



Dear customer,

We are writing to you because our records show that you are a VAT registered business and you trade with the EU. This means that you will be affected by changes when the UK leaves the EU on 31 October 2019.

Trade between Northern Ireland and Ireland will be treated differently from other UK-EU trade. This reflects the government's commitment to do everything in its power to avoid a hard border. Temporary rules will apply while longer-term arrangements are made. HMRC will give you an appropriate amount of time before introducing any new requirements or changing existing ones.

For import from Ireland into Northern Ireland

You will not:

- have to pay UK customs duties on any goods that you import from Ireland
- need to make customs import declarations to HMRC unless the goods are controlled, licenced or where excise duty may need to be paid

You will need to:

- account for import VAT at the relevant rate on all goods you import
- notify HMRC if you are moving
 - a limited number of controlled and licenced goods (for example, endangered species, ozone depleting substances and dual-use goods)
 - goods that excise duty may need to be paid on (such as alcohol, tobacco and certain oils)
- pay any excise duty owed

For export from Northern Ireland into Ireland

You will not need to make customs export declarations to HMRC unless the goods are controlled, licensed or where excise duty may need to be paid.

You will need to notify HMRC if you are moving:

- a limited number of controlled and licenced goods (for example, endangered species, ozone depleting substances and dual-use goods)
- goods that excise duty may need to be paid on (such as alcohol, tobacco and certain oils)

This information only covers the UK government's temporary approach for moving goods between Northern Ireland and Ireland. You will also need to consider advice issued by the Irish government about their requirements for goods moving into or out of Ireland.

For Northern Ireland trade with EU countries other than Ireland

You will need to decide if you are going to use a customs agent to complete any necessary UK customs declarations or if you'll complete them yourself.

There is new government funding available to help businesses train staff in making customs declarations, and to help businesses who support others to trade goods to invest in IT. For further information on the scheme and to apply, go to www.gov.uk/guidance/grants-for-businesses-that-complete-customs-declarations

You can use the information for importing and exporting in the enclosed documents to help you work through the actions and decisions that you need to make now.

What you need to do now as an importer

If you do not already have a registration number for Transitional Simplified Procedures (TSP) we recommend that you apply for one now to make importing as easy as possible after Brexit. If you're new to customs processes, this is the best option for you.

Check the tariff rates on imports after Brexit to find out if there will be any customs duties to be paid. You will need to apply for a Duty Deferment Account if you intend to use TSP to import goods on which customs or excise duties will be payable. This means you can pay duties owed on goods monthly rather than as soon as the goods enter the UK.

What you need to do now as an exporter

Please check:

- with the people or company that moves your products to see if they need any extra information from you
- that the people you're selling to are ready to bring your goods into their country and that they are following that country's customs processes
- if your goods need an export licence - if you are trading controlled products there may be additional certificates and processes that you will need to follow, see GOV.UK for more information

Decide if you should use a different customs process

The Common Transit Convention is an international customs procedure. You should consider using this if you export often and:

- you are exporting goods through multiple Common Transit Convention territories (the EU, Turkey, Iceland, Norway, Switzerland, Liechtenstein, Republic of North Macedonia and Serbia)
- you want to move your goods away from the border to carry out customs processes elsewhere

If you decide to use the Common Transit Convention for exports, you should also consider becoming an authorised consignor. This will allow you to start the export at your own premises rather than at a government office.

For temporary movement of goods, for example if you're moving sporting or entertainment equipment for a short period, ATA Carnets may be best for you. To find out more information about ATA Carnets, go to www.gov.uk/taking-goods-out-uk-temporarily

Keep up-to-date with the latest Brexit news

You can:

- register for our free email update service, go to www.gov.uk/hmrc/business-support and select 'business help and education emails', then select 'Brexit'
- use the GOV.UK traders page, go to www.gov.uk/brexit-traders

Yours faithfully,

Jim Harra

Deputy Chief Executive, HMRC