



Moving personal belongings from Great Britain (England, Scotland, and Wales) to Northern Ireland

This guidance is specific to GB (Great Britain) – NI (Northern Ireland)

1.1 Background:

Under the NIP (Northern Ireland Protocol), “No duties shall be payable by, as relief shall be granted to, residents of the United Kingdom for personal property ... brought into Northern Ireland from another part of the United Kingdom.”.

This means that full duty relief is granted when you move your personal property from GB to a resident’s address in Northern Ireland. This is known as NIPPR (Northern Ireland Personal Property Relief).

For more information on the NIP, please see [The Northern Ireland Protocol - GOV.UK](#).

1.2 ‘personal property’:

The definition of ‘personal property’ is found within: [COUNCIL REGULATION \(EC\) No 1186/2009, Article 2, Paragraph 1, Point C](#), “any property intended for the personal use of the persons concerned or for meeting their household needs”.

Some eligible goods are detailed below:

- *household effects, such as personal effects, household linen, furnishings and equipment intended for personal use.*
- *cycles, motorcycles, private motor vehicles (and their trailers), camping caravans, pleasure craft and private aircraft.*



- *household provisions necessary for normal family requirements, household pets and saddle animals*
- *portable instruments of the applied or liberal arts required by you for your trade or profession*

*This list is **Not Exhaustive**. For more examples, please see [COUNCIL REGULATION \(EC\) No 1186/2009, Article 2, Paragraph 1, Point C](#).*

1.3 Going Solo:

If you decide to transport your personal property in your own vehicle, then there are no customs documents required for this journey. By driving off the ferry and proceeding with your journey, you are undertaking a Declaration by Conduct, which is considered satisfactory under these circumstances.

If, when booking onto the ferry, the ferry operator asks you for a GMR, you should inform them that you are moving personal property yourself and therefore no Goods Movement Reference (GMR) is required.

For more information, please see [Moving your personal belongings to Northern Ireland – GOV.UK](#)

1.4 Hire and Reward:

*If you decide to hire a moving company or other third party to transport your personal property for you, then customs documents **are** required. You should speak to your haulier regarding these to ensure the correct paperwork is prepared in advance to avoid potential delays.*

1.5 How to Declare (Moving Company or Other Third Party):

Documents Required:

- *ENS (Entry Summary Declaration)*



- *SFD (Simplified Frontier Declaration) & SDI (Supplementary Declaration) **OR** FFD (Full Frontier Declaration) - Import Declaration*
- *Inventory / Packing list.*

If the movement is taking place across multiple vehicles, then an ENS consignment should be created per vehicle to ensure each vehicle can generate a GMR. The same is true for your import declarations.

A single GMR will only cover a single vehicle, and declarations references may only be used on one GMR at a time.

If travelling RoRo (Roll on Roll off), then all ENS declarations must be submitted at least 1 hour before arrival.

If the movement is taking place across multiple vehicles, then a pre-lodged FFD should be created per vehicle to ensure each vehicle can generate a GMR.

A single GMR will only cover a single vehicle, and declarations references may only be used on one GMR at a time.

The only permitted Procedure Code for NI Personal Property Relief is: **40 00 1PP**

You are **not** required to provide individual commodity codes for each item. The declarant is instead able to declare all their personal effects under a single commodity code.



The exception to this rule is when declaring Excise goods and prohibited and restricted items where an accurate commodity code must be declared, and all relevant licences provided.

For more information on declaring the Additional Procedure Code **1PP**, please see [Appendix 2 – GOV.UK](#).

1.6 Keywords:

<NIPPR>, <GVMS>, <GMR>, <1PP>, <MOVING>, <HOUSE >, <HOME >, <COMPANY >, <MOVING >, <REMOVALS>, <PERSONAL>, <PROPERTY>, <RELIEF>, <HOME>, <HOUSE>,