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Update on the Northern Ireland Protocol



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What you need to know

The Northern Ireland Protocol

From **1 January 2021** our trading arrangements will either be based on the Withdrawal Agreement only, or on a Free Trade Agreement concluded with the EU.

The Northern Ireland Protocol has been designed as a practical solution to avoiding a hard border on the island of Ireland whatever the trading arrangements are between the UK and the EU.

The staged approach that applies in GB to EU-GB movements will not apply in Northern Ireland.

Under the protocol the UK Government will:

- Deliver unfettered access for NI producers to the whole of the UK market;
- Ensure there are no tariffs on goods remaining within the UK customs territory;
- Give effect to our obligations without the need for any new customs infrastructure in Northern Ireland; and
- Guarantee that NI businesses will benefit from the lower tariffs we deliver through our new Free Trade Agreements with third countries.

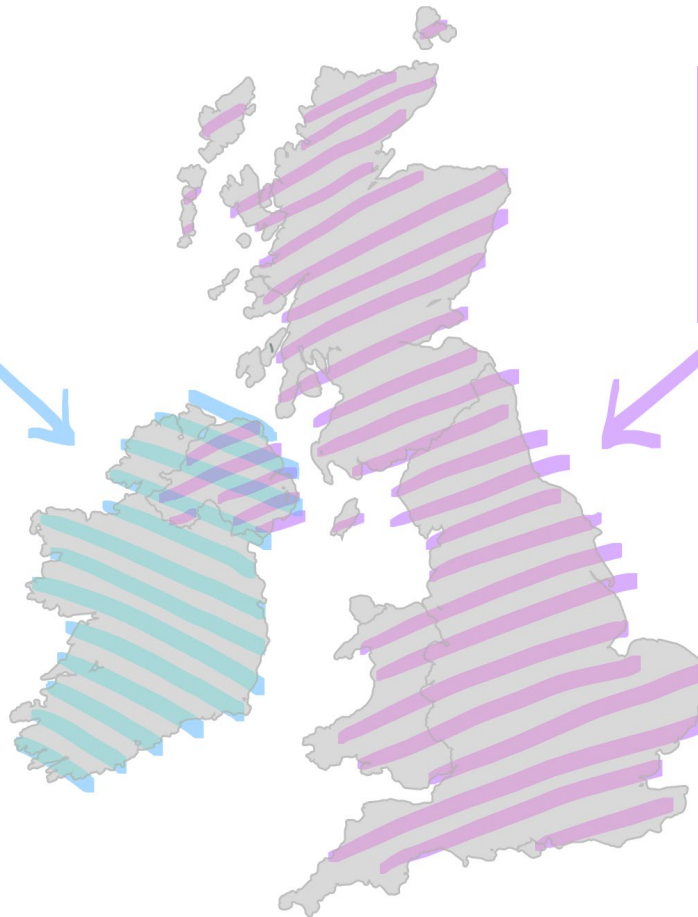


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What is the Northern Ireland Protocol?

No new checks or controls at the land border between NI and IE.

NI applies UCC, EU goods regulations, and corresponding import controls.



NI leaves the EU along with the rest of the UK. NI remains part of a single UK customs territory, and is included in UK trade policy and FTAs.

1. NI and IE



- ✓ **No hard border**
- ✓ **No physical infrastructure**
- ✓ **No checks or processes**
- ✓ **No customs duties or tariffs**

2. NI to GB (Unfettered Access) – Movement of Goods



The UK Government will guarantee **unfettered access** for Northern Ireland's businesses to the rest of the UK internal market from 1 January 2021, ensuring that direct trade from Northern Ireland to Great Britain continues, for the majority of businesses, as it does now.

