



## United Kingdom to Northern Ireland Vehicle Movement Flowchart March 2021

## **Background**

From the 1st January 2021, if goods are transported into Northern Ireland (NI) from the United Kingdom (UK) or a country outside of the EU, they may be subject to EU customs duty.

This flowchart is intended to support BVRLA Members with the process for moving vehicles on a rental or lease agreement from the UK to a customer in NI.

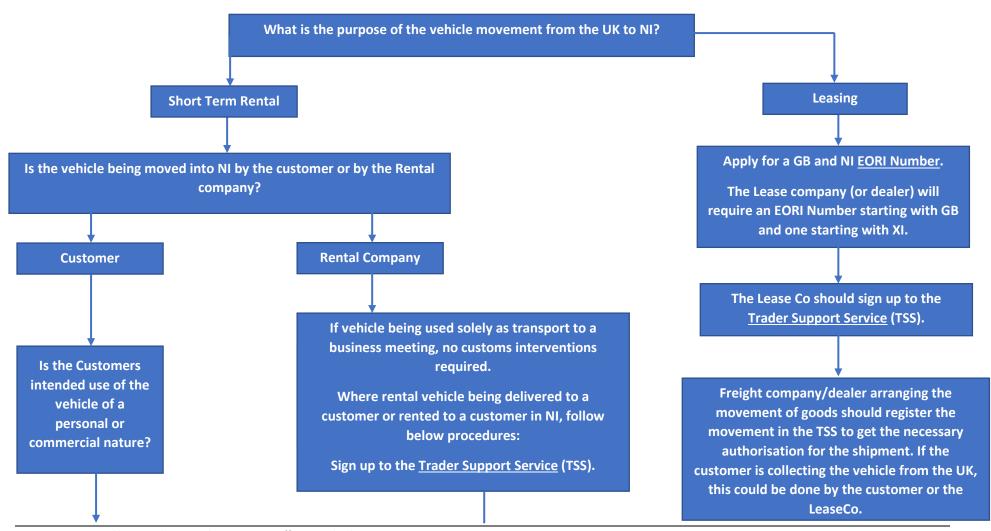
Document prepared by Compliance and Governance Officer, Hayleigh Morris

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Advice should always be obtained from your own professional advisers before committing to a specific action.

## Governance & Compliance





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## Governance & Compliance \_ **Personal Commercial/Business Outbound declaration Establish Consignor and Consignee for** Use required include Safety and the vehicle movement (sender and **Security Declaration and** receiver of the goods). **Goods Vehicle Movement** Establish (using the Incoterms) which of No customs Outbound declaration Number the Consignor and Consignee is interventions required: Who is responsible for the responsible for making the declaration required. Hirer administration of this **Safety and Security** (the declarant). subject to usual EU depends on the Incoterms. **Declaration** VISA requirements. **Goods Vehicle Movement** Number If the vehicle is being sold into Southern If vehicle carrying goods, Ireland at the end of the lease: the above applies and goods should also be A customs declaration will need to be made when registering the vehicle in declared separately. **Eire to avoid having to pay customs** duties. **Further information on these** requirements can be found here.

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