

FAQ Sheet on the new parcel arrangements under the Windsor Framework when moving goods from Great Britain (GB) to Northern Ireland (NI)

For the purposes of this FAQ document the following abbreviations are used:

GB - Great Britain

NI – Northern Ireland

C2C – consumer to consumer parcel movement

B2C – business to consumer parcel movement

C2B – consumer to business parcel movement

B2B – business to business parcel movement

What relevant guidance pages are available to assist industry on understanding the new parcels arrangements under the Windsor Framework?

HMRC has carried out extensive engagement with industry on the new parcels arrangements under the Windsor Framework. The following guidance pages are available which help explain the new arrangements and what you will need to do.

For information about the new arrangements for moving parcels under the Windsor Framework when these come into effect:

<https://www.gov.uk/government/publications/moving-parcels-from-great-britain-to-northern-ireland-under-the-windsor-framework>

For information on the simplified processes for internal market movements:

<https://www.gov.uk/guidance/internal-market-movements-from-great-britain-to-northern-ireland>

For information on moving goods into Northern Ireland as ‘not at risk’:

<https://www.gov.uk/guidance/check-if-you-can-declare-goods-you-bring-into-northern-ireland-not-at-risk-of-moving-to-the-eu>

For information on how to apply for the UK Internal Market Scheme:

<https://www.gov.uk/guidance/apply-for-authorisation-for-the-uk-internal-market-scheme-if-you-bring-goods-into-northern-ireland>

For information on the Duty Reimbursement Scheme: <https://www.gov.uk/guidance/apply-to-claim-a-repayment-or-remission-of-import-duty-on-at-risk-goods-brought-into-northern-ireland>

For information on categorising goods for Internal Market Movements:

<https://www.gov.uk/guidance/categorising-goods-for-internal-market-movements-from-great-britain-to-northern-ireland>

For information on the UK Carrier Scheme: <https://www.gov.uk/guidance/check-if-you-can-apply-for-the-uk-carrier-scheme>

To access the Windsor Framework parcels resource page which includes recordings of HMRC parcels webinars: <https://www.gov.uk/government/publications/communications-resources-to-help-you-move-goods-from-great-britain-to-northern-ireland>

To register to use the Import Control System 2 (ICS2): <https://www.gov.uk/guidance/register-to-use-the-import-control-system-2>

To make an entry summary declaration using the Import Control System 2 (ICS2):
<https://www.gov.uk/guidance/make-an-entry-summary-declaration-using-the-import-control-system-2>

How do I apply for authorisation for the UK Internal Market Scheme (UKIMS) and who can apply?

If you send or receive goods in B2B parcels moving from GB to NI, you should check your eligibility to apply for the UK Internal Market Scheme (UKIMS). If you are a business that sends goods, you are advised to discuss the new arrangements with your courier or Fast Parcels Operator (FPO).

You can find the [guidance, eligibility criteria and application form available on GOV.UK](#).

Does being authorised under UKIMS mean you can move goods under the simplified processes for internal market movements (SPIMM)?

Once the new arrangements for parcels under the Windsor Framework are fully delivered, 'not at risk' goods moving from GB to NI under the UK Internal Market Scheme will be able to benefit from the simplified processes for Internal Market Movements (SPIMM) including the Internal Market Movement Information, a new simplified dataset.

Further information is set out in the guidance on [Internal market movements](#) and guidance on the [category of goods under SPIMM](#).

Will the information I provide on the UKIMS application be shared publicly?

The information you provide will not be shared publicly.

HMRC is committed to protecting the privacy and security of your personal information. The department collects and uses personal information in accordance with data protection law, including the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act (DPA) 2018. For more information, please see the [HMRC Privacy Notice](#).

Will there be any additional support for businesses not authorised under UKIMS?

Businesses that are not authorised under UKIMS may still be able to waive or claim reimbursement for duties due on the movement of B2B parcels from GB to NI by using the Duty Reimbursement Scheme or Customs Duty Waiver Scheme. We would advise that you discuss these options with your courier or Fast Parcels Operator (FPO).

If you move B2B parcels you may not need to use the Trader Support Service (TSS) and your parcel carrier may complete the arrangements as part of their door-to-door service.

