

EU Exit: Understanding the changes to goods movement

Understanding the changes to goods movement

Invest NI
21 January 2021



Overview of VAT implications

The position of VAT remains as understood for some time. GB will be treated as a third country by the EU for goods and services, just as the EU countries will be third countries to GB.

NI will remain part of the EU VAT territory. Interactions between NI and the EU will continue as normal and the movement of goods will continue to be treated as dispatches and acquisitions.

VAT system considerations for movement of own goods and postponed VAT accounting

Statistical declarations – remain as is for NI movements, only Intrastat Arrival returns for GB movements for 2021 year

Overview of Customs implications of the Deal

A hard border is in place between GB and the EU. Border control procedures are now in place and businesses now need to make Customs Declarations along with any other necessary paperwork to accompany their goods.

The deal provides for the movement of goods between the UK and EU to be tariff and quota free where the goods originate in the UK or EU. What constitutes EU or UK origin are governed by the Rules of Origin.

Facilitation schemes such as AEO may become more valuable to businesses in order to avoid the increased administrative burdens. AEO authorised traders will benefit from speedier clearance times.

There will be no duty on temporary imports for repair or repaired goods regardless of origin.



Common issues

- TSS – SDI prompt backlog
- Application of art 6 – UKTS approval:
 - NI establishment
 - DDP suppliers
 - Wholesalers
- No indication of refund/drawback process
- Retrospective amendment to 'at risk' status
- XI EORI/VAT numbers
- Overseas VAT registration obligations

Northern Ireland Protocol update

3 months grace period for POAO and plant products

NI > GB unfettered access – qualifying status FC goods in NI

At risk definition – a/r unless otherwise established.

UKTS not required if GB origin goods 0% under TCA, rules of origin do apply

Business ceasing to supply ROI/NI due to Protocol complexities

UKTS issues – 4 month derogation to allow 'not at risk'

TRACES

1

How to determine
'At Risk' Goods

When a good is 'at risk'

When a good is considered 'at risk' then the EU tariff will apply. The criteria to be eligible to register to treat goods as 'at risk' is complex, but in some cases, may be manageable without a UKTS authorisation:

- If the goods are of UK origin, 'at risk' movements into NI from GB will be taxed at 0% as a consequence of the UK/EU TCA.
- Where goods are subject to EU tariffs on arrival into NI, the business may be eligible for a waiver subject to de-minimis State Aid limits.



How to determine 'At Risk' Goods NI Protocol Article 5(2)

Goods at risk of subsequently being moved into the Union



....a good brought into Northern Ireland from outside the Union shall be considered to be at risk of subsequently being moved into the Union unless it is established that that good:

- a) Will **not** be subject to commercial processing in Northern Ireland; **and**
- b) Fulfils the criteria established by the Joint Committee in accordance with the fourth subparagraph of this paragraph.

Note this is an **and** condition – therefore, both conditions must be satisfied for goods to not be considered to be at risk of subsequently moving into the Union

NI Protocol Article 5(2)

Goods at risk of subsequently being moved into the Union

What does 'processing' mean?

Article 5(2) states:



.....processing' means any alteration of goods, any transformation of goods in any way, or any subjecting of goods to operations other than for the purpose of preserving them in good condition or for adding or affixing marks, labels, seals or any other documentation to ensure compliance with any specific requirements.

Therefore, if you bring goods into NI and will not carry out any processing as defined above, the your goods will not be considered to be subject to commercial processing for the purposes of the first condition of Article 5(2). However, you will still be subject to the second condition, as detailed in Article 3 of the Withdrawal Agreement Joint Committee on the determination of goods not at risk.

Draft Decision of the Withdrawal Agreement Joint Committee on the determination of goods not at risk (10 December 2020) Article 2 Non-commercial processing

A good shall not be considered to be subject to commercial processing where:

The person who lodges a declaration for release for free circulation in respect of that good or on whose behalf such declaration is lodged ('importer') had a total annual turnover of less than GBP 500,000 in its most recent complete financial year; or

- a) The processing is in Northern Ireland and is for the sole purpose of:
- b) The sale of food to an end-consumer in the **United Kingdom**;
 - Construction, where the processed goods form a permanent part of a structure that is constructed and located in Northern Ireland by the importer;
 - Direct provision to the recipient of health or care services by the importer in Northern Ireland;
 - Not for profit activities in Northern Ireland, where there is no subsequent sale of the processed good by the importer; or
 - The final use of animal feed on premises located in Northern Ireland by the importer.

How to declare goods not 'at risk'

The business must be authorised for the UK Trader Scheme to declare the goods brought into NI as not 'at risk'.

Supporting evidence for each consignment moved into NI will need to be kept for 5 years. Examples of evidence to support not 'at risk' declaration include:

- Commercial receipts and invoices
- Delivery receipts
- VAT invoice
- Commercial contracts and purchase orders



Article 3 Criteria for considering goods not to be at risk of subsequently being moved into the Union

A good shall be considered not to be at risk of subsequently being moved into the Union, where it is not considered to be subject to commercial processing in accordance with Article 2, and where:

a) In the case of goods brought into Northern Ireland **from another part of the United Kingdom** by direct transport, (i.e. GB > NI)

- i. The duty payable according to the Union Common Customs Tariff is equal to zero, **or**
- ii. The importer has been authorised in accordance with Articles 5 to 7 of this Decision to bring that good into Northern Ireland for its sale to, or final use by, end-consumers located in the **United Kingdom**, including where that good has been subject to non-commercial processing in accordance with Article 2 before its sale to, or final use by, end-consumers.

b) In the case of goods brought into Northern Ireland by direct transport **other than from the Union or another part of the United Kingdom**, (i.e. imports from outside the EU)

- i. The duty payable according to the Union Common Customs Tariff is equal to or less than the duty payable according to the customs tariff of the United Kingdom, **or**
- ii. The importer has been authorised in accordance with Articles 5 to 7 of this decision to bring that good into **Northern Ireland** for its sale to, or final use by, end-consumers located in Northern Ireland (including where that good has been subject to non-commercial processing in accordance with Article 2 before its sale to, or final use by, end-consumers), and the difference between the duty payable according to the Union Common Customs Tariff and the duty payable according to the customs tariff of the United Kingdom is lower than 3% of the customs value of the good.

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/943226/Draft_Decision_of_the_Withdrawal_Agreement_Joint_Committee_on_the_determination_of_goods_not_at_risk.pdf

2

Rules of Origin

Brief Introduction to Rules of Origin

The UK EU Trade and Cooperation Agreement (TCA) eliminates Customs duties on products originating in the UK or EU.

Like all EU 'Free Trade Agreements', the TCA provides comprehensive Rules of Origin to determine when and how products originate in the UK or EU.

The TCA has been written to encourage production of goods between the EU and the UK. It will not allow for the free movement of goods that are not of EU/UK origin between the EU and the UK (e.g. Chinese goods imported into the EU then exported to the UK).

In determining whether preferential or reduced rates of Customs duty are available on the import of products, the origin of the imported products is key.

When does a product originate in the UK/EU

There are 2 basic rules of origin:

1. Wholly obtained – e.g. an animal born and raised in a specific country, or a plant grown in a country would be wholly obtained in that country.
2. Substantial or sufficient transformation – 3 major criteria usually used in a trade agreement for determining this:
 - a. A change in tariff classification ('tariff shift');
 - b. A percentage of value-added;
 - c. Having undergone a specific manufacturing process.



Rules of Origin – An example

Firstly, the origin of a mineral e.g. gold would be easy to determine as it would be where the gold was mined from.

However, take the example of a leather briefcase; mainly made from leather but with cotton stitching. It might be embossed with lettering to brand it, lined with a man-made fabric and strengthened (i.e. for the handles) with plastic. Each of these components could be sources from different suppliers all with a different origin.



Questions to consider when determining Origin

What is the product being imported?

1

Where is it made (is there more than 1 country involved)?

2

Is there a trade agreement between the country of dispatch and arrival that can be applied to gain a reduced or zero rate of customs duty?

3

Is there a direct transportation rule in the agreement for the movement of the products from the country of origin to the country of import?

4

Do you have the appropriate evidence of origin?

5

A final word on Rules of Origin

The UK announced a 6 month temporary easement for imports into the UK. This has not been reciprocated for exports out of the UK.

Traders have until 30 June 2021 to submit full proof of origin with their import declarations.

To claim preferential origin an exporter is required to obtain from its supplier a declaration or, the importer can make a declaration based on its knowledge.

A claim of preference is the responsibility of the importer. Documentation should be retained for 3 years to evidence the claim.

Exporters should retain evidence to document statements of origin for 4 years.

3

VAT Changes of note

Trading under the NI protocol

Businesses need to be identified within HMRC's VAT systems where they're making transactions that fall within the scope of the NI protocol.

A business is trading under the protocol if the business is VAT registered and either:

- Your goods are located in NI at the time of sale.
- You receive goods in NI from VAT registered EU businesses for business purposes.
- You sell or move goods from NI to an EU member state.

A business is automatically identified as falling within the scope of the protocol where their:

- VAT registered address has a BT postcode
- VAT registration certificate shows a type of business that is not solely involved in the provision of services

Use of XI VAT Number

When trading under the NI protocol, a business must:

Put an 'XI' prefix in front of your VAT number when communicating with an EU customer or supplier.

Complete an EC Sales list when selling goods from NI to VAT registered customers in the EU

Use of XI EORI Number

An EORI number starting with XI is needed to:

- Move goods between NI and non-EU countries (including GB)
- Make a declaration in NI
- Get a customs decision in NI

In order to get an EORI that starts with XI, a business must already have an EORI that starts with GB.

It is possible for a business to apply for a GB and XI EORI number at the same time. This process only takes 5-10 minutes.

