

Simplified Process for Internal Market Movements (SPIMM) and UK Carrier (UKC) Scheme: Additional Procedure Codes Introduction and Index List

SPIMM and UKC Eligibility:

These Additional Procedure Code (APC) Completion Instructions may only be used for imports to Northern Ireland (NI) from Great Britain (GB) using Simplified Process for Internal Market Movements (SPIMM) or UK Carrier (UKC) Scheme for Post and Parcel Movements. Where goods are not eligible for SPIMM or UKC, the procedures contained in [Other NI Goods Movements Completion Instructions](#) must be used.

The terms and conditions for using [SPIMM](#) or [UKC](#) must be met.

Guidance on what categories of goods may be moved to NI using SPIMM or UKC may be found [here](#).

General Additional Procedure Code (APC) Notes:

These Completion Instructions only contain the additional instructions on specific data elements in relation to each 3-digit APC and **does not** constitute full guidance on how the declaration, Customs Clearance Request (CCR) or Entry in Declarant's Records (EIDR) Notification of Presentation (NOP) should be completed.

The APC Completion Instructions contain the specific requirements for each 3-digit APC that can be used for SPIMM and UKC movements in Data Element (DE) 1/11.

The APC Completion Instructions are a supplement to the [Data Element Completion Guide](#) and the [Code Lists](#).

Where the DE 1/11 Completion Instructions are different from the [Data Element Completion Guide](#) or [Code Lists](#), the APC Completion Instructions take precedence.

The APC Completion Instructions are a supplement to the DE 1/10 [Procedure Code](#) requirements and any instructions relating to the [Procedure Code](#) must also be followed.

The DE 1/10 [Procedure Code](#) requirements are not repeated against or superseded by the DE 1/11 APC Completion Instructions.

The use of an APC in this Data Element (DE) constitutes a formal declaration that the conditions of the relevant Regulations will be complied with and binds the legal declarant accordingly (including but not restricted to):

- Council Regulation (EU) No. 952/2013, hereafter referred to as the Code
- Commission Delegated Regulation (EU) No. 2015/2446
- Commission Implementing Regulation (EU) No. 2015/2447
- Commission Delegated Regulation (EU) No. 2023/1128 and
- Joint Committee Decision No. 1/2023, laying down arrangements relating to the Windsor Framework.

The use of an APC is an undertaking by the importer/representative to pay to the Commissioners of HMRC immediately, on demand, any duties or other charges due in respect of the goods in question if the conditions of the specific procedure are not met.

Representatives/ Agents must have prior written approval from the legal declarant (Holder of the Procedure) to enter goods to a specific procedure on their behalf and must ensure a copy of the declaration, CCR or EIDR NOP is returned to the Holder of the Procedure.

Notes:

Only one 4-digit PC can be declared against each goods item in DE 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple APCs in DE 1/11.

Where more than one DE 1/11 APC is required for a specific goods item, all APCs must be permitted for use with the Declaration Category being used.

Refer to [Procedure Code](#) and [Additional Procedure Code](#) Completion Instructions for details.

Declaration Category SPIMM and UKC H8, I1 C&F, C21i and C21i EIDR NOP [Data Sets](#) may only be used where expressly permitted by both the DE 1/10 [Procedure Code](#) and the DE 1/11 [Additional Procedure Code](#) Completion Instructions.

General Completion Guidance

Data Elements (DEs) that are not used on a SPIMM or UKC Declaration Category data set are not included within these declaration Completion Instructions.

Declaring data elements that are not part of the SPIMM or UKC Declaration Category data set may result in the declaration being rejected by CDS.

Where the data element may be declared at header or item level:

- It may only be declared at header level where it applies equally to every goods item.
- It must be declared at item level where it differs for even a single goods item.

Whilst DE 3/39 and DE 3/40 are header level only, they do not have to apply equally to all items on a customs declaration.

SPIMM or UKC: Additional Procedure Codes (APCs) Index List

The [Procedure Code to Additional Procedure Code Correlation Matrix](#) should be used to identify which [Additional Procedure Codes](#) are permitted for use with the chosen [Procedure Code](#).

Identify any mandatory APCs that must be declared in order to use the chosen 4-digit [Procedure Code](#). For example, APC 1SG for Standard Goods using PC 4000 on a H8.

The Index List for the 3-digit APC should be used to identify any other [Additional Procedure Codes](#) that may be required. The APCs may only be selected from the list of those permitted with the DE 1/10 [Procedure Code](#), to identify any supplementary conditions that apply to the intended usage for the goods.

Use the APC Completion Instructions for guidance on how to complete the declaration, CCR or EIDR NOP.

The following tables provide an index list of each 3-digit APC and its description, which may be declared in DE 1/11 when using SPIMM or UKC:

A-Series

Code	Description of Procedure
A04	Goods which are Discharged from an Inward Processing Procedure (VAT only) using SPIMM
A10	Destruction of Goods under Inward Processing using SPIMM

F-Series

Code	Description of Procedure
F06	A Movement of Excise Goods under an Excise Duty Suspension Arrangement from the Place of Importation in accordance with Article 17(1)(b) of Directive 2008/118/EC using SPIMM
F44	Release of Processed Products when Article 86(3) of the Code is to be applied using SPIMM
F46	Use of the Original Tariff Classification of the Goods in Situations Provided for in Article 86(2) of the Code using SPIMM
F47	Simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings being released to Free Circulation using SPIMM (Article 177 of Regulation (EU) No. 952/2013 and Article 228 of Regulation (EU) No. 2015/2447).

1-Series:

Code	Description of Procedure
1AG	Aggregated H8 Supplementary Declaration using SPIMM
1CO	Movement of Goods from the UK Continental Shelf (UKCS) released using SPIMM
1EL	SPIMM Category 2 Excise Goods subject to Documentary Controls, including Licencing
1EN	SPIMM Category 2 Excise Goods not subject to Documentary Controls
1GO	Goods for Government Departments or Other Public Bodies for Official Use released using SPIMM
1GP	Goods for Personnel Employed by Diplomatic Missions, Visiting Forces, Embassies or Other Foreign Missions and Organisations released using SPIMM
1LG	SPIMM Category 2 Non-Excise Goods subject to Documentary Controls, including Licencing
1NR	Diversion from a Special Procedure following confirmation that the Goods are 'Not at Risk' using SPIMM
1NV	Goods Classified within Tariff Chapters 8703 (Motor Cars) and 8711 (Motorcycles) using SPIMM
1PN	Personal Property and Non-Commercial Movements released using SPIMM
1RD	Recapitulative H8 Supplementary Declaration using SPIMM
1RM	Northern Ireland Retail Movement Scheme (NIRMS) using SPIMM
1SC	Split Consignment facility releases using SPIMM
1SG	SPIMM Standard Goods
1SP	Diversion from a Special Procedure using SPIMM
1SR	Goods for Scientific Research, Medical and Cultural Activities released using SPIMM
1TB	Goods for Trade Bodies released using SPIMM
1VW	Removal from VAT only Customs Warehousing using SPIMM
1XW	Removal of Goods from a Customs Warehouse that were Previously in Inward Processing using SPIMM

2-Series:

Code	Description of Procedure
24G	UK Carrier (UKC) Scheme Post and Parcel B2C, C2B, C2C movements

6-Series:

Code	Description of Procedure
61G	Transports Internationaux Routiers (TIR) Carnets using SPIMM
62G	New Computerised Transit (NCTS) Movements using SPIMM
63G	Transit Simplification Movements using SPIMM

7-Series:

Code	Description of Procedure
71G	Movements in Temporary Storage (MiTS) using SPIMM