You can find out more about how bring your goods into NI from GB without paying duty and the schemes available [here](#).

Who can act as my indirect representative and can I use multiple indirect representatives? Can I change this information after they have been authorised?

If you are not established in NI or don't have a fixed place of business in NI, you will need to use an indirect customs representative that is established in Northern Ireland when moving goods into NI. When you apply to UKIMS, you will need to tell us about the indirect customs representative that you will use. If you are sending B2B parcels from GB to NI, your courier or Fast Parcels Operator (FPO) can act as an indirect customs representative. You should confirm this with them before completing the application, and then enter the NI address of your indirect representative when completing the form.

If you will have multiple indirect customs representatives, for example, your business uses different couriers and FPOs, tell us about the main one you use on the form and use one of

the free-text boxes to explain your specific business arrangements. If the main indirect customs representative changes after you have been authorised, contact HMRC via the details on your authorising letter to update us about this. If there are any changes to the information you provide in your application, you must tell us, using the contact details provided on your authorisation letter or you can call the helpline on 0300 322 9434 (Textphone: 0300 200 3719).

How do I know if my goods are 'not at risk' or 'at risk' of entering the EU?

Goods may either be 'not at risk' due to the applicable duties or because they are moved by a trusted trader authorised under the UK Internal Market Scheme (UKIMS). For goods moving from GB to NI, they will be 'not at risk' due to the applicable duties if the applicable rate of duty calculated according to the [Northern Ireland Online Tariff](#) is zero. 'Applicable rate of duty' means the rate of duty after any preference and reliefs, such as claiming preference under the EU Trade and Cooperation agreement, are taken into consideration.

For goods moving from GB to NI under the UK Internal Market Scheme (UKIMS) to be 'not at risk', the goods cannot be subject to an EU trade defence measure and must be for sale to, or final use by, end consumers located in the UK. Authorised traders moving goods under this scheme need to keep evidence in their records for the 5-year retention period which shows that the goods are 'not at risk'.

Finally, goods that will be subject to processing in NI are automatically considered 'at risk', unless the additional processing criteria are met. This criteria, alongside a full explanation of the 'not at risk' rules, are set out in GOV.UK guidance on [moving goods you bring into Northern Ireland as 'not at risk' of moving to the EU](#).

As a business that sends B2B parcels to NI, if I am not responsible for the end destination of the goods, what evidence do I need to keep to show that the goods are 'not at risk' of entering the EU?

In practice, for businesses in GB sending goods in parcels to a business in NI (B2B parcels movements) who are acting as the UKIMS trusted trader, this evidence could be obtained by updating commercial contracts with B2B customers or updating online terms and conditions on the website used at the point of sale. These contractual agreements, terms and conditions or online 'tick-box' can be used for the customer in NI to confirm that the goods are eligible to move under the UK Internal Market Scheme. Depending on the nature of the business, this could be a one-off change to update contractual arrangements, or, where customers will be buying a mixture of 'not at risk' and 'at risk' goods, this could be confirmed each time the goods are moved, for example, with a tick-box at check-out page.

If it is the receiving business who is acting as the trusted trader and UKIMS authorised party, then it would be the receiving business who needs to keep evidence in their records to show the goods are 'not at risk', such as commercial receipts, sales invoices and/or delivery notes that show where the goods are being used and, where relevant, for what purposes.

Can goods be moved 'not at risk' if there is no way of knowing whether these goods will eventually end up moving into Ireland or the EU? What if only parts of the good end up moving into Ireland or the EU?

If there is no way of knowing whether goods moving from GB to NI will be for sale to, or final use by, end consumers located in the UK at the time that the goods move, then these goods cannot be considered 'not at risk' under the UK Internal Market Scheme. While this means these goods will not be eligible for the simplified process for Internal Market Movements under the Windsor Framework, there are other routes to relieve any 'at risk' duties, such as the Duty Reimbursement Scheme and Customs Duty Waiver Scheme. Further guidance on these schemes is available [here](#).

Who is responsible for confirming the goods are 'not at risk' and where does liability sit if these goods do end up moving into the EU?