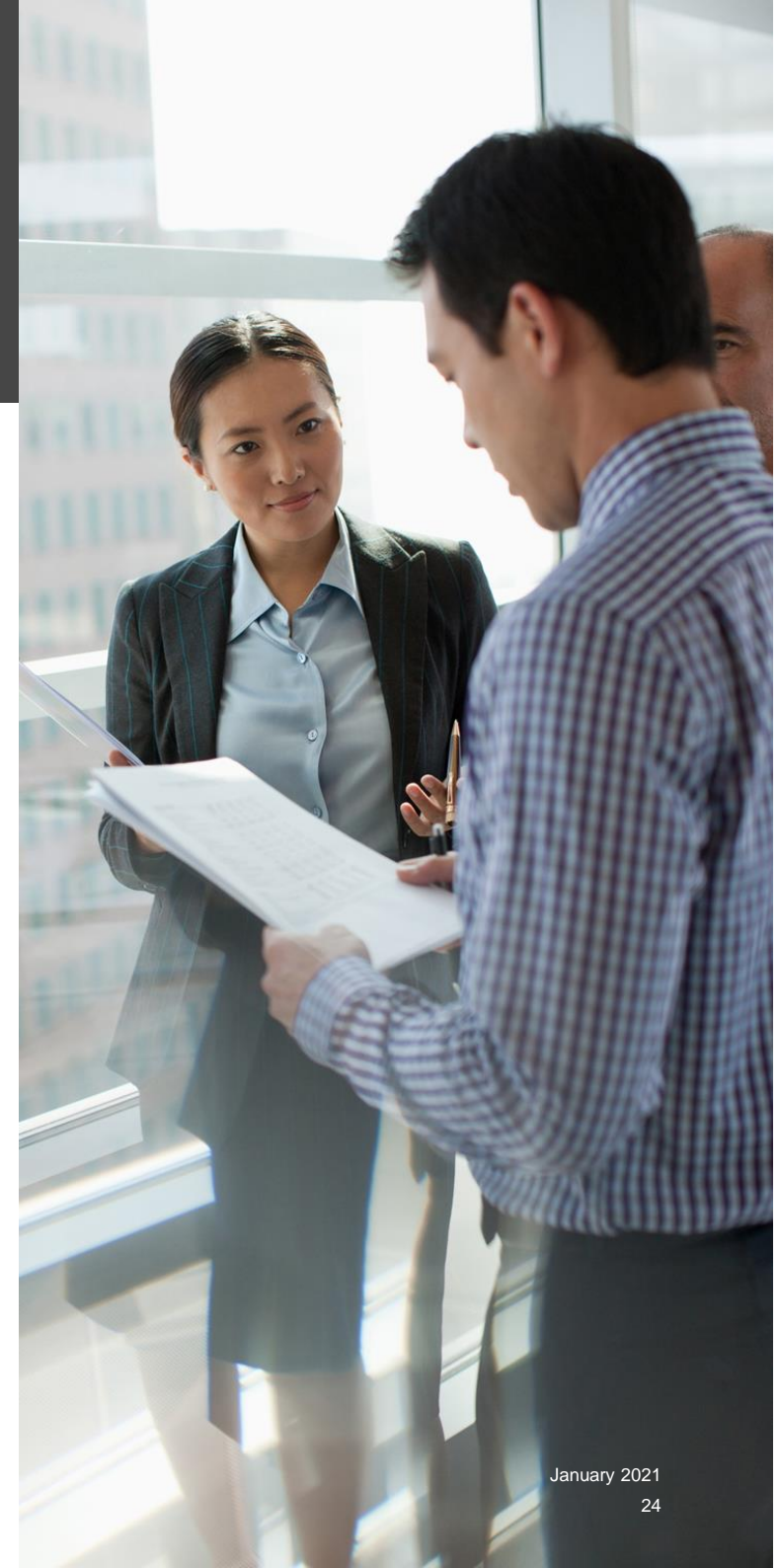
VAT changes with Online Sales

New arrangements will see the abolishment of the Low Value Consignment Relief, which relieved import VAT on consignments of goods valued at £15 or less.

HMRC have introduced new rules on consignments valued below £135 along with the introduction of the EU's e-commerce package in July 2021.

New rules on distance sales (online sales to private individuals not registered for VAT) will apply depending on:

- Where the goods are located at the point of sale
- The destination territory of the customer. Note there is now a distinction between NI and GB.





NI Sellers to EU Member States

UK VAT remains chargeable unless the relevant distance selling thresholds have been breached in which case the NI supplier will be required to register for VAT in those applicable EU Member States.

These rules remain in place until 01 July 2021. After then, under the EU's e-commerce package, the NI business can register to file a single return via the One Stop Shop 'OSS'.

GB Sellers to EU Member States

These are now treated as exports from GB requiring full paperwork.

The VAT treatment of the import into the EU will be dependent to some extent on the roles and responsibilities within the supply chain.

For example:

1

Supplier is importer of record – supplier is required to account for EU import VAT and any Customs duty payable.

2

Supplier retains ownership until delivered to customer – this generally triggers a local EU VAT registration requirement as the supplier would be deemed to have made a domestic supply in that EU territory.

Post 01 July 2021, with the EU's e-commerce package, the GB businesses may register to file a single return as a 'non-union' entity via the OSS in a single EU Member State.

Note that where the customer is acting as importer of record and has ownership of the goods at the point of import, then it is the customer who will be liable to pay any import VAT and Customs duty.



Non-UK sellers to the UK

Any online sellers or online marketplaces making distance sales of goods into the UK are liable for UK VAT on all consignments up to £135.

Changes in 3 scenarios:

Sales made from outside the UK to GB customers require the overseas seller to register for UK VAT and account for this output VAT at the point of sale.

1

Sales from EU to NI customers, EU distance selling rules continue to apply.

2

Sales from Non-EU to NI customers, normal rules apply unless the overseas seller is registered for UK VAT. In which case the seller may avail of postponed import VAT accounting allowing this to be paid via their UK VAT Return.

3

Any questions?



Thank you

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Understanding the changes to goods movement

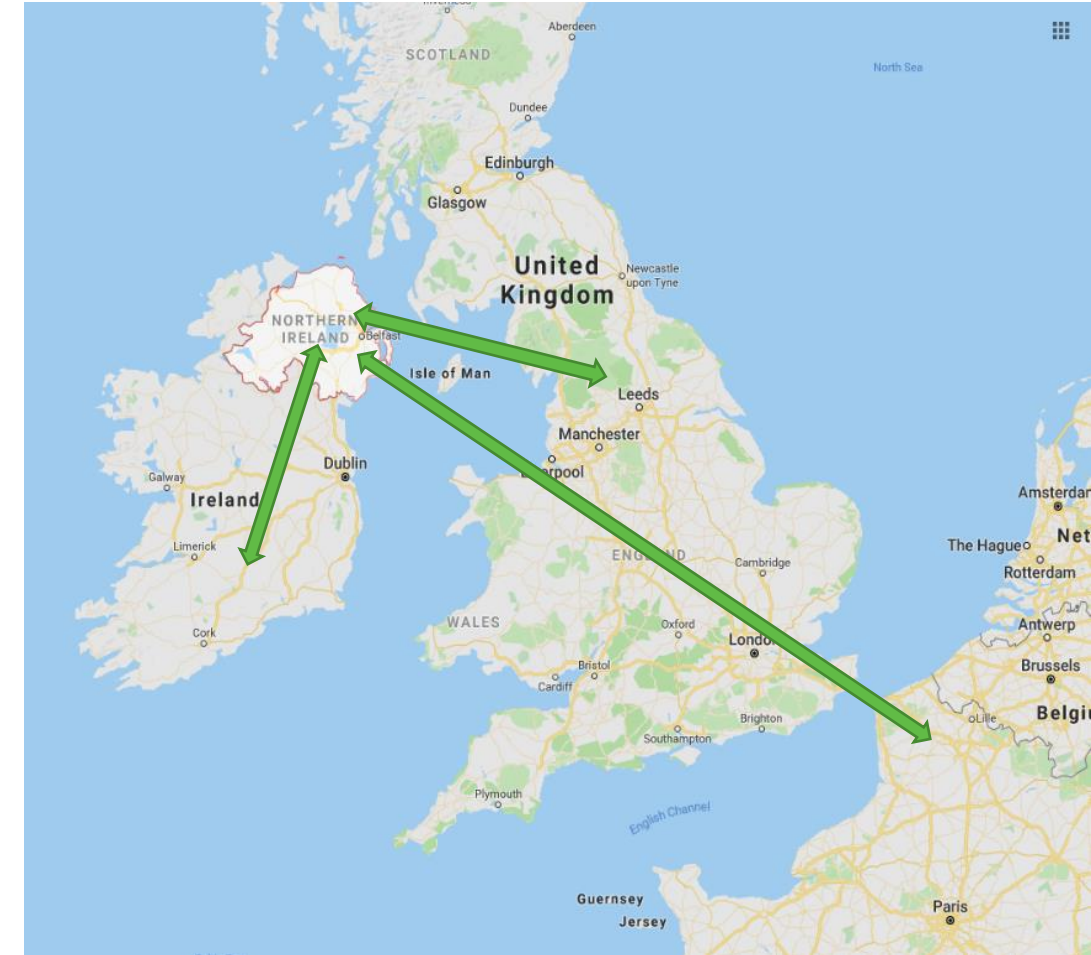
EU
EXIT



Ronan McDonnell

Context for presentation

- Traders and Logistics Providers coming to terms with changes
 - ✿ GB/NI movements
 - ✿ Additional checks for some goods (e.g. SPS)
 - ✿ Customs border at channel ports (GB/EU)
- Logistics is on the front line:
 - ✿ Procedures
 - ✿ Administration
 - ✿ Impact on service
- Focus on Logistics
 - ✿ General guidance on maintaining the flow of Goods
 - ✿ Ensure you are familiar with own requirements

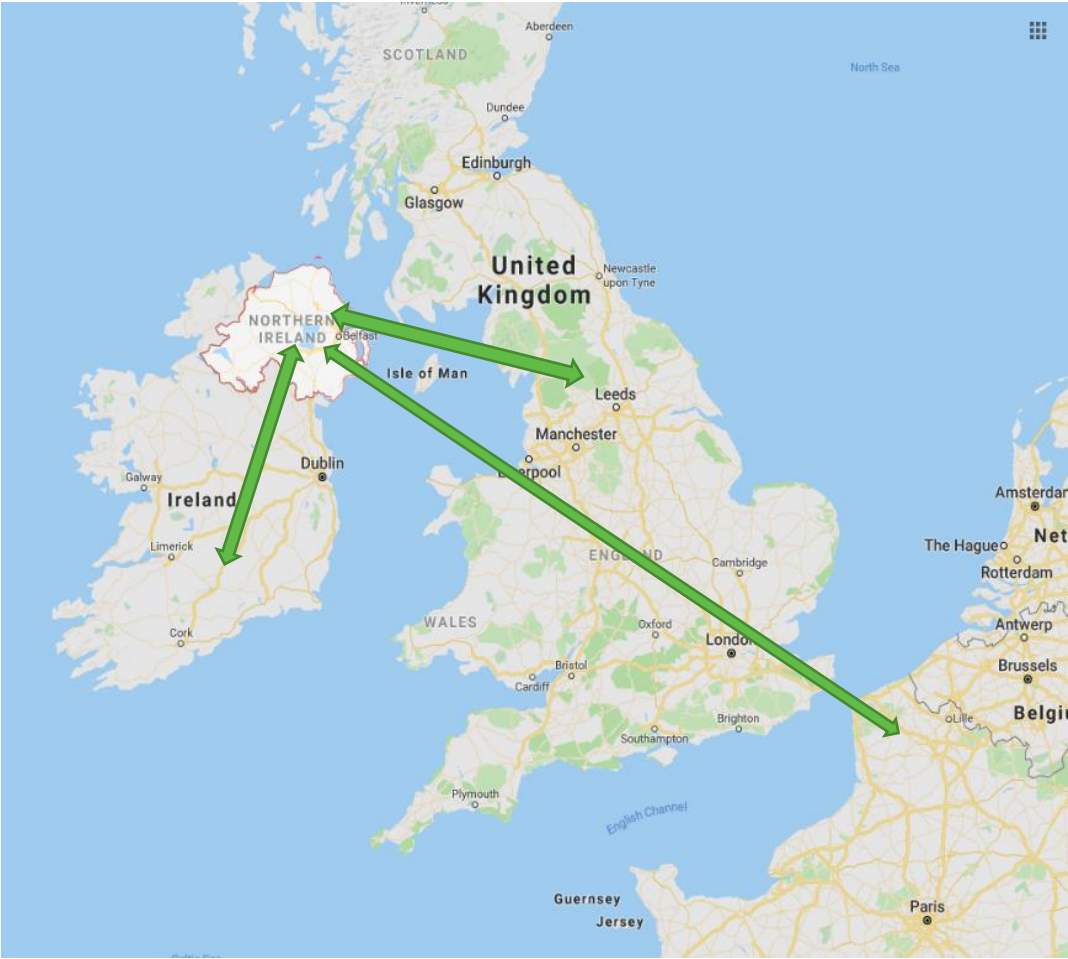


Protocol on Ireland/Northern Ireland

- Northern Ireland is part of the UK customs territory, but subject to certain provisions of EU law to avoid a hard border on the island.
- Goods from Northern Ireland have free and open access to the EU Single Market as well as the UK market.
- Checks and controls on goods entering Northern Ireland from GB.
- How the Protocol will work in practice will be clarified by the EU and the UK, working together, in the Joint Committee.

