For non-TSS users

Important new information – moving goods from Great Britain to Northern Ireland

Dear customer,

We recently emailed you to let you know that you need to be ready for new arrangements for moving goods from Great Britain (GB) to Northern Ireland (NI) by 31 March 2025. This includes freight and business-to-business parcels.

Your UK Internal Market Scheme (UKIMS) authorisation will allow you to benefit from the simplified processes [for Internal Market Movements](#). As part of this you can use Internal Market Movement Information (IMMI) to move your goods. IMMI requires less information compared to a full declaration, while ensuring that no customs duty is charged.

If you're sending parcels from a business in GB to a consumer in NI, you won't need to submit a declaration and do not need to be registered in any scheme.

This email gives you more information about how you will use the IMMI.

When you can use the IMMI

You can use the IMMI to move goods if they:

• are 'not at risk' of entering the European Union (EU) under UKIMS

• are Standard or Category 2 goods

• are in free circulation in GB and moving into free circulation in NI

• move by direct transport from GB to NI – this includes goods moved under transit that pass through countries in the Common Transit Convention

When you can't use the IMMI

You'll need to submit a full declaration if any of the following exclusions apply. This applies when:

• the goods are not being directly transported from GB to NI

• you are not authorised for UKIMS

• you're claiming relief from customs duty on your goods on entry to free circulation into NI

• your goods are being entered into any special procedure upon arrival in NI – however they can still be entered into an excise warehouse using the IMMI

• you are moving Category 1 goods

How to submit the IMMI

You should use customs declaration software to submit your IMMI. Your customs intermediary must use customs declaration software if they're submitting it on your behalf.

When to submit the IMMI

You can submit the IMMI either pre-movement, or post-movement using the 'Entry in Declarant's Records (EIDR) process'. If you've used the simplified frontier declaration process, you may be able to use the IMMI to complete your supplementary declaration.

If you're submitting the IMMI pre-movement you will need to do this before the goods board either:

• a vessel or train departing for locations in NI that use the Goods Vehicle Movement Service (GVMS)

• a vessel departing for a location that needs you to submit an import declaration before your goods depart for NI

Provided you hold a UKIMS authorisation, you have the following options for submitting the IMMI post-movement:

• following an initial movement using your own Simplified Customs Declaration Procedures (SCDP) EIDR authorisation

• following an initial movement using, with permission, an intermediary's SCDP-EIDR authorisation, with post-movement information completed using the IMMI

• following an initial movement using the UKIMS-EIDR authorisation

Information required when submitting the IMMI post-movement

The information in Annex 1 sets out new simplified processes we will be making available to businesses who have existing SCDP or EIDR authorisations, or access to an intermediary with a relevant authorisation.

Below is a summary of the information you will require when submitting the IMMI post-movement. The full dataset is set out in the annex to this email. Details of those involved in the movement include:

• the EORI number associated with your UKIMS authorisation

• your UKIMS authorisation number

• details about the exporter and importer (such as their EORI number or full name and address)

• information about the intermediary (if you are using one)

Information about the goods being moved include:

• a description of the goods

• the commodity code of the goods – you can check this using the Online Tariff tool (OTT) and it can also be pre-populated using the Trader Goods Profile (TGP)

• the value and quantity of the goods

• the country of origin of the goods

• the goods category under the Windsor Framework

Information about how the goods are being moved include:

• where the goods are being moved to and from

• the mode of transport for moving the goods

• the number of packages in the consignment

Information about the customs procedures includes the customs procedure being used.

You may also need:

• certificates and licences if your goods are Category 2 goods

• your NI Retail Movement Scheme (NIRMS) reference number in DE2/3, if you are moving goods under that scheme

If you use the Trader Goods Profile, you will also be able to include your Northern Ireland Plant Health Label (NIPHL) reference number.

Categories of goods and completing your IMMI

There are 3 categories of goods – Standard, Category 2 and Category 1. You can use the IMMI for Standard goods and Category 2 goods.

Standard goods, which includes agri-food goods that move under the NIRMS, can be declared using a 6-digit commodity code.

For Category 2, which include excise products and goods subject to Import Controls, you'll need an 8-digit commodity code and must declare your licence or certificate to release them, if applicable.

Category 1 goods cannot be moved under UKIMS and therefore are excluded from the IMMI. This means goods that are subject to:

• restrictions enforced by Article 215 of The Treaty on the Functioning of the European Union (TFEU)

• total bans or prohibitions

• trade defence measures

• EU tariff quotas claimed by an importer

• EU quotas (not including tariff rate quotas)

You can now use a new tool within the 'NI Online Tariff' tool to check the category of your goods.

You can also read the guidance on how to categorise your goods.

