



Northern Ireland Screen: Brexit & Customs Quick Guide

The purpose of this document is to provide a high-level guide to the NI Screen industry who move equipment and other goods between the UK and the EU.

The document is focused on the customs and trade requirements associated with movement of relevant goods between NI, GB, and the EU following Brexit and the implementation of the NI Protocol. It does not examine other requirements or considerations which may be relevant to filming/production operations in NI, GB, or the EU (e.g., movement of people, other taxation considerations etc.).

Impact of Brexit & NI Protocol on Movement of Equipment between GB, NI & EU

The United Kingdom (UK), including NI, legally left the EU on 1 February 2020. GB left the EU Customs Union and Single Market for goods from 1 January 2021 with the end of the transition period. Under the NI Protocol, NI remains part of the UK Customs Territory and also remains part of the EU Single Market for goods. From a customs and movement of goods standpoint, this means:

- there are customs formalities on the movement of equipment from GB to NI,
- there are customs formalities on the movement of equipment from GB to EU,
- there are no customs formalities on the movement of equipment from NI to GB (if they are NI qualifying products),
- there are no customs formalities on the movement of equipment between NI and ROI,
- there may be customs formalities on the movement of equipment between NI and the EU if the goods move through the GB land bridge from NI

The EU and UK did agree a preferential trade agreement on 24 December 2020. However, the EU-UK Trade and Cooperation Agreement only removes/addresses tariffs on originating goods being moved between the EU and UK, provided the rules of origin set out in the agreement are met and valid proofs of origin are issued. The agreement does not remove the requirement for customs formalities (customs declarations) where they are required (i.e., on movements of goods from GB to NI).

Who is Responsible for Customs Formalities?

Each movement of goods or equipment should be examined individually, on a case-by-case basis, to determine what customs formalities apply and required before the goods are dispatched.

If it is determined that customs formalities apply to the movement of equipment or other items, the first step to customs clearing the goods is to determine who is responsible for completing the customs formalities.

As a film/production company, you may be transporting your own goods/equipment for a filming/production operation. In this case, it will be your responsibility to have customs formalities/requirements completed correctly in order to customs clear the goods.

If you are purchasing/hiring equipment from a supplier, and customs formalities are applicable to the movement, you should agree up front with the supplier who is responsible for completing the customs formalities associated with the delivery of the goods to the selected destination.

In order to agree with your supplier who will be responsible, you should look to agree formal Incoterms with the supplier before completing purchase/hire of the goods/equipment. Incoterms (International Commercial Terms) are commercial terms published by the International Chamber of Commerce relating to the international trade in goods. They indicate who bears risk and responsibility at different points during the supply of products between parties, including responsibility for:

1. customs export clearance in the country of export
2. customs import clearance in the country of import
3. payment of any import duties (including Import VAT) in the country of import

The current list of applicable Incoterms are Incoterms® 2020. If you are not familiar or comfortable in dealing with customs formalities/declarations, the supplier may be and would be better placed to customs clear the goods.

How to Complete Customs Declarations on Movements from GB to NI

There are customs controls on the movement of goods or equipment and other items from GB to NI.

Before equipment is moved from GB to NI, the person responsible (you or supplier) for customs formalities will be required to have an XI EORI number. This XI EORI number acts as the importer's unique identification number in its interactions with customs in Northern Ireland.

Trader Support Service (TSS)

If you plan to move goods into NI from GB, you can sign up for the TSS in order to complete customs formalities yourself. TSS allows traders to complete customs and safety and security declarations where these are required for movements between GB and NI, so you do not have to access HMRC systems directly (which requires prior authorisation and particular software). Under TSS you or an appointed agent may be required to complete supplementary declarations so its important to consider if using TSS.

If you're not using the Trader Support Service, you can get someone to deal with customs for you (an experienced customs agent/representative) and complete full customs formalities on your behalf.