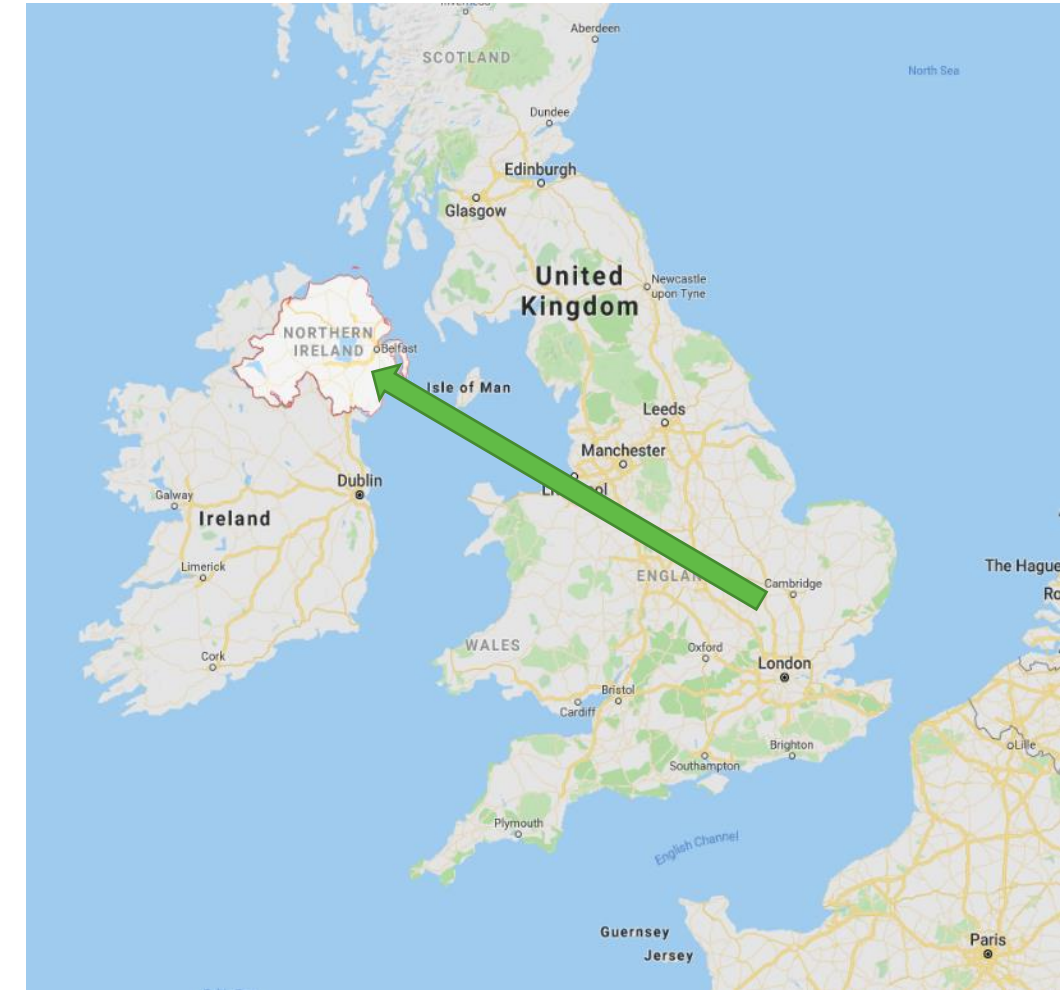


Impact of Trade Routes



GB/NI Movements – Context

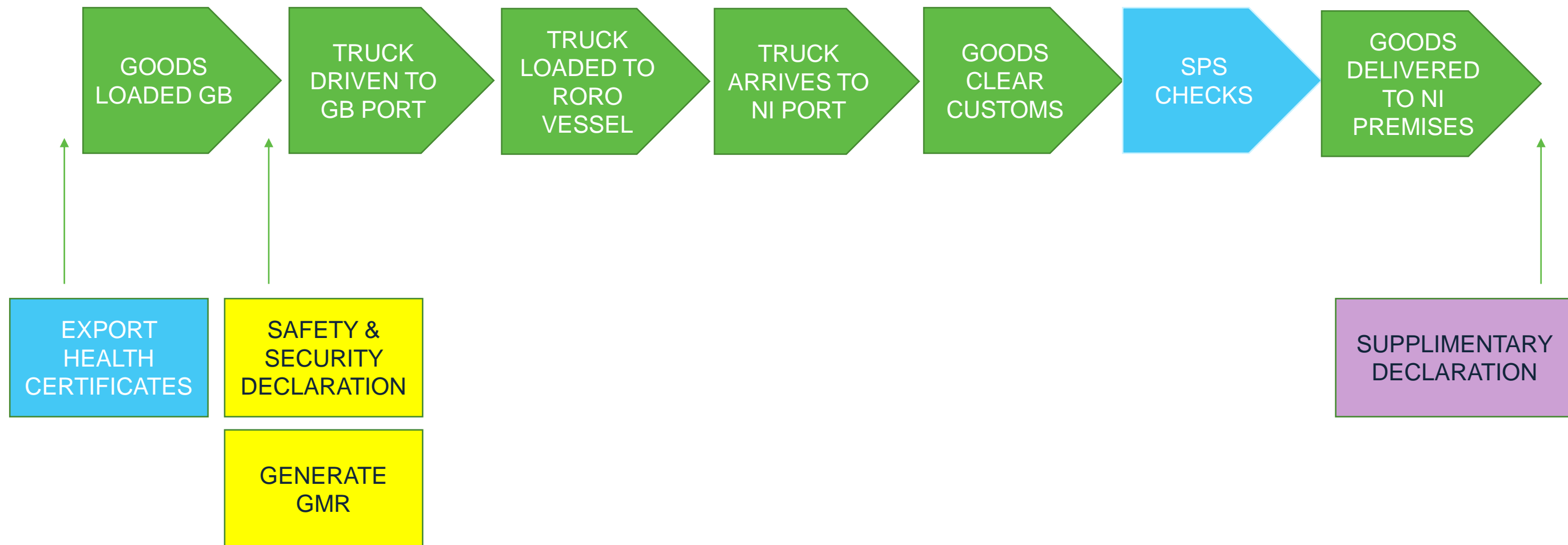
- New administrative processes:
 - ✿ Digital safety and security information
 - ✿ Digital supplementary declaration
- Ensure you are registered for Trader Support Service
- Ensure carriers are registered with GVMS
- Derogations
- Complexity



GB/Ni Movements – Enabling the Flow of Goods



GB/NI Movements – Enabling the Flow of Goods



GB/NI Movements – Responsibilities

Safety & Security Declarations (ENS)

- Entry Summary Safety and Security declarations (ENS) required for all goods moved from GB-NI.
- Carriers have the legal responsibility to ensure that UK customs has pre-arrival information.
- For roll-on/roll-off movements:
 - ✿ If goods are accompanied – the haulier
 - ✿ If goods are unaccompanied – the ferry operator
 - ✿ The carrier can agree to pass the requirement onto the trader; however, the carrier retains legal responsibility.
- The “Safety & Security declaration should be complete and accurate to the best of the declarant’s knowledge at the time”.

GB/NI Movements – Responsibilities

Goods Movement Reference (GMR)

- Once the haulier/carrier has submitted ENS declarations through TSS, and received “authorisation to move”, a Goods Movement Reference (GMR) must be created on GVMS so goods can move.
- A GMR is a reference number (and barcode) required per vehicle, per movement.
- GVMS enables declaration references to be linked together so the driver only presents one reference at the port of departure.
- GVMS also notifies the haulier, carrier and port of whether goods have been cleared or must undergo checks on arrival.

GB/NI Movements – Data Requirements

- Onus on carrier to ensure ENS and GMR processes completed.
- Require data/assistance from other parties (e.g. declarant, etc.).
- NI businesses should ensure that GB suppliers are registered with TSS.
- TSS How-To Guide – *Declaration data requirements: TSS ENS Safety & Security declarations.*

GB/NI Movements – Completing Safety & Security Declarations

Submit Entry Summary Declaration (ENS)

Use this form to submit an Entry Summary Declaration (ENS).

* Submitter

Charlie G

* Type of Movement

RoRo (Accompanied / Unaccompanied)

* Identity Number of Transport

Conveyance Reference Number

* Nationality of Means of Transport

Save as Draft

Create Consignments

Get Help

Required information

Identity Number of Transport

Nationality of Means of Trans...

Carrier EORI

Arrival Date/Time

Port of Arrival

Place(s) of Loading

Place(s) of Unloading

GB/NI Movements – Completing Safety & Security Declarations

- **Type of Movement**

- ✿ Ro-Ro includes both accompanied and unaccompanied movements and will cover most cases for GB-NI trade.
- ✿ Maritime covers movements by sea without a vehicle onboard (e.g., container shipping).

- **Identity number of Transport**

- ✿ For accompanied Ro-Ro, enter the haulier's Vehicle Registration and Trailer numbers, separated by a space.
- ✿ For unaccompanied Ro-Ro, enter the trailer number only.
- ✿ For Sea movements, enter the vessel's International Maritime Organization (IMO) number.

- **Nationality of means of transport** – the vehicle's country of registration

- **Carrier XI/EU EORI and details** – must be an XI or EU EORI.

- ✿ For accompanied Ro-Ro movements, haulage company's EORI should be entered.
- ✿ For unaccompanied Ro-Ro shipments, the ferry company's EORI should be entered.
- ✿ Where a European EORI is added then prompt to add the Carrier Name, Address and Carrier Country.

- **Arrival date/time** – Date and time (GMT) of expected arrival at the NI port

- ✿ Must be within the following 14 days.
- ✿ You can alternatively leave this field empty and save an initial draft.



