

Additional Procedure Code 1-Series for Simplified Process for Internal Market Movements (SPIMM)

SPIMM 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). Where goods are not eligible for SPIMM, the procedures contained in [Other NI Goods Movements](#) Completion Instructions must be used.

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

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

General Additional Procedure Code (APC) Notes:

This document provides details on the specific Completion Instructions for the 1-series APCs that can be used with SPIMM.

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 or EIDR NOP should be completed.

The APC Completion Instructions contain the specific requirements for each 3-digit APC that can be used for SPIMM 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The DE 1/10 [Procedure Code](#) requirements are not repeated against or superseded by the DE 1/11 APC Completion Instructions.

Use the index list below and the [Procedure Code](#) and [Additional Procedure Code](#) Completion Instructions to help identify the correct code to use and for guidance on how to complete the SPIMM declaration or EIDR NOP.

These Completion Instructions include Additional Procedure Codes (APCs):

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Notes:

The APCs listed in this series are not valid for use on a SPIMM or UKC C21i.

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 H8, I1 C&F 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 Declaration Category data set are not included within these Completion Instructions.

Declaring data elements that are not part of the SPIMM Declaration Category data set may result in the declaration or EIDR NOP 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.

1AG: Aggregated H8 Supplementary Declaration using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Products being declared as a single goods item on an Aggregated H8 Supplementary Declaration using SPIMM.

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- Which were released to FC in Northern Ireland (NI) using Simplified Declaration Procedure (SDP) Regular Use or Entry in Declarant's Records (EIDR)
- That are now being declared on an Aggregated Supplementary Declaration
- Using SPIMM.

Additional Procedure Code Conditions for Use:

An H8 Aggregated Supplementary Declaration may be used to declare separate SDP (Regular Use) or EIDR goods movements where:

- The NI SDP (Regular Use) or EIDR authorisation permits aggregation
- The goods were released to FC in NI in the same calendar month
- All the products included on an Aggregated Supplementary Declaration at item level are identical

SPIMM Conditions for Use:

All goods being declared comply with the [H8 Aggregated Supplementary Declaration Completion Rules](#) for SPIMM.

Additional Procedure Code Restrictions on Usage:

SDP (Regular Use) and EIDR goods may not be combined on a single H8 Aggregated Supplementary Declaration.

Goods may not be aggregated unless the Header Level information is the same or a specific exemption applies. Where the Header Level restriction is not met, a separate Supplementary Declaration is required.

APCs 1AG and 1RD may not be declared on the same Supplementary Declaration.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis or UKIMS EIDR.

SPIMM Restrictions on Usage:

'At Risk' and 'Not at Risk' goods cannot be aggregated on a H8.

Goods may not be aggregated on a H8 unless they all qualify for SPIMM.

Any items which do not qualify for SPIMM must be declared on a separate Supplementary Declaration using the [Other NI Goods Movement](#) Completion Instructions.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8

Specific Fields in the Declaration/Instructions on Completion:

The Supplementary Declaration must be completed using the [H8 Aggregated Supplementary Declaration Completion Rules](#).

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1AG when using SPIMM:

0700, 0778, 4000, 4051, 4071, 4078

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

APC 1AG is not required on the initial declaration (C21i EIDR NOP, EIDR Records or I1 C&F). It is only required on the Aggregated Supplementary Declaration.

1CO: Movement of Goods from the UK Continental Shelf (UKCS) released using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Goods being declared on arrival in Northern Ireland (NI) from the UK Continental Shelf (UKCS) using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Goods that were either:

- Previously dispatched from FC in Great Britain (GB) to the UK Continental Shelf (UKCS) or previously dispatched from FC in NI to the UKCS or
- Extracted from the seabed within the 12-mile territorial limit or,
- In FC used for the extraction of oil and gas or other related uses on offshore installations within the 12-mile territorial limit, including equipment or machinery or,
- In FC being stored or used in an offshore installation within the 12-mile territorial limit.

That are now:

- Being released to FC in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

-

SPIMM Conditions for Use:

Goods must be directly transported from the UK Continental Shelf (UKCS) within the 12-miles territorial limit to NI.

Additional Procedure Code Restrictions on Usage:

This APC may not be used for goods imported from a UKCS installations outside the 12-mile territorial limit.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

This APC may not be used for goods imported from installations belonging to EU Member States.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)
[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8, I1 C&F and C21i EIDR NOP.

