

Weekly bulletin

150th edition

Date: 02/11/23



Trader Support Service (TSS)

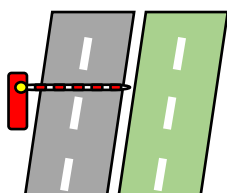
Weekly bulletin: Key updates to support you

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Windsor Framework – what this means to you

Green lane movements



The agreement establishes a new UK Internal Market Scheme (UKIMS) for the movement of goods. This new scheme will significantly expand the range of businesses who can benefit, end the requirement for traders to provide customs commodity codes for each movement, scrap burdensome Supplementary Declarations, and ensure that businesses can therefore move their goods using the same type of commercial information as they already hold.

Duty Reimbursement Scheme

As a result of the Windsor Framework, the government is able to introduce a scheme to reimburse the payment of EU customs duties paid on goods moved into Northern Ireland (NI) that were not sold or used in the EU.

Customs Duty Waiver

If you move goods ‘at risk’ into NI, you may already be able to [claim a waiver for customs duty](#) that might otherwise be charged. This applies under the existing Customs Duty Waiver Scheme.

Northern Ireland Plant Health Label

Under the agreement, plants moving from Great Britain (GB) to NI will no longer be subject to the same prohibitions or certification requirements as third country goods face when moving into the EU.

The Northern Ireland Plant Health Label (NIPHL) scheme makes sure checks for pests and diseases are carried out and goods can be traced. This means growers and traders can move these goods with a NIPHL and without a phytosanitary certificate.

Pets

Under the Windsor Framework agreement, pet owners travelling with dogs, cats, and ferrets from GB to NI can now do so without needing extra health treatments or documentation from a vet. Completion of a lifelong pet travel document is required, and owners will sign a declaration stating that they will not move their pets into the EU. There will be no routine additional checks by the NI authorities; any checks carried out will be risk-based, focused on real-world welfare, disease or puppy smuggling risks.

For pets travelling from NI to GB and back, no documentation, declarations, checks or health treatments will be required and a customs declaration on TSS is not required for pet travel between GB and NI.

Do I need to do anything?

To take full advantage of the various schemes that have been developed as part of the Windsor Framework, you may be required to take some proactive steps. As the information becomes available, it is therefore essential that you review the associated eligibility criteria to identify whether a scheme is suitable for your specific trade scenario.

To gain access to benefits of the customs 'green lane' when it opens in September 2024, you will need to be UK Internal Market Scheme authorised. The registration is now open. You can find out more about the requirements for the scheme on the 'Apply to the UK Internal Market Scheme (UKIMS)' page on [NICTA](#).

For more information on any of these subjects, visit the [Windsor Framework](#) section on NICTA.

UK Internal Market Scheme (UKIMS)

Apply now, don't delay



If you are moving goods that are for sale or final use by end consumers in NI, you will be able to declare your goods 'not at risk' of moving to the EU if you are authorised under UKIMS.

‘Not at risk’ goods:

- will not be charged duty if entering NI from free circulation in GB
- will be charged the UK rate of duty if entering NI from a country outside both the UK and the EU
- will be charged the UK rate of duty if entering NI from GB and the goods were not in free circulation in GB

UKIMS authorisation will also give you access to further benefits for goods moving from GB to NI under the green lane arrangements once the Windsor Framework is fully delivered from the end of September 2024.

This means that eligible goods will:

- not be subject to the same processes that apply to other goods entering NI
- only require you to submit a simplified dataset, based on commercial information

Can I apply for UKIMS if I also move goods into the EU?

Yes – you will be able to declare your goods ‘not at risk’ if they are brought into NI for sale or final use by end consumers in NI (and GB in the case of movements from GB). You will need to keep the supporting evidence for each consignment you move into NI.

For the goods that will be moved into the EU and the rest of the world, you cannot use your UKIMS authorisation to declare those goods ‘not at risk’. ‘At risk’ goods will be charged the applicable EU rate of duty. If you have evidence to demonstrate that the goods did not go on to enter the EU single market, you may be able to benefit from the Duty Reimbursement Scheme. Claims can be backdated to January 2021.

More information on how to claim and the evidence you may need can be found on [GOV.UK](https://www.gov.uk).

Can I move goods if I am a manufacturer or moving goods that will be subject to processing in NI under UKIMS?

The new UKIMS authorisation significantly expands the criteria for businesses moving goods that will be subject to commercial processing in NI to move these goods ‘not at risk’.

- The turnover threshold below which companies involved in processing (including manufacturing) can move goods, under UKIMS, provided they can show those goods stay in NI (and GB in the case of movements from GB), **has quadrupled from the current £500,000 limit up to £2m** for goods that moved on or after 30 September 2023.
- Manufacturers with a higher turnover can still move goods for processing under the scheme if they are for use in the **animal feed, healthcare, construction, or not-for-profit sectors** (if for use in NI).
- For goods moved on or after 30 September 2023, they will be able to benefit when moving goods in these sectors even if they sell these on to one subsequent entity in the supply chain.