GB/NI Movements – Completing Safety & Security Declarations

- **Port of arrival** – from the drop-down list by either typing in the field or using the selection
- **Seal Number** – optional field, if not populated TSS will input “No Seal.”
 - ✿ If seals are affixed to the transport equipment, the identification numbers of the seals should be provided.
- **Route** – Either GB-NI (e.g. Cairnryan-Larne) or GB-NI via IE (e.g. Holyhead-Dublin and on to Belfast).
- **Place(s) of loading**
 - ✿ Name(s) of the port, freight terminal or other place where goods are loaded onto the means of transport.
 - ✿ For accompanied Ro-Ro movements this would be a description of where goods are loaded onto the truck (e.g., city).
 - ✿ If multiple places of loading (e.g., groupage), provide the best indication of primary locations (e.g., “Edinburgh, Glasgow”).
- **Place(s) of unloading**
 - ✿ Name(s) of the port, freight terminal or other place where goods are unloaded from the means of transport.
 - ✿ For accompanied Ro-Ro movements this would be a description of where goods are unloaded off the truck (eg., city).
 - ✿ If there are multiple places of unloading, provide the best indication of primary locations (e.g., “Belfast, Larne”).
- **Transport charges** – Chose from list of payment methods for transporting goods (i.e. to haulier).
 - ✿ The field defaults to Account Holder with Carrier.

GB/NI Movements – Completing Safety & Security Declarations

- You can **Save as Draft** at any point.
- Once saved, you will be presented with the following details including the unique ENS reference number in the header.

The screenshot displays the HM Government UKTRANSITION portal. The top navigation bar includes links for Declarations, NI - GB Moves, Cases, Company Profile, and Notifications (6). The breadcrumb trail shows Home > Declarations > ENS0000000000001473. A blue banner at the top of the form area states: "For guidance on completing these fields, please refer to [this guide](#)." The form itself is titled "Entry Summary Declaration" and contains the following fields:

- Client Job Number:** ENS0000000000001473
- *Declaration Type:** ENS
- *Submitter:** Charlie G
- Status:** Draft
- *Type of Movement:** RoRo (Accompanied / Unaccompanied)
- *Identity Number of Transport:** eg OV65 XYZ
- Conveyance Reference Number:** (empty field)
- *Nationality of Means of Transport:** United Kingdom
- *Port of Arrival:** Belfast Port
- *Arrival Date/Time:** (empty field)

- A consignment is a set of goods being moved from one consignor (supplier) to one consignee (customer).
- TSS will generate one ENS declaration for each consignment.



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EU EXIT

- **Transport document reference** – For Ro-Ro – reference number of the CMR document. If unavailable, provide the delivery note reference number.
- **Goods Description** – Plain language description precise enough for customs to be able to identify what the goods are.
- For further details, see TSS User Guides: *How to create a new consignment for an ENS declaration (Step 2)*

GB/NI Movements – Completing Safety & Security Declarations

- **Consignor and Consignee EORI and details** – XI or EU EORI number of the:
 - ✿ Consignor (the party delivering the goods as stipulated in the transport contract)
 - ✿ Consignee (the party that takes ownership of goods post customs-clearance)
 - ✿ If the XI or EU EORI is unavailable, company name and address can be provided as an alternative
- **Importer EORI and details** – GB EORI number of the importer.
 - ✿ The importer is the party responsible for completing customs procedures for the arrival of the goods.
 - ✿ This could be the sender, receiver, or their intermediary, and should be pre-agreed in the delivery terms.
 - ✿ For DDP transactions from GB to NI, the importer is the GB supplier responsible for completing import declarations.
 - ✿ If you know the importer's XI EORI, you can obtain the GB EORI by replacing the "XI" prefix with "GB".

GB/NI Movements – Completing Safety & Security Declarations

- You must add goods (i.e. items) to the Consignment before submitting.
- Each item declared is a set of goods with the same description (i.e. with the same commodity code). For example, five pallets of a single type of apples should be added as one item.
- Select the **New** button in the Declaration Goods section at the bottom of the consignment form to add goods to the consignment.

The screenshot shows the HM Government UK Transition portal. At the top, there's a navigation bar with 'HM Government UK TRANSITION' on the left and 'Declarations', 'Company Profile', 'My Cases', and 'CE' on the right. Below this is a breadcrumb trail: 'Home > Declarations > ENS000000000001001 > DEC000000000001003'. The main form area is divided into sections. The 'Exporter' section includes a field for '*Exporter EORI' with the value 'GB222000020000' and a checkbox for 'Exporter EORI Unknown'. Below this are buttons for 'Cancel Consignment', 'Submit', and 'Save (Ctrl + s)'. The 'Declaration Goods' section is at the bottom, featuring a 'New' button circled in red, a 'Declaration Goods' filter, and a message stating 'No records in Declaration Goods using that filter'.

GB/NI Movements – Completing Safety & Security Declarations

- **Type of packages** – Options are: Cases, Boxes, Pallets, Bulk container.
- **Number of pieces or packages**
 - ✿ If goods are in bulk (unpackaged), enter the number of individual pieces of goods.
 - ✿ If goods are not in bulk, enter the number of packages. This is the number of individual items that are packaged in such a way that they cannot be divided without undoing the packing. e.g. the number of pallets.
- **Package Marks** – description of the marks and numbers on the transport units or packages.
 - ✿ This should include a description and any information that will allow customs to identify this package within the load.
 - ✿ If goods are in a container, the container number can replace the shipping marks.
- **Gross Mass (KG)** – Gross Mass of the goods, including the packaging, excluding the carrier's equipment.
- **Goods Description** – Plain language description precise enough for customs to be able to identify what the goods are. The description should cover:
 - ✿ What are the goods? If appropriate, include the brand and model.
 - ✿ What are they made of?
 - ✿ What are they used for?

GB/NI Movements – Completing Safety & Security Declarations

- **Invoice number** – optional and should only be entered if available.
- **Are the items controlled goods?** Yes/No. Items which belong to one of these types may be controlled:
 - ✿ Goods of animal origin
 - ✿ Plant-based products
 - ✿ Fruits & vegetables
 - ✿ Fish products
 - ✿ Weapons
 - ✿ Endangered species (e.g., CITES products)
 - ✿ Goods requiring certifications (e.g., excise goods)

For more details, consult government guidance

GB/NI Movements – Completing Safety & Security Declarations

- Where additional goods need to be added to this consignment, repeat the steps above for the other goods.
- As the goods are added to the consignment records the Total Packages and the Total Gross Mass (KG) fields on the consignment form will be automatically updated.

HM Government
UK TRANSITION

Declarations NI - GB Moves Cases Company Profile Notifications 4 66 Charlie

Home > Declarations > ENS000000000001473 > DEC000000000001644

Exporter
Woolly jumpers.

*Exporter EORI ☐ Exporter EORI Unknown

Cancel Consignment Submit Save (Ctrl + s)

Declaration Goods 2

Declaration Goods New

Goods Description	Goods Item Number	Client Job Number	Type of Packages	Item Gross Mass (KG)	Equipment Number (if Containerised)	Package Marks
Dresses	ENS000000000001473		Boxes	49		Box x of 10
eg...Cotton Shirts	ENS000000000001473		Boxes	76		Box x of 15

< > Rows 1 - 2 of 2

GB/NI Movements – Completing Safety & Security Declarations

- Once all the goods for the consignment are added, the consignment can be submitted.
- Check the ENS and consignment details for accuracy.
- Select the **Submit** button.
- If actual shipment takes place on a different vessel or if the arrival place, date or time changes, the Declarant must update the ENS with revised details.

For further details, see TSS User Guides:
How to add goods to an ENS consignment
(Step 3)

The screenshot shows the HM Government UK Transition portal. The top navigation bar includes 'Declarations', 'Company Profile', and 'My Cases'. The breadcrumb trail is 'Home > Declarations > EN5000000000001028 > DEC0000000000001027'. The 'Export' form is displayed with the following details:

- Exporter**: GB323000422000
- *Exporter EORI**: GB323000422000
- ☐ Exporter EORI Unknown
- Buttons**: 'Cancel Consignment', 'Submit' (circled in red), and 'Save (Ctrl + s)'.

Below the form is a table titled 'Declaration Goods' with a 'New' button. The table has the following columns: Goods Description, Goods Item Number, Client Job Number, Type of Packages, Item Gross Mass (KG), Equipment Number, and Pack. The table contains one row of data:

Goods Description	Goods Item Number	Client Job Number	Type of Packages	Item Gross Mass (KG)	Equipment Number	Pack
Shirts	EN5000000000001028		Boxes	200	My Product Code	Box

At the bottom of the table, there are navigation controls: '<' and '>' buttons, and the text 'Rows 1 - 1 of 1'.

GB/NI Movements – Goods Vehicle Movement Service

- Once declarations submitted through TSS, and confirmation emails received (authorisation to move), a Goods Movement Reference (GMR) must be created on GVMS in order to move the goods.
- Responsibility of haulier – must first be registered for GVMS.
- A GMR is a reference number (and barcode) required per vehicle, per movement, which drivers must present at the port of departure to prove that all necessary declarations have been pre-lodged.
- GVMS also notifies the haulier, carrier and port of whether goods have been cleared or must undergo checks on arrival at NI ports.

GB/NI Movements – Create and Complete a GMR

- Create a GMR through the GVMS web portal: <https://www.gov.uk/guidance/get-a-goods-movement-reference> .
- Click the green **Start Now** button. Sign in with the Government Gateway user ID and password you used when registering for GVMS.

Get a goods movement reference

You'll need the Government Gateway user ID and password you used when you [registered for the Goods Vehicle Movement Service](#).

Start now >

GB/NI Movements – Create and Complete a GMR

- This opens the GMR dashboard, which lists all your GMRs created to date.
- To create a new GMR, click the green **Create a new GMR** button.
- To edit an existing draft GMR, click the blue ID of the relevant GMR.

Get a goods movement reference (GMR)

If you do not make any updates within 28 days, your goods movement reference will expire and you cannot use it.

Create a new GMR

Sort by Departure date (last) ▼

Goods movement reference ID	Vehicle or trailer number	Planned route	Departure time and date	Status
GMR G FRAY RW2V				Draft
GMR O LEJF ME2G	HT68 EER	Tyne to Amsterdam	7:20pm on 25 January	Draft Contains errors
GMR I MEER WF7B	GH66 BNG	Rosslare to Fishguard	5:40pm on 25 January	Complete



GB/NI Movements – Create and Complete a GMR

- Select and confirm the direction of the movement (GB to NI).
- This will create a draft GMR, which you must then update with information about the movement. Select **Update your draft with more information**.
- Draft GMR can be used to make transport bookings.
- Must be updated before travel with all mandatory information.
- Check on the dashboard and correct any errors before travelling to the port.

Where is this crossing going from and to?

- ☐ From a port in the European Union (EU) or Norway into Great Britain (England, Scotland and Wales)
- ☒ From Great Britain into Northern Ireland
- ☐ From Northern Ireland into Great Britain

Draft created

Your draft goods movement
reference
GMR GFRAYRW2V

What happens next

You can use this draft goods movement reference to make transport bookings.

You must update it before you travel with all of the mandatory information.

You can update it at any time before you travel.

The status of a goods movement reference can change, you must check the status on the dashboard and correct any errors before travelling to the port.

[Update your draft with more information](#)

[Go back to the dashboard](#)



GB/NI Movements – Create and Complete a GMR

Update GMR G FRAY RW2V direction: GB to NI

You have completed 0 out of 6 sections

1. About your crossing

[Select the planned route](#)

Not started

2. About your vehicle

[Confirm if the driver will travel with the vehicle](#)

Not started

[Enter the vehicle registration number](#)

Not started

[Enter unit numbers](#)

Not started

3. About your declarations

[Confirm if the vehicle contains goods](#)

Not started

Enter declaration reference numbers

Cannot start yet

- Complete details about the movement.
- Select the route and confirm if the driver will travel with the vehicle.
- Input the vehicle registration number and unit number(s): this is a trailer number, or container reference number.
- Confirm if the vehicle contains goods and click Continue.

