



Brexit Day One No Deal Information

Importing and exporting across the Irish land border

Published on Thursday, 14 March 2019

Contents

Overview	1
Non-controlled goods.....	1
Controlled Goods.....	1
Customs Duty	2
VAT	2
Non-VAT registered traders	2
VAT registered traders	2
Further Information	2



asm
agency sector management

Ashford House, 41-45 Church Road
Ashford, Middlesex
TW15 2TQ



Overview

This guidance is for importing and exporting goods across the Irish land border if the UK leaves the EU without a deal on 29 March 2019.

It sets out the ways in which HMRC systems will treat trade between Northern Ireland and Ireland differently from other UK-EU trade. These provisions represent a temporary approach to trade between Northern Ireland and Ireland which will apply while longer-term arrangements are made.

The Government will provide an appropriate period of notice before introducing any new or changed requirements.

The information is taken from guidance published on gov.uk and discussions with customs and is accurate at the date displayed on the coversheet above.

It is important to note that the situation regarding a 'no deal' exit from the EU and the plans being put in place for that scenario are extremely fluid and is likely to change. You should therefore check back to ensure that the guidance is up to date.

Non-controlled goods

Customs declarations will not be required on imports or exports between Northern Ireland and Ireland, except for certain categories of controlled goods. This applies to all modes of transport and regardless of the origin of the goods.

Customs duty will not be due on goods moving from Ireland to Northern Ireland - imports.

Controlled Goods

Controlled (Excisable, Controllable and Licensable) goods – or ECL goods – will require a customs declaration for crossing the Ireland/Northern Ireland border (i.e. where the office of presentation is GBILB or an existing Northern Ireland office of presentation e.g. GBLDY for the port of Londonderry).

The declaration should have the following specific details:



Box	Data	Value
30	Goods location	A new code of ' GBILB ' will be required for Irish Land Boundary Movements
44	AI Statement	A header level AI Statement with code ' NIROI ' will be required on import and export declarations for these movements.

Customs Duty

No customs duty will be charged for both VAT registered and non-VAT registered Traders importing ECL goods across the Ireland/Northern Ireland border where the above information is present in the declaration.

VAT

Non-VAT registered traders

No VAT will be charged when a customs declaration is received for non-VAT registered traders only who are importing ECL goods across the Ireland/Northern Ireland border.

For non-VAT registered traders, Import VAT liability will be calculated/reported/paid via a new Import VAT Returns Service currently under development, which will not interact with CHIEF.

VAT registered traders

For VAT registered traders who are importing ECL goods across the Ireland/Northern Ireland border, CHIEF will follow the VAT Postponed Accounting processes for assessing Import VAT liability but ensure that Customs Duty is not included in any calculation of Import VAT due.

Further Information

For questions on the changes email: indirecttax.projectteam@hmrc.gsi.gov.uk