



HM Treasury



HM Revenue
& Customs

The Windsor Framework

Goods movements



Implementation timelines

Already in effect

- Unfettered access maintained for NI-GB movements
- New quotas for categories 7 and 17 UK steel
- UK Internal Market Scheme (UKIMS) launches

30 September 2023

Expanded trusted trader scheme (UKIMS) in effect:

- Establishment widened to include GB traders
- Increased commercial processing threshold
- Broader sectoral exemptions

Newly Launched

- Reimbursement scheme open for claims going back to January 2021
- Improved customs duty waiver scheme with new digital process
- Improved process for TRQs

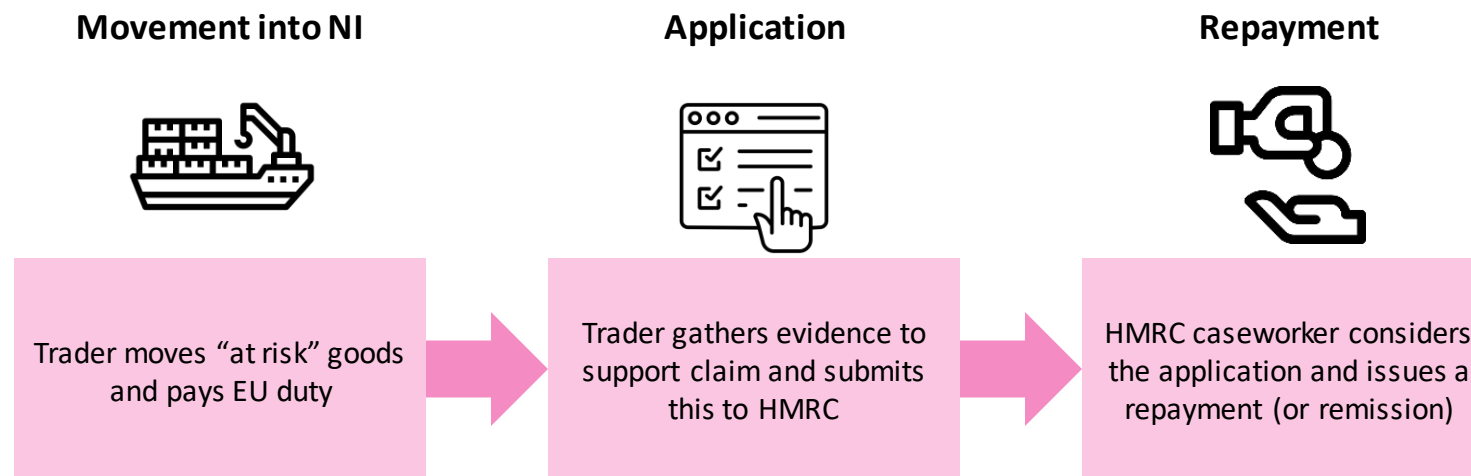
30 September 2024

End state:

- Green lane switches on (process simplifications)
- Parcels data requirements switch on (C2C/B2C/B2B)

Duty Reimbursement Scheme – Overview

- The scheme is available for reimbursement or remission of EU duty paid on “at risk” goods, when traders can show that the risk has not materialised.
- Traders can claim for single or multiple movements:
 - GB-NI movements: the full amount
 - RoW-NI imports: the difference between the UK and the EU rates (if EU rate is higher)
- Claims can be made for any EU duty paid or deferred on goods brought into Northern Ireland from 1 January 2021 onwards.



Reimbursement scenarios



Final sale of goods in NI



Goods consumed in NI



Goods permanently installed in NI



Goods destroyed in NI



Goods moved to GB

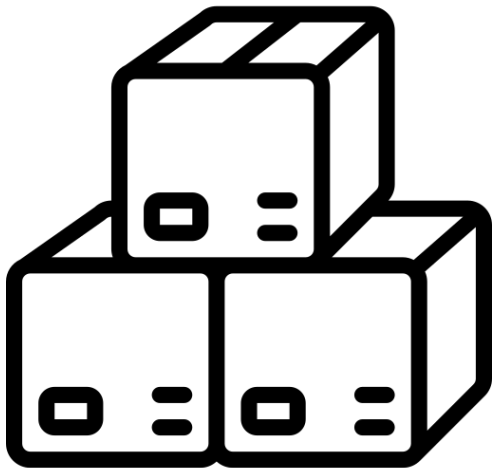


Goods exported to RoW

- To claim reimbursement, traders must apply to HMRC and provide details on the goods and the basis for reimbursement, and supporting evidence to show that the goods meet one of the reimbursement scenarios.
- Applications can be made digitally, via an online form.
- Examples of evidence may include:
 - Sales invoice
 - Commercial contract
 - Transport documents
 - Export declaration
 - Bill of lading
 - Inventory records
- Each claim will then be assessed by an HMRC caseworker, who may request further details if needed.

