Moving goods from Great Britain to Northern Ireland Disclaimer: This flowchart is for general guidance and is not an exhaustive list of all scenarios for moving goods Invest Northern into NI. You should get professional advice if you are unsure if your goods are "At Risk" or "Not at Risk." Ireland Is your business Is your business authorised by the Are the goods moving goods directly What best describes **UK Internal Market** you are moving from GB, the EU or the YES **RoW** GB NO your reason for moving Scheme (UKIMS) to **CATEGORY1** rest of the world (RoW) these goods? declare goods as **GOODS**? into Northern Ireland? "NOT AT RISK"? EU NO YES Your goods are "AT RISK" and you must Refer to the RoW submit a full customs declaration flowchart if you are moving goods from from the EU into NI You must check if there are any RoW into NI EU tariffs or customs duties payable on moving the "AT RISK" goods from GB to NI: Our business will **Northern Ireland Online Tariff:** Our business will only Our business will only process these goods Look up commodity codes, duty use the goods internally sell these goods in (inc supplies and and VAT rates - GOV.UK for day-to-day NI and GB components) in NI operations before sale Has your business paid EU customs duties or tariffs? YES YES YES YES Was your business's "NOT AT RISK" turnover less than £2m in and you must submit a the last financial year? Your business may be able simplified declaration to offset some or all tariffs YES or customs duties using the HMRC Customs Duty Waiver **Scheme** NO OR It may be able to reclaim some or all tariffs or customs duties When you buy these using the HMRC **Customs** Is your business goods, will your processing these goods **Duty Reimbursement** business have evidence YES YES for use in an **Scheme** to prove they will remain **Approved Purpose**? in NI or GB? NO NO V

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.