If the goods are being moved using the UK Internal Market Scheme (UKIMS) authorisation, then the party acting as the UKIMS authorised trader will also be the 'importer of record' and will be responsible for the goods movement. They will need to keep evidence in their records for the 5-year retention period to show that the goods moved were 'not at risk'. It is a commercial decision between the parties to determine who will act as the UKIMS authorised trader and 'importer of record'.

Is there any guidance available on how to claim a customs duty waiver for goods that have been charged 'at risk'?

For information on how to claim a customs duty waiver for a good that has been charged 'at risk' please visit the [Gov.UK guidance page](#).

How can eCommerce businesses evidence that goods are moving 'not at risk'?

HMRC has not been prescriptive relating to the evidence requirements to move goods 'not at risk' under UKIMS and has suggested various types of evidence within our guidance. For eCommerce businesses sending B2B goods in parcels from GB to NI, the suggested 'written confirmation' could use a 'tick-box' or terms and conditions on their website so that the customer can confirm whether goods are for sale to, or final use by, end consumers located in the UK. Depending on the nature of the business, they may also wish to ship 'at risk' goods in B2B parcels. In this case, they are advised to discuss with their courier or Fast Parcels Operator (FPO) in advance and make commercial arrangements as to which party would pay any 'at risk' duties, if due.

B2C movements do not require individual customs declarations and are not subject to any 'at risk' tests. There is no need to be authorised under UKIMS.

Are there any goods that are not able to move under UKIMS?

You must [check the category of goods you transport from Great Britain to Northern Ireland to determine if they are eligible to move under the UK Internal Market Scheme](#).

Goods will be categorised as either Category 1, Category 2 or Standard goods where:

- Category 1 goods are not eligible for using the simplified processes for Internal Market Movements
- Category 2 and Standard goods are eligible for using the simplified processes for Internal Market Movements. Category 2 goods include excise products and goods subject to special health, licencing or environmental controls.

Some goods and movement types are not eligible for the simplified processes including goods:

- under customs duty suspense
- that claim on the customs declaration any customs, excise or VAT reliefs upon release to free circulation in NI
- that are destined for the EU

What is meant by the term 'end user'?

'For sale to, or final use by, end consumers' is specific legal wording in the Windsor Framework legislation. The final use of the goods could be by an individual or a business, so consumer could refer to either an individual or business in this case. For example, a business could import articles of clothing in parcels to sell in a shop in NI, or a charity could import chairs and stationery to use in its office in NI.

What physical paperwork will be required under the new parcels arrangements?

There is no requirement for any physical paperwork to be attached to consumer parcels (C2C or B2C/C2B parcels moving through the UK Carrier scheme) moving from GB to NI.

What 'standard commercial data' will be required?

Data already routinely available to carriers will form the basis of the new arrangements for movements of consumer parcels from GB to NI. As part of this, you will need to provide a goods description to your carrier for each different item in the parcel, alongside other standard commercial information, such as the weight of the parcel. The goods description should be a brief plain English description of the item in the parcel. For example, it may include the type of product such as 'shampoo', 'plastic cups' or 'iPhone'. You should avoid generic terms that do not allow the good to be identified such as 'goods', 'gifts', 'samples' or 'parts'. The full data requirements, including what you will have to provide as a sending business and what your parcel carrier will have to provide, can be found [here](#).

Are B2C GB-NI goods subject to any sanction/embargo checks?

Your parcel carrier will have a process in place to prevent category 1 goods from moving through its network. Category 1 goods, which include goods subject to sanctions and embargoes, are not able to move through the UK Carrier scheme route.

Is there a specific treatment available for NI-destined letters and documents?

Yes – correspondence is exempt from the Windsor Framework requirements and can be moved from GB to NI with no customs requirements as they do today. The legislation states items of correspondence are defined at Art 1(26) UCC DR as: 'letters, postcards, braille letters and printed matter not liable to import or export duty.'

Can agri-food products (such as food, meat, seeds) be sent in parcels to consumers in NI?

Whether or not specific agri-food products can move through the consumer route for parcels under the Windsor Framework will depend upon what the category of the agri-food product(s). Your parcel carrier will be able to advise you on the process and requirements for sending agri-food products in parcels to consumers in NI. You are also advised to contact the Department for Environment Food and Rural Affairs (DEFRA) who are the responsible department for agri-food products.