Section 3: About your declarations

Confirm if the vehicle contains goods



Yes, the vehicle contains goods



No, the vehicle is empty

Continue

GB/NI Movements – Create and Complete a GMR

- You will be asked to **Add a declaration.**
- Select **Entry In Declarant's Records (EIDR)** then click **Continue.**

Section 3: About your declarations

Add a declaration

Select a declaration type to add it to this goods movement reference.
You must add declarations one at a time, but you can add as many as you need to.

- ☐ Customs declaration
This could be a Simplified Frontier Declaration (SFD) or a Full Customs Import Declaration
- ☐ Transit declaration
This could be a Transit Accompanying Document (TAD) or a Transit Security Accompanying Document (TSAD)
- ☒ Entry In Declarant's Records (EIDR)
- ☐ ATA Carnet
- ☐ TIR Carnet

Continue



GB/NI Movements – Create and Complete a GMR

- Input the EORI number provided by TSS in your Simplified Frontier Declaration (SFD) confirmation email – not your or your customer's EORI number.

The following SFD Declaration is now Authorised for Movement.

For carriers/hauliers:

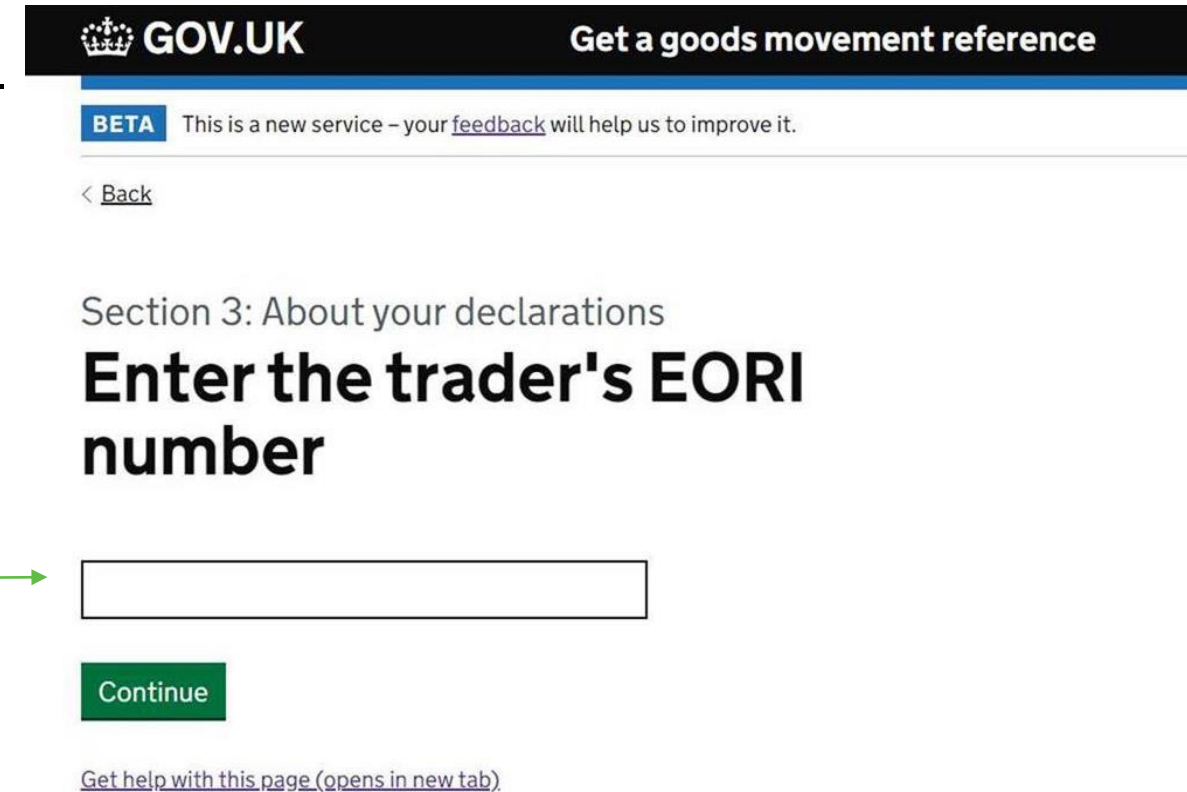
Please ensure ALL consignments associated to your vehicle are authorised for movement before departing.

TSS is not currently issuing MRNs for the SFD. ~~In order to complete a GMR on GVMS, you should use the following EORI:~~ GBXXXXXXXXSFD2

This EORI must only be entered into the appropriate field on the GMR you have created on GVMS:

- If using the Digital Service (web page): in Section 3 'Add a Declaration', select the 'Entry in Declarant's Record' option and then provide the EORI when prompted on a subsequent screen to 'Enter the trader's EORI number'.
- If using the API channel to create and update GMRs: this is the 'traderEORI' field within the eidrDeclarations array.

- Click **Continue**.



GOV.UK Get a goods movement reference

BETA This is a new service – your [feedback](#) will help us to improve it.

[Back](#)

Section 3: About your declarations

Enter the trader's EORI number

[Continue](#)

[Get help with this page \(opens in new tab\)](#)

GB/NI Movements – Create and Complete a GMR

- You will be asked to enter an entry summary (safety and security) declaration (ENS).
- The Movement Reference Number is provided by TSS in confirmation emails and can also be found within the declaration record on TSS.
- If you are moving multiple consignments with declarations submitted through TSS, you will initially need to enter just one of these consignments on your GMR.
- **NB** This is a transitional arrangement, and you will need to include all TSS consignments on GMRs in future.



The following ENS declaration is now Authorised for Movement, please ensure ALL consignments associated to your vehicle are Authorised for Movement before departing.

Movement Reference Number: 10XI08I01234567891

Header:

Client Job Number: [ENS000000000115072](#)

Arrival Date/Time: 08/01/2021 11:00:00 GMT

Identity Number of Transport:

Carrier EORI: XI000012340001



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[< Back](#)

Section 3: About your declarations

Enter an entry summary (safety and security) declaration


Continue

[Get help with this page \(opens in new tab\)](#)



GB/NI Movements – Create and Complete a GMR

- Once all the data has been added, click **Continue** to review the GMR
- Then click **Finish** to complete it.

 **GOV.UK**

Get a goods movement reference

BETA

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Update GMR G 0000 1PG1 direction: GB to NI

1. About your crossing

Select the planned route

Completed

2. About your vehicle

Confirm if the driver will travel with the vehicle

Completed

Enter the vehicle registration number (optional)

Completed

Enter unit numbers

Completed

3. About your declarations

Confirm if the vehicle contains goods

Completed


Enter declaration reference numbers

Completed

Completing your goods movement reference

You have completed all of the sections relevant to this crossing. Select continue to check your answers before you go to the port.

Continue

 **GOV.UK**

Get a goods movement reference

BETA

This is a new service – your [feedback](#) will help us to improve it.

< Back

Check your answers

Goods movement reference

GMR G 0000 1PG1

Direction

From Great Britain into Northern Ireland

About your movement

Planned route

Departing: Cairnryan
Arriving: Belfast

Change

About your vehicle

Driver travelling with the vehicle

No

Change

Vehicle registration number

R500 MCB

Change

Trailer and container numbers

V123

Change

About your declarations

Vehicle contains goods

Yes

Change

Declaration reference

Type

Safety & security reference

GB028399684000

Entry in Declarant's Records (EIDR)

Change

Finish your goods movement reference

You are confirming that, to the best of your knowledge, the details you are providing are correct.

Finish

GB/NI Movements – Create and Complete a GMR

- You will then receive a number and barcode.
- The barcode is mandatory – therefore, this needs to either be printed, or available via a Smartphone for scanning.
- For further details, please refer to the TSS Guide:

How to create and complete a GMR on GVMS



Planned route Cairnryan to Belfast

Vehicle registration number R500 MCB

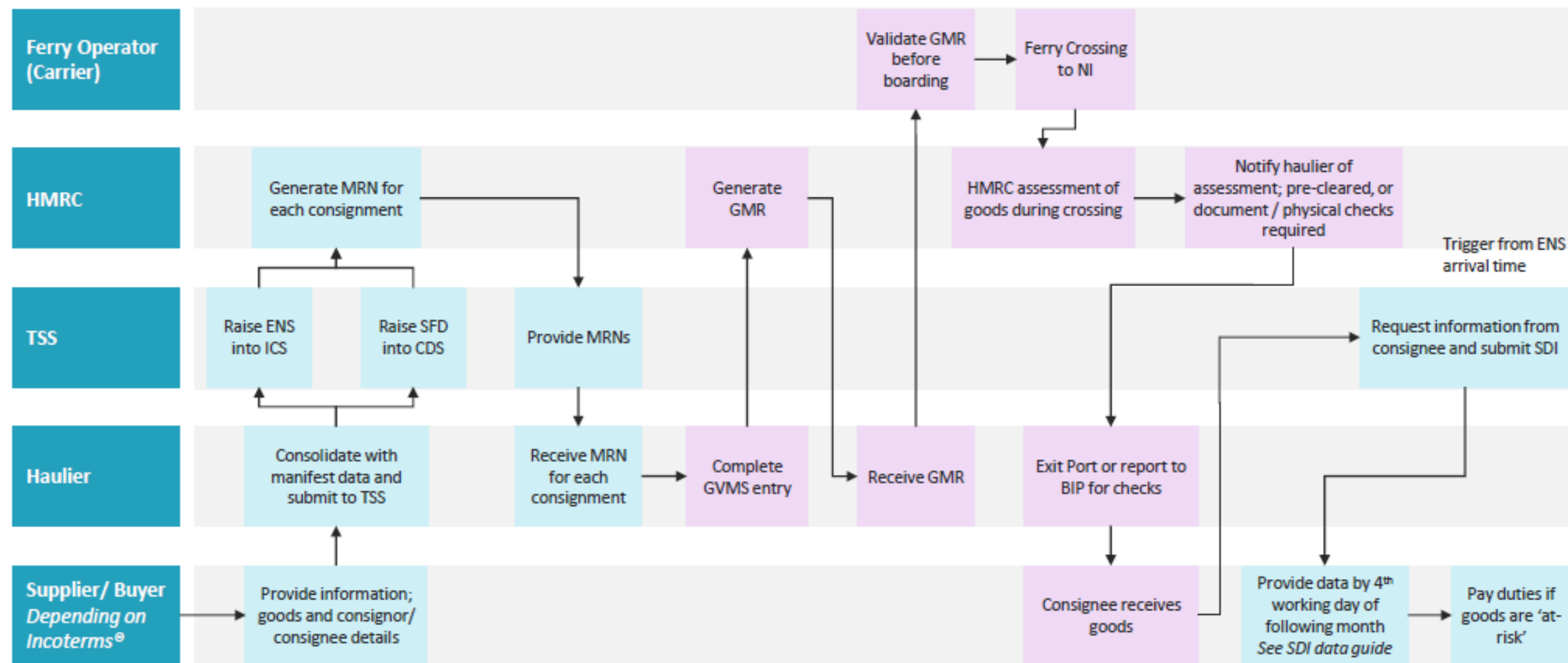
Trailer numbers V123

What happens next

The driver needs to present this goods movement reference at the port.

