

Entry into Northern Ireland from Great Britain

To ensure that goods moved by the company from Great Britain (England, Scotland or Wales) into Northern Ireland are handled correctly so that **no EU import duty is charged**, where permissible under HMRC and Windsor Framework rules.

- Scope and definitions
- SOP

Scope and definitions

Scope

This procedure applies to all goods entering Northern Ireland from Great Britain where the goal is **to move goods without paying import duty**, including but not limited to classification, declaration, and eligibility checks.

Definitions

- **Not at Risk:** Goods are not liable for EU duty if they are not expected to enter the EU (Republic of Ireland or other EU member states) after arriving in Northern Ireland.
- **Applicable EU rate of duty:** The EU customs tariff duty rate that would apply if goods were imported into the EU.
- **UK Internal Market Scheme (UKIMS):** A scheme under which authorised businesses can declare goods as “not at risk” when EU duty would otherwise apply.
- **Returned Goods Relief:** Relief from duty if goods were previously in EU free circulation and then returned via GB to NI.

SOP

1. Preparatory Steps

1.1 Identify Goods and Commodity Codes

1. Determine the correct **commodity code (TARIC)** for the goods. This will be used to check duty rates.
2. Confirm the **applicable EU duty rate** for that commodity code using the Trade Tariff tool.

https://www.trade-tariff.service.gov.uk/xi/find_commodity

2. Determine Duty Treatment Eligibility

2.1 Check if Goods Can Be Declared 'Not at Risk'

Goods can be treated as 'not at risk' of entering the EU **if all conditions below are met:**

A. Zero EU duty goods

- If the **applicable EU rate of duty is zero**, then the goods can automatically be treated as **not at risk** when moving from Great Britain to Northern Ireland — **no EU duty applies**.

B. UK Internal Market Scheme (UKIMS)

If the EU duty is **above zero**, goods can still be moved duty-free if:

1. The company is **authorised under the UK Internal Market Scheme (UKIMS)**.
2. The goods are **for sale to or final use by end consumers located in the UK** (in this case, Northern Ireland).
3. Documentation/evidence is held showing end use in NI and that they will not go to the EU.

“ **Action:** Apply for UKIMS authorisation if not already authorised.

3. Declaration and Customs Process

3.1 Submit Correct Customs Declarations

1. Use one of the following channels to submit declaration information:
 - **Trader Support Service (TSS)** (free HMRC service)
 - Customs intermediary/agent
 - Customs Declaration Service (CDS) software
 - Courier/express operator if moving parcels under business-to-business changes.
2. Include on the declaration:
 - Commodity code and value
 - Whether the goods are being treated as **not at risk**
 - UKIMS authorisation details if relevant
 - Any preference/relief claims.

4. Duty Avoidance Mechanisms / Reliefs

4.1 Claiming a Waiver

- If goods are **'at risk'** of entering the EU but duty would otherwise apply, check if a **customs duty waiver** can be claimed under **de minimis State Aid rules** to reduce or cover duty.
- This relief has thresholds; record all claimed aid to stay within the cap.

5. Additional Reliefs & Considerations

5.1 UK-EU Trade & Cooperation Agreement (TCA) Preference

- If goods meet UK **rules of origin** under the Trade and Cooperation Agreement, **zero duty** can apply even if EU duty normally exists.
- Evidence of origin must be declared.

5.2 Returned Goods Relief

- If goods previously were in EU free circulation and returned via Great Britain, they may qualify for returned goods relief — meaning **no duty**.
- Documentary and historical evidence is required.

6. Record-Keeping and Compliance

6.1 Documentation

Maintain records of the following for at least 4 years:

- UKIMS authorisation documentation
- Customs declarations and TARIC duty assessments
- Evidence of **end use** in Northern Ireland
- Proof of origin (if claiming preferential treatment)
- Proof of Returned Goods Relief eligibility (if used)

6.2 Audit Readiness

Ensure all declarations and relief/waiver claims are fully supported by documentation for HMRC audit purposes.