

Northern Ireland Factsheet

There has been much confusion surrounding Northern Ireland's status since the UK exited the European Union, and how this has affected issues such as customs. Particular concerns have been raised regarding new rules on delivering to NI and whether this will include any added cost.

Background

This guide will explain the special status of Northern Ireland under the NI Protocol, and the implications this has for business. The second part will provide a checklist of things businesses need to consider when delivering goods to NI, and provide useful links to websites and specialist consultants that can offer further information and advice.

Commonly asked questions

1. NI Protocol – what is it?

It is designed to provide a practical solution to avoid a hard border on the island of Ireland, but at the same time allowing the UK and NI to leave the EU back in January 2020.

- Movement of some goods into NI will be affected.
- The access policy of the UK will ensure firms and individuals can move goods from NI into GB on the same basis as before.
- It will allow NI firms to continue having access to the UK market
- NI is still part of the UK customs territory, so it can benefit from any FTAs the UK agrees with third countries.
- There is no need for physical customs facility so that trade runs smoothly between GB and NI.
- It is not a permanent solution and NI's elected bodies will vote every four years on what happens to the Protocol provisions. It is currently in place until 2024.
- Consent and Exit Mechanism gives NI a potential exit from the Protocol
- If the Assembly votes against it, it will cease to apply two years later.

2. I am looking to deliver to Northern Ireland, what do I need to do?

Assess your supply chains

- Have you registered your company for an XI EORI number?
- Who and where are your customers?
- Are customers just in NI or Southern Ireland or both?
- Will goods possibly end up in Ireland/EU (“At risk status”)?
- Will goods stay in NI (“Not at Risk” status)?
- If “Not at Risk”, have you registered for the Trader Support Scheme?
www.gov.uk/guidance/trader-support-service
- Do you sell B2B, B2C or both?

Check your product status

- Origin – check Rules of Origin for goods moving between the UK and EU -
<https://www.gov.uk/government/publications/rules-of-origin-for-goods-moving-between-the-uk-and-eu>
- How must my products be labelled?
- CE, UKNI or UKCA labelling?
www.gov.uk/guidance/placing-manufactured-goods-on-the-market-in-northern-ireland
- Do I need a representative in NI?
- From 16 July 2021, new rules come into force and some businesses may need to appoint an authorised representative in the EU or Northern Ireland to carry out compliance functions if there is no-one in the supply chain in those areas who can carry out the functions. Further guidance on the new rules will be made available.
- What supporting certificates will I need?
- Moving excise goods

Transport - Before you move goods

- Check Transport arrangements and requirements for various destinations
- Will your goods be transiting NI en-route to EU or ROW?
 - Moving goods under transit
- Are declarations needed?
 - Making declarations
- Temporary shipments
 - Moving goods temporarily into and out of Great Britain and Northern Ireland - GOV.UK (www.gov.uk)
- Special procedures, duty reliefs, authorisations and guarantees
- Storing or handling goods
- Sending or receiving goods in parcels
- Some e-commerce freight operators:
 - Home - OCS Worldwide
 - Home - ZigZag Global
 - Home - GFS - Ecommerce Delivery, Partner, UK and International (gfsdeliver.com)
- Will goods come back to the UK for repair?

VAT

- How to manage VAT on sales to NI: B2B and B2C
- VAT - Northern Ireland and the EU
- VAT XI registration
- Avalara Overview
- Paying VAT

Useful Sources

<https://www.gov.uk/guidance/trader-support-service>

<https://www.investni.com>

<https://www.zigzag.global>

<https://gfsdeliver.com>

[SPCs and the Northern Ireland Protocol](#)

Further Support & Information

Department for International Trade (DIT) – a regional network of international trade advisers (ITAs) assist small and mid-sized companies in a wide range of business sectors. ITAs can provide assistance with any EU transition related issues and are supported by the DIT's range of products and services and DIT's worldwide network of over 1,400 staff based in 108 countries. These teams can provide advice and signposting in-market.

Contact DIT South East to find out more

URL: www.great.gov.uk/contact/office-finder

T: 0330 300 012

E: info@tradesoutheast.co.uk

Invest NI

URL: www.investni.com/eu-exit

T: 0800 181 4422

E: euexitenquiries@investni.com

International Trade Matters

URL: <https://internationaltradematters.com>

T: +44 (0) 1398 332881 or +44 (0) 7734 366855

E: info@internationaltradematters.com

Institute of Export Helpline

URL: www.export.org.uk

T: +44(0)1733 404400

E: institute@export.org.uk

Road Haulage Association

URL: www.rha.uk.net

T: +44 (0)151 459 6263

E: customs@rha.uk.net

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