

**This guidance provides advice and information on the following topics related to the movement of goods and materials into and between GB and NI after the expiration of the transition period with the European Union (EU):**

- [Customs Regime – Importing Goods and Materials](#)
- [Trade in Goods and Materials between GB and NI](#)
- [Trade in Goods and Materials between NI and ROI](#)
- [Tariffs and Tariff-Rate Quotas – The UK Global Tariff \(UKGT\)](#)
- [Standards and Alignment](#)
- [Preparedness of Border and Emergency Planning](#)
- [Shortage Materials and Stockpiling](#)
- [Useful Resources](#)
- [Further Information](#)

## **CUSTOMS REGIME – IMPORTING GOODS AND MATERIALS**

The British Government has made clear that when the UK leaves the transition period with the European Union, it will also leave the EU Customs Union and begin its own custom regime as an independent trading state, whether a deal is or is not secured with the European Union. The UK will therefore institute its own customs territory and UK businesses who import goods will need to prepare to comply with the new customs rules from 1 January 2021.

Businesses will now need to make customs declarations on goods imported from the EU (much as they currently do with the rest of the world). This can either be done directly or via a courier, freight forwarder or customs agent.

### **ACTIONS**

- If you are an importer you must have a GB EORI number, register [here](#)
- Check whether you need an import licence or certificate (needed for timber and wood packaging) – [here](#)
- Check the labelling and marking of goods being imported - [here](#)
- Check the commodity code to classify your goods correctly and to find out the VAT rate; what duties must be paid; if an import licence or certificate is required; and if goods are liable to trade protection measures - [here](#)
- Declare your goods within six months of importing - [here](#)
- Access the comprehensive UK Government guide to the GB-EU Border Operating Model here – [here](#) [PDF Download]

[Back to Top ↑](#)

## TRADE IN GOODS AND MATERIALS BETWEEN GB AND NI

In the event that no deal is secured between the UK and the EU, the movement of goods and materials will be governed by the NI Protocol within the Withdrawal Agreement (that was reached between the UK and the EU, securing the UK's orderly exit). This protocol was designed to ensure continued flow of goods and materials between GB and NI and NI and the ROI, while respecting both the UK's internal market and the EU's Single Market. The UK Government has pledged that GB and NI will have 'unfettered access' which means that there will be no additional process or paperwork and no restrictions on NI goods arriving in GB – so no tariffs or quotas will apply between goods leaving NI and arriving in GB.

There will also be no tariffs levied on goods entering NI and remaining within the UK customs territory, only goods ultimately entering Ireland or at a clear and substantial risk of doing so will face tariffs. To achieve this there will be some limited additional process on goods arriving in NI but the Government plans to do so 'in the most flexible and discreet manner' and there will be no new physical infrastructure.

The Protocol does mean that UK authorities will apply EU customs rules to goods entering NI, including new administrative process for traders such as new electronic import declaration requirements and safety and security information for goods entering NI from GB. There will however be no export declaration, exit declaration or customs and regulatory clearance for any goods.

Further information is due to be confirmed by the UK Government between now and the expiration of the transition period. In the meantime, the UK Government has launched the 'Trader Support Service' to guide businesses through the process. This is free and the TSS can complete declarations on your business' behalf.

## ACTIONS

- [Guidance on goods from England, Wales or Scotland to Northern Ireland – here](#)
- [Sign up for the Trader Support Service - here](#)

## TRADE IN GOODS AND MATERIALS BETWEEN NI AND ROI

The protocol avoids the need for a hard border and new customs infrastructure between NI and ROI and as such the Government has said there will be no substantive change for the movement of goods between NI and the EU (including Ireland).

Specifically:

- no substantive change for goods movements
- no customs checks, paperwork or requirements
- no tariffs or quotas applicable, nor checks on rules of origin
- no EU member state able to impose barriers or frictions on goods in free circulation and authorised for the Single Market in Northern Ireland
- no discrimination against Northern Ireland goods by EU member states

These provisions will allow NI to continue to trade freely with the EU Single Market and any approvals or certifications secured by NI businesses in order to place goods on the EU market will be recognised when placing the same goods on the GB market. Businesses will continue to need to provide Intrastat declarations for such movements into 2021 and beyond.

Read the Government's policy paper and case study on NI – ROI trade – [here](#)

## TARIFFS AND TARIFF-RATE QUOTAS – THE UK GLOBAL TARIFF (UKGT)

Unless and until the UK agrees a 'free trade' agreement or similar style deal with the European Union, the UK will trade under World Trade Organisation rules from the 1 January 2021 where bilateral trade deals have not otherwise been agreed. At the time of writing the UK has agreed over 20 trade deals with countries or trading blocs, has 17 sets of negotiations ongoing and has signed mutual recognition agreements with three further countries.