Specific Fields in the Declaration/Instructions on Completion:**Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):**

The following Document Codes must be provided in all instances:

Document Code	Description and Usage of Code	Details to be entered
Y222	United Kingdom - Continental shelf or Exclusive Economic Zone (Regulation (EU) 2019/1131 establishing a customs tool, OJ L 179, p. 12). This document code must be declared when APC 1CO is declared in DE 1/11.	Enter: the details of the installation the goods are coming from. No status code is required, leave blank

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1CO when using SPIMM:

0700, 0751, 0771, 0778, 4000, 4051, 4071, 4078

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

1EL: SPIMM Category 2 Excise Goods subject to Documentary Controls, including Licencing

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Licensable excise goods being declared using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Excise goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- Which have been categorised as licensable excise goods
- That are being released to FC in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The excise goods being declared to this Additional Procedure Code (APC) must be subject to and compliant with EU licencing controls and other EU import prohibitions and restrictions.

SPIMM Conditions for Use:

All goods items being declared:

- Must be categorised as [Category 2](#) licensable excise goods,
- Must remain in NI following their release to FC.

Additional Procedure Code Restrictions on Usage:

This APC cannot be used where APCs 1EN, 1LG or 1SG are declared in DE 1/11 on the same goods item.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis, Entry in Declarant's Records (EIDR) or UKIMS EIDR.

SPIMM Restrictions on Usage:

This APC cannot be used for:

- [Category 1](#) Goods.
- [Category 2](#) non-excite licensable goods. Where eligible, APCs 1LG must be used instead.
- [Category 2](#) Non-licensable excise products. Where eligible, APC 1EN must be used instead.
- [Standard](#) goods. Where eligible APC 1SG must be used instead.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)
[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8 or I1 C&F.

Specific Fields in the Declaration/Instructions on Completion:**Additional Information (DE 2/2):**

The following Additional Information (AI) statements may be required in DE 2/2:

Coverage	AI Statement Code	Details to be Declared
Movements of Hydrocarbon Oil covered by the 'Tied Oil' Scheme	GLOIL	Enter: 'SPIMM Tied Oil'
Movements of Taxable Commodities and Solid Fuels Liable to Climate Change Levy	GLCCL	Enter: 'SPIMM Climate Change Levy'

Declaration Category H8:

Where DE 1/2 is completed with code 'A' or 'D' and APC 1EL is declared in DE 1/11:

The following additional Completion Instructions must be met:

- Documents produced, certificates and authorisations, additional references (DE 2/3): licences and certificates must be declared,
- Net Mass (DE 6/1): enter the net mass of the goods for which the licence is being decremented,
- Supplementary Units (DE 6/2): enter the supplementary units as required by the commodity code,
- Commodity Code – Combined Nomenclature Code (DE 6/14): must be declared to 8-digits.

Declaration Category H8 Supplementary Declarations:

Where DE 1/2 is completed with code 'Y' and APC 1EL is declared in DE 1/11:

The following additional Completion Instructions must be met:

- Documents produced, certificates and authorisations, additional references (DE 2/3): licences and certificate document codes do not need to be declared.
- The commodity code declared in DE 6/14 must be declared to 8-digits.

The following Data Elements (DEs) do not need to be declared:

- Net Mass (DE 6/1)
- Supplementary Units (DE 6/2)

Declaration Category I1 C&F:

Where DE 1/2 is completed with code 'C' or 'F' and APC 1EL is declared in DE 1/11:

The following additional Completion Instructions must be met:

- Documents produced, certificates and authorisations, additional references (DE 2/3): licences and certificates must be declared,
- Item Amount Invoiced (DE 4/14): enter the value of the goods for which the licence is being decremented,
- Country of Origin (DE 5/15): enter the origin of the goods as specified on the licence,
- Net Mass (DE 6/1): enter the net mass of the goods for which the licence is being decremented,
- Supplementary Units (DE 6/2): enter any supplementary units as required by the commodity code,
- Commodity Code – Combined Nomenclature Code (DE 6/14): enter the commodity code to 8-digits,
- Commodity Code: TARIC Code (DE 6/15): enter the 2-digit TARIC Code
- Commodity Code: TARIC Additional Code (DE 6/16): enter any TARIC Additional Codes, as required.

