HM Revenue
& Customs

To: Whom it may concern

Email: [redacted]

Date: 24 August 2022

Under the Steel Notice and as previously advised in letters to traders, traders are informed of how to make movements of steel to Northern Ireland from Rest of World or from another part of the UK to ensure that relevant steel products do not incur safeguard tariffs when moving to Northern Ireland.

In line with previous advice, traders must notify the Department for Business, Energy and Industrial Strategy within 24 hours of each movement of goods. Delay in the submission of these forms may result in an unsuccessful claim.

EU Global Quota Changes

In response to the Ukraine-Russia conflict, to make up a shortfall in supply the EU has changed its safeguards (EU Regulation 2022/978) on two categories of steel: category 7 (non-alloy plates) and category 17 (angles, shapes, and sections).

These changes came into effect from the 01 July 2022 and involve pooling all quotas previously allocated to certain individual countries for categories 7 and 17 steel into global quotas covering all imports of these products into the EU. This includes the UK's allocation for exports to the EU.

Traders should now use the global quotas for these categories of steel The relevant commodity codes for these steel products are:

Commodity Codes impacted by EU Safeguard changes for Category 7 are:

7208 51 20	7208 51 91	7208 51 98	7208 52 91	7208 90 20	7208 90 80
7210 90 30	7225 40 12	7225 40 40	7225 40 60	7225 99 00	

Commodity Codes impacted by EU Safeguard changes for Category 17 are:

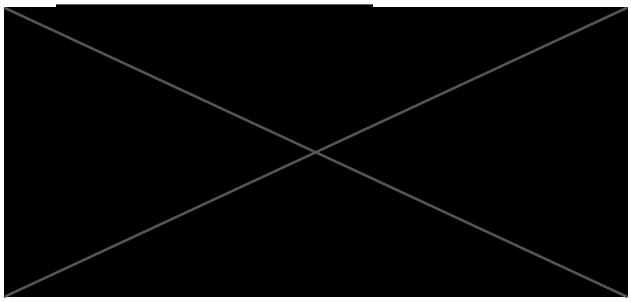
7216 31 10	7216 31 90	7216 32 11	7216 32 19	7216 32 91	7216 32 99
7216 33 10	7216 33 90				

In line with the existing Steel Notice and as previously advised in letter to traders, once the EU-global quotas are exhausted, traders will no longer be able to use the existing steel solutions to avoid paying 25% duty on steel moved into NI.

According to HMRC calculations, the quota for Category 17 is now **exhausted**. Any further movements will not be able to move into Northern Ireland in this quarter (until 1st October) without incurring the safeguard tariff.

This will affect all movements of category 17 steel, of both UK and Rest of World origin, arriving in Northern Ireland from either Great Britain or the Rest of the World.

You may wish to consider utilising a de-minimis waiver, if eligible. Guidance can be found here: Claim a waiver for duty on goods that you bring to Northern Ireland from Great Britain or countries outside the UK and EU - GOV.UK (www.gov.uk)

HMRC are aware of this and are in communication with traders. In addition, the Trader Support Service is available to help affected businesses with mitigation options.

Yours sincerely,