- ✓ No import customs declarations as goods enter the rest of the UK from Northern Ireland
- ✓ No entry summary ('safety and security') declaration as goods enter the rest of the UK from Northern Ireland
- ✓ No tariffs applied to Northern Ireland goods entering the rest of the UK in any circumstances
- ✓ No customs checks
- ✓ No new regulatory checks
- ✓ No additional approvals required for placing goods on the market in the rest of the UK

The only extremely limited exceptions to this approach apply where goods movements require bespoke processes, for example to take account of specific international obligations binding on the UK or the EU.

3. GB to NI – Changes to Processes



3. GB to NI



The Protocol entails some new administrative processes for traders moving goods from the UK to Northern Ireland:

- new digital import declaration requirements, and
- digital safety and security declaration



These processes, which will be administered by UK authorities in the form of HMRC and Border Force, are needed to make sure that:

- tariffs are not paid on trade within the UK
- that Northern Ireland can benefit from UK FTAs, and that goods destined for Ireland and the EU (i.e. at a genuine and substantial risk of doing so) pay tariffs when they should.

It is important to note that the ultimate destination of goods and whether, for example, traders will be selling them in Northern Ireland or moving them on to Ireland/the EU, will become relevant in the future.



These digital processes will be streamlined and simplified to the maximum extent, and will not require any export declaration, exit declaration, or customs and regulatory clearance for goods as they leave the rest of the UK for Northern Ireland.



Furthermore, the new **Trader Support Service** will ensure that the process is straightforward even for businesses who have not previously engaged with customs, and that no direct costs are incurred.

3. GB to NI – The Trader Support Service



3. GB to NI

The UK Government have established a new, free to use digital service. The Trader Support Service (TSS) will help **GB-based businesses and traders** of all sizes to navigate the changes to the way goods move once the Northern Ireland Protocol comes into effect on 1 January 2021.

TSS will offer education and advice to help traders understand and prepare for the upcoming changes, provide support with declarations for goods moving from Great Britain to Northern Ireland and provide contact centre support.

If your business is impacted by the changes, you should register for Trader Support Service. It can help you if you:

- ✓ Move goods between Great Britain and Northern Ireland
- ✓ act on behalf of someone to move goods between Great Britain and Northern Ireland
- ✓ are based in Northern Ireland and receive goods from outside of Northern Ireland
- ✓ send parcels between Great Britain and Northern Ireland, or bring parcels into Northern Ireland from outside the UK, using Royal Mail or an express operator

The [Northern Ireland Customs and Trade Academy](#) (NICTA) will also provide key training modules including seminars, webinars and selected how to guides to help you understand the changes once the Northern Ireland Protocol comes into effect.

Register today



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What you need to do

EORI- Requirements for movements

From 1 Jan 2021 you will need an EORI number to move goods between GB (England, Scotland, Wales) and the EU. You may also need one if you move goods to or from NI. If you do not have an EORI you may incur increased costs and delays.

If you move goods to or from Northern Ireland

From 1 January 2021 you'll need an EORI number that starts with XI to:

- move goods between Northern Ireland and GB
- move goods between Northern Ireland and non-EU countries
- make a declaration in Northern Ireland
- get a customs decision in Northern Ireland

To get an EORI number that starts with XI, you must already have an EORI number that starts with GB. If you do not have one, [apply for an EORI number that starts with GB](#) as soon as possible.

If you already have an EORI number that starts with GB and HMRC thinks you need one that starts with XI, they'll automatically send you one in mid-December 2020.

Sign up for the Trader Support Service by 23 November and you will be auto-enrolled for an XI EORI.



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Trader Readiness – Steps to Take

What are the key things you need to do to get ready for 1 January 2021?

- **Apply for an EORI Number by visiting <https://www.gov.uk/eori>**
- **Register for TSS by visiting tradersupportservice.co.uk**
- **Sign up to TSS training courses:** *Introduction to Customs* and *GB-NI Trade* are available now
- **Identify if you need to seek additional professional advice** on the most suitable customs arrangements to meet your specific needs
- **See the latest guidance** on <https://www.gov.uk/transition>



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