

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.

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