

# GOODS MOVING GB-NI - GREEN LANE

## WHAT WAS THE PROBLEM UNDER THE OLD PROTOCOL?

Under the full implementation of the Protocol, all goods moving from Great Britain to Northern Ireland would be subject to full customs formalities, as if they were moving internationally.

This burden resulted in more than 1m customs declarations completed in 2021. Each customs declaration had over 80 fields to be filled in, and required full, 10-digit commodity codes which were highly burdensome for businesses.

## WHAT HAVE WE ACHIEVED IN THE AGREEMENT?

We have delivered a **new Green Lane** which means that goods staying in the UK will be freed of unnecessary paperwork, checks and duties, with only ordinary commercial information required such as a description of the goods and their value.

We have **expanded access to this new Green Lane** for the broadest range of traders across the UK. The scheme will be open to GB businesses as well as those based in NI. Many more small businesses bringing goods into NI for processing and manufacturing will be able to do so through the Green Lane as the turnover threshold for them quadruples to £2m.

The only checks will be risk and intelligence based to protect against smuggling and criminality or on goods going into the EU.

For goods that cannot access the green lane, such as those traders who cannot be certain of the end destination of their goods when first moving them into Northern Ireland, traders will have access to a new comprehensive tariff reimbursement scheme when they can show that those goods did not ultimately enter the EU, supplementing the existing customs duty waiver scheme available to all businesses.

## WHAT DOES THIS MEAN FOR YOU?

- Accessing the Green Lane will be easy through the new UK Internal Market Scheme.
- Those already on the existing UK Trader Scheme will be automatically moved across to the new scheme.
- Traders not already part of the UK Trader Scheme will need only do a once and done registration - providing information about their operations and the goods they will move.
- Once registered, traders can send goods from GB to NI using standard commercial data provided upfront through a simple online portal instead of needing to contend with international customs paperwork. Information will be provided from sales invoices and transport contracts. This means traders will no longer be required to complete onerous supplementary declarations and their goods will not be subject to any routine customs checks. The Trader Support Service will be available to facilitate this process, including submitting data into UK systems.
- This means we have not just focussed on checks but have scrapped bureaucracy through the Green Lane, addressing the real source of GB-NI friction.

## IMPLEMENTATION

Businesses do not need to take any action right now and should continue to move goods in the same way as currently.

We will work with business groups, traders and other operators to set out more detail on these arrangements; to help prepare for the changes ahead; and ensure that we have provided clarity and certainty to businesses and citizens on the way forward.

Alongside new HMRC guidance the Trader Support Service will provide business with extensive support to prepare for the changes and will be available to submit information to HMRC on traders' behalf.

In the meantime, traders can continue to make use of the Trader Support Service to help move goods into Northern Ireland.

Additional information can also be found on separate explainers that explain changes for Agri-food movements, plants and parcels and other specific topics.

We will consult and work with business over the coming months ahead of implementing any changes required by these arrangements.



REGISTRATION

Business registers as trusted trader with HMRC and provides details of the goods they move – all UK-based traders eligible to apply.



GB  
DEPARTURE

Trader provides commercial information to HMRC (e.g. via Trader Support Service) – commodity codes not required – and dispatches



GB PORT



CROSSING

Goods moved straight to destination with no routine checks or controls



NI PORT



NI  
DESTINATION

Goods arrive at destination having paid no duty or tariffs. Trader no longer required to submit lengthy supplementary declarations post movement.