

Northern Ireland's unique Dual Market Access position

Take advantage of the free movement of goods to
Great Britain (GB) and the European Union (EU)





Unrestricted market access to GB

- Businesses based in Northern Ireland maintain unrestricted access to GB for qualifying goods. Qualifying goods are goods which are in free circulation in Northern Ireland before they are moved from Northern Ireland to GB (England, Scotland and Wales).
- For goods moving between Northern Ireland and GB there are no customs duties, no export declarations, and import declarations or VAT to pay on arrival in GB.
- No additional regulatory approvals are required to place qualifying goods from Northern Ireland on the market in GB.



Unrestricted market access to the EU

- For goods moving between Northern Ireland and the EU there are no checks, no customs duties or tariffs and no requirements to register for VAT in individual EU member states.
- Northern Ireland maintains regulatory alignment on goods with the EU, allowing for seamless trade.



Access to the rest of the world

- Northern Ireland remains in the UK customs territory, benefitting from the UK's 40 free trade agreements with various nations and trade blocs, encompassing 102 countries and territories.
- Businesses in Northern Ireland can leverage these trade agreements to trade with countries outside of the EU, potentially benefitting from reduced tariffs and other preferential terms, provided their goods meet the specific rules of origin outlined in each agreement.

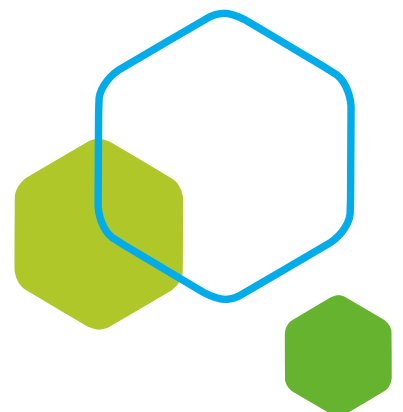


Moving goods from GB to Northern Ireland

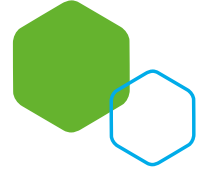
- Customs requirements apply only to goods at risk of entering the EU market.
- Under the UK Internal Market Scheme (UKIMS), traders who can self-certify that the goods entering Northern Ireland are for sale to or end-use by consumers in Northern Ireland or the UK only (and are therefore not at risk of entering the EU), are not required to complete import declarations.
- Although tariffs may be applied to goods at risk of entering the EU when moving from GB to Northern Ireland, these can be removed or waived under UK preferential origin rules or by using the trader's de minimis allowance of €300,000 (over a rolling 36 month period).



Hyster-Vale, Craigavon



The benefits for businesses located in Northern Ireland



Unlocking opportunities with Dual Market Access



For Northern Ireland based manufacturers

- **Seamless UK & EU market access**
 - Sell freely into both the UK and EU without customs declarations or tariffs.
 - No additional marking or labelling requirements for qualifying goods.
- **No EU Authorised Representative (AR) needed**
 - When trading consumer goods in the EU, Northern Ireland based manufacturers are not required to appoint an AR under the EU General Product Safety Regulations, simplifying compliance.
 - In contrast, to fulfil specific legal duties, a GB based manufacturer selling consumer goods into the EU (and Northern Ireland) must appoint an EU AR located in either the EU or Northern Ireland and include their contact details on the product.
- **Flexible product marking**
 - Northern Ireland goods sold in GB do not require UK Conformity Assessed (UKCA) marking.
 - The UK continues to accept CE marking indefinitely for many products.
 - Northern Ireland based manufacturers can choose between CE and UKCA for GB sales.

In summary, manufacturers based in Northern Ireland benefit from simplified trade, reduced regulatory burdens and unique positioning in both UK and EU markets.



For manufacturers considering setting up in Northern Ireland



A unique gateway to both the UK and EU markets, along with access to EEA countries and the UK's extensive network of free trade agreements.

The following highlights the benefits for manufacturers from GB, the EU, and the rest of the world setting up in Northern Ireland.

Manufacturers from GB:

- **Unrestricted EU market access:** By establishing a permanent base in Northern Ireland, GB manufacturers gain unrestricted access to the EU market for goods, the world's largest single market. This access comes without the need for customs declarations or meeting preferential origin rules to avoid tariffs on imports.
- **Continued seamless trade with GB:** Establishing a Northern Ireland presence will allow the manufacturer to retain its ability to sell seamlessly to its existing customer base in GB.
- **Automatic compliance with the EU General Product Safety Regulations (GPSR):** The manufacturer does not need to appoint an AR within the EU, which is a requirement for GB and Rest of World-based manufacturers trading into the EU.
- **Familiar UK tax system:** As HMRC is the tax, payments, and customs authority in Northern Ireland (as in GB), GB businesses will already be familiar with operating within these systems.

