

The following questions and answers apply to the movement of Thoroughbreds between Great Britain and the EU or Northern Ireland after January 1st, 2021.

This document will continue to be updated as new queries arise. Should you have queries which are not answered below, please visit GOV.UK in the first instance to check the latest government guidance.

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Section 1 – Temporary horse movements to the EU and back

What is 'temporary movement'?

Temporary movement, for animal health purposes, covers trips of up to 90 days. For customs purposes, the term has a different meaning, and is normally two years.

What will I have to do differently?

There are several new requirements which now apply when moving Thoroughbreds. These include the need for your horse to have had negative tests for certain diseases, to fulfil certain residency requirements in the 40 days prior to travel and for it to have an Export Health Certificate and Customs documentation to accompany it. You are advised to consult the British Horseracing Authority's [Brexit page](#) and the [UK Government website](#).

Which are the EU Border Control Posts that handle Thoroughbreds?

The EU publishes details on:

https://ec.europa.eu/food/animals/vet-border-control/bip-contacts_en

Look for the designation E (for Equines) in the column showing the categories of animals catered for by the BCP. Check with the BCP for opening hours.

Is my horse considered as 'goods' even though I do not intend to sell it?

Yes.

Do I need to make a Customs Declaration even though I'm only taking the horse temporarily out of the country?

Yes. A customs export declaration will need to be made for your horse when it leaves the UK and an import declaration in the country of arrival.

How do I go about doing the Customs paperwork?

Our advice is to engage a Customs Agent. This can be arranged through your transporter/shipping agent.

What costs will I incur now that I would not have incurred?

VAT will normally be payable to the country to which you are sending the horse, at the rate applicable in that country. This should usually be waived, provided the horse returns within 24 months – classed, for these purposes, as 'temporary importation'. Requirements in regard to

temporary importation differ between EU member countries. Under certain circumstances, there may not be the need to pay the VAT at the time of the horse's movement, but in most EU countries it will be necessary either to do this or to provide security to cover the VAT. This might be through use of an ATA Carnet (see below) or through a facility provided by a bank or other financial institution. Your Customs Agent will be able to advise.

Expect charges from your Customs Agent, as well as your Official Veterinarian (for their services, including securing the Export Health Certificate that you will need).

When you bring your horse back, you will be entitled to VAT-free entry, providing it was in 'free circulation' in the UK before the export. ('Free circulation' means VAT and duty paid i.e. not subject to any customs controls or procedures).

However, where mares have been covered VAT will be payable on the cost of the process, i.e. the added value, when the mare returns to the UK. This would normally be calculated using the cost of the nomination fee. For VAT-registered importers this VAT will be deferred and accounted for on the next VAT return.

For UK- or EU-bred horses, there is no duty payable. In the case of a gelding bred outside the UK or the EU, expect to have to pay duty on entering the EU, at the rate of 10% of its value plus freight costs, etc., regardless of when the animal travelled from its country of birth or when it was gelded.

It is the importer who must pay the VAT. But in my case there is no 'importer': I am simply taking my horse over to race and will be returning the same day. Can you explain?

The importer is normally either the owner of the goods in question or the person to whom the horse is moving to e.g. if it goes to a stud the stud could be shown as importer. When a horse travels to race it would normally be the owner who will be shown on the paperwork as importer if it is short trip.

HMRC now only allow the person who owns the goods to recover VAT where it is payable at import.

The people arranging shipment would normally be asked to sort out the customs paperwork - inwards and outwards.

What is a 'carnet'?

ATA carnets provide an alternative option for moving horses between countries where the movement is temporary. A carnet can be used where the movement crosses a single border or where it involves multiple borders. It is an internationally accepted customs document so can be used for most countries and would replace the normal customs documentation. Carnets are issued in the UK by the London Chamber of Commerce and a fee is charged for the issue (for non-Chamber members that fee is £325.96).

Using a carnet does not remove the need for security and the issuer will require that security to be in place prior to the issue of the carnet. Carnets are normally valid for 12 months and can be used more than once in that period – but only for the goods identified on the carnet. Given the costs of obtaining a carnet they are probably most suitable for journeys involving more than one customs border or where a horse (s) is expected to be moved across borders on more than one occasion in a year.

Who or what is ATA?

ATA is not an organisation. The letters stand for the French and English words "Admission Temporaire/Temporary Admission."

I cannot find which Export Health Certificates are relevant to Thoroughbreds

Export Health Certificates for Thoroughbreds are:

- 8336 for Registered horses for <90 days
- 8335 Equine animal for breeding
- 8334 Movement back to EU of registered horses for racing after temporary import to UK for <30 days
- 8337 Animal destined for another Third Country after transiting through EU

Does the length of time my mare, foal or yearling spends abroad make a difference to the paperwork going out or coming back?

A different Export Health Certificate will need to be completed if the length of time abroad is to be more than 90 days. Your Shipping Agent will advise. The same import paperwork will need to be completed for the return journey, however long the horse has been out of the country.

As for Customs and VAT paperwork, there is no difference - the same paperwork will need to be completed, however long the horse is out of the country. The differences lie in the nature of the payments required - if the length of time exceeds two years, VAT will become payable. It is important that the person filling in the paperwork knows whether the movement is intended to be temporary or permanent.

I need an export health certificate signed in order to get back to my country of origin having been to the UK. Who signs it?

It must be signed by an Official Veterinarian.

