

Customs duty refund opportunity

A look inside the UK's duty reimbursement scheme

This scheme provides for the reimbursement of EU custom duty paid on 'at risk' goods imported into Northern Ireland where the importer can evidence that the goods did not move into the EU. This scheme will also cover goods that are moved from GB to NI via the 'red lane' once fully operational.

Eligible EU duty reimbursement will include scenarios where the goods have been:

- ▶ Consumed in NI
- ▶ The final sale of goods was in NI
- ▶ The goods were permanently installed in NI
- ▶ The goods were exported to rest of world
- ▶ Onward movement from Northern Ireland to Great Britain
- ▶ Destruction in Northern Ireland.

The merits of each claim will be assessed based on the evidence submitted to demonstrate that the conditions of the reimbursement scheme are satisfied.

This scheme provides for reimbursement for relevant duties from **1 January 2021**.

Relevant duties include:

- The **full amount of EU Duty** for movements of goods from Great Britain to Northern Ireland
- Where goods are imported directly to Northern Ireland from a country outside of the EU or UK, where the EU duty rate is greater than the UK duty rate, you can claim for **the difference between the two rates**.

Who can submit a claim for reimbursement of EU duty?

- The importer of the original 'at risk' movement into Northern Ireland
- An agent or representative acting on behalf of the importer.

Time frames for submitting a claim

Claims must be submitted on line using your Government Gateway account with supporting evidence:

- **30 June 2026** – where you have paid duty between 1 January 2021 and 30 June 2023
- Within **three years** for all duty notifications after 30 June 2023.

Act now to reclaim EU duty and submit your supporting evidence.

BDO are happy to assist you in this process and to support all your Customs and International Trade requirements.

For further information please contact



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