



Dear Customer

Get your business ready for 1 January 2021

We're writing to you because you're a VAT registered business based in Northern Ireland.

We want to update you about the UK's approach to the Northern Ireland Protocol and let you know about the support you can sign up for through the new, free, Trader Support Service when you move goods between Great Britain and Northern Ireland or bring goods into Northern Ireland from outside the UK.

Moving goods between Great Britain and Northern Ireland

The UK will leave the EU's Single Market and Customs Union when the transition period ends. From 1 January 2021, the Northern Ireland Protocol will take effect.

The Protocol is a practical solution to avoid a hard border with Ireland while ensuring the UK, including Northern Ireland, could leave the EU as a whole. It means there will be changes for goods movements between Great Britain and Northern Ireland.

Moving goods between Northern Ireland and the EU

Trade in goods between Northern Ireland and Ireland will be unaffected. There will be no change at the border, no new paperwork, and no tariffs or regulatory checks.

Moving goods between Northern Ireland and the rest of the world

The overall process for trading between Northern Ireland and non-EU countries will continue broadly as it does today. Further guidance will follow on the Government website on the UK-EU agreement on applying the UK's tariffs regime.

You can find out more at www.gov.uk/transition

The Trader Support Service

There is a new free-to-use Trader Support Service for businesses affected by the changes resulting from the application of the Protocol. When you move goods between Great Britain and Northern Ireland or bring goods into Northern Ireland from outside the UK, the Trader Support Service is there to help. It will guide you through what the Northern Ireland Protocol means for your business, and the steps that you will need to take to comply with it. When you join the service you'll get access to a range of regularly updated digital educational products including online training and webinars.

Businesses of any size can use the service, and it can help if you are:

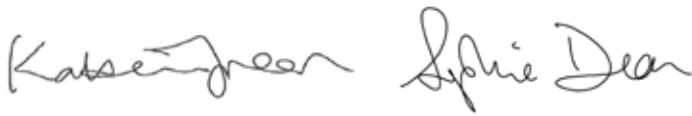
- moving goods yourself (for example, in your own van, as a passenger or through a haulier)
- moving goods on behalf of someone else (for example, as a driver or haulier)
- sending your goods in parcels between Great Britain and Northern Ireland, or bringing parcels into Northern Ireland from outside the UK

When the Protocol takes effect on 1 January, you can choose to use the service to handle digital import and safety and security declarations for you.

What you need to do now

Sign up for the Trader Support Service. If you move goods between Great Britain and Northern Ireland or bring goods into Northern Ireland from outside the UK, sign up at www.gov.uk/guidance/trader-support-service. The Trader Support Service will keep you up to date with the steps you need to take to prepare for 1 January 2021.

Yours sincerely

Handwritten signatures of Katherine Green and Sophie Dean in black ink.

Katherine Green and Sophie Dean

Directors General, Borders and Trade, HMRC