Print this page

GB/NI Movements – Summary



Glossary

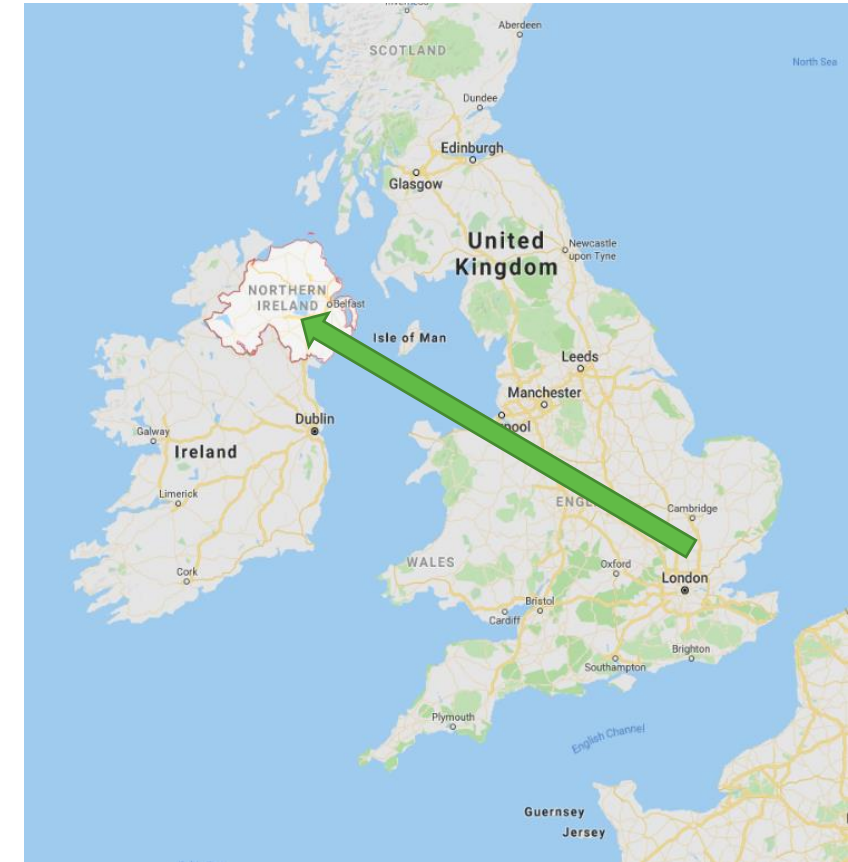
ENS – Entry summary declaration
SFD – Simplified frontier declaration
CDS – Customs Declaration Service

ICS – Import Control System
MRN – Movement Reference Number
GVMS – Goods Vehicle Movement System

GMR – Goods Movement Reference
SDI – Supplementary declaration Import

GB/NI Movements – Parcels

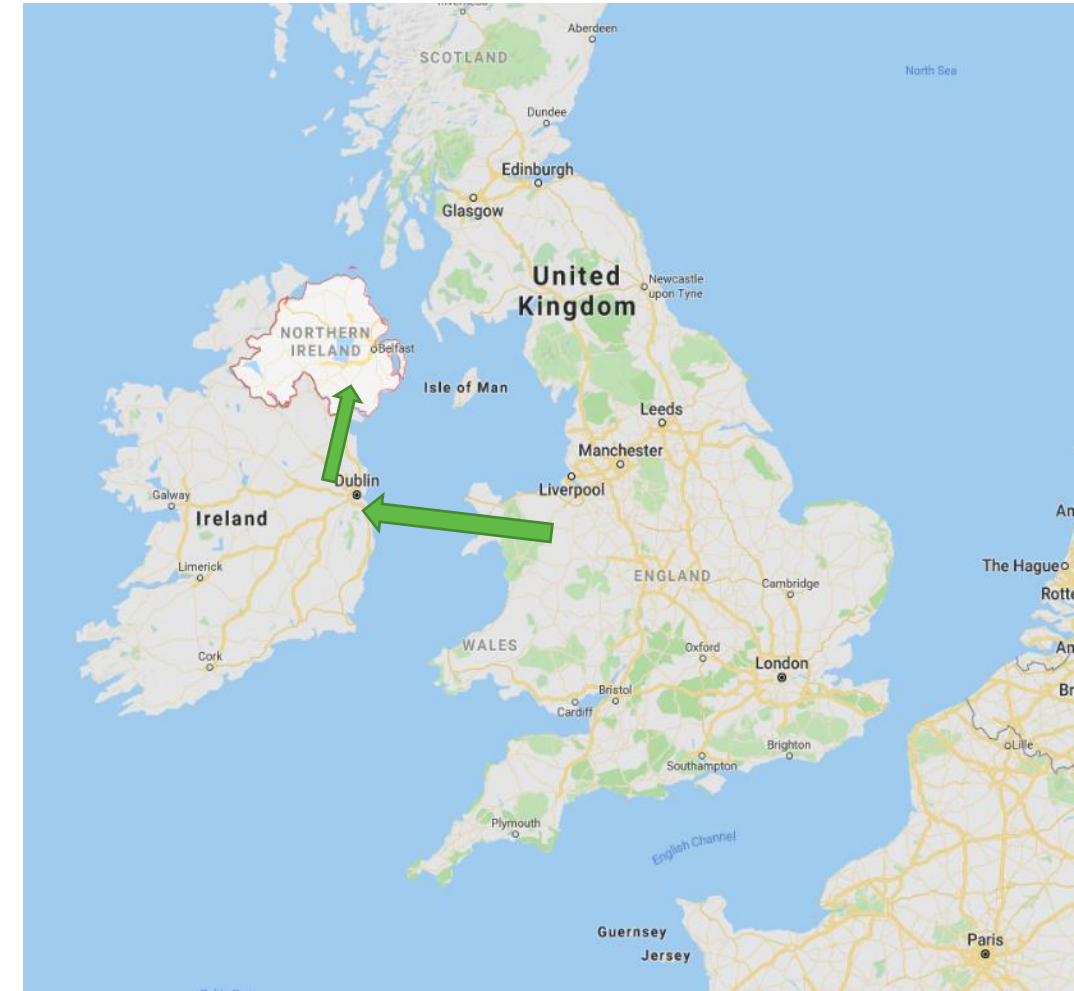
- Goods imported using express carriers / couriers are subject to the requirement to lodge import declarations.
- Temporary approach until 31 March 2021
 - ✿ Controls through the Goods Vehicle Movement Service and inventory systems at ports will remain in place through the period that these arrangements are in force.
 - ✿ VAT requirements will continue to apply.
- NI businesses receiving parcels
 - ✿ Value under £135 – no declaration required.
 - ✿ Value over £135 – make a declaration within 3 months of receipt. TSS will be available – details to follow. You should store an invoice for the goods you received as well as the date that they were received.
- Guidance will be published on requirements from 1 April 2021.
- For further information: <https://www.gov.uk/guidance/sending-parcels-between-great-britain-and-northern-ireland-from-1-january-2021>



GB through ROI to NI – Options

Two options for moving goods GB-NI via ROI:

1. By exporting to Ireland.
 - To export to Ireland, the haulier and/or trader will need to:
 - ✿ Submit a UK export declaration (including an EXS) to CHIEF
 - ✿ Submit an ENS Safety & Security declaration to the Irish Import Control System (ICS)
 - ✿ Submit Irish import declarations to the Irish Automated Import System (AIS)
 - ✿ Make a pre-boarding notification using the Irish Ro-Ro Service (equivalent of GVMS)
 - After goods have cleared customs in Ireland, they can be freely moved into NI.
 - TSS does not support this process, so a separate customs agent will be required.

