

## Prepare for changes for goods moving from the island of Ireland to Great Britain – 10 weeks to go

In August 2023, the Government published the final version of the [Border Target Operating Model](#) which confirmed that **from 31 January 2024** some goods will face full customs controls when moved directly from Irish ports to Great Britain.

Goods will need to complete import processes if they are being imported directly from Ireland into Great Britain (not [moving from or through Northern Ireland](#)).

Goods moving from Northern Ireland to Great Britain through Irish ports will also have to complete import processes if they are:

- non-qualifying Northern Ireland goods
- excise goods (alcohol, tobacco, and energy products) or
- goods which do not move directly to an Irish port once they have left Northern Ireland for example, goods which are held in storage in Ireland.

For these goods you will have to follow the import requirements set out in the Border Target Operating Model.

When moving these goods, most traders will need to make import customs declarations at the point of import and will no longer be able to delay making declarations. Ports will be required to control these goods moving from Ireland to Great Britain, meaning that unless they have received customs clearance they will not be released from the port.

### What you need to do to prepare to move goods from 31 January 2024

You will need to ensure you, or anyone who moves goods on your behalf, are familiar with the new process from 31 January 2024.

- If you are moving qualifying Northern Ireland goods, you should confirm this to your haulier and / or carrier. You can find out more about [qualifying Northern Ireland goods](#) on GOV.UK.
- You need to [register for a GB Economic Operators Registration and Identification \(EORI\) number](#) if you do not already have one.
- As import declarations will need to be made through the [Customs Declaration Service \(CDS\)](#), you or your representative will also need access to CDS.
- To make import declarations in your own records ([Entry In Declarants Records \(EIDR\)](#)) you will need to [apply for authorisation to use simplified declarations for imports](#) if not already authorised.
- If your goods are being moved from Ireland through Roll on Roll off (RoRo) ports in Great Britain, you will need to make your customs declarations before the goods depart from Ireland, and you will need to follow [Goods Vehicle Movement Service \(GVMS\) processes](#).
- If hauliers are moving goods on your behalf they will need to [register for GVMS](#) if they haven't already done so, and you will need to provide the Movement Reference Number (MRN) from your declarations to the person moving your goods in order for them to be able to generate a Goods Movement Reference (GMR). Hauliers will need to provide a GMR for all lorries and trailers moving directly from Ireland.

- At inventory-linked ports or other locations, the haulier or the intermediary that is moving the goods on your behalf will need to follow standard processes to ensure your goods are presented to customs, declared, and cleared before they can be released to free circulation in Great Britain.
- Businesses making a full import declaration or simplified frontier declaration on CDS for goods moving from Ireland to Great Britain (including for excise goods) will no longer be required to 'arrive' their declaration by the end of the next working day after arriving in Great Britain. For goods being entered into excise duty suspense, the entry onto the Excise Movement and Control Systems (EMCS) must be made by the time they arrive in Great Britain.
- If you are moving goods from Northern Ireland to Great Britain via Ireland, including qualifying Northern Ireland goods, you will need to comply with some Irish customs requirements to exit through a port in Ireland, and will need to check Irish customs guidance.

### **More information on qualifying Northern Ireland goods**

The Border Target Operating Model confirmed that import declarations will not be needed for [qualifying Northern Ireland goods](#) moving directly from Northern Ireland or indirectly through Ireland to Great Britain, in line with the Government's commitment to unfettered access. There are some very limited exceptions where import declarations are required, such as an ongoing requirement to provide these for excise goods when moving qualifying Northern Ireland goods through Ireland to Great Britain, and these will be set out in guidance shortly.

When moving qualifying Northern Ireland goods through Ireland to Great Britain for which import declarations are not required through Roll-on Roll-off ports, hauliers will still need to complete a Goods Movement Reference (GMR). They should indicate they are moving such goods on their GMR. Hauliers and drivers will need to provide commercial evidence if asked to confirm that their goods are qualifying Northern Ireland goods for example, a dispatch notice, an invoice, or a consignment note. They will also need access to a travel document issued in the UK setting out the destination of the goods, to show that the goods have merely passed through Ireland.

At inventory linked ports or other locations, similar processes will be used to allow these qualifying Northern Ireland goods to be released from inventories or local systems without requiring electronic declarations.

We will be updating the guidance pages on GOV.UK to reflect these changes.

### **Further help and support**

If you have any questions, visit [Imports and exports: general enquiries](#) on GOV.UK.