

Trading Cross-Border under the NI Protocol: Moving Goods in and out of Northern Ireland



TRAINING MATERIALS WILL BE UPDATED TO STAY ABREAST OF ANY THE NEW ARRANGEMENTS ANNOUNCED UNDER THE WINDSOR FRAMEWORK ANNOUNCEMENT

Since the United Kingdom left the European Union on the 31st of December 2020, Northern Ireland has enjoyed unfettered dual access to both the internal U.K. market and the EU market for the purchase and sale of goods.

This unique access to two separate marketplaces - as agreed by the U.K. Government and the European Union under the Ireland Northern Ireland Protocol and secured under the recent Windsor Framework – has been achieved through the introduction of digital (import) declarations and SPS checks (where applicable) on goods moving from Great Britain to Northern Ireland; rather than customs declarations, tariff and non-tariff barriers being applied at the land-border between the U.K. and EU on the island of Ireland (border between Northern Ireland and the Republic of Ireland).

These classroom-based training workshops will provide you with an understanding of the key trade and customs processes to be considered when moving goods in, through and out of Northern Ireland under the Northern Ireland Protocol and Windsor Framework arrangements.

One full training workshop will be dedicated to completing Import and Safety & Security Declarations through the Trader Support Service for movements from Great Britain to Northern Ireland.

AREAS TO BE COVERED

Background

- ✓ What is the Ireland / Northern Ireland Protocol
- ✓ How has cross-border trade changed since Brexit and an overview of how it impacts traders in NI, GB and the EU.

Moving Goods from Great Britain to Northern Ireland

Focus Area: The second day of the two-day workshop will be dedicated to GB-NI Trade and in particular, providing practical training on completing declarations using the Trader Support Service

- ✓ What are the new obligations when trading goods between GB and NI
- ✓ Getting started: EORI Number and options for meeting your obligations
- ✓ Registering for the Trader Support Service
- ✓ Documentation Requirements: Commercial Invoice, Incoterms, Commodity Code(s), Country of Origin etc
- ✓ UK Trader Scheme and Apportionment: Determining if your goods are considered 'At Risk'
- ✓ Safety & Security Declaration / Entry Summary Declaration (ENS)
- ✓ 'Walk through' of the Import Declaration Process using Customs Freight Simplified Procedures (CFSP) – Simplified Frontier Declaration (SFD) to Supplementary Declaration (SDI)
- ✓ Duty on 'At Risk' Goods
- ✓ Preferential Origin, Returned Goods Relief, Use of De Minimis Waivers
- ✓ Sanitary/Phytosanitary (SPS) Goods obligations
- ✓ Cross-border and Domestic UK VAT Obligations

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Moving Goods between Northern Ireland and Great Britain

- ✓ Definition of a 'Qualifying' Northern Ireland Good
- ✓ Customs Requirements on the movement of 'Prohibited and Restricted' (P&R) Goods
- ✓ Transit Movements

Moving Goods between Northern Ireland and the European Union (including Ireland)

- ✓ Free Movement of Goods under Articles 30 & 110 of the Treaty on the Functioning of the European Union (TFEU): What does this mean for NI Traders?
- ✓ Transit Movements via GB Landbridge and Transit Accompanying Documents (TAD)
- ✓ VAT and Intra-Community Supply

Movement of Goods between Northern Ireland and the Rest of World

- ✓ Access to U.K. Free Trade Agreements
- ✓ Duty Applicable for 'At Risk' and 'Not At Risk' Goods
- ✓ Use of Trader Support Service for RoW Imports

Regulatory Changes since Brexit

- ✓ UKCA, CE & CE UKNI Conformity Marks
- ✓ Product Labelling
- ✓ Wood Packaging Legislation

WHO WILL BE DELIVERING THE TRAINING?

The course will be presented by Jonathan Walsh, Managing Director of Fortior Insight Ltd and an accomplished Trade and Management Consultant.

Jonathan has spent his career working in International Trade, including 15 years in senior roles within industry here in the U.K. and Ireland, as well as in the Americas, Europe, Russia and Africa.

He is a Full Member of the Institute of Export & International Trade, a Fellow of the Institute of Consulting and holds both post & undergraduate qualifications in Management & Economics.

As a director in Fortior Insight, Jonathan specialises in supporting businesses to meet their cross-border trade obligations, and in particular, trading under the Northern Ireland Protocol. Jonathan also supports clients with new market entry strategies, establishing supply chains and identifying strategic partners.

