

In line with information published in the [Border Target Operating Model](#), certain goods will face full customs controls when moved from Irish ports to Great Britain from 31 Jan 2024.

Inbound Requirements

Goods will need to complete import processes if they are being imported directly from Ireland into Great Britain.

The vast majority of goods moving from Northern Ireland to Great Britain through Ireland will no longer need to complete import declarations.

However, goods moving from Northern Ireland to Great Britain through Ireland will have to complete import declarations if they are:

- [non-qualifying Northern Ireland goods](#).
- goods which do not merely pass through Ireland once they have left Northern Ireland (e.g. goods held in storage or undergoing further processing).
- Goods such as excise goods (alcohol, tobacco or energy products) or [endangered species](#). Further details will be published shortly.
- Goods moved on this route for an avoidance purpose.

Hauliers will need to provide a valid Goods Movement Reference (GMR) for all freight moving through roll-on roll-off ports from Ireland to Great Britain from 31 January 2024, including movements of qualifying Northern Ireland goods.

Hauliers moving qualifying Northern Ireland goods that do not require an import declaration should simply select the 'oral or by conduct declaration or no declaration required' option when creating their GMR.

Hauliers and drivers will need access to:

- 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;
- a travel document issued in the UK setting out the destination of the goods, to show that the goods have merely passed through Ireland.

The same document can be used for both purposes.

More information on qualifying Northern Ireland goods can be found [here](#).

Hauliers will need to include import declaration references for all goods contained in the vehicle or trailer that do require import declarations.

Outbound Requirements

All goods moved from Northern Ireland to Great Britain through Ireland (including qualifying Northern Ireland goods) **will continue to need an export declaration to meet the EU requirement, as well as the Irish pre-boarding notification (PBN) at roll-on roll-off ports.**

In most cases, declarations would be made to HMRC before the goods leave Northern Ireland. The export declaration reference then needs to be provided to Irish Revenue in line with Irish exit processes. If your goods are valued below 3,000 euros you may choose

whether to declare these to HMRC for export from Northern Ireland, or to declare them to Irish customs systems.

These rules have applied for movements of goods from Northern Ireland to Great Britain through Ireland since January 2021 and will not be changing on 31 January 2024.

For more information, please visit:

[Outbound from Ireland to or through Great Britain \(GB\) \(revenue.ie\)](#)

[Customs Roll-on Roll-off service \(RoRo service\) \(revenue.ie\)](#)

[UK Import Controls: The Border Target Operating Model \(TOM\) \(www.gov.ie\)](#)