Procedure Codes (DE 1/10):

- The following PCs may be used with APC 1EL when using SPIMM:
- 0700, 0751, 0771, 0778, 4000, 4051, 4071, 4078

Security Required:

-

VAT:

-

Excise:

This Additional Procedure Code (APC) may only be used for Excise licensable goods. Where the Excise products are not licensable, APC 1EN must be used instead.

Post Clearance Action:

-

Additional Documents Needed:

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Notes:

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1EN: SPIMM Category 2 Excise Goods not subject to Documentary Controls

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Non-licensable excise goods being declared using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Excise goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- Which have been categorised as non-licensable excise goods
- That are being released to FC in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The excise goods being declared to this Additional Procedure Code (APC) must be exempt or claiming a waiver from EU licencing controls and other EU import prohibitions and restrictions.

SPIMM Conditions for Use:

All goods items being declared:

- Must be categorised as [Category 2](#) non-licensable excise goods,
- Must remain in NI following their release to FC.

Additional Procedure Code Restrictions on Usage:

This APC cannot be used where APCs 1EL, 1LG or 1SG are declared in DE 1/11 on the same goods item.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

This APC cannot be used for:

- [Category 1](#) Goods.
- [Category 2](#) Licensable Goods: Goods subject to EU licencing or other import prohibitions or restrictions. Where eligible, APCs 1EL or 1LG must be used instead.
- [Standard](#) goods. Where eligible APC 1SG must be used instead.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)
[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8, I1 C&F, C21i EIDR NOP.

Specific Fields in the Declaration/Instructions on Completion:**Additional Information (DE 2/2):**

The following Additional Information (AI) statements may be required in DE 2/2:

Coverage	AI Statement Code	Details to be Declared
Movements of Hydrocarbon Oil covered by the 'Tied Oil' Scheme	GLOIL	Enter: 'SPIMM Tied Oil'
Movements of Taxable Commodities and Solid Fuels Liable to Climate Change Levy	GLCCL	Enter: 'SPIMM Climate Change Levy'

Commodity Code – Combined Nomenclature Code (DE 6/14):

The commodity code must be declared with 8-digits in all instances.

Commodity Code: TARIC Code (DE 6/15):

Only required on I1 C&F:

Enter the 2-digit TARIC Code

Commodity Code: TARIC Additional Code (DE 6/16):

Only required on I1 C&F:

Enter, as required by the commodity code, the 4-digit TARIC Additional Code. Where no TARIC Additional Code is required, this Data Element may be left blank.

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1EN when using SPIMM:

0700, 0751, 0771, 0778, 4000, 4051, 4071, 4078

Security Required:

-

VAT:

-

Excise:

This APC may only be used for non-licensable Excise goods. Where the Excise products are licensable, APC 1EL must be used instead.

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

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1GO: Goods for Government Departments or Other Public Bodies for Official Use released using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Official use goods being declared by Government Departments and Other Public Bodies using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Official use goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- Which are being declared by a Government Department or Other Public Body in NI
- Where an exemption from licencing applies
- That are being entered to FC and Home Use (HU) in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

Goods must be imported by the Government Department or Public Body for their official use.

The goods must be exempt from licences due to their official use.

Use of this APC is a declaration that the goods are for the exclusive official use of one of the institutions named below:

- Diplomatic Missions, Embassies and Other Foreign Missions where they are transported in Diplomatic Bags under official seal
- UK Government Departments, Public Bodies or Organisations
- US, NATO and other Visiting Forces
- European Space Agency (ESA) or by Astrium Ltd for use in INTELSAT project.

SPIMM Conditions for Use:

Goods must be destined for use by the Government Department or Public Body in NI.

Goods must be exempted from licencing requirements due to their intended usage in NI.

APCs 1SG or 1EN must also be declared on DE 1/11 on the same goods item.

Additional Procedure Code Restrictions on Usage:

Excise and non-excise goods cannot be declared as a single goods item.

This APC cannot be used:

- For personal goods of the personnel employed by diplomatic missions, embassies, other foreign missions and organisations or visiting forces. Where eligible APC 1GP should be used instead.
- For goods where the licence requirements are not exempted by virtue of their official use. Where eligible APC 1EL or 1LG should be used instead.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

APC 1GO cannot be:

- Declared in DE 1/11 with APCs 1EL, 1LG or F47 on the same goods item.
- Declared where the goods are not intended for official use in NI.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8, I1 C&F, C21i EIDR NOP.