Fortior Insight Ltd have provided in-house training and consultancy services to many of the best known haulage companies, customs agents, manufacturing, engineering, wholesale and retail businesses across the island of Ireland, in the U.K., throughout Europe and beyond.

Jonathan, personally, works closely with representatives of the UK and Irish Governments, HMRC, the Trader Support Service, Irish Revenue, InterTradeIreland, InvestNI, IDA, Enterprise Ireland, Queens University, Local Councils and Enterprise Boards throughout Ireland and Trade and Commerce Trade Bodies such as Manufacturing NI, NI and Newry Chamber of Commerce.

TO REGISTER YOUR INTEREST & GET INFORMATION ON SPECIFIC VENUES AND DATES, EMAIL

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Training Workshop Program Overview including Topics to be Covered (This may change due to any trading or process changes)

Two full-day (6 Hours Training x 2) classroom based workshops covering:

DAY 1

Kick-Off

- Introductions
- House-Keeping
- Program Overview

Background: From Brexit Referendum to the Present Day

- How did we get here?
 - Brexit Referendum
 - Withdrawal Agreement
 - Ireland Northern Ireland Protocol
 - U.K. EU Trade & Co-Operation Agreement
 - Windsor Framework

BREAK

Implications for Cross-Border Trade and who is affected?

- Some Definitions
 - 'Qualifying Northern Ireland Good'
 - 'At Risk' & Not At Risk' Items
- Trade between Northern Ireland and the European Union (including Ireland)
 - Imports
 - Exports
- Trade between Northern Ireland and the Rest of World
 - 'At Risk' and 'Not At Risk' Imports
 - Exports and U.K. Free Trade Agreements (FTAs)
- Trade between Northern Ireland and Great Britain (Rest of the United Kingdom)
 - Exports (NI-GB Movements)
 - Imports (GB-NI Movements)
 - Customs 'Import' Obligations
 - EU 'Third-Country Tariffs'
 - Declaring Goods 'Not At Risk' under the U.K. Trader Scheme (Today)
 - Additional requirements for (Commercial) Processors
 - Claiming NIREM – Evidence required
 - Goods & Consumables for Internal Use within the Business
 - Apportionment (Evidence required)
 - Declaring Preferential Origin under the U.K. EU Trade & Co-Operation Agreement
 - Evidence required
 - Removing Tariffs using Returned Goods Relief
 - Waiving Tariffs using your *de minimis* Allowance
 - New Arrangements for 'Not At Risk' Consignments under the Windsor Framework - U.K. Internal Market Scheme / 'Green Lane'
 - Retail Trusted Trader Scheme & Agri-Foods (Quick Overview)

The Regulation of Manufactured Goods for trade between NI, GB and the EU

- Conformity Mark requirements

Wrap-Up for Day 1

- Summary of Areas Cover

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DAY 2

Kick-Off

- Recap from Day 1
- Any Questions

Meeting Post-Brexit obligations for GB-NI Trade

- Who submits the Import Declarations
 - Implications of Incoterms
- How will you make Customs Declarations
- The Trader Support Service
 - The TSS Declaration Process under CFSP (Customs Freight Simplified Procedure)
 - What information is required before consignments are moved?
 - What information is required after goods are moved?
- Moving products with EU Safe-Guarding Measures – Steel Shipments
 - TSS Declaration Process
 - BEIS Quota Submission

BREAK

Completing Declarations on the Trader Support Service

- Overview of the process for completing ENS (Import Safety & Security Declaration) & SFD (Simplified Frontier Declaration)
- 'Closing' Import Declarations through Supplementary Declarations
 - 'Header' Level
 - 'Item' Level
 - 'Grouping' Products
- Worked Examples.

Program Summary

- Some Trading Scenario Examples ***These will be specific to the course participants. Typical scenarios include:***
 - GB Company supplying goods to customers in NI
 - Direct Movement
 - Movement via Ireland (Transit)
 - NI Company supplying goods to customer in GB
 - Direct Movement
 - Movement via Ireland (Transit)
 - NI Company receiving (or supplying) goods from/to IE or elsewhere in EU
 - Direct Movement
 - Movement via GB 'Landbridge' (Transit)
 - NI Company receiving (or supplying goods) from/to RoW
 - Imports
 - 'At Risk' v 'Not At Risk'
 - Exports
 - U.K. Distributor for EU Manufacturers
 - Different supply scenarios

Action Points to Take Away