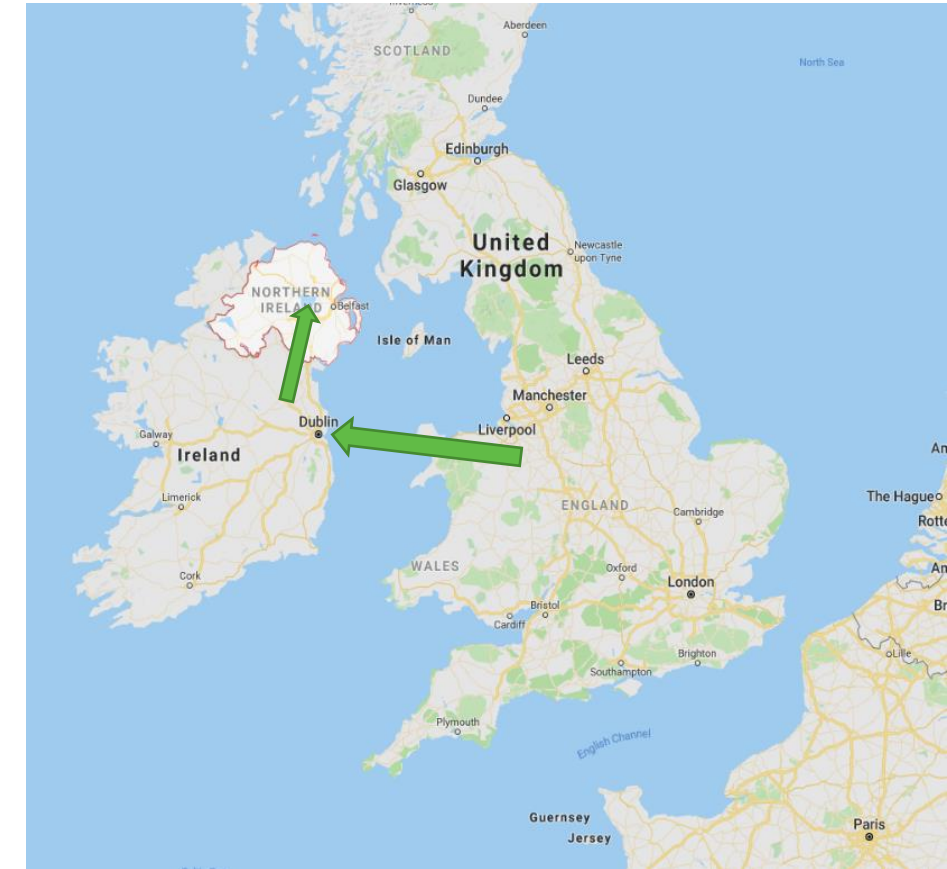


GB through ROI to NI – Options

2. Using Transit to move goods from GB to NI via Ireland

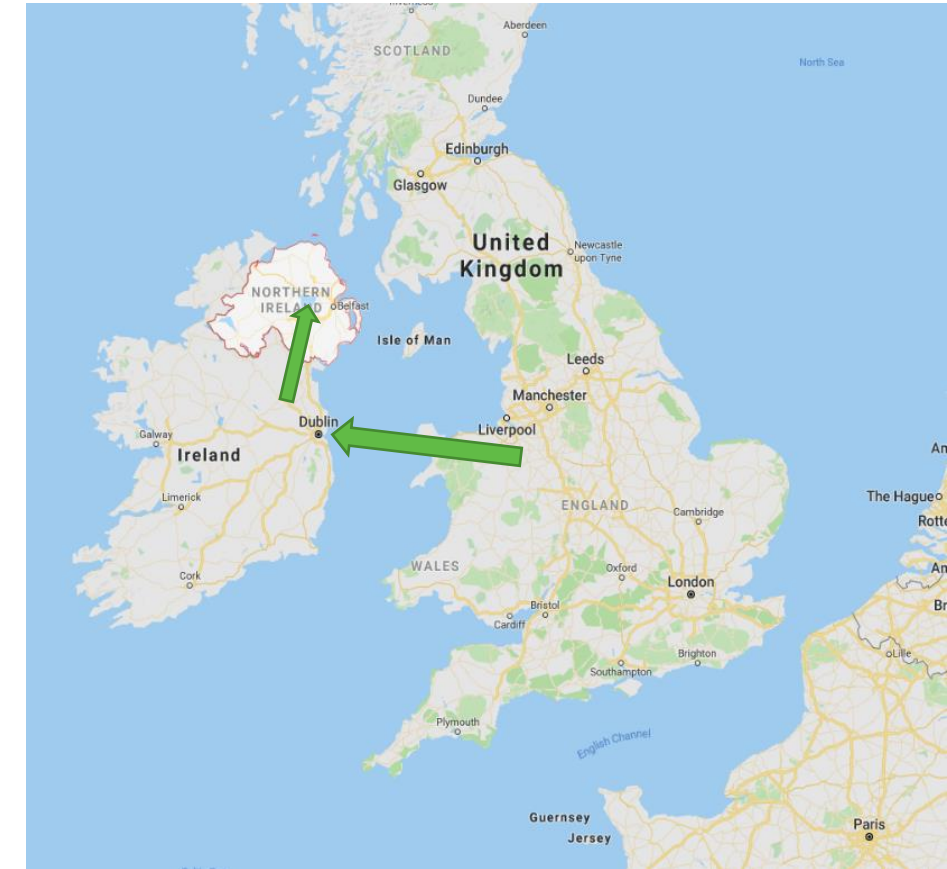
The haulier and/or trader will need to:

- Hold a transit guarantee (authorisation from HMRC to use transit)
- Submit a Transit Declaration to New Computerised Transit System (NCTS) to generate a Transit Movement Reference Number (MRN) for each consignment and a Transit Accompanying Document (TAD).
- Print and carry the TAD throughout the journey.
- Start the Transit movement from an Office of Departure in GB, or an *authorised consignor* location
- Submit an ENS Safety & Security declaration to the Irish ICS system
- Make a notification to the Irish Ro-Ro Service (equivalent of GVMS) to obtain Pre-Boarding Notification (PBN)
- Move the goods, accompanied by the TAD and any licences or certificates, and comply with required checks on entry to Ireland.
- Close (end) the Transit movement at either an *authorised consignee* location or an Office of Destination in NI.
- Submit NI import declarations by 4th working day of the following month.



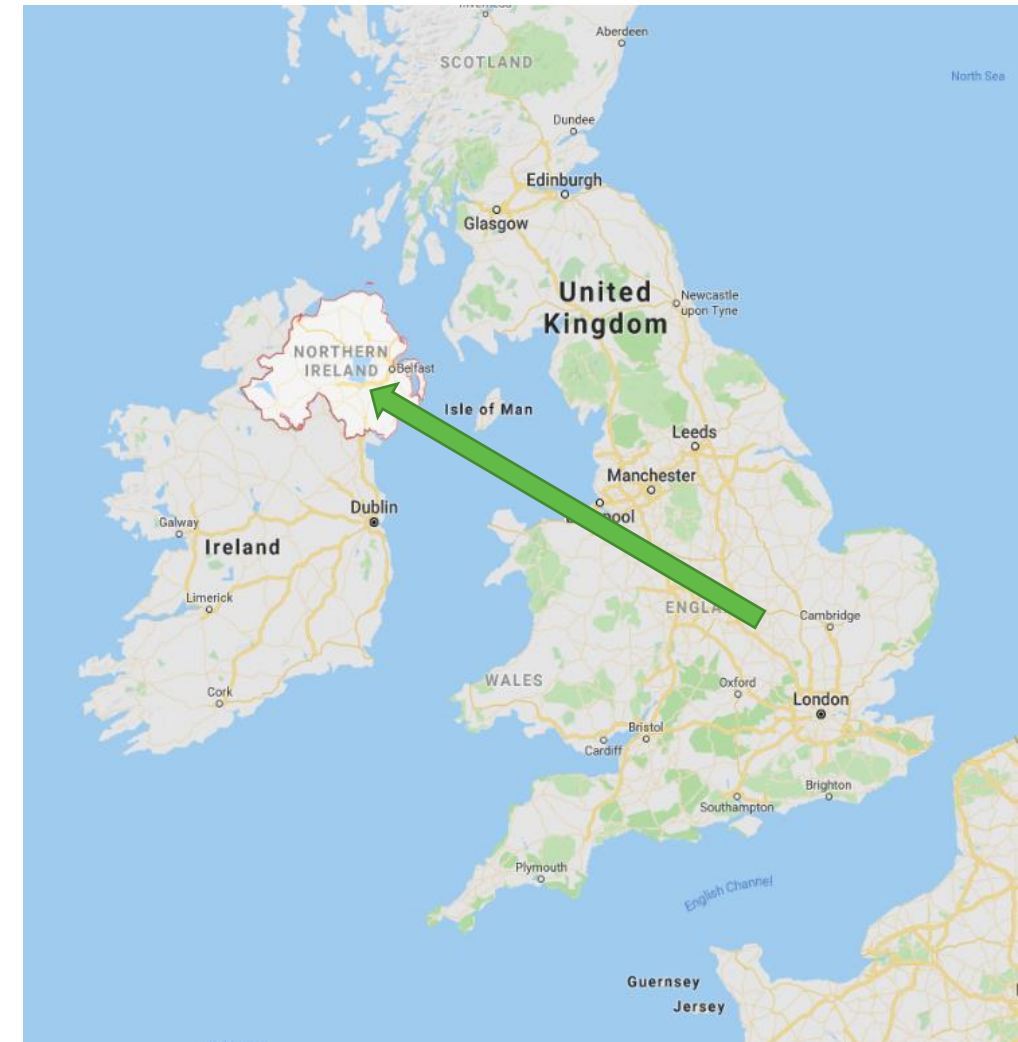
GB through ROI to NI

- TSS will support Option 2.
- Check www.revenue.ir/roro 30 minutes before docking in Ireland, whether able to directly exit the port or whether checks are required.
- If transporting animals or animal products, drivers must have the correct veterinary health certificates.
- For more information:
 - ✿ TSS Guide *Options for moving goods from GB to NI via Ireland*
 - ✿ Irish Revenue publication *Customs Advice for Drivers using Dublin Port*



GB/NI Movements – Other Information/Documents Required

- HMRC requires additional information for supplementary declarations including, but is not limited to:
 - ✿ Commodity code and any additional codes
 - ✿ Applicable documents and licences for import
 - ✿ Value of goods
 - ✿ Country of origin
 - ✿ Incoterms
- For further information, see TSS guide *Documents for GB:NI goods movement*



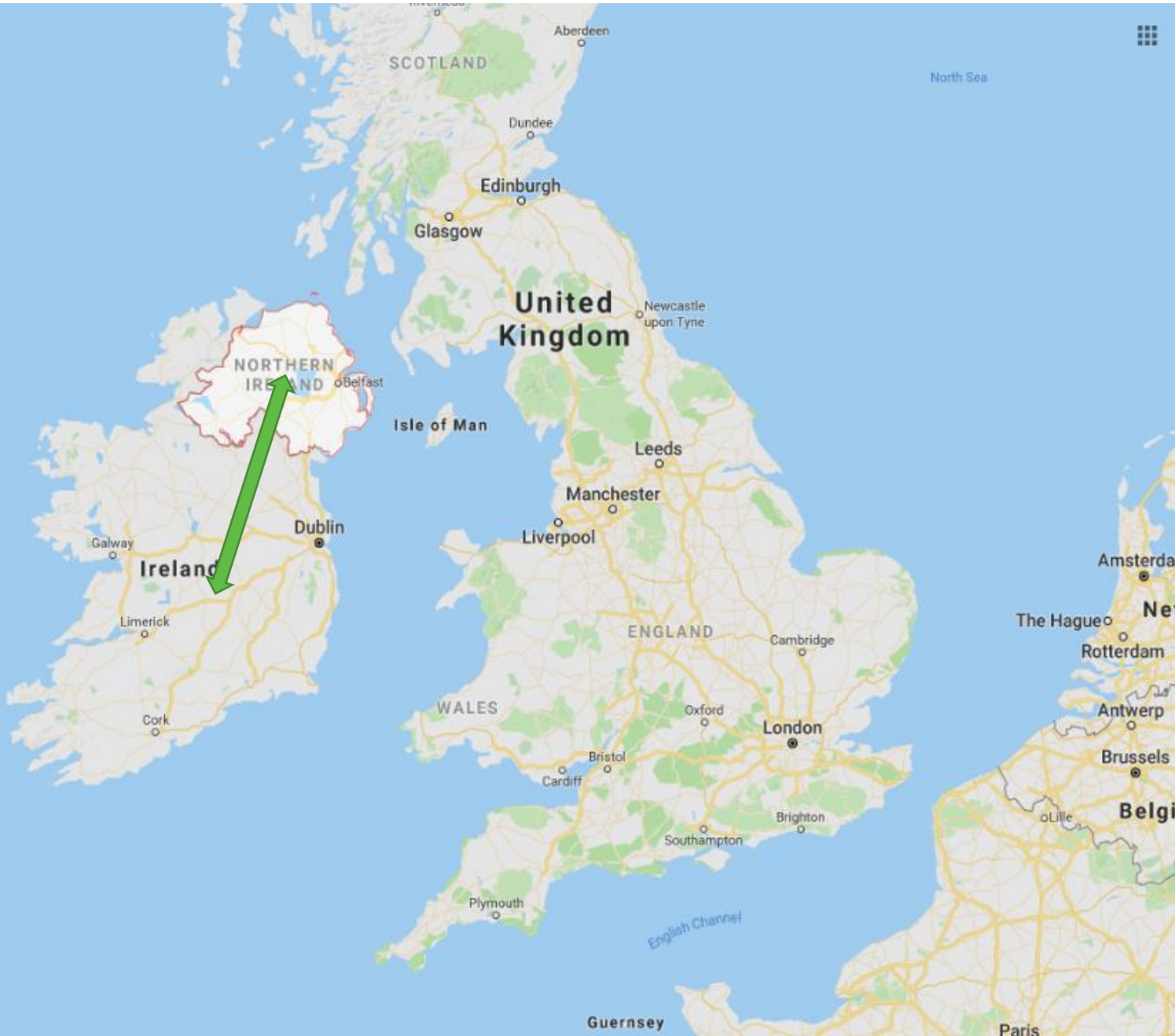
GB/NI Movements – Other Information/Documents Required

- **Commercial invoice** sets out how and when a company selling the goods will be paid.
 - ✿ Description of the goods being sent (including a commodity code)
 - ✿ Address of the shipper and sender
 - ✿ Delivery and payment terms (or the Incoterms used)
 - ✿ It is considered good practice for a commercial invoice to accompany a consignment.
- **Packing lists** show what goods are being sent and the type of packaging being used to transport them (e.g. carton, pallet, etc.).
 - ✿ Number and type of packages
 - ✿ Contents of the packages
 - ✿ Gross weight and dimensions
 - ✿ Any other markings
 - ✿ It is considered good practice for a packing list to accompany a consignment.
 - ✿ It can be used to help if authorities conduct a physical examination of the goods.
 - ✿ If part of a shipment gets lost or damaged while being transported, the packing list can also help you to identify quickly and accurately which goods have been affected.