Partial claims and bulk claims

- Traders can submit a **partial claim** of the import duty paid or deferred on a consignment of 'at risk' goods. For example, if a trader moves a consignment of 100 'at risk' goods into Northern Ireland and 50 of those goods subsequently meet the conditions for submitting a claim, a trader can claim for the duty charged on those 50 goods.



- Traders can also submit 'bulk' claims covering **multiple goods movements, rather than submitting a separate claim for each one.**
- Each bulk claim can cover up **250 separate movements**, but all must be for the **same reimbursement condition** (ie one of either final sale of goods in NI, use in NI, destruction in NI, permanent installation in NI, movement to GB, export to RoW).
- To make a bulk claim, traders will need to provide the movement reference number (MRN) for all consignments included in the claim. As with individual claims, traders must also hold supporting evidence to show that the goods meet one of the reimbursement conditions.
- Traders will need to provide a **lead MRN** for the oldest movement within the claim, along with supporting evidence for this movement. HMRC will then request **additional evidence** for other movements within the bulk claim.

Scheme launch

- The scheme launched on 30 June and is open for claims now.
- Claims can be made for duty on “at risk” goods going back to January 2021. You have up to three years to make a claim.

Claims process

- You can make a claim if you are the importer for the original “at risk” movement, or an agent acting on behalf of the importer.
- If you are not established in the UK, you must get an agent or representative established in the UK to submit the claim on your behalf.
- You can claim online via gov.uk: [Apply to claim a repayment or remission of import duty on ‘at risk’ goods brought into Northern Ireland - GOV.UK \(www.gov.uk\)](https://www.gov.uk/apply-to-claim-a-repayment-or-remission-of-import-duty-on-at-risk-goods-brought-into-northern-ireland)
- To support your claim, you will need to provide information about the goods in your claim, along with supporting evidence to show that they meet the conditions for reimbursement or remission.

Customs Duty Waiver Scheme (CDWS)

Overview

Traders can claim a customs duty waiver to waive EU customs duty on 'at risk' goods moved into Northern Ireland:

- For the whole EU duty for goods moved from GB into NI.
- For the difference between the UK duty and EU during for imports from outside the EU and UK (where the UK duty is lower)

De minimis aid

The customs duty waiver is provided as a de minimis state aid this restricts the amount a single undertaking can claim to:

- **€200,000 per undertaking over a rolling 3 year period; or,**
- **€100,000 per undertaking over a rolling 3 year period (for road freight transport)**
- **€20,000 per undertaking over a rolling 3 year period (for agriculture)**
- **€30,000 per undertaking over a rolling 3 year period (for fisheries)**

These allowances include de minimis aid received from other government agencies/departments outside of the customs duty waiver scheme. For example if you received €4,000 from DWP, your remaining allowance would be €196,000.

Single Undertaking

Undertakings (businesses) controlled by the same entity are considered single undertakings. For example if business A is the parent company of business B, they have a collective allowance of €200,000.

Example of another de minimis aid



Pension contribution reimbursements confer an advantage on employers

The new digital service is **open now** for registration.

This allows traders to report de minimis aid to HMRC online, instead of using a print and post form.

To subscribe, you'll need to:

- 1 Get an Economic Operators Registration and Identification number (EORI number), unless you already have one. You'll also need the EORI number of any other business in your undertaking. If you do not have an EORI number, the online service will take you through the process of getting one.
- 2 Give HMRC your company email address. You'll need to do this for verification purposes.
- 3 Have a Government Gateway user ID and password. If you do not have a user ID, you can create one the first time you subscribe.

The EORI number must be the one linked to the Government Gateway user ID you used when you got an EORI number.

[Start now >](#)

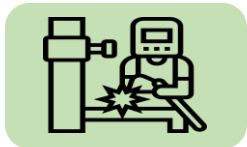
Process	Print and Post	Digital Service
What you need to report	<ul style="list-style-type: none"> De minimis aid under the CDWS. De minimis aid from other departments 	<ul style="list-style-type: none"> De minimis aid from other departments. HMRC automatically records aid claimed under the CDWS.
Who needs to report	<ul style="list-style-type: none"> Businesses need to check with other business in their undertaking on the total amount of de minimis aid they've claimed. 	<ul style="list-style-type: none"> Business's assign a single undertaking administrator to report on behalf of the whole undertaking. All businesses in the undertaking can see their remaining allowance before making a claim
How are reports made	<ul style="list-style-type: none"> Businesses needed to submit a print and post form each quarter to HMRC by post or email. 	<ul style="list-style-type: none"> The undertaking administrator can use their login credentials to report online.
How claims are made	<ul style="list-style-type: none"> Businesses entered the 'NIAID' code on their customs declaration. 	<ul style="list-style-type: none"> No change.
Future changes	<ul style="list-style-type: none"> Traders needed to manually check before making a claim they would not exceed their allowance 	<ul style="list-style-type: none"> From September 2023, CDS will prevent claims above allowances. Reducing chances traders are subject to recovery proceedings.

