



HM Revenue
& Customs

New Customs Reporting Requirements for Pleasure Craft travelling to Northern Ireland (NI)

This guide sets out new customs reporting requirements for pleasure craft travelling from the European Union (including Ireland) to Northern Ireland (NI) from 1 January 2022. Pleasure craft are used for the sport or pleasure of the owner. Pleasure craft can also be used by the immediate family or friends of the owner on a voyage for which the owner does not receive money. If you carry any goods for industrial or commercial purposes, your vessel becomes a commercial vessel and is no longer a pleasure craft.

What is changing?

Pleasure craft are currently required to submit reports for journeys between NI and countries outside the EU. This is known as 'outward clearance' and 'inward reporting' and it allows the government to risk assess journeys and identify potential customs and immigration violations. Due to the UK's exit from the EU, this will now also be required for pleasure craft travelling from the EU to Northern Ireland.

The tables below show which journeys are changing.

Outward Clearance

NI to EU Member Countries	No Clearance Required (Unchanged)
NI to the rest of the world (excluding GB)	Clearance Still Required (Unchanged)
NI to Channel Islands	Clearance Still Required (Unchanged)

Inward Reporting

EU Member Countries to NI	New Reporting Requirements (Changed)
Ireland to NI	Reporting will be required 'inward' but passenger reports will not be required
Rest of the world (excluding GB) to NI	Reporting Still Required (Unchanged)
Channel Islands to NI	Reporting Still Required (Unchanged)

When will these changes come into effect?

You will need to start submitting reports for voyages from the EU to NI from 00:00 GMT on 1 January 2022.

Who does this affect?

Owners of pleasure craft who sail their craft into Northern Ireland from the EU.

How do I submit reports?



For more information on how to submit reports, please refer to [Notice 8 on GOV.UK](#).



A new electronic service called "Submit a Pleasure Craft Report" (sPCR) is being developed for pleasure craft voyages. Further updates on this new system will be introduced to pleasure craft owners next year (2022).