Post-Brexit Customs Filings at a Glance

The UK exit from the EU was a landmark shift in modern trade relationships and had a significant impact on the way companies do business in and with the UK. To help trade compliance professionals adapt to post-Brexit regulatory changes, we created this chart to indicate which country codes importers and exporters should use and whether a customs declaration is required as of January 1, 2021.

<table>
<thead>
<tr>
<th>Potential Scenarios</th>
<th>EXPORTS</th>
<th>IMPORTS</th>
<th>Duty/HS Number</th>
<th>Restrictions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Export Country: Any EU Country Import Country: Northern Ireland</td>
<td>No declaration needed</td>
<td>No declaration needed</td>
<td>No duty and no filing</td>
<td>Free movement of goods and there is no check on restrictions</td>
</tr>
<tr>
<td>Export Country: Great Britain Import Country: Northern Ireland</td>
<td>No declaration needed</td>
<td>GB</td>
<td>XI (GB on customs declaration)**</td>
<td>Northern Ireland (EU) Tariff</td>
</tr>
<tr>
<td>Export Country: Northern Ireland Import Country: Great Britain</td>
<td>No declaration needed</td>
<td>No declaration needed</td>
<td>No duty and no filing</td>
<td>1. Qualifying goods: Nothing is needed 2. Limited exceptions exist (e.g. Restricted goods: Export customs filing from Northern Ireland to GB is needed)</td>
</tr>
<tr>
<td>Export Country: Great Britain Import Country: Any EU Country (Assume FR)</td>
<td>GB</td>
<td>FR</td>
<td>GB</td>
<td>FR</td>
</tr>
<tr>
<td>Export Country: Northern Ireland Import Country: Any EU Country Assume (IE)</td>
<td>No declaration needed</td>
<td>No declaration needed</td>
<td>No duty and no filing</td>
<td></td>
</tr>
</tbody>
</table>

** Please contact your system provider or customs broker agency about declaring your goods for XI.

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