UK Internal Market Scheme (UKIMS)

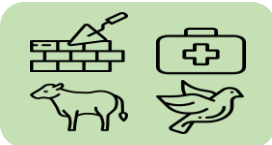
As part of the new arrangements agreed under the Windsor Framework, the existing UK Trader Scheme (UKTS) is being replaced by a new **UK Internal Market Scheme (UKIMS)**. This will enable a broader range of businesses to enjoy the benefits of the existing scheme. It will also, as of 30 September 2024, ensure goods moved into Northern Ireland under the scheme will be freed of unnecessary paperwork, checks and duties. From 30 September, traders will need a UKIMS authorisation for the movement of 'not at risk' goods into NI. The scheme is now open for registration.



Scheme now open to traders established anywhere in the UK, not just NI. GB businesses sending goods to NI can become trusted traders and use the 'Green Lane'.



Improved exemptions for animal feed, healthcare, construction, and not-for-profit sectors. They will be able to be authorised even as intermediaries or if they sell on the eventual product to one subsequent entity in the supply chain. Inputs into food production will continue to benefit from inclusion in the 'not at risk' definition.



Commercial processing threshold increased from £500k to £2m so more NI manufacturers can use the 'Green Lane'. Covers 98% of micro traders and 76% of small traders.

UKIMS eligibility requirements

- As the scope and benefits of the scheme have been expanded, there are now some additional authorisation requirements.
- These include good financial standing and being able to show a clear understanding of your obligations under the authorisation scheme and how to comply with them.

Registration process:

- Registration to UKIMS is now open – **go to GOV.UK and search ‘UK Internal Market Scheme’**
- If you are already authorised under the UK Trader Scheme (UKTS), your current authorisation will remain valid to declare goods as ‘not at risk’ for goods movements that take place before 30 September 2023.
- HMRC has written to all UKTS traders and you will be able to log onto Gov.UK using your Government Gateway account to enrol in the new scheme.
- UKTS traders are advised to **apply before 31 July 2023**, to ensure that HMRC can prioritise their enrolment onto UKIMS by 30 September 2023.
- If you do not meet this deadline, HMRC will still work to process your application as quickly as possible.
- If you are worried about completing the registration process in time or you need more information or support completing your UK Internal Market Scheme authorisation, you can **register with the Trader Support Service (TSS)** to support you with this process.

For further information:

- You can contact the HMRC imports and exports helpline on **0300 322 9434** and textphone **0300 200 3719**
- Search ‘Trader Support Service’ to register with this service online. The Trader Support Service will also guide you through any changes due to the implementation of the Windsor Framework.
- Resources such as a webinar on UKIMS have been published by the TSS on the Northern Ireland Customs & Trade Academy website at: <https://www.nicustomstradeacademy.co.uk/apply-to-the-uk-internal-market-scheme/>

Tariff Rate Quotas

TRQs in the Windsor Framework

- We have safeguarded tariff-free movements of all types of steel into Northern Ireland - dealing with the problems that emerged in the summer of 2022 with categories 7 and 17, and providing certainty and stability for the sector.
- We have established a forward process with the EU to ensure that Northern Ireland's firms can access other goods subject to Tariff Rate Quotas in the future, and deal with the existing issues traders continue to face when moving steel into Northern Ireland.

01 July Improvements

- In a simplification of the current process, traders will no longer need to submit additional forms to gmt@hmrc.gov.uk when moving steel into Northern Ireland, from both GB and the Rest of the World. This change came into effect on 01 July 2023.
- Instead, traders only need to provide information detailing the movement on their customs declaration, which HMRC can then use to measure quota usage.

Forward Look

- We understand traders are still facing some difficulties when moving TRQ goods Northern Ireland, either from GB or RoW.
- As part of the Windsor Framework, we have agreed a new joint process and a commitment from the EU to agree further solutions on TRQs.
- Additionally, HMRC continually working to upgrade the way TRQs are internally administered to further simplify the trader process. Stakeholders will be contacted ahead of time to update them of any upcoming changes so any necessary preparation can be done in advance.