Please note customs declarations are not required if equipment is moving temporarily under cover of an ATA Carnet between territories (see below).

Duty Liabilities & Relief for Temporary Movement of Equipment

When importing goods, you must ensure they are classified and valued correctly so that the correct tariff is applied. If you import goods regularly and tariffs are payable, you can apply for a duty deferment

account to delay paying most customs charges. Example customs duty rates which may be applicable to the kind of goods a production/filming company may import into NI are:

Item Type	Indicative Customs Duty Rate Range
Costumes & Clothing	6% - 12%
Cameras, Filming Equipment & Parts Of	0% - 6%
Vehicles & Associated Transport Equipment	10% - 16%

Both the EU and UK confirm that the temporary importation/admission of filming equipment is exempt from import duties.

The two most common ways to do this are:

- Temporary Admission
- ATA Carnet

In either case, the specified equipment must be removed/exported from the territory they are temporarily admitted into within set time limits, otherwise duties will become payable

ATA Carnet - An ATA carnet is a document which travels with the equipment and acts as a passport for the equipment being temporarily admitted. ATA Carnets are issued in participating countries by approved issuing associations, normally Chambers of Commerce. There is a cost and time expense to acquiring an ATA carnet. Therefore production/filming companies should apply in advance to ensure the ATA Carnet is issued in time for the movement and filming/production operation. The ATA Carnet is checked by customs through each point of import and export between territories to ensure the Temporary Admission procedure is operated correctly. Import duties which are suspended while the goods are temporarily admitted are secured by the ATA Carnet.

Temporary Admission - As an alternative, the Temporary Admission of equipment can be administered by means of a formal procedure authorisation from customs. A trader is required to apply for this authorisation from customs and raise a guarantee to secure import duties which may be applicable over the life of the authorisation. When the equipment specified in the authorisation is imported and exported from the territory, particular instructions/procedure codes will be required to be entered on the customs declarations to ensure the equipment is entered and discharged correctly. A formal authorisation may be more appropriate and beneficial for filming/production operations which are temporarily admitted goods at a high frequency.

Further Queries & Support

With over 30 years' experience in the area of customs and international trade, the team at Across Borders Consulting are available to support any Northern Ireland Screen clients/partners moving equipment or other goods for their operations across NI, GB, the EU or across the Rest of the World. Across Border Consulting contact details are as follows:

- E-mail: info@axbconsulting.co.uk
- Phone - Martin Agnew: +44 (0) 78 6472 6498

Helpful Links

- HMRC Collection: Moving goods into, out of, or through Northern Ireland (<https://www.gov.uk/government/collections/moving-goods-into-out-of-or-through-northern-ireland>)
- Irish Revenue Resources: Customs implications of trade with Northern Ireland (<https://www.revenue.ie/en/customs-traders-and-agents/brexit/information-for-businesses-trading-with-ni/trade-with-ni/index.aspx>) and Great Britain (<https://www.revenue.ie/en/customs-traders-and-agents/brexit/information-for-businesses/trade-with-the-uk/index.aspx>)
- EORI Number Sign Up: (<https://www.gov.uk/eori#if-you-move-goods-to-or-from-northern-ireland>)
- Trader Support Service Sign Up: (<https://www.tradersupportservice.co.uk/tss>)
- Trader Support Service Resources & Training: (<https://www.nicustomstradeacademy.co.uk/>)
- NI Tariff: (<https://www.gov.uk/trade-tariff>)
- Finding commodity codes (imports and exports) (<https://www.gov.uk/guidance/finding-commodity-codes-for-imports-or-exports>)
- Get someone to deal with customs for you (<https://www.gov.uk/guidance/appoint-someone-to-deal-with-customs-on-your-behalf>)
- List of customs agents and fast parcel operators (<https://www.gov.uk/guidance/list-of-customs-agents-and-fast-parcel-operators>)
- Incoterms 2020: (<https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/>)