Specific Fields in the Declaration/Instructions on Completion:**Additional Information (DE 2/2):**

The following Additional Information (AI) statement must be provided in all instances:

Coverage	AI Statement Code	Details to be Declared
Provides details of the Government Department or Public Body importing the goods to Northern Ireland (NI) for their official use.	GLOGD	Enter: the name of the government or other official body moving the goods

Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):

The licence document codes and exemption statements are not required in DE 2/3.

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1GO when using SPIMM:

4000, 4051, 4071, 4078.

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

1GP: Goods for Personnel Employed by Diplomatic Missions, Visiting Forces, Embassies or Other Foreign Missions and Organisations released using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Goods for the personal use of employees being declared using Simplified Process for Internal Market Movements (SPIMM). Goods may only be declared for the personnel of:

- Diplomatic Missions,
- Visiting Forces,
- Embassies or
- Other Foreign Missions and Organisations

Goods Covered:

Personal use goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- Which are being declared on behalf of the personnel of a Government Department or Other Public Body in NI
- Where an exemption from licencing applies
- That are being entered to FC and Home Use (HU)
- Using SPIMM.

Additional Procedure Code Conditions for Use:

Goods must be imported for the personnel of a Government Department or Public Body for their personal use.

The goods must be exempt from licences due to their private use by entitled personnel.

Use of this APC is a declaration that the goods are for the exclusive private use by the entitled personnel of one of the organisations listed below:

- Diplomatic Missions,
- Visiting Forces,
- Embassies or
- Other Foreign Missions and Organisations

SPIMM Conditions for Use:

Goods must be destined for use by the entitled personnel in NI.

Goods must be exempted from licencing requirements due to their intended usage by entitled personnel in NI.

APCs 1SG or 1EN must also be declared on DE 1/11 on the same goods item.

Additional Procedure Code Restrictions on Usage:

Excise and non-excise goods cannot be declared as a single goods item.

This APC cannot be used:

- For official use goods imported by diplomatic missions, embassies, other foreign missions and organisations or visiting forces. Where eligible APC 1GO should be used instead.
- For goods where the licence requirements are not exempted by virtue of their personal use. Where eligible APC 1EL or 1LG should be used instead.

Simplified Declaration Procedure (SDP) Regular Use or Entry in Declarant's Records (EIDR) may only be used where code '3' (indirect representation) is declared in DE 3/21.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis or UKIMS EIDR.

SPIMM Restrictions on Usage:

APC 1GP cannot be:

- Declared in DE 1/11 with APCs 1EL, 1LG or F47 on the same goods item.
- Declared where the goods are not intended for personal use in NI.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)
[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8, I1 C&F, C21i EIDR NOP.

Specific Fields in the Declaration/Instructions on Completion:**Additional Information (DE 2/2):**

The following Additional Information (AI) statement must be provided in all instances:

Coverage	AI Statement Code	Details to be Declared
Provides details of the organisation that the entitled personnel is employed by.	GLGPD	Enter: the name of the organisation the individual works for

Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):

The licence document codes and exemption statements are not required in DE 2/3.

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1GP when using SPIMM:

4000, 4071, 4078.

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

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For Publishing

1LG: SPIMM Category 2 Non-Excise Goods subject to Documentary Controls, including Licencing

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Non-excise Licensable goods being declared using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Non-excise goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- Which have been categorised as [Category 2](#) non-excise licensable goods
- That are being released to FC and Home Use (HU) in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The non-excise goods being declared to this Additional Procedure Code (APC) must be subject to and compliant with EU licencing controls and other EU import prohibitions and restrictions.

SPIMM Conditions for Use:

All goods items being declared:

- Must be categorised as [Category 2](#) non-excise licensable goods,
- Must remain in NI following their release to FC and HU.

Additional Procedure Code Restrictions on Usage:

This APC cannot be used where APCs 1EN, 1EL or 1SG are declared in DE 1/11 on the same goods item.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis, Entry in Declarant's Records (EIDR) or UKIMS EIDR.

SPIMM Restrictions on Usage:

This APC cannot be used for:

- [Category 1](#) Goods.
- [Category 2](#) excise goods. Where eligible, APCs 1EL or 1EN must be used instead,
- [Standard](#) goods. Where eligible APC 1SG must be used instead.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)
[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8 or I1 C&F.