GB/NI Movements – Other Information/Documents Required

- For movements of livestock, fish or products of animal origin (e.g. milk or cheese) from Great Britain to Northern Ireland, you will need to get a veterinary certificate – also known as an **Export Health Certificate**.
- An Export Health Certificate (EHC) confirms that the products you are sending meet the health requirements of the destination country or territory.
- A **catch certificate** will be additionally needed if moving certain species of fish.
- If sending a consignment with multiple and different products of animal origin, you must complete a certificate for each product type.
- Export Health Certificates are signed by Official Veterinarians (OVs) or Official Fish Inspector (OFIs).
- If you are moving plants or plant products, you will need a **phytosanitary certificate** from the Animal and Plant Health Agency (APHA).
- To support agri-food traders with these goods movements, and to help with additional costs, the Movement Assistance Scheme (MAS) has been introduced. Find out more about the MAS on gov.uk.
- Ensure wooden pallets conform to ISPM 15 standards.

Island of Ireland Movements

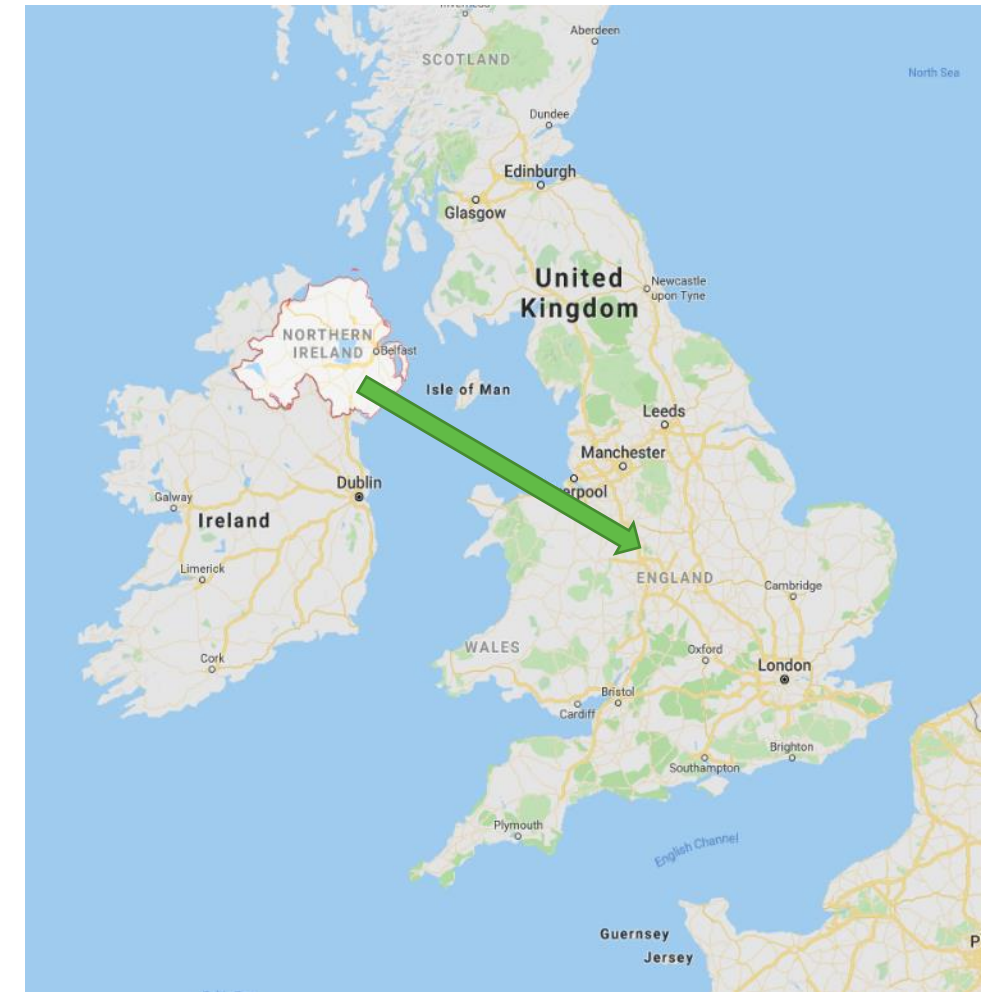


- Trade in goods between Northern Ireland and Ireland will be unaffected.
- There will be no change at the border.
- No new paperwork, and no tariffs or regulatory checks.

NI/GB Movements

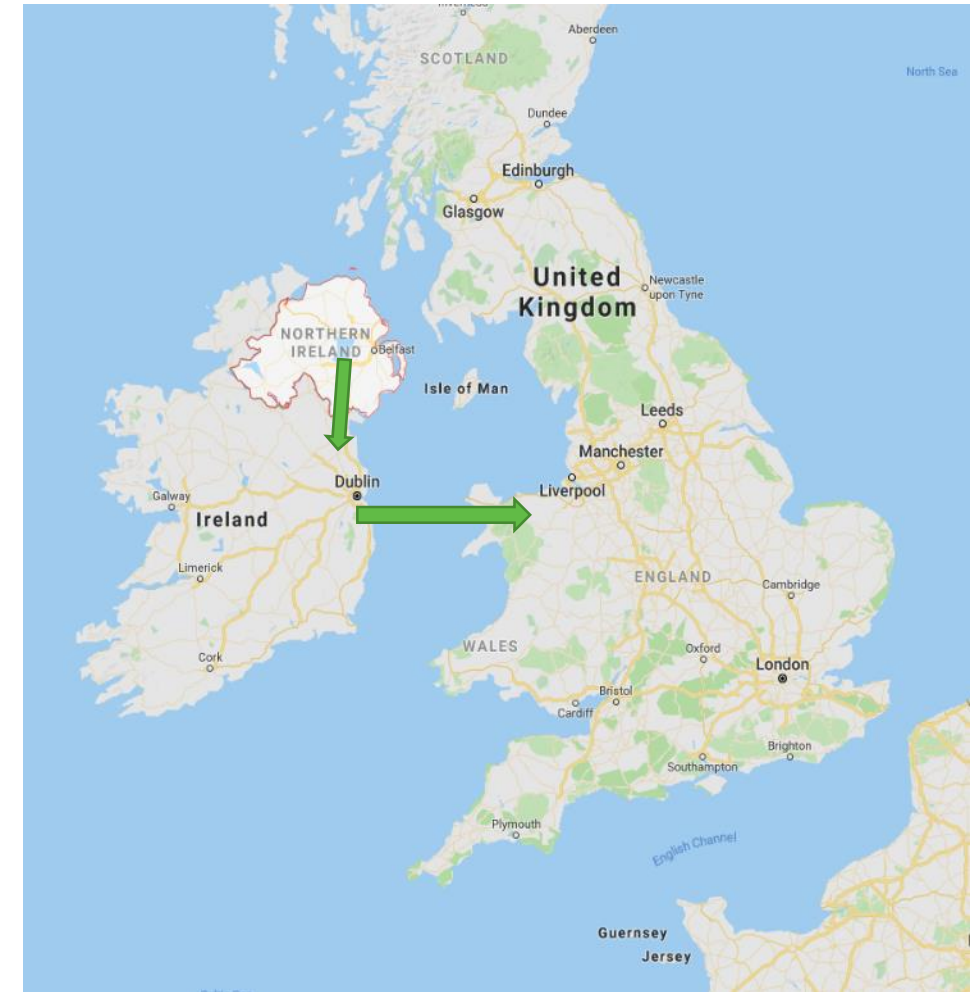
- Unfettered access for Northern Ireland's businesses :
 - no import declarations or entry summary ('safety and security') declaration as goods enter the rest of the UK from Northern Ireland *
 - no tariffs applied to Northern Ireland goods entering GB in any circumstances
 - no customs checks or new regulatory checks
- Rules on "Qualifying" goods will be clarified later

* Limited exceptions, such as the trade in endangered species.



NI Movements through ROI to GB

- These goods movements will have to comply with EU export procedures to depart through ROI.
- Drivers will not be able to board ferries without the correct documents and will be directed away from the Port.
- Instructional video available: <https://www.revenue.ie/en/customs-traders-and-agents/customs-electronic-systems/customs-roro-service/pre-boarding-notification.aspx>
- Initially, no requirement to submit UK import Safety and Security Declarations to HMRC.
- For more details: <https://www.gov.uk/guidance/moving-qualifying-goods-from-northern-ireland-to-the-rest-of-the-uk#if-you-move-qualifying-northern-ireland-goods>



NI/EU/NI

- No substantive change for the movement of goods covered by the Protocol between Northern Ireland and EU Member States.
- Northern Ireland businesses can trade freely within the EU Single Market.
- No tariffs or customs controls on EU to NI movements, including across the NI/ROI land border.
- Transit required for movements via GB landbridge.
- Departing from Dublin via Holyhead, present Transit Documents at check-in in Dublin for scanning.
- The *Check a Heavy Goods Vehicle is Ready to Cross the Border* Service will check outbound UK-EU freight vehicles before they get close to the port.
- Consider using direct routes.



NI/EU/NI – Direct Ferries

- Dublin – Cherbourg
- Rosslare – Cherbourg
- Dublin – Cherbourg
- Rosslare – Dunkirk
- Dublin – Zeebrugge/Rotterdam
- Cork – Roscoff
- Rosslare – Roscoff/Bilbao

Irish Ferries

Brittany Ferries

Stena Line

DFDS

CLdN

Brittany Ferries

Brittany Ferries



NI/Rest of the World/NI

- Overall process for trading between Northern Ireland and non-EU countries will continue broadly as it does today.
- UK tariffs include preferential tariffs from UK trade deals, subject to Rules of Origin.
 - Goods “not at risk” = UK tariffs
 - Goods “at risk” = EU tariffs



In Summary

- Determine responsibilities
- Engage with hauliers, suppliers and customers
- Familiarise with systems and procedures
- Consider strategies to minimise costs/risks, including alternative routes
- Seek out assistance



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EU Exit: Understanding the changes to goods movement



<https://www.nibusinessinfo.co.uk/content/eu-exit-readiness-checklist-10-steps-take>

<https://www.investni.com/eu-exit>

<https://www.investni.com/eu-exit-events>

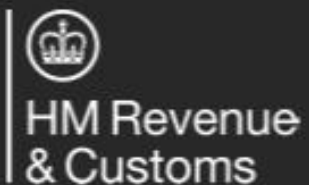
[investni.com/newsletter](https://www.investni.com/newsletter)

<https://www.gov.uk/guidance/tell-hmrc-if-you-sell-goods-in-northern-ireland-or-move-goods-between-northern-ireland-and-the-eu-from-1-january-2021>



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EU Exit: Understanding the changes to goods movement