- Inputs into food production for sale to consumers across the UK will continue to benefit from inclusion in the 'not at risk' definition

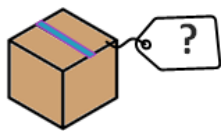
All other goods not for processing (machinery, office materials, etc.) moved by manufacturers can benefit from the full UKIMS arrangements if they remain in NI (or the wider UK in the case of movements from GB). There is no turnover limit for goods that will not be subject to processing.

How can I apply for UKIMS?

You will need to apply online to be authorised on [GOV.UK](https://www.gov.uk). You'll need to either:

- sign in with your Government Gateway user ID and password (if you do not have a user ID, you can create one when you first try to sign in)
- use your email address to get a confirmation code that you can use to sign in

Labelling requirements for certain products moving from GB to retail premises in NI under NIRMS



The **Northern Ireland Retail Movement Scheme (NIRMS)** is a new way to move prepacked retail goods such as [food, drink, cut flowers and pet food](#) from GB through the 'green lane' into NI. You can find out more about NIRMS on [NICTA](#).

The scheme started on 1 October 2023, replacing the existing Scheme for Temporary Agrifood Movements into Northern Ireland (STAMNI).

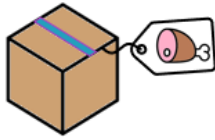
Under the Northern Ireland Retail Movement Scheme some food products need individual product labels with the words 'Not for EU'. These requirements will be brought in through three phases from October 2023 to July 2025.

Phase 1

Phase 1 started on 1 October 2023. From 1 October 2023 all **meat products** and some **dairy products** moved from Great Britain to Northern Ireland need to be individually labelled. The full list of commodity codes included in phase 1 is available on [GOV.UK](https://www.gov.uk).

In the first phase, **only products moving into Northern Ireland under the Northern Ireland Retail Movement Scheme** need to meet the labelling requirements.

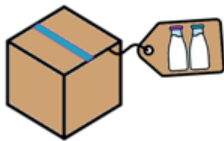
Meat products



From 1 October 2023, individual labels are required on all **prepacked meat, prepacked meat products** and **meat packed on sales premises**.

- **Compound products** are included if they contain one or more of the products in the phase 1 list; for example, a chicken kiev or a cheeseburger. You can find out how to identify compound products on [GOV.UK](https://www.gov.uk).
- Phase 1 **does not** include composite products; for example, lasagne, pork pies or pepperoni pizza.

Dairy products



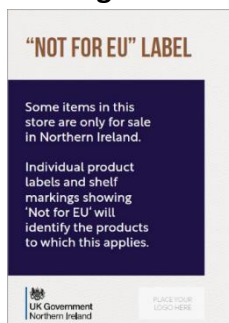
Some dairy products are included in the phase 1 labelling requirements, including:

- pasteurised milk, buttermilk or cream products
- cottage cheese, quark cheese or raw (unprocessed) cheese, of any animal origin
- crème fraiche and sour cream

Box labels

From 1 October 2023, where products are not individually labelled with the words 'Not for EU', you now need to label the box or crate.

Labelling for retailer premises in NI



Where products are not individually labelled, retail premises must make it visible in store that these goods are not to be sold in the EU. These requirements apply to all retail establishments in NI.

Retail premises must also display posters in their stores, so customers are aware that goods moved under this scheme are intended for consumption in the UK and are not to be sold or consumed in the EU.

Keeping books and records – why it is so important



All businesses must keep and preserve certain records and accounts and be able to present these upon request to HMRC. Customs, excise and VAT are known as the indirect tax pillars, so when goods are moved, stored and sold HMRC are able to see record-keeping evidence in support of every stage of the transaction and movement. This is what is called a 'full visible audit trail'.

There are no rules on how you must keep records. You can keep them on paper, digitally or using programs such as book-keeping software – you just need to ensure you have an efficient process in place.

The benefits of effective records management are as follows:

- protecting your business-critical records and improving business resilience
- making sure your information can be found and retrieved quickly and efficiently
- complying with legal and regulatory requirements
- reducing risk for litigation, audit and government investigations
- minimising storage requirements and reducing costs

HMRC are also able to provide reports for businesses, so you can undertake reconciliation exercises. For example, you can request [Customs Declaration Service data](#) for imports and exports activities so that you are able to cross check with your own business records.

Further guidance on data protection and best practice for archiving documents can be found on [GOV.UK](#).

TSS Portal update – What’s changed?

Easy access to case-related declarations



Hyperlinks have been added to auto-generated emails during case creation. When you receive automatically generated emails relating to cases on the TSS Portal, the case number and related declaration are now hyperlinked to the relevant page on the TSS Portal to provide quick access.

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[Trader Support Service | What is the Trader Support Service?](#)

TSS Contact Centre hours of operation:

07:30–22:30, 7 days a week

[Contact options](#)

Tel: 0800 060 8888

Welsh speakers Tel: 0800 060 8988

Northern Ireland Customs & Trade Academy (NICTA)

Find [guides, webinars, and training](#) on the NICTA website to assist with your customs movements and using TSS.

NOTE: Please do not reply to this email as this mailbox is not monitored