Northern Ireland Safety and Security Communications

<u>Safety and Security Requirements from 31 January 2025 – Entry summary declarations for businesses moving non-qualifying Northern Ireland goods from Northern Ireland to Great Britain</u>

Businesses that move non-qualifying Northern Ireland goods from Northern Ireland to Great Britain need to know about a new safety and security requirement that will be coming into effect from 31 January 2025.

From this date, a business moving non-qualifying Northern Ireland goods will be required to submit an entry summary declaration prior to the goods arriving in Great Britain on the following routes:

- Northern Ireland to Great Britain
- Northern Ireland to Great Britain via Ireland
- European Union to Great Britain via Northern Ireland

The requirement for an entry summary declaration is in addition to the existing requirement for an import and export declaration for non-qualifying Northern Ireland goods moved from Northern Ireland to Great Britain.

Which goods will require entry summary declarations?

There is no requirement for entry summary declarations for qualifying Northern Ireland goods, which will continue to benefit from unfettered access arrangements. You can move qualifying goods directly from Northern Ireland to Great Britain without customs or other controls, with extremely limited exceptions. This means the vast majority of goods moving from Northern Ireland to Great Britain will not require entry summary declarations.

The following goods will require entry summary declarations from 31 January 2025:

- goods under a customs special procedure
- goods in authorised temporary storage
- goods which are moved from Northern Ireland and do not merely pass through Ireland before entering Great Britain
- goods indirectly exported from the European Union to Great Britain via Northern Ireland which do not meet the definition of qualifying Northern Ireland goods when in Northern Ireland

More information about qualifying Northern Ireland Goods can be found at https://www.gov.uk/guidance/moving-qualifying-goods-from-northern-ireland-to-the-rest-of-the-uk

There are actions a business will need to take. As a haulier, carrier, or freight forwarder you should discuss with traders your plans for submitting the entry summary declaration to ensure all parties are ready for this change. This may also

include discussing whether there is any additional information a trader will need to provide in order for you to complete the declarations.

Using the Trader Support Service

The Trader Support Service will continue to submit the export declaration requirement for goods that require these when moved from Northern Ireland to Great Britain. It will also support the submission of entry summary declarations for non-qualifying Northern Ireland goods from 31 January 2025 when these are moved from Northern Ireland to Great Britain and Northern Ireland to Great Britain through Ireland.

You can find more information about the service provided by the Trader Support Service and how to register online. Go to https://www.gov.uk/guidance/trader-support-service

If you're not registered with the Trader Support Service you can find further information on how to submit an entry summary declaration at https://www.gov.uk/guidance/safety-and-security-requirements-on-imports-and-exports

If you are submitting safety and security declarations for the first time, you will also need to register and enroll to use the S&S GB service at https://www.gov.uk/guidance/register-to-make-an-entry-summary-declaration-in-great-britain

Further help and support

For more information on safety and security, go to https://www.gov.uk/guidance/safety-and-security-requirements-on-imports-and-exports.

For support or more information on the Trader Support Service, call the TSS Contact Centre on 0800 060 8888 (0800 060 8988 for Welsh speakers) or go to GOV.UK and search 'Trader Support Service'.

Yours faithfully HM Revenue and Customs