The UK Global Tariff will replace the tariff-free movement of goods between the EU and the UK as well as the current tariff regime known as the EU's Common External Tariff. The UK Global Tariff will apply to all countries where a bilateral trade agreement has not been reached. Other instances of it not applying are (a) if tariffs are suspended; (b) countries covered by the UK Generalised Scheme of Preferences; and (c) countries the UK has reproduced existing EU agreements with to ensure trading continuity.

## ACTIONS

- Check the tariff that will be applied to the products and materials you currently import, or purchase from importers, on the UKGT tool – [here](#)
- Access the full guidance on UK tariffs - [here](#)

## STANDARDS AND ALIGNMENT

Standards underpin product quality robustness performance and verification of these core properties. They also support related regulations including building regulations. It is therefore immensely important that the transition from the current system to the new structure being implemented by the UK is understood and thoroughly worked through. Equally important is the transition and development of this new regime. While there is a year to transition from CE Mark to UK markings (the CE Mark will continue to be recognised on the UK market until 31 Dec 2021) and the adoption of designated standards from harmonised and technical assessments, there are practical issues of testing capacity, certification, validity and simply the ability of businesses on both sides of the channel to be fully conversant by the time they need to be.

In parallel with the Goods and Materials Workstream of the CLC's BREXIT Working Group, the Standards and Alignment Workstream is developing a range of guidance covering timings, transition arrangements, definitions and the new UK versions of the CPR etc. This will be available as separate documentation on the CLC website. The CLC will also be highlighting the issues still to be worked through and provide a clear agenda for the industry and Government to address.

In the longer term it is also necessary to address the future relationship of BSI to CENELEC and the danger of divergent standards in the many circle areas of construction product standards. This comes at a time when increased accuracy of performance is a prime concern for building safety in which standards play a fundamental role.

For further information regarding the CLC's EU Exit Readiness guidance please visit the [CLC website](#)

## PREPAREDNESS OF BORDER AND EMERGENCY PLANNING

The institution of a new customs regime will mean that a number of changes will be implemented in respect of the border arrangements at the UK's ports, as highlighted at the beginning of this document. There have been a number of high profile concerns raised by notable trade federations and associations about the readiness of UK businesses and infrastructure in respect of the new customs regime and potential delays at the UK border and ports, most notably Dover.

- See the Border Infrastructure section of UK Government guide to the GB-EU Border Operating Model which includes information on Port and Haulier readiness - [here](#) [PDF Download]
- View Kent County Council's Operation Stack page, the emergency plan to provide for queuing of up to 3,000 lorries in the event of major disruption at the border - [here](#).

## SHORTAGE MATERIALS AND STOCKPILING

Goods and materials shortages occur globally and for a variety of reasons. Some shortages were experienced during the latest COVID-19 crisis caused by the shutting down of key actors in the supply chain and there are other known shortages of some materials, such as timber, which are global issues not related to BREXIT. It is possible that BREXIT may exacerbate the issues of shortages caused by unexpected delays and disruption at the border, shocks in demand caused by a surge in stockpiling or hoarding and other related issues.

The following information has been provided by the Builders Merchants Federation, the Construction Products Association and the Timber Trade Federation as potential goods and materials that the members of those organisations are anticipating potential shortages of:

- Timber Trade Federation statement on timber availability – [here](#)
- BMF Member Survey – [here](#)
- CPA Member Survey – [here](#)
- Existing shortage issues as identified by the CLC Product Availability Group – [here](#)

## USEFUL RESOURCES

UK Government advice on importing, exporting and customs' declarations, duties & tariffs and associated topics – [here](#)

Merchants and suppliers can access comment, interpretation and tailored advice from the Builders Merchants Federation on the BMF's BREXIT Hub. It includes action you should take to prepare - and the likely consequences for your business - [here](#).

The Construction Products Association has, since the 2016 Referendum, provided technical, regulatory and policy information to prepare for leaving the EU, via its website – [here](#).

# EU Exit Business Readiness: Movement of Goods and Materials



## FURTHER INFORMATION

Should you have any questions or require further additional information regarding this document please contact the co-chairs of the BREXIT Movement of Goods and Materials Work Stream.

John Newcomb - [john.newcomb@bmf.org.uk](mailto:john.newcomb@bmf.org.uk)

Peter Caplehorn - [peter.caplehorn@constructionproducts.org.uk](mailto:peter.caplehorn@constructionproducts.org.uk)

Information correct as at 22 October 2020. This publication is for general information only and does not seek to give legal advice or to be an exhaustive statement of the law. Specific advice should always be sought for individual cases.

The Construction Leadership Council would like to thank the 60+ organisations who participated in the Movement of Goods and Materials Workstream (Product Availability Group) of the CLC's BREXIT Working Group. The Construction Leadership Council would like to expressly thank Peter Caplehorn (CPA) and John Newcomb (BMF) who chaired the workstream and Brett Amphlett (BMF) and James Butcher (NFB) who co-ordinated the authorship of this guidance.

[Back to Top ↑](#)