UK Import and Customs Controls due to be introduced on 1 January 2022 have been postponed for goods from Ireland

On 15 December, the UK government announced that they are, "to extend, on a temporary basis, the current arrangements for moving goods from the island of Ireland to Great Britain . . . goods moving from the island of Ireland directly to Great Britain will continue to do so on the basis of the arrangements that apply currently, until further notice; and will not, for now, be affected by the changes being introduced on 1 January for all other inbound goods."

This means, until further notice, for goods moving from Ireland directly to Great Britain there is:

- no requirement for pre-notification of SPS products (It is important to note that only applies for those
 exporters that are <u>not already</u> subject to pre-notification requirements)
- no requirement for pre-lodgement of UK customs declarations
- no requirement for compliance with full UK import controls and
- no requirement to use the Goods Vehicle Movement Service (GVMS).

The requirement for compliance with existing requirements for full <u>EU</u> export formalities and use of the PBN for goods moving via RoRo ferry, as well as the existing UK formalities in relation to controlled goods e.g. alcohol, continues and are not changed.

Landbridge traffic

The requirement for compliance with the transit procedure when moving goods from Ireland through the UK to the EU (including use of the GVMS on departure from Ireland and again on departure from the UK), which has been in place since 1 January 2021, continues to apply. The requirement for pre-notification of consignments of Products of Animal Origin (POAO) and low risk animal by-products (ABP) has been postponed until further notice.

However, where the transit begins in another EU Member State and moves through the UK to a destination in Ireland, pre-notification of certain SPS products (POAO and ABP) <u>is</u> required on the Imports of Products, Animal, Food and Feed System (IPAFFS) at least four hours before the products arrive into Great Britain (GB). There is also a requirement to inform GB authorities by email once the consignment has left GB. GVMS must also be used as outlined previously.

Exports from the UK

Export declarations, which must include safety and security (EXS) data, have been required for goods leaving the UK since 1 January 2021. EXS declarations have been required for empty vehicles leaving the UK since 1 October 2021. These requirements remain unchanged. However, all exports from the UK will be required to use the GVMS system from 1 January 2022 before departing from the UK to the EU, including Ireland.

Preparing for the introduction of changes

The postponement of the changes due to take effect on 1 January 2022 <u>is temporary</u>. Irish businesses exporting to the UK are strongly advised to continue to prepare and be ready for the full introduction of UK import and customs controls in 2022. Irish businesses should be mindful that the lead-in time to their commencement once announced, could be quite short.

Further information is available here:

<u>Irish Exporters: Further Brexit-related changes to UK Import and Customs Controls for goods from Ireland due to be introduced on 1 January 2022 have been postponed</u>

UK Border Operating Model - The Border with the European Union: Importing and Exporting Goods

Revenue