Specific Fields in the Declaration/Instructions on Completion:*Declaration Category H8:*

Where DE 1/2 is completed with code 'A' or 'D' and APC 1LG is declared in DE 1/11 the following additional Completion Instructions must be met:

- Documents produced, certificates and authorisations, additional references (DE 2/3): licences and certificates must be declared.
- Net Mass (DE 6/1): enter the net mass of the goods for which the licence is being decremented.
- Supplementary Units (DE 6/2): enter the supplementary units as required by the commodity code.
- Commodity Code – Combined Nomenclature Code (DE 6/14): must be declared to 8-digits.

Declaration Category H8 Supplementary Declarations:

Where DE 1/2 is completed with code 'Y' and APC 1LG is declared in DE 1/11 the following additional Completion Instructions must be met:

- Documents produced, certificates and authorisations, additional references (DE 2/3): licences and certificate document codes do not need to be declared.
- The commodity code declared in DE 6/14 must be declared to 8-digits.

The following Data Elements (DEs) do not need to be declared:

- Net Mass (DE 6/1)
- Supplementary Units (DE 6/2)

Declaration Category I1 C&F:

Where DE 1/2 is completed with code 'C' or 'F' and APC 1LG is declared in DE 1/11 the following additional Completion Instructions must be met:

- Documents produced, certificates and authorisations, additional references (DE 2/3): licences and certificates must be declared.
- Item Amount Invoiced (DE 4/14): enter the value of the goods for which the licence is being decremented.
- Country of Origin (DE 5/15): enter the origin of the goods as specified on the licence.
- Net Mass (DE 6/1): enter the net mass of the goods for which the licence is being decremented.
- Supplementary Units (DE 6/2): enter any supplementary units as required by the commodity code.
- Commodity Code – Combined Nomenclature Code (DE 6/14): enter the commodity code to 8-digits.
- Commodity Code: TARIC Code (DE 6/15): enter the 2-digit TARIC Code.
- Commodity Code: TARIC Additional Code (DE 6/16): enter any TARIC Additional Codes, as required.

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1LG when using SPIMM:

4000, 4051, 4071, 4078

Security Required:

-

VAT:

-

Excise:

This APC may not be used for Excise goods. APCs 1EL or 1EN must be used instead.

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

For Publishing

1NR: Diversion from a Special Procedure in NI following confirmation that the Goods are 'Not at Risk' using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Goods being discharged from a Special Procedure in Northern Ireland (NI) following confirmation of the 'Not at Risk' status of the goods using Simplified Process for Internal Market Movements (SPIMM) (Article 210 of Regulation (EU) No. 952/2013 (UCC)).

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- That were entered into a Special Procedure on arrival in NI
- Whilst the 'Not at Risk' status of the goods was being determined
- Which are now being discharged from a Special Procedure to FC in NI
- Following confirmation of their 'Not at Risk' status
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The goods must have been entered to the Special Procedure whilst the 'Not at Risk' status of the goods was being determined.

SPIMM Conditions for Use:

Goods must have been entered to the Special Procedure on arrival to NI using the [Other NI Goods Movements](#) Completion Instructions.

Goods must be being discharged from the Special Procedure to FC in NI and remain in NI following their release to FC.

Additional Procedure Code Restrictions on Usage:

Where Additional Procedure Code (APC) 1NR is used on the same goods item as Procedure Codes (PC):

- 4051, 4071 or 4078:
 - Only the Northern Ireland Tax Types may have been suspended (refer to the APC notes section for details)
- 0751, 0771 or 0778:
 - Excise Duties (and VAT Tax Type B00, where applicable) may be suspended in addition to the Northern Ireland Tax Types

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

This APC cannot be used:

- If any revenue charges other than those permitted under this APC were suspended on entry to the Special Procedure in NI.
- Where APCs A04 or 1VW are declared in DE 1/11 on the same goods item.

Further Guidance:

Information can be found on Gov.UK:

[Pay less or no duty on goods you store, repair, process or temporarily use](#)

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8, I1 C&F, C21i EIDR NOP.

