



Northern Ireland:
post-transition trading explained

How trade would operate for the island of Ireland was one of the biggest hurdles to clear during the Brexit negotiations.

The result is the Northern Ireland Protocol, which forms part of the Withdrawal Agreement and takes into account the special circumstances of the region. With regard to importers and exporters, these are the key points:

- Northern Ireland will remain part of the UK's customs territory, and will benefit in full from any free trade agreements the UK signs with other countries.
- The EU's Union Customs Code will apply to Northern Ireland shipments to/from EU27 countries, meaning no clearance, tariffs or restrictions on trade in either direction.
- Goods shipped from Great Britain to Northern Ireland will be subject to customs declarations but will be tariff-free, unless they are deemed to be 'at risk' of ending up in the EU. In this case, EU tariffs will apply although the UK authorities can reimburse businesses if the goods are proven to have stayed in Northern Ireland.
- Goods shipped to Northern Ireland from outside of the EU will be subject to the UK Global Tariff, unless deemed 'at risk' of onward travel into the EU. In this case, EU tariffs will apply although the UK authorities can reimburse businesses if the goods are proven to have stayed in Northern Ireland and UK tariffs are lower.
- The definition of 'at risk' is due to be decided between the UK and the EU before the end of the transition period.
- Northern Ireland must also align with certain EU rules in areas such as agri-food and industrial products.
- Northern Ireland will remain in the UK VAT area but will align with EU VAT rules. Lower VAT rates or exemptions in Ireland would also be able to be applied in Northern Ireland.

What does it mean for your business?

Want to know how the agreement will affect your business's shipments? Use the table below to find the scenario or scenarios that best describe your business and see a quick snapshot of what you can expect.

Great Britain		Republic of Ireland	
GB business shipping to NI	Import declarations will be required, but duties will only be charged if the goods are deemed to be at risk of being moved into the EU single market. We recommend customers provide a commercial invoice with HS tariff codes, goods descriptions and values, and their EORI number. FedEx will manage any import clearance declarations that may be required.	IE business shipping to NI	Trade will continue as it does today
GB business shipping to IE	Your goods will need a customs declaration, a commercial invoice and associated data, and will be subject to any applicable EU tariffs	IE business shipping to GB	Your goods will need a customs declaration, a commercial invoice and associated data, and will be subject to any applicable UK tariffs
Northern Ireland		European Union	
NI business shipping to IE and/or other EU markets	There will be no clearance, tariffs or new restrictions and goods will still have unrestricted access to all EU countries	EU business shipping to NI	Trade will continue as it does today
NI business shipping to GB	Your goods won't be subject to tariffs and there will be no additional customs checks, unless on an exception list as defined by the UK Government		

Please share your EORI number with us. It will:

- Start with 'GB' for shippers and importers in Great Britain.
- Start with 'XI' for shippers and importers in Northern Ireland.
- Start with the Country Code of the Issuing EU Member State for shippers and importers in the EU27 countries including the Republic of Ireland.

How FedEx can help you

If you are importing or exporting to or from Northern Ireland, FedEx can provide all the information you need to prepare your business. However, please be aware that arrangements are still subject to change as negotiations on a Free Trade Agreement and the implementation of the Northern Ireland Protocol continue, and some details have yet to be announced.