Manufacturers from the EU:

- **Frictionless access to the UK Market:** By establishing in Northern Ireland, EU-based manufacturers gain frictionless access to the UK internal market, the world's fifth largest economy.
- **Familiar regulatory environment:** Since Northern Ireland aligns with EU legal standards for goods, EU-based manufacturers will already be familiar with and compliant with these requirements.
- **GB regulatory alignment:** Goods manufactured in Northern Ireland that meet the criteria for Qualifying Northern Ireland Goods (QNIG) have unrestricted access to the UK internal market without needing to meet any additional UK legal, licensing, certification, marking, labelling, or marketing standards.

Manufacturers from the rest of the world:

- **Access to both UK and EU markets:** Establishing premises in Northern Ireland provides access to both the UK internal market (meaning frictionless trade with GB) and the EU market for goods. Northern Ireland uniquely offers unfettered access to both of these major markets.
- **Access to EEA countries:** Goods sold into the EU market from Northern Ireland can be labelled as UK(NI), which the EU recognises as meeting its member state requirements. This also satisfies the origin rules of the EEA Agreement, granting access to Norway, Iceland, and Liechtenstein, in addition to the UK and EU markets.
- **Access to UK free trade agreements:** As an integral part of the UK, businesses established in Northern Ireland that meet the applicable origin rules can access the UK's 40 active free trade agreements with 102 countries and territories worldwide.





The benefits for GB and EU buyers



Sourcing goods from Northern Ireland

Dual Market Access offers significant advantages for buyers located in GB and the EU when sourcing goods from Northern Ireland:

- **Seamless purchases:** No customs procedures or tariffs when buying from Northern Ireland suppliers.
- **No additional standards:** Goods manufactured in Northern Ireland meet both UK and EU standards.
- **Familiar transactions for EU Buyers:** For buyers based in the EU, purchasing from suppliers in Northern Ireland largely remains the same as it was before the UK left the EU. The processes and considerations are very similar to dealing with suppliers within the EU.
- **Domestic purchases for GB buyers:** Buyers in GB can treat purchases from suppliers in Northern Ireland as fully domestic transactions just as when buying from suppliers in England, Scotland, or Wales.

The benefits for GB and EU suppliers



Selling goods to Northern Ireland

Dual Market Access has distinct implications for suppliers based in the EU and GB who are selling goods into Northern Ireland:

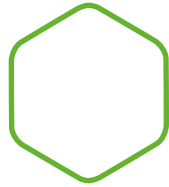
For EU suppliers

- **Familiar trade process:** Selling to Northern Ireland is similar to trading within the EU – no new steps required.
- **No customs or tariffs:** Goods move freely from the EU to Northern Ireland without customs declarations or tariffs.
- **Standard EU VAT rules apply:** VAT is handled as per usual EU procedures.
- **Northern Ireland's unique position:** While Northern Ireland remains part of the UK, the arrangements within the Northern Ireland Protocol govern trade in goods between Northern Ireland and the EU, taking precedence over the Trade and Cooperation Agreement that applies to trade between GB and the EU. This facilitates the continued free movement of goods.

For GB suppliers

- **Administrative requirements:** Goods moving from GB to Northern Ireland face some administration steps, but no GB export declarations are needed.
- **Trader Support Service:** A free UK government service helps GB businesses manage customs declarations and provides training and support.
- **Tariff mitigation options:** Tariffs may apply to goods 'at risk' of entering the EU market but may be waived via UK preferential origin rules or a Duty Reimbursement Scheme.
- **Simplified process for trusted traders:** Under the UK Internal Market Scheme, traders can self-certify goods for UK use and avoid import declarations and EU tariffs.





Why locate your business in Northern Ireland?

Northern Ireland has exactly what international businesses are looking for – a workforce that is educated, innovative, resilient and results-driven. People who will go the extra mile to make sure your operation is a success. Combine this with a superb infrastructure, competitive costs, excellent support packages and unique Dual Market Access and you have the ideal location. That's why over 1,500 international companies are already located in Northern Ireland.

Why source products from Northern Ireland suppliers?

Over 100 countries trust Northern Ireland to deliver world-class products and services. Our strong track record and reputation comes from our companies' ability to develop longstanding and trusted partnerships with global customers and in developing innovative products and services to meet global business needs. Our expertise in areas such as fintech, cyber security, aerospace, materials handling, medtech and food and drink is internationally recognised. Northern Ireland companies are deeply embedded in the supply chains of numerous high-profile global enterprises. As trusted partners, our companies are relied upon to deliver quality on time.





Provided by



To find out more about how your
business could benefit, contact
Invest Northern Ireland.

investni.com/international-business

