need to provide a valid GMR for all lorries and trailers moving from Ireland to Great Britain that check-in with a carrier from 00:00 on 31 January 2024

- At inventory-linked ports or other locations, the haulier or the intermediary that is moving the goods on your behalf will need to follow standard processes to ensure your goods are presented to customs, declared, and cleared before they can be released to free circulation in Great Britain
- Businesses making a full import declaration or simplified frontier declaration on CDS for goods moving from Ireland to Great Britain (including for excise goods) will no longer be required to 'arrive' their declaration by the end of the next working day after arriving in Great Britain. For goods being entered into excise duty suspense, the entry onto the Excise Movement and Control Systems (EMCS) must be made by the time they arrive in Great Britain
- If you are moving goods from Northern Ireland to Great Britain via Ireland, including qualifying Northern Ireland goods, you will need to comply with some Irish customs requirements to exit through a port in Ireland, and will need to check Irish customs guidance.

### **More information on qualifying Northern Ireland goods**

The Border Target Operating Model confirmed that import declarations will not be needed for [qualifying Northern Ireland goods](#) moving directly from Northern Ireland or indirectly through Ireland to Great Britain, in line with the Government's commitment to unfettered access. There are some very limited exceptions where import declarations are required, such as an ongoing requirement to provide these for excise goods when moving qualifying Northern Ireland goods through Ireland to Great Britain, and these will be set out in guidance shortly.

When moving qualifying Northern Ireland goods through Roll-on Roll-off ports from Ireland to Great Britain for which import declarations are not required, hauliers will still need to complete a GMR. They should indicate they are moving such goods by selecting the 'oral or by conduct declaration or no declaration required' option when creating their GMR. Hauliers and drivers will need to provide commercial evidence if asked to confirm that their goods are qualifying Northern Ireland goods, for example a dispatch notice, an invoice, or a consignment note. They will also need access to a travel document issued in the UK setting out the destination of the goods, to show that the goods have merely passed through Ireland.

At inventory linked ports or other locations, similar processes will be used to allow qualifying Northern Ireland goods to be released from inventories or local systems without requiring electronic declarations.

We will be updating the guidance pages on GOV.UK to reflect these changes.

### **Moving non-qualifying goods directly from Northern Ireland to Great Britain**

If you move non-qualifying goods directly from Northern Ireland to Great Britain, you will need to submit an import declaration.

If the goods are arriving in Great Britain from Northern Ireland through Roll-on Roll-off ports, you do not need to include your import declaration reference in a GMR. You will need to update the status of your full import declaration to 'arrived' on the system by 11:59pm on the working day after the day your goods arrived in Great Britain.

If you move non-qualifying goods from the EU to Great Britain via Northern Ireland you will also need to follow guidance on [making an indirect export from Northern Ireland](#).

### **Delaying declarations for goods brought into Great Britain**

From 31 January 2024 you will no longer be able to delay sending HMRC the full information about your goods by up to 175 days after import.

If you moved goods from Northern Ireland or Ireland to Great Britain before 31 January 2024 and used the delayed declarations process, you will need to submit your supplementary declarations and pay any customs duty within the 175 days deadline for the following movements:

- Goods moved from Northern Ireland or Ireland to Great Britain which are not qualifying Northern Ireland goods
- Goods moved from or through Northern Ireland to avoid the UK tariff or import processes
- Goods moved from Ireland to Great Britain, having originally started their journey in the EU and passed through Northern Ireland

You could receive a penalty up to £2500 if you fail to submit your supplementary declarations and pay any outstanding customs duty.

If you moved qualifying Northern Ireland goods from Northern Ireland to Great Britain through Ireland before 31 January 2024, and the deadline for submitting your supplementary declarations under the delayed declarations process expires **after** 31 January 2024 (you are still within the 175 days deadline), you no longer need to submit these declarations.

However, if the deadline for submitting your supplementary declarations for qualifying Northern Ireland goods moved from Northern Ireland to Great Britain through Ireland expired **before** 31 January 2024 (the 175 days deadline has passed), you need to submit your supplementary declarations to HMRC.

### **Further help and support**

If you have any questions, visit [Imports and exports: general enquiries](#) on GOV.UK.