

HORSE MOVEMENT ACROSS BORDERS – where are we now?

Since Britain departed from the European Union (EU) there have been increased challenges, cost and paperwork associated with moving breeding and young stock across the borders. The TBA are actively working with the UK Government and the British and European racing and breeding industry to effect further improvements to the current processes and policies and potential welfare issues they cause.

TOP TIPS

Use a professional Shipping Agent

The TBA recommends that breeders should consult a specialist equine shipping agent, even if using your own horsebox and staff to transport the horses. Their expertise will ensure that all legislative requirements are met and that the horses have the best chance of a journey that is free from delays due to missing or incomplete paperwork, or omitted procedures.

Plan ahead

Give yourself time to plan ahead for transportation to take place at the optimum time for the mare and/or foal or youngstock. Depending on the direction of travel, this may include consideration of health testing requirements; initiating foal registration processes with the General Stud Book (GSB), particularly microchip implantation; organising VAT securities; and completing customs declarations.

FAQs

EXPORTING HORSES TO THE EU FROM BRITAIN

Did use of the new Animal Health Regulation Export Health Certificates (EHCs) become mandatory in 2022?

Yes, the EHCs which became compulsory from 15 January 2022, and were amended in August 2024, are required for exporting horses from Britain to the EU or Northern Ireland (NI) and allow horses to travel without being blood tested for Equine Viral Arteritis (EVA). A blood test for Equine Infectious Anaemia (EIA) processed by the Animal and Plant Health Agency (APHA) laboratory, will still be required within 90 days of departure. The mare and foal are considered separate epidemiological units and as such will require their own EHC, negative EIA certificate and a microchip to have been implanted to be able to travel.

Will I need a County Parish Holding (CPH) number?

All premises where horses will be exported from will require a CPH number to be entered on the new EHC. The stud may hold one anyway due to grazing livestock such as cattle and sheep, but if not, a number will need to be requested from the APHA for Britain:

<https://www.gov.uk/government/publications/export-or-move-equines-apply-for-a-county-parish-holding-cph-number>

Or Rural Payments Wales (RPW) for Wales: <https://gov.wales/rural-payments-wales-rpw-online>

Do I need to advise Weatherbys of the temporary movement of my broodmares to the EU for covering?

Yes, a Breeding Clearance Notification (BCN) should be obtained to notify the Stud Book that the mare will be temporarily exported for covering purposes, for a period of less than nine months. Here is the link: [https://www.weatherbys.co.uk/Weatherbys/media/PDFs/Export-Application-\(including-VAT\).pdf](https://www.weatherbys.co.uk/Weatherbys/media/PDFs/Export-Application-(including-VAT).pdf)

This form is also suitable for advising of the temporary movement of youngstock and also horses destined for the sales, by requesting a General Notification of Movement (GNM).

I have horses departing to an EU member state from Britain, what action do I need to take?

The GB exporter will need to give prior notification to the Border Control Post that horses will be travelling, by submitting Part 1 of a Common Health Entry Document (CHED-A)

https://webgate.ec.europa.eu/cfcas3/tracesnt-webhelp/Content/M_CHEd-A/Intro.htm via the Trade Control and Expert System (TRACES NT). <https://webgate.ec.europa.eu/tracesnt/login>

Will I have to raise the funds or organise a bond as security against the VAT on my mare's valuation, in order to transport her temporarily from Britain to Ireland?

No. Ireland have dispensed with the need to provide a security deposit for the temporary admission of pure-bred horses, if using the H38f declaration. A copy of the horse's passport must be submitted, along with evidence of an agreement/contract as specified by the Revenue Commissioners.
<https://www.revenue.ie/en/customs/documents/temporary-import-export-of-horses.pdf>

Will I have to raise the funds or organise a bond as a security against the VAT on my mare's valuation, in order to transport her temporarily from Britain to an EU member state, other than Ireland?

Yes, funds will need to be raised to cover the VAT on the current valuation of the horse, which are then released once the equine returns to its Country of origin. Alternatively, you may be able to organise a bond from your bank or another financial institution. It is also a possibility that individual stallion stud farms may offer to secure a bond on behalf of visiting mares for some clients, but breeders are encouraged to check the current position with the stallion studs they are using, prior to organising transport. The security will need to be lodged each time the mare enters the Country, walking in for cross covers etc, even if funds have not yet been returned since the mare's first visit.

A common choice when travelling mares (and indeed racehorses) to France temporarily, is the purchase of an ATA Carnet, which is valid for a year and covers multiple trips for the same horse.

IMPORTING HORSES FROM THE EU TO BRITAIN

I have horses arriving from an EU member state into Britain, what action do I need to take?

The GB importer will need to be registered with IPAFFS and submit advance notification of the intended arrival of horses into Britain. You can register by following this link: [Import of products, animals, food and feed system \(IPAFFS\) - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/import-of-products-animals-food-and-feed-system-ipaffs)

Will imports to Britain be inspected at Border Control Posts (BCPs)?

DEFRA advised that import checks on live animals at British BCPs were to be delayed until 2025..

For mares domiciled in the EU and entering Britain temporarily for covering by a British-based stallion, will security against the VAT of the mare's valuation be required?

No, the thoroughbred sector has negotiated an industry-specific facilitation with HMRC for the import of thoroughbreds for racing or breeding. Transporters and shippers with the necessary authorisation can bring mares into the UK on a temporary basis without the need of a financial guarantee to be lodged with HMRC. Further information is available here:

<https://www.thetba.co.uk/resource/first-gb-covering-season-with-new-customs-arrangements-in-place-approaches.html>

CUSTOMS AND VAT

Where can I learn more about Customs requirements?

Guidance on the Customs Declaration Service, which replaced the former Customs Handling of Import and Export Freight (CHIEF) system, can be found here:

<https://www.gov.uk/government/collections/customs-declaration-service>

Will I have to pay VAT on the nomination fees and keep charges for my mares covered in Ireland and France?

There has been no change in the VAT treatment of these supplies, so UK VAT registered businesses should not incur any Irish/French VAT, but an entry will still need to be made on your VAT return.

Whilst we use reasonable efforts to answer questions using accurate and up to date information, the current post-Brexit situation is fluid and as a result we can assume no responsibility nor liability for any error or omission in the responses we give.