Can excise goods be sent in parcels to NI as standard goods?

C2C and B2C/C2B excise goods moving through the UK carrier scheme can be treated the same as standard goods. These parcels will be subject to any arrangements set out by the parcel operator moving the goods. B2B excise goods can be sent to NI under UKIMS if they meet the criteria.

What process should C2C B2C and B2B excise goods sent from GB to NI follow and is any excise duty payable?

These goods can follow the same processes as other goods when moving GB to NI.

There will be no requirement to account for excise duty when you move C2C excise goods from GB to NI. For B2C and B2B excise goods, there may be some occasions when excise duty is due. B2B excise goods can be moved under UKIMS if they meet the criteria. Your FPO will also be required to submit some additional information which they should do on your behalf as part of their service and there may be an obligation on the UKIMS authorised business to account for duty.

More information is available at: [using the duty offset mechanism](#). There will be no requirement on carriers/FPOs to account for excise duty when you/they move excise goods from GB to NI.

What weight limits will be in effect for consumer parcels? What happens when the parcels are over the weight limit for consumer parcels? What arrangements do these parcels need to follow?

The weight limits for B2C/C2B packages are 100kg if it is a single item or 31.5kg if there are multiple items in the package. If there is a shipment with multiple packages, it must be 31.5kg or under and the weight you need is for the entire package. If there is only one item in the package, then the item and package weight will be the same and can be up to 100kg. For C2C packages, the weight limit is 31.5kg irrespective of the number of items in the package.

Who is responsible for ensuring the accurate weight is recorded?

This will depend upon your individual parcel carrier's operational arrangements. In many cases, your parcel carrier will require you to provide an accurate total weight.

What arrangements should consumer-to-consumer (C2C) movements follow where the value of the goods is not known?

The value of a parcel should be provided to your parcel carrier for C2C movements if known at the time you dispatch the goods, but is only required to be provided if known for C2C movements.

Is it necessary to provide the value of the goods if moving personal items?

The value of a parcel you are sending to a family member should only be provided to your parcel carrier if known at the time you dispatch the goods.

What arrangements are required for goods temporarily being sent from GB to NI for purposes such as exhibitions for example, that are then returned back to the UK?

Individuals can use Temporary Admission (TA) when temporarily moving goods from GB to NI before re-exporting them. For more information on Temporary Admission and how to apply for this authorisation, please visit: [Apply to import goods temporarily to the UK](#).

When bringing goods back to GB, businesses and individuals may be able to claim Returned Goods Reliefs (RGR) providing that the goods were in free circulation in GB before moving to NI (i.e. UK VAT was paid, and any applicable customs duties if they were previously imported). Conditions apply, including that the goods should be re-imported in the same state as they were exported (except for any necessary repair or maintenance), and for import VAT relief, the person importing the goods and the person who exported them should be the same person. Typically, that is satisfied where ownership of the goods has not changed between export from the UK and reimport into the UK. Further information on RGR, including conditions for claiming and how to provide evidence of export, can be found at [Pay less import duty and VAT when re-importing goods to the UK](#).

What are the arrangements for when goods are returned back from NI to GB?

When returning goods from NI to GB, traders can benefit from unfettered access if the goods are qualifying NI goods. These are goods that are present and in free circulation in NI (e.g. not under a customs special procedure or in an authorised temporary storage facility). This means for qualifying NI goods, there is no requirement to submit a customs declaration, except for an extremely limited subset of goods such as endangered species which require export declarations to fulfil international obligations.

Non-qualifying NI goods are those under a customs special procedure, in an authorised temporary storage facility or found to have been moved through NI for an avoidance purpose. They require import and export declarations and an entry summary declaration when moved from NI to GB. Further information on unfettered access can be found at: [Moving qualifying goods from Northern Ireland to the rest of the UK](#).

