

Customs requirements for hauliers making indirect exports leaving Northern Ireland

Indirect exports

When goods which were declared for export in an EU country leave Northern Ireland for either Great Britain or another non-EU country, it is referred to as an indirect export.

Northern Ireland outbound requirements

When EU exports move through ports in Northern Ireland you must provide HMRC with the Movement Reference Number of the export declaration that covers your goods. This is available on the Export Accompanying Document issued by the customs authority of the EU country of export.

Requirements for hauliers moving goods via Northern Ireland ferry ports that were declared for export in Ireland

All goods which were declared for export in Ireland will require a Goods Movement Reference (GMR) when leaving Northern Ireland via a port using the HMRC Goods Vehicle Movement Service. Once you have created a GMR you must include the Movement Reference Number from your Export Accompanying Document.

When arriving at check-in you will need to provide the GMR to the carrier. The GMR will then be accepted and checked-in accordingly. This is a requirement which allows the carrier to meet its legal obligations. Alternatively, your carrier may allow you to provide your GMR at the booking stage, and you should check with the carrier to find out if you can do this.

Providing the GMR to the carrier also ensures that the Goods Vehicle Movement Service is able to automatically close this movement, removing any further administrative burden related to closure of the movement.

Impact on declarants if the above process is not followed and the movement is not closed correctly

Where the indirect export remains open on Revenue Ireland's Automated Export System (AES), 90 days after the submission of the declaration, an automated message will issue to the declarant. This message is a request to provide alternative evidence of the export of the goods out of the European Union. Where alternative evidence is not provided, then, after a further 60 days, AES issues a final automated message advising that the declaration has been invalidated.

This invalidation means that, from a legal perspective, the declaration no longer exists. Where the goods declared in the declaration were exported, that export would be deemed to be non-compliant from a customs perspective. This could have additional consequences as regards the declarant's VAT liability.

In this scenario, the declarant will be obliged to submit a replacement declaration into AES in order to regularise the export.