Specific Fields in the Declaration/Instructions on Completion:

-

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1VW when using SPIMM:

0751, 0771, 0778, 4051, 4071, 4078

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

The Northern Ireland Tax Types are listed in the table below:

NIP Tax Code	Tax Type
A50	Customs Duty
A70	Additional duties
A80	Definitive anti-dumping duties (ADD)
A85	Provisional anti-dumping duties (ADD)
A90	Definitive countervailing duties
A95	Provisional countervailing duties
B05	VAT due on tax types A50 – A95 customs duties

1INV: Goods Classified within Tariff Chapters 8703 (Motor Cars) and 8711 (Motorcycles) using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Motor cars or motorcycles being declared using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- Which are classified under Tariff Chapters 8703 (motor cars) or 8711 (motorcycles)
- Which are now being released to FC and Home Use (HU) in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The goods being declared must be classified under Tariff Chapters 8703 or 8711.

SPIMM Conditions for Use:

The vehicles must be permanently registered to an address in NI with the DVLA after release to FC and HU.

Additional Procedure Code Restrictions on Usage:

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis, Entry in Declarant's Records (EIDR) or UKIMS EIDR.

SPIMM Restrictions on Usage:

This APC may not be used for motor cars or motorcycles:

- That were not registered in GB prior to their movement to NI.
- Temporarily being imported to NI where the vehicle will not be permanently registered in NI.

Further Guidance:

Information can be found on Gov.UK:

[How to import vehicles to the UK](#).

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8 or I1 C&F.

Specific Fields in the Declaration/Instructions on Completion:

-

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1NV when using SPIMM:

4000, 4071

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

Declarants must comply with the instructions in [How to import vehicles to the UK](#) within the required timeframe.

Additional Documents Needed:

-

Notes:

-

1PN: Personal Property and Non-Commercial Movements released using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Personal property and non-commercial goods being declared using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- That are of a non-commercial or personal nature (for example, personal property)
- Where an exemption from licencing applies
- That are being entered to FC and Home Use (HU) in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

Goods must be of a non-commercial nature or imported for the use of private individuals.

The goods must be exempt from licences due to their non-commercial nature (including personal property).

Use of this APC is a declaration that the goods are intended for the one of the uses listed below:

Personal belongings including:

- Household effects
- Students' belongings
- Inherited items
- Wedding gifts and trousseaux
- Pets and animals (where no health certificates or licences are required).

Non-commercial items, such as:

- Samples
- Goods of negligible value
- Shipping materials
- Motor vehicles and other privately owned transport.
- Gifts, trophies and other symbolic items
- Goods related to funerals, funerary articles or memorials, including coffins and urns.

SPIMM Conditions for Use:

Goods must be destined for use by the organisation or private individual in NI.

Goods must be exempted from licencing requirements due to their intended usage in NI.

APCs 1SG or 1EN must also be declared on DE 1/11 on the same goods item.

Additional Procedure Code Restrictions on Usage:

Excise and non-excise goods cannot be declared as a single goods item.

This APC cannot be used:

- For goods intended for scientific research, medial purposes or for use by trade bodies or organisations. Where eligible APCs 1SR or 1TB should be used instead.
- For goods where the licence requirements are not exempted due to their non-commercial nature (including personal property). Where eligible APC 1EL or 1LG should be used instead.

Simplified Declaration Procedure (SDP) Regular Use or Entry in Declarant's Records (EIDR) may only be used where code '3' (indirect representation) is declared in DE 3/21.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis or UKIMS EIDR.

SPIMM Restrictions on Usage:

APC 1PN cannot be:

- Declared in DE 1/11 with APCs 1EL, 1LG or F47 on the same goods item.
- Declared where the goods are not intended for use in NI.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8, I1 C&F, C21i EIDR NOP.

Specific Fields in the Declaration/Instructions on Completion:**Additional Information (DE 2/2):**

One of the following Additional Information (AI) statements must be provided:

Coverage	AI Statement Code	Details to be Declared
Goods of a non-commercial nature being moved from GB to NI	GLNCN	Enter: 'SPIMM' followed by a description of the reason for the goods movement, such as Trophies, shipping materials, negligible value for example.
Personal Property being moved from GB to NI	GLPRO	Enter: 'SPIMM' followed by a description of the reason for the goods movement, such as Marriage, Moving home for example.
Movement of goods associated with funerals, funerary articles, and memorials	GLFNA	Enter: 'SPIMM funerary'

Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):

The licence document codes and exemption statements are not required in DE 2/3.

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1PN when using SPIMM:

4000, 4071, 4078.

