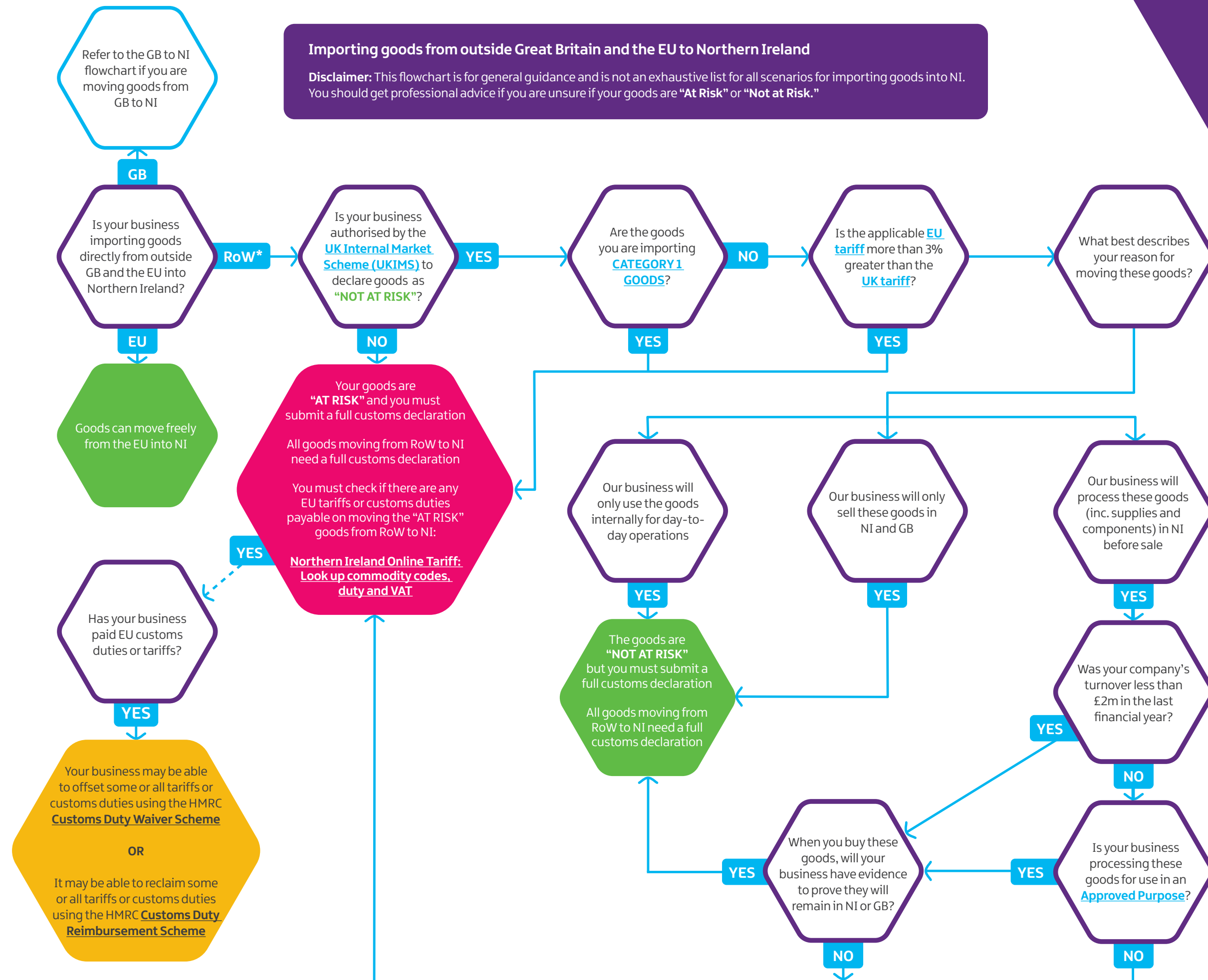


Importing goods from outside Great Britain and the EU to Northern Ireland

Disclaimer: This flowchart is for general guidance and is not an exhaustive list for all scenarios for importing goods into NI. You should get professional advice if you are unsure if your goods are "At Risk" or "Not at Risk."



EXPORT TO GROW

CATEGORY 1 GOODS are those subject to one or more of the following:

- restrictions enforced by Article 215 of The Treaty of the Functioning of the European Union
- total bans or prohibitions
- trade defence measures
- union tariff rate quotas that are being claimed by the importer
- union quotas other than tariff rate quotas

The **APPROVED PURPOSES** for commercial processing are:

- food for sale to end consumers in the UK
- construction — where the processed goods form a permanent part of a structure that is constructed and located in Northern Ireland by the importer or one subsequent entity
- directly providing health or care services in Northern Ireland by the importer or one subsequent entity
- non-profit activities in Northern Ireland by the importer or one subsequent entity, where there is no subsequent sale of the processed goods
- the final use of animal feed on premises located in Northern Ireland by the importer or one subsequent entity

If you're moving goods subject to processing in the construction, health and care services, non-profit or animal feed sectors, you may do so even if you sell on the eventual product to one subsequent entity.