In general, those responsible for moving horses between GB and the EU, or their agents, should ensure the welfare of those horses is assured and delays are avoided. They should ensure the responsibilities for authorisation, notification and certification are in place before movement commences. Where arrangements need to be made at the destination or point of return, such as for an Official Veterinarian to produce an Export Health Certificate, those responsible for moving horses should ensure arrangements are finalised well before departure. The destination or point of return, such as the stud, racecourse etc., may be able to advise on contacting an Official Veterinarian.

Section 2 – permanent imports of thoroughbreds from the EU

I am not VAT registered for my racing/breeding activities. What new costs will be associated with bringing horses over from the EU?

There will be VAT payments to make.

Importers who are not VAT registered in the UK will be required to pay VAT on the value of the horse, plus any duty payable, plus freight etc. costs. This VAT must be paid at the time of importation.

If you import a gelding bred outside the UK or the EU, expect also to pay duty at the of 10% of its value plus freight costs, etc., regardless of when the animal travelled from its country of birth or when it was gelded.

I am VAT registered for my racing/breeding activities. How will I be affected?

UK VAT registered importers will account for the import VAT on their next VAT return. There should be a corresponding deduction if the import is for business purposes so there is no actual cost, nor is there a cash-flow impact.

Section 3 – permanent exports of thoroughbreds to the EU

If I sell my horse to a buyer in an EU country, what do I now have to do differently?

As for temporary movements (see above) there are several new requirements. Requirements for permanent movements differ in a number of respects from those for temporary travel, including residency and segregation requirements and timing of blood tests. You are advised to consult the British Horseracing Authority's [Brexit page](#) and the [Government website](#).

You are also advised to engage a transporter/Shipping Agent who will assist in engaging a Customs Agent.

Section 4 - Northern Ireland

I want to send my horse to Northern Ireland. What do I need to do?

You will need to comply with the official certification requirements set out in the Northern Ireland Protocol. These include full documentation, identification and physical checks, completion of an Export Health Certificate and new Customs declarations. You must have registered with both the [Trader Support Service](#) and [Movement Assistance Scheme](#) (through which you can have some of your costs, e.g. for the Export Health Certificate, reimbursed). Equine movements between GB and NI will require an Export Health Certificate completed by an Official Veterinarian in GB and pre-notification and upload of supporting documentation in advance to NI Points of Entry at Larne or Belfast Ports via TRACES NT.

Your horse must enter through a Northern Ireland Point of Entry. For more information, sign up for Trader Support Service. Full details are available [here](#).

Questions can be addressed to traders@defra.gov.uk. Further information can be obtained [here](#).

For horses returning to NI having entered GB for racing one piece of additional documentation is required. Evidence of the date of leaving the EU/NI is required to avail of the Export Health Certificate that allows re-entry back into the EU/NI within 30 days after temporary export without the need for blood testing.

More information and support for business and individuals about the rules changing following EU Exit are available on the [DAERA website](#).

What Points of Entry into Northern Ireland are available for horses?

There are two:

- Belfast Port
- Larne Port (available from late January 2021)

Horses may also enter Northern Ireland via a Republic of Ireland BCP (see Section 1, above).

What will be the hours of opening for the NI Points of Entry?

They will be open 24 hours a day, 7 days a week.

Will my horse be inspected on entry to Northern Ireland?

Yes, all horses will undergo documentary and physical checks.

If I send a horse temporarily to Northern Ireland – to race or for breeding purposes, for example – what are the VAT and duty implications?

There should be no VAT/duty to pay, provided you have properly declared the movement. However, if the horse stays in Ireland and is sold, VAT will become payable. If your racing or breeding activities are not VAT-registered, further details are awaited on the necessary documentation as a temporary movement. Anyone in this situation will need to check the position at the time. We will update the guidance as and when this becomes clear.

If I send a horse permanently to Northern Ireland, what are the VAT and duty implications?

If your racehorse ownership or breeding activities are VAT-registered, you should account for VAT on your VAT return, on the value of the horse (if it is not sold), or on its sale value (if sold). If you sell the horse, you should issue a VAT invoice to the purchaser and (s)he can recover the VAT (subject to normal rules). If it is not sold, the VAT accounted for on the movement can also be deducted through your VAT return, so there would be no net cost. However, if the horse is sold after this has been done, VAT must be accounted for again and a VAT invoice issued. If your racehorse ownership/breeding activities are not VAT-registered, VAT should be payable, but details are awaited of the means by which this will be effected. It should be noted that any VAT that does become payable will be at the cost of the owner and his customer will not be able to recover that VAT, so it will become a real cost.

Section 5 – Transporters

What is the situation with transporter authorisations?

There is no dispensation planned for mutual recognition of Transporter Authorisations between the UK and the EU. GB transporters now need to apply for EU authorisations and, likewise, EU transporters need to apply to the Animal Health and Plant Agency (APHA) for GB authorisations.

UK transporters wishing to transport live animals including horses into the EU by rail, sea, air or road (including Eurotunnel) need to make applications to an EU Member State for a Transporter Authorisation, Certificate of Competence and Vehicle Approval Certificate. Only one certificate of each is required for operation within the EU.

Is the situation any different for transporting horses to and from Ireland?

The Common Travel Agreement places obligations on the UK and Republic of Ireland (RoI) to ensure its nationals have a right to settle and work in both territories. Training carried out in the RoI is equivalent to British training for the purposes of granting driver and attendant certificates of competence. The RoI has agreed a reciprocal process for GB certificates of competence.

If you possess an Irish certificate of competence, you can apply to APHA by completing an application form. You will need to provide a copy of your training and assessment, and your valid certificate of competence.

If you possess a GB certificate of competence and want to apply to the RoI, [contact the Department of Agriculture, Food and the Marine \(DAFM\)](#).