Trader Goods Profile (TGP) – a pre-population tool for the IMMI

HMRC will create a TGP for all UKIMS traders, which is a unique record populated with the goods that you regularly move from GB to NI. Instead of providing commodity codes to your customs agent for each movement, the TGP will pre-populate certain data elements in the IMMI. You will only need to provide a product reference or simple goods description alongside standard commercial information.

HMRC will be able to pre-populate some of your TGP based on our records of goods you already move to Northern Ireland. You will be able to access your TGP before 31 March 2025 and check that any information in your TGP accurately reflects the goods you move.

We will keep you updated on when you can access your TGP, which should be around January 2025.

More information and support

For support, you can call our Customs and International Trade helpline on 0300 322 9434 (textphone 0300 200 3719) or the Trader Support Service (TSS).

Yours faithfully
HM Revenue and Customs

Annex 1: Other simplified process datasets

We are also making available new simplified processes versions of existing datasets for those businesses who have existing Simplified Declaration Process (SDP) or EIDR authorisations in order to make use of the reduced IMMI dataset.

I1 C and F Standard and Controlled dataset

Purpose: A reduced dataset available for simplified processes as an Arrived (C), Pre-Lodged (F) declaration for traders with SDP authorisation. Trader can submit a C or F declaration followed by an IMMI as a supplementary declaration.

Requirements are:

• trader must be UKIMS and SCDP authorised

• goods must be in free circulation and home use prior to their movement

• goods must be directly transported into NI

• goods must be 'not at risk' of onward movement to the EU

• goods must be released to free circulation in NI

Benefits are:

• traders can declare the IMMI as a supplementary declaration

• I1 C and F for simplified processes is smaller than I1 C and F in full customs processes

• no requirement for trader to enter commodity code if goods are Standard

EIDR NOP (C21 EIDR) dataset

Purpose: a reduced dataset available for simplified processes as an Arrived (J), Pre-Lodged (K) declaration for traders with either UKIMS-EIDR or SCDP-EIDR. Trader can submit a J and K declaration followed by an IMMI as a supplementary.

Requirements are:

• trader must have EIDR or UKIMS-EIDR authorisation

• trader must be UKIMS authorised

• goods must be in free circulation and home use prior to their movement

• goods must be directly transported into NI

• goods must be released to free circulation in NI

• goods must be 'not at risk' of onward movement to the EU

Benefits are:

• trader can declare the IMMI as a supplementary declaration

• smaller dataset than the IMMI

• trader not required to enter commodity code

• traders that apply for UKIMS will also be able to apply for UKIMS-EIDR, allowing traders to submit an EIDR NOP followed by an IMMI declaration if their movements are moving GB-NI 'not at risk' via direct transport

C21i dataset

Purpose: a reduced dataset available for simplified processes as an Arrived (J), Pre-Lodged (K) declaration for traders submitting a Customs Clearance Request (CCR).

Requirements are:

• trader must be UKIMS authorised

• goods must be in free circulation and home use in GB prior to their movement

• goods must be 'not at risk' of onward movement to the EU

• goods must be released to free circulation in NI

Benefits are:

• smaller dataset than the C21i

• allows trader to release goods placed under Transit procedures (including TIR Carnets) where the inventory system requires customs clearance to release the goods

• allows traders to release goods placed under Movements in Temporary Storage (MiTS) to move to another temporary storage premises also located in NI

Annex 2: GB to NI simplified process for Internal Market Movement Information – IMMI Building Blocks

DE No. 1/1 Data Element (DE) name: Declaration type

Condition – the declaration type must be IM in all instances.

DE No. 1/2 DE name: Additional Declaration type

Conditions are:

• for an Internal Market Movement Information (IMMI) declaration, this may be A, D, Y or Z

• for type Y and Z supplementary declarations certain data elements will have different completion instructions or will not be required

• if UKIMS-EIDR is being used, the declaration would be completed exactly as if it was normal EIDR with regards to Document code/authorisation category

DE No. 1/10 DE name: Procedure code

Condition – one of the following Procedure Codes (PCs): 0700, 0751, 0771, 0778, 4000, 4051, 4071, 4078 must be declared.

DE No. 1/11 DE name: Additional Procedure code

Conditions are:

• additional Procedure Codes must include at least one of the following – 1SG or 1LG or 1EL or 1EN

• all goods items on the declaration must use one of these 4 APCs

DE No. 2/1 DE name: Previous Document (Impacted by 'Banned Code' list)

Conditions are:

• if a supplementary declaration under UKIMS EIDR is being entered it would require a declaration unique consignment reference (DUCR) to be entered as per normal EIDR

• where aggregated or recapitulative supplementary declaration is used there will be specific completion instructions for this DE

DE No. 2/2 DE name: Additional Information (Impacted by 'Banned Code' list)

Conditions are:

• NIDOM must be declared in all instances

• NIREM must be declared unless NIAPP is entered

• where aggregated or recapitulative supp dec is used there will be specific completion instructions for this DE

