



HM Government

Get ready for when the UK leaves the EU

If you buy any items for your business from Ireland or sell products to customers in Ireland, here is what you need to know about import and export arrangements after Brexit.

Trade between Northern Ireland and Ireland will be treated differently from other UK-EU trade. This checklist only covers the UK government's temporary approach for moving goods between Northern Ireland and Ireland. You will need to follow the guidance published on [gov.uk/brexit](https://www.gov.uk/brexit) for any goods you import from or export to any EU countries other than Ireland, and for direct trade between Great Britain and Ireland.

Get ready

- Use this checklist to understand what you need to do when you are moving goods between Northern Ireland and Ireland

Get set

If you trade with Ireland, here's what you need to know:

If you buy items from Ireland to bring into Northern Ireland

You will **not have** to pay UK customs duties or make customs import declaration on most goods that you import from Ireland.

You will need to:

Account for import VAT at the relevant rate on all goods you import. If you are VAT registered you will do this on your normal VAT return. Non-VAT-registered businesses will need to **sign-up for HMRC's report and pay import VAT service** after Brexit.

If you are moving goods liable to excise duty (alcohol, tobacco and certain oils) or a limited number of **controlled and licenced goods** you will need to:

Make sure you have a UK EORI number.

Make a declaration to HMRC.

Pay excise duty when you move excise goods or enter the goods into duty suspension.

And if you sell products from Northern Ireland to Ireland

You will **not need** to make customs export declarations to HMRC for most movements of goods.

You will need to consider advice issued by the Irish government about their requirements for goods moving into or out of Ireland.

If you are exporting goods which are liable to excise duty you will need to:

Make a declaration to HMRC when you export excise goods to Ireland. This will help you discharge duty suspended movements or reclaim any excise duty paid.



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If you move a limited number of licenced and controlled goods you will need to:

Make declarations if you trade in dangerous chemicals, ozone depleting substances or F-gases.

Use the designated point of entry into Northern Ireland for endangered species and rough diamonds.

Have a licence to export **dual-use** or goods which could be used for torture or capital punishment.

Make declarations if you import animals and animal products from outside the EU that have not been checked in the EU.

Get going

You've now made the first steps to prepare your business for Brexit

Sign up for regular Brexit updates from HMRC so we can tell you about the next steps you need to take.

Further information can found on [gov.uk](https://www.gov.uk).



Prepare for Brexit at [gov.uk/brexit](https://www.gov.uk/brexit)

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