

# Weekly bulletin

**152<sup>nd</sup> edition**

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## Trader Support Service (TSS)

### Weekly bulletin: Key updates to support you

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#### Moving goods for seasonal events



Over the coming months, seasonal festivals and events may change demand for certain goods. If you are considering changing the way you move goods between Great Britain and Northern Ireland, TSS is here to support you and offer guidance on how to move different types of goods. There is a tailored [Seasonal Updates](#) page on NICTA, including guidance for new users, help with product classification, controlled goods, and tariff options. As always, you can also find guidance on TSS declarations.

Throughout December, Hannukah, Christmas and New Year's Eve celebrations all take place over just a few weeks. If you are planning to move fireworks, you will need to consult the [Guidance on controlled goods](#). For gift packs containing different classifications of product there may also be specific rules – for example if you are moving toys and food together.

Further ahead, you may be planning to move goods in greater quantities for the festive season. Again, please consult the [Seasonal Updates](#) guidance and be sure to book your transport well in advance at such a busy time.

If you have any questions or concerns, please get in touch with the [TSS Contact Centre](#) and our trained customs experts will be able to assist.

## 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 Northern Ireland (NI), you will be able to declare your goods 'not at risk' of moving to the European Union (EU) if you are authorised under UKIMS.

### 'Not at risk' goods:

- will not be charged duty if entering Northern Ireland (NI) from free circulation in Great Britain (GB – England, Scotland and Wales)
- will be charged the United Kingdom (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 Great Britain to Northern Ireland 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'. These '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, and claims can be backdated to January 2021. You can find more information on [how to claim and the evidence you may need](#) on 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'.

This now means:

- 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 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 – on [GOV.UK](https://www.gov.uk) – to be authorised. You can 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

### Updates to be aware of in the Windsor Framework section on NIPHL



Under the agreement, plants moving from Great Britain to Northern Ireland will no longer be subject to the same prohibitions or certification requirements as third country goods face when moving into the EU. If you are a grower and/or trader, you could move any of the following:

- plants and seeds for planting (plants and seeds which will be grown on by professional growers or traded for retail sale)
- seed potatoes (for commercial growing)
- used agricultural and forestry machinery and vehicles with a **Northern Ireland Plant Health Label (NIPHL)**

The NIPHL scheme makes sure checks for traders can move these goods with a NIPHL and without a phytosanitary certificate. It will require the registration and authorisation of GB

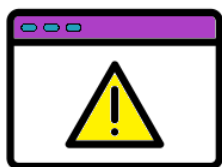
operators to issue and/or attach a NIPHL to the goods outlined above moving from GB to NI. Goods can be moved with a NIPHL attached.

More information can be found on [NICTA](#) and on [GOV.UK](#).

We have also updated NICTA with newly shared information on [Posts and Parcels](#) which includes details on the requirements that will replace the current temporary arrangements for sending posts and parcels from Great Britain to Northern Ireland.

Please remember to keep checking NICTA as it is regularly updated with a number of articles to help support you.

## How to resolve error code CDS40066



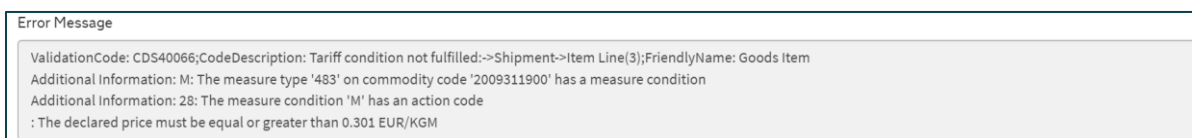
When submitting declarations on TSS, you may occasionally receive error messages if data has been entered incorrectly or if there is any missing information. We recommend referring to the [Data Guide](#) on NICTA for information on the requirements of each field on the TSS Portal, and how to input the necessary data.

Error code CDS40066 arises when the Tariff condition of your commodity code has not been fulfilled at the item level. You can look up [commodity codes](#) on GOV.UK.

Commodity codes are internationally recognised reference numbers that describe a specific product when importing or exporting goods. These 10-digit codes enable you to classify the products for your goods movement and are essential in linking the goods to duty and VAT rates. You can use the [Northern Ireland \(EU\) Online Tariff](#) to look up the commodity codes for your goods, ensuring that you satisfy the specific 'Conditions' and 'Measure type' in the 'Credibility checks' box for the commodity code.

### Example scenario


The example below indicates a Tariff validation failure occurring in item line number 3 with the rejection description 'The declared price must be equal or greater than 0.301 EUR/KGM'.



This means that for commodity code 2009311991 the tariff condition does not accept a unit price (customs value in euros divided by weight in kgs) higher than 30 euros per 100 kg of the item.

Credibility checks				
Country	Measure type	Conditions	Legal base	Footnotes
<a href="#">All countries (101)</a>	Declaration of subheading submitted to legal restrictions (unit price)	<a href="#">Conditions</a>	<a href="#">R0927/12</a>	<a href="#">CD651</a>

**Declaration of subheading submitted to legal restrictions (unit price) for All countries**

 From 1 Feb 2013

Meet one of the following conditions and supply the relevant document code(s) on your declaration.

Document code	Requirement	Action
Threshold condition	The price of your goods is equal to or exceeds 0.301 EUR / <u>kg</u>	Declaration to be corrected - box 33, 37, 38, 41 or 46 incorrect
Threshold condition	The price of your goods is equal to or exceeds 0.00 EUR / <u>kg</u>	Declared subheading allowed

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### 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