

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.

Revision #1

Created 9 April 2026 07:55:49 by Remy Sway

Updated 9 April 2026 07:55:49 by Remy Sway