• AI code AGGSD or RSDSD must be entered in all instances depending on if aggregation (1AG) or recapitulation are used (1RD)

• GVMS and non-GVMS shipments may be combined on a single aggregated supplementary declaration

• AI code RRS01 should not be declared in DE2/2

DE No. 2/3 DE name: Documents produced, certificates and authorisations, additional references (Impacted by 'Banned Code' list)

Conditions are:

• document code 1UKI and the UK Internal Market Scheme (UKIMS) authorisation number must be declared unless NIAPP is entered

• at least one Document Code and a Status Code from the following list must also be provided to evidence the direct transport of the goods from GB to NI: N703, N704, N705, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N820, N821, N933

DE No. 3/1 DE name: Exporter

Condition – if a recognised GB or XI EORI is held it must be declared in DE 3/2.

DE No. 3/2 DE name: Exporter Identification Number

Condition – DE 3/1 must be left blank where a GB or XI EORI is provided in DE 3/2.

DE No. 3/15 DE name: Importer Name and Address

Conditions are:

• if DE 3/16 is XI EORI, leave DE 3/15 blank

• if DE 3/16 is GB EORI or blank, enter name and address in DE 3/15

DE No. 3/16 DE name Importer Identification Number

Conditions – must always be the GB or XI EORI of the UKIMS authorisation holder (unless NIAPP is used):

• if XI EORI is declared in DE 3/16, DE 3/15 must not be completed

• if GB EORI is being used, DE 3/15 must be completed with importer name and address

DE No. 3/18 DE name Declarant Identification Number

Condition – declarant GB or XI EORI must be declared in all instances.

DE No. 3/20 DE name Representative Identification

Condition – rules around establishment in NI and the use of GB EORIs.

DE No. 3/21 DE name Representative Status Code

Condition – rules around establishment in NI linked to representation.

DE No. 3/39 DE name: Holder of the Authorisation Identification Number (Impacted by 'Banned Code' list)

Condition – Authorisation Type Code UKIM in addition to the EORI of the UKIMS authorisation holder must be declared unless NIAPP is entered.

DE No. 3/40 DE name: Additional Fiscal References Identification Number

Condition – this data element is mandatory when A04 or 1VW are declared on an H8 in DE 1/11 on at least one goods item. This data element may not be used in any other circumstances.

DE No. 4/14 DE name: Item amount invoiced

Condition – enter the 'item amount invoiced' for the goods item and the currency used to invoice the goods. Normal rules around valuation methods and other additional documents do not apply.

DE No. 5/8 DE name: Country of destination code

Condition – enter code GB in DE 5/8 in all instances.

DE No. 5/15 DE name: Country of origin

Conditions are:

• enter the code for the country of origin of the goods from the list of codes (as determined by Article 60(2) of the Code)

• rules around DE 5/15 in relation to DE 5/16 do not apply

DE No. 5/23 DE name: Location of goods

Conditions are:

• the location code declared must always be in NI and must use the country code of GB

• on supplementary declarations enter code 'GBBYUKIM' followed by the UKIM authorisation number in DE 5/23 in all instances

DE No. 5/27 DE name: Supervising Customs Office

Condition – declare Supervising Office code 'GBBEL004' in all instances unless PC 4000 is declared in DE 1/10.

DE No. 6/1 DE name: Net Mass

Condition – this DE is mandatory when Additional Procedure Codes (APC) 1EL or 1LG are declared in DE 1/11, with the exception of where APC 1EL or 1LG are declared on a supplementary declaration. In all other instances DE 6/1 may be left blank.

DE No. 6/2 DE name: Supplementary Units

Conditions are:

• this DE is mandatory on a Type A or D declaration when APC 1EL or 1LG are used and all the commodity codes covered by the 8-digit commodity code require a supplementary unit

• this DE is not required on a supplementary declaration

DE No. 6/5 DE name: Gross Mass

Condition – enter the gross mass, expressed in kilograms, for the goods being declared.

DE No. 6/8 DE name: Description of goods

Condition – enter a description of the goods which is specific enough to allow the unambiguous identification, classification and examination of goods.

DE No. 6/10 DE name: Number of Packages

Condition – enter the number of packages making up the consignment covered by the declaration.

DE No. 6/14 DE name: Commodity Code

Conditions – enter the commodity code corresponding to the relevant goods item to the required number of digits according to the APC being used:

• APCs – 1SG 6-digits required

• APCs – 1EL, 1EN or 1LG 8-digits required

DE No. 7/4 DE name: Mode of Transport at the Border

Conditions are:

• enter the relevant code from 1-9 to indicate the active means of transport used to arrive at the NI external border

• for aggregated and recapitulative declarations, enter code '9' in all instances, irrespective of the Mode of Transport used to release the goods on arrival in NI