

Trader Support Service (TSS)

Special bulletin

Customs requirements for goods moving from Northern Ireland to Great Britain through Ireland from 31 January 2024

Background

In line with information published in the [Border Target Operating Model](#), certain goods will face full customs controls when moved from Irish ports to Great Britain from 31 Jan 2024.

Inbound requirements

Goods imported directly from Ireland into Great Britain will be subject to import processes.

The vast majority of goods moving from **Northern Ireland to Great Britain through Ireland** will not require an import declaration in GB. However, goods moving from Northern Ireland to Great Britain through Ireland will require an import declaration if they are:

- [non-qualifying Northern Ireland goods](#).
- goods which do not merely pass through Ireland once they have left Northern Ireland (e.g. goods held in storage or undergoing further processing)
- goods such as excise goods (alcohol, tobacco or energy products) or [endangered species](#) – further details will be published shortly
- goods moved on this route for an avoidance purpose

Hauliers will need to provide a valid Goods Movement Reference (GMR) for all freight moving through roll-on roll-off ports from Ireland to Great Britain from 31 January 2024, including movements of qualifying Northern Ireland goods.

Hauliers moving qualifying Northern Ireland goods that do not require an import declaration should simply select the 'oral or by conduct declaration or no declaration required' option when creating their GMR.

Hauliers and drivers will need access to:

- commercial evidence if asked to confirm that their goods are qualifying Northern Ireland goods, for example a dispatch notice, an invoice, or a consignment note
- a travel document issued in the UK setting out the destination of the goods, to show that the goods have merely passed through Ireland

The same document can be used for both purposes.

There is more information on [qualifying Northern Ireland goods](#) on GOV.UK.

Hauliers will need to include import declaration references for all goods contained in the vehicle or trailer that do require import declarations.

Outbound requirements

All goods moved from Northern Ireland to Great Britain through Ireland (including qualifying Northern Ireland goods) **will still require an export declaration to meet the EU requirement, as well as the Irish pre-boarding notification (PBN) at roll-on roll-off ports.**

In most cases, declarations will still be submitted to HMRC before the goods leave Northern Ireland. The export declaration reference must then be provided to Irish Revenue in line with Irish exit processes. If your goods are valued below 3,000 euros you may choose whether to declare these to HMRC for export from Northern Ireland, or to declare them to Irish customs systems.

These rules have applied for movements of goods from Northern Ireland to Great Britain through Ireland since January 2021 and **will not be changing on 31 January 2024.**

For more information, please visit:

- [Outbound from Ireland to or through Great Britain \(GB\) \(revenue.ie\)](#)
- [Customs Roll-on Roll-off service \(RoRo service\) \(revenue.ie\)](#)
- [UK Import Controls: The Border Target Operating Model \(TOM\) \(www.gov.ie\)](#)

TSS Contact Centre hours of operation:

07:30 – 22:30, 7 days a week

[Contact options](#)

Tel: 0800 060 8888

Welsh speakers Tel: 0800 060 8988

Northern Ireland Customs & Trade Academy (NICTA)

Find [guides, webinars, and training](#) on the NICTA website to assist with your customs movements and using TSS.

NOTE: Please do not reply to this email as this mailbox is not monitored