

Horse going from the UK to Ireland	Current situation	Post-Brexit	Considerations for purchaser/importer	Considerations for vendor/ exporter
Horse purchased in the UK (permanent Irish import)	<ul style="list-style-type: none"> · No customs duty implications or customs control. · Generally the sale is liable to either Irish or UK VAT. 	<ul style="list-style-type: none"> · Purchaser will have to complete an import declaration and pay import VAT. · No duty liability except for geldings at 11.5% (if WTO rates apply) of CIF value of goods (cost of goods, insurance and freight). · Duty rates may be 0% depending on trade negotiations. · No UK VAT chargeable on sale. · Irish VAT will arise on importation into Ireland. 	<ul style="list-style-type: none"> · Import duty (if applicable) · Cost of import declaration · Customs deferred payment authorisation to defer payments of VAT · VAT (irrecoverable if for racing) 	<ul style="list-style-type: none"> · UK export declaration required
Mare brought into Ireland for covering or racing	<ul style="list-style-type: none"> · No duty or VAT payable on movement of horse. · Irish VAT may arise on the nomination service. · Passport required 	<ul style="list-style-type: none"> · Mare will have to be moved under a temporary admission (TA) procedure into Ireland. · Duty and VAT will not arise on the movement of the mare as long as it is re-exported within 24 months. · Irish VAT may arise on the nomination service. 	<ul style="list-style-type: none"> · Cost of import declaration. · Cost of export declaration after covering. · Guarantee/bond? · Health certificate? · Will passport continue to be valid? 	<ul style="list-style-type: none"> · Cost of export declaration · Cost of import declaration after TA procedure
Horse brought into Ireland for sale at auction	<ul style="list-style-type: none"> · No customs duty or control implications · Sale will be liable to Irish VAT. 	<ul style="list-style-type: none"> · Import formalities will have to be completed. · Irish VAT payable on importation which should be recoverable. 	<ul style="list-style-type: none"> · Cost of import declaration and paperwork · Cost of export declaration if horse does not sell. 	<ul style="list-style-type: none"> · Cost of export declaration · Cost of import declaration and VAT refund application if horse returned to UK.

		<ul style="list-style-type: none"> · Sale will continue to be liable to Irish VAT. 	<ul style="list-style-type: none"> · Cash flow cost of import VAT. 	
Horse sold to a customer in the UK (permanent move to the UK)	<ul style="list-style-type: none"> · No customs duty implications or customs control. · 0% Irish VAT assuming horse moves to the UK within 24 month. · If direct sale by a non VAT registered farmer he should be paid the flat rate addition. 	<ul style="list-style-type: none"> · Vendor will have to complete an export declaration for the movement. · Purchaser will have to complete an import declaration and pay import VAT. · No duty liability except for geldings at 11.5% · It is expected that UK will follow WTO/EU duty rates but can set its own duty rates once it leaves. · 0% Irish VAT should continue to apply to sale to the UK. · Revenue agreement should be sought on the operation of the flat rate addition to ensure that it is paid to the Irish vendor/ farmer. 	<ul style="list-style-type: none"> · Export declaration and documents required · Payment of the flat rate addition 	<ul style="list-style-type: none"> · Import duty (if applicable) · VAT (generally recoverable) · Cost of import declaration · Customs deferment account
Mare moving from Ireland to UK for racing/ covering (temporary movement)	<ul style="list-style-type: none"> · No duty or VAT implications · Passport required 	<ul style="list-style-type: none"> · Mare will have to be moved under a temporary admission (TA) procedure into the UK. · Duty and VAT will not be payable as long as the mare is re-imported within 24 months. · Will passport continue to be valid? 	<ul style="list-style-type: none"> · Cost of export declaration · Cost of import declaration after TA procedure · Guarantee/ bond · Health certificate? 	<ul style="list-style-type: none"> · Cost of import declaration · Cost of export declaration after TA procedure
	<ul style="list-style-type: none"> · No customs duty implications or control. · Sale liable to UK VAT subject to UK VAT rules. 	<ul style="list-style-type: none"> · Cost of export declaration. · VAT on importation into the UK · Duty on importation into the UK 11.5% if gelding 	<ul style="list-style-type: none"> · Import declaration. · Import VAT and Duty 	<ul style="list-style-type: none"> · Export declaration. · Import Declaration and payment of VAT and duties by vendor

Horse sent to UK for sale at auction		<ul style="list-style-type: none"> · Sale liable to UK VAT subject to VAT rules in the UK. · Cost of import declaration if horse does not sell and is returned to Ireland. · Where unsold no VAT on re-importation of horse into Ireland. 		
Horse moving to EU via UK landbridge on a temporary basis	<ul style="list-style-type: none"> · No customs duty or VAT implications. 	<ul style="list-style-type: none"> · Horse will have to be accompanied by a transit document (TAD). This proves EU origin status when passing through a third country (UK). · The potential duty/VAT liability must be guaranteed by means of a Comprehensive guarantee and the TAD document must be discharged on arrival. · The UK have indicated that they want to remain in the Common Transit area as in the case of the EFTA countries. This will allow goods to move freely through the UK land bridge under a TAD document and remove the requirement for customs declarations at borders. 	<ul style="list-style-type: none"> · Cost of raising TAD document. · Bond/guarantee cost 	<ul style="list-style-type: none"> · Discharge of TAD document to prove arrival
Horse moving to non EU country via UK	<ul style="list-style-type: none"> · Export declaration required · Sale subject to 0% Irish VAT. 	<ul style="list-style-type: none"> · Export declaration required · Sale subject to 0% Irish VAT. 	Cost of export documentation-	Local import formalities-