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| Movement of Goods | Additional Customs Requirements Post-Brexit? | Customs Commentary | VAT Commentary |
| **GB-NI** | ✔ | The movement of goods from GB to NI is now considered an import into the EU. Full digital import declarations are required. Goods that are cleared through the import process are then in free circulation within the EU. The EU and UK have agreed a Trade and Cooperation Agreement (TCA) and under the agreement goods which originate in the EU/ UK are entitled to avail of zero tariffs when moving between the EU and UK. As such, goods of GB origin will avail of zero tariffs when moving to NI. However, where goods are deemed to originate outside of GB tariffs may apply. The TCA contains detailed rules on the origin of goods and the origin of a good is frequently different to the place where the good is transported from. In the first instance NI traders to understand if the commodity code attached to the good attracts a tariff, if so they should consider the availability of the UK Trader Scheme\* or the availability to claim a waiver\*\* on tariffs applied as the goods are brought into NI. If not applicable NI trader to understand if they qualify for zero tariffs under the TCA. | There is a recognition that from 1 January 2021 supplies of goods between GB and NI are exports and imports for VAT purposes, however, VAT will be charged as if they are domestic UK supplies. The GB based supplier will have to account for UK VAT on goods sold between GB and NI and this should be shown on their invoices. Given that this VAT is now import VAT, the VAT is calculated on the customs value of the goods.  It will be possible for the purchaser to use this as evidence in order to reclaim the VAT as input VAT, subject to the normal recoverability rules. |
| NI-GB | ✔ | For "qualifying goods" there will be no additional declarations, tariffs, regulatory checks, customs checks, or additional approvals when placing the goods on the GB market. "Qualifying goods" at present is understood to mean goods which are in free circulation in Northern Ireland before they are moved from NI to GB. **It is expected that this definition will be tightened during the course of 2022 and will result in unfettered access being limited to products that are of NI Origin.** | There is a recognition that from 1 January 2021 supplies of goods between NI and GB are exports and imports for VAT purposes, however, VAT will be charged as if they are domestic UK supplies. The NI based supplier will have to account for UK VAT on goods sold between NI and GB and this should be shown on their invoices. It will be possible for the purchaser to use this as evidence in order to reclaim the VAT as input VAT, subject to the normal recoverability rules. |
| NI-ROI/EU & ROI/EU-NI | ✘ | Trade will continue unaffected, with no change at the border, no new paperwork, and no tariffs or regulatory checks. | As was the case prior to 1 January 2021, the supply will be treated as an intra-community supply. NI businesses will have access to an EU VAT number, beginning with XI. |
| NI-REST OF WORLD (RoW) & ROW – NI | ✘ | Trade will continue to be subject to customs formalities as was the case prior to 1 January 2021.  On the movement of goods from RoW to NI, traders will need to determine whether EU or UK tariffs are to be applied. This will involve a review of the applicable EU and UK tariffs for the product being imported and may also require a review as to whether the trader can utilise the UK Trader Scheme on the basis that the goods are not "at risk" of entering the EU. | Import and export VAT will continue to be applied as it was prior to 1 January 2021. Postponed VAT accounting will be available for VAT registered traders. |
| ROI-GB & GB-ROI | ✔ | The movement of goods from GB to ROI is now considered an import into the EU. Once imported to ROI the goods are deemed to be in free circulation throughout the EU. Similarly, the movement of goods from ROI to GB is now considered an export from the EU and an import into the UK. Full digital import declarations are required. Under the Trade and Cooperation Agreement (TCA), goods moving from GB-ROI must be deemed to be of GB origin in order to avail of zero tariffs. Similarly goods moving from ROI-GB must be considered to be of EU origin in order to avail of zero tariffs under the TCA. | Import VAT will now apply on the movement of the goods into ROI/GB. Postponed VAT accounting is available to VAT registered businesses in both ROI & UK. |