Non-qualifying NI goods that are returning to GB may be eligible for Returned Goods Reliefs (RGR) providing that the goods were in free circulation in GB before moving to NI (i.e. UK VAT was paid, and any applicable customs duties if they were previously imported). Conditions apply, including that the goods should be re-imported in the same state as they were exported (except for any necessary repair or maintenance), and for import VAT relief, the person importing the goods and the person who exported them should be the same person. Typically, that is satisfied where ownership of the goods has not changed between export from the UK and reimport into the UK. Further information on RGR, including conditions for claiming and how to provide evidence of export, can be found at: [Pay less import duty and VAT when re-importing goods to the UK - GOV.UK](#).

UKIMS is not required for goods moving from NI to GB as the scheme focuses on movements into NI from GB, not out of NI.

What are the arrangements for when goods are returned from NI to GB for repair and goods are then sent back to NI once repaired?

When moving goods from NI to GB for repair, traders can benefit from unfettered access if the goods are qualifying NI goods. These are goods that are present and in free circulation in NI (e.g. not under a customs special procedure or in an authorised temporary storage facility). This means for qualifying NI goods, there is no requirement to submit a customs declaration, except for an extremely limited subset of goods such as endangered species which require export declarations to fulfil international obligations.

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Once the goods are repaired in GB, for a B2B parcels movement to a business in NI, the UK Internal Market Scheme (UKIMS) could be used provided the goods meet the requirements of the scheme and provided the sender or recipient of the goods holds the UKIMS authorisation. The goods may be eligible for the simplified processes for Internal Market Movements once the new arrangements under the Windsor Framework come into force. For more information on UKIMS and how to apply visit: [Apply for authorisation for the UK Internal Market Scheme if you bring goods into Northern Ireland](#).

For parcels being sent back from a business in GB to a consumer in NI, you should follow the guidance at: [Future arrangements for moving parcels from Great Britain to Northern Ireland under the Windsor Framework](#)

Do we need to register for an EU EORI number to be able to ship into Ireland? If we do have to register for an EU EORI do we have to register in every EU country we ship to? What if only a GB EORI is held?

Registration for an EORI should take place in the country in which the business is established. The EORI issued will have the prefix of the issuing country. Once an EORI has been issued it can be used throughout the EU as well as in NI.

If an FPO is based in Ireland we would assume they would already hold an EU EORI (IE-prefixed) and can use that if they want to be the importer in an EU country (e.g. Ireland) or NI. As an FPO may be based in numerous EU countries including NI, it is possible they could hold an EU EORI, which would include IE, or they could already have an XI. They cannot have both.

As an EU EORI cannot currently be accepted in CDS in NI an EU trader with EU EORI (e.g. IE-prefixed) should use a GB EORI instead. EU EORIs should continue to be used when making declarations in EU countries.

Is the EORI number required for both UKIMS authorised businesses irrespective of who is the sender or receiver?

If using the sender's UKIMS authorisation you only require the sender's EORI, if using the receiver's UKIMS authorisation you will need to provide both the receiver and sender's (exporter) EORI.

Where will Safety and Security checks take place in NI?

If Border Force decide an S&S check is required, the port is authorised as the location for checks to be carried out and goods will be controlled in the appropriate place or at a Border Force control point. If your goods need to be checked, Border Force will inform the driver and give instructions on where this check should take place. As always, every effort will be made to ensure mixed consignments and group loads do not face unnecessary delays and examinations are completed as promptly as possible.

What do I need to submit for safety and security declaration purposes?

Safety and security declarations for parcels should be submitted into the ICS2 system. You will need to submit an Entry Summary declaration, along with Arrival Notification and Presentation of Goods (PoG) Notification. Further information is available on the government website, under the section [What System to Use](#).

Arrival Notifications are submitted at the time the goods arrive in the customs territory (this would be when the ferry docks at the port for Roll-on Roll-off movements). They are submitted by the carrier into the EU Shared Trader Interface (STI).

PoG Notifications are submitted when the goods arrive at an internal and external temporary storage facility (ITSF/ETSF). The PoG Notification can be submitted by the carrier or the temporary storage operator. It should be submitted into the UK ICS2 system via the PoG API. This requires an IT connection.

Further guidance is available at:

- Making an Entry Summary declaration in ICS2 - <https://www.gov.uk/guidance/make-an-entry-summary-declaration-using-the-import-control-system-2>
- How to register for ICS2 - <https://www.gov.uk/guidance/register-to-use-the-import-control-system-2>