

## For TSS users

### Important new information about moving goods from Great Britain to Northern Ireland – including the Internal Market Movement Information dataset

Dear trader,

On 25 October 2024, HMRC sent out a communication 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.

If you are UK Internal Market Scheme (UKIMS) registered, your authorisation will allow you to benefit from [simplified processes for Internal Market Movements](#). This means you'll be able to use the Internal Market Movement Information (IMMI) for certain movements instead of a full declaration, so you will be able to provide less information, while ensuring that no customs duty is charged on these goods.

If you're sending parcels from a business in Great Britain to a consumer in Northern Ireland, 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 – specifically if you move goods using the Trader Support Service (TSS).

HMRC have put together a document that details the process when you do not use the TSS or other customs agents to move your goods and for when you are moving parcels via the simplified processes. If you would like to see a version of this, please email [nistakeholderengagementteam@hmrc.gov.uk](mailto:nistakeholderengagementteam@hmrc.gov.uk).

### When you can use the IMMI

You can use the IMMI for goods movements if the goods:

- 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 will be moving into free circulation in NI
- move via direct transport from GB to NI -this includes goods moved under transit which pass through countries in the Common Transit Convention
- are not covered by any exclusions – see 'When you can't use the IMMI'

### Categories of goods

There are three 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 NI Retail Movement Scheme (NIRMS), can be declared using a 6-digit commodity code.

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

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.](#)

### **When you can't use the IMMI**

If any of the following exclusions apply, you'll need to use the TSS Simplified Procedure by submitting a full declaration, as you do now.

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
- your goods are Category 1 goods

### **How to submit an IMMI**

You should use the [Trader Support Service](#) or [customs declaration software](#) to submit the 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](#), known as the TSS Simplified Procedure. 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 \(GVMS\)](#); or
- a vessel departing for a location that needs you to [submit an import declaration before your goods depart for NI](#)

If you are submitting the IMMI post movement and you use the TSS for EIDR movements (known as the TSS simplified procedure), you will also be able to use the IMMI to complete information about your movements. This means you will be required to provide significantly less information than in existing supplementary declarations.

### Information you'll need

To submit the IMMI, you'll need to know:

Details of those involved in the movement	<ul style="list-style-type: none"> <li>• The EORI number associated with your UKIMS authorisation</li> <li>• Your UKIMS authorisation number</li> <li>• Details about the exporter and importer (such as their EORI number or full name and address)</li> <li>• Information about the intermediary (if you are using one)</li> </ul>
Information about the goods being moved	<ul style="list-style-type: none"> <li>• A description of the goods</li> <li>• The commodity code of the goods – you can check this using the Online Tariff Tool (OTT) and it can also be pre-populated using your Trader Goods Profile (TGP)</li> <li>• The value and quantity of the goods</li> <li>• The country of origin of the goods</li> <li>• The goods category under the Windsor Framework</li> </ul>
Information about how the goods are being moved	<ul style="list-style-type: none"> <li>• Where the goods are being moved to and from</li> <li>• The mode of transport for moving the goods</li> <li>• The number of packages in the consignment</li> </ul>
Information about the customs procedures	<ul style="list-style-type: none"> <li>• The customs procedure being used</li> </ul>

You may also need:

- certificates and licences if your goods are Category 2 goods
- your NIRMS reference number, if you are moving goods under NIRMS

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

All UKIMS traders will be provided with a TGP, a unique record populated with the goods that you regularly move from GB to NI. Instead of providing commodity codes to the Trader Support Service (TSS) or an 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 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.

## **New authorisation for UKIMS Traders- UKIMS Entry in Declarants Records (UKIMS-EIDR)**

The UKIMS-EIDR authorisation will let UKIMS-authorized traders apply for their own Entry in Declarant's Record (EIDR) authorisation. Traders who hold UKIMS-EIDR are not required to submit any information about the movement to HMRC before the movement however, you must submit additional information after the movement.

Records show that you currently use the Trader Support Service (TSS) to help you move goods from Great Britain to Northern Ireland. This means you already benefit from the EIDR process.

You can keep using the TSS when UKIMS-EIDR goes live. Therefore, you do not need to apply for UKIMS-EIDR authorisation unless you want to make your own declarations in future, without the help of the TSS.

## **More information and support**

Please contact the [Trader Support Service](#)