



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, any applicable 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.
- For further guidance, and to check if the goods you are shipping from Great Britain to Northern Ireland can be declared as not 'at risk' of onward travel to the EU - for example if they are eligible under the UK-EU Trade and Cooperation Agreement (TCA) - visit the [UK government website](#).
- 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	
GB business shipping to NI	Import declarations will be required, and duties may be charged, unless goods are not declared as not 'at risk'. There are two ways that goods brought into Northern Ireland from Great Britain are not 'at risk': <ul style="list-style-type: none">• The applicable EU tariff is zero (including where they are eligible under the TCA)• The goods are for sale to, or final use by, end consumers located in the UK and are brought into Northern Ireland by a trader authorised under the UK Trader Scheme.
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

Republic of Ireland	
IE business shipping to NI	Trade will continue as it does today
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	
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
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

European Union	
EU business shipping to NI	Trade will continue as it does today

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.

What are the latest requirements for shipments from GB to NI?

The UK government recently published updated information for businesses shipping from Great Britain to Northern Ireland. This information is summarised below, alongside subsequent changes to our documentation requirements and services:

Customers should provide a commercial invoice that includes an HS code, description, value, shipper and receiver EORI numbers, incoterms and signature. A copy of the invoice should be placed on the box / item 1 and additional copy handed to the driver.

Shipments from Great Britain to Northern Ireland now require clearance following the UK's exit from the EU Customs Union at midnight CET on 31 December. As a result, FedEx transportation rates for these shipments will increase. TNT will apply an administration fee of £4.31 to shipments from Great Britain to Northern Ireland.

It is anticipated that there will be delays on routes from Great Britain to Northern Ireland. The situation is being closely monitored and contingency plans are in place to minimise service disruption, ensure the continuity of operations and service quality to the best of our ability. Providing excellent customer experience is a top priority for us and we intend to resume our regular delivery service schedule as swiftly as possible. We regret any delays our customers may experience. To obtain information about the status of your shipment, please visit [fedex.com](https://www.fedex.com) for FedEx Express shipments and [tnt.com](https://www.tnt.com) for TNT shipments.

FedEx will complete GVMS (Good Vehicle Movement Service) requirements for our vehicle movements from Great Britain to Northern Ireland. Doing this creates a GMR (Good Movement Reference) for all shipments, allowing HMRC to check them on route and clear them for entry upon arrival.

Functionality for shipments to Northern Ireland is still in development for FedEx automation platforms and additional information will not be requested. Until this functionality is introduced, an extra copy of the shipping label should be handed to the driver.

MyTNT2 / ExpressConnect / ExpressLabel will recognise Northern Ireland postcodes and ask for additional shipment details to produce a commercial invoice. ExpressManager / EDI will not recognise Northern Ireland postcodes as requiring additional shipment details.

From midnight CET on 31 December 2020, [new rules apply to shipments of sanitary and phytosanitary goods](#). Please ensure goods are permitted to be shipped via our network. Confirmation should be provided at the point of pickup and via your account manager to ensure the correct checks can be applied.

The government has published [updated information on the UK Trader Scheme](#) for businesses shipping from Great Britain to Northern Ireland

FedEx will take care of all customs formalities for goods moving from GB to NI, including those goods moving during the three-month easement period that HMRC is allowing express operators. Receivers in NI will not need to complete declarations through the Trader Support service.

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.