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

For Publishing

1RD: Recapitulative H8 Supplementary Declaration using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Products released as separate movements being declared on a single Recapitulative H8 Supplementary Declaration using SPIMM.

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- Which were released to FC in Northern Ireland (NI) using Simplified Declaration Procedure (SDP) Regular Use, Entry in Declarant's Records (EIDR) or UKIMS EIDR
- That are now being declared on a Recapitulative Supplementary Declaration
- Using SPIMM.

Additional Procedure Code Conditions for Use:

A H8 Recapitulative Supplementary Declaration may be used to declare separate SDP (Regular Use), EIDR or UKIMS EIDR goods movements where:

- A NI SDP (Regular Use), EIDR or UKIMS EIDR authorisation is held
- The goods were released to FC in NI in the same calendar month
- All the products included on the initial declarations are declared as separate goods items on the single Recapitulative Supplementary Declaration.

SPIMM Conditions for Use:

All goods being declared comply with the [H8 Recapitulative Supplementary Declaration Completion Rules](#) for SPIMM.

Additional Procedure Code Restrictions on Usage:

SDP (Regular Use), EIDR and UKIMS EIDR goods may not be combined on a single H8 Recapitulative Supplementary Declaration.

Goods may not be combined on a single Recapitulative Supplementary Declaration unless the Header Level information is the same or a specific exemption applies. Where the Header Level restriction is not met, a separate Supplementary Declaration is required.

APCs 1AG and 1RD may not be declared on the same Supplementary Declaration.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

'At Risk' and 'Not at Risk' goods cannot be combined on a single Recapitulative Supplementary Declaration on a H8.

Goods may not be combined on a single H8 Recapitulative Supplementary Declaration unless they all qualify for SPIMM.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)
[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8

Specific Fields in the Declaration/Instructions on Completion:

The Supplementary Declaration must be completed using the [H8 Recapitulative Supplementary Declaration Completion Rules](#).

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1RD when using SPIMM:

0700, 0778, 4000, 4051, 4071, 4078

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

APC 1RD is not required on the initial declaration (C21i EIDR NOP, EIDR Records or I1 C&F). It is only required on the Recapitulative Supplementary Declaration.

1RM: Northern Ireland Retail Movement Scheme (NIRMS) using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Eligible agri-food products being declared by Northern Ireland Retail Movement Scheme (NIRMS) authorised traders using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Goods:

- That were in Free Circulation (FC) and Home Use (HU) in Great Britain (GB)
- Which are subject to Sanitary and Phyto-Sanitary (SPS) documentary controls
- That are being declared by NIRMS authorised traders
- That are eligible to claim a waiver from the SPS documentary controls
- That are being declared as Standard Goods due to the NIRMS authorisation
- That are being released to FC and Home Use (HU) in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

Goods must be imported by a Northern Ireland Retail Movement Scheme (NIRMS) authorisation holder:

- Authorised traders moving certain agri-food products under NIRMS from GB to NI using the NI SPIMM that do not require official certification, such as export health certificates, phytosanitary certificates or marketing standards certification
- That are eligible to be declared as Standard goods as a result of the NIRMS authorisation.

The goods being declared must be:

- Eligible for the licence waiver being declared,
- Registered on TRACES prior to movement (as applicable),
- Destined for a retail establishment in NI.

This Additional Procedure Code (APC) may be used by NIRMS authorised traders to waive the following types of licences:

- Common Health Entry Document for Feed and Food of Non-Animal Origin (CHED-D),
- Common Health Entry Document for Products of Animal Origin (CHED-P),
- Common Health Entry Document Plants and Plant Products (CHED-PP),
- Horticultural Marketing Inspectorate (HMI) Certificate of Conformity with the marketing Standards for Fresh Fruit and Vegetables,
- Phytosanitary Certificate (Plant and Plant based),
- Port Health Catch Certificate (IUU),
- V I 1 and V I 2 Certificate for controls in the wine sector,
- Certificate of Inspection for Organic Products.

SPIMM Conditions for Use:

All the EU import controls applicable to the goods must be eligible for waiver under NIRMS.

A NIRMS authorisation must be held by the Importer declared in DE 3/16.

APC 1SG must also be declared in DE 1/11.

Additional Procedure Code Restrictions on Usage:

This APC may not be used for restricted goods where the licence requirements are not waived under NIRMS. These licensing requirements include but are not restricted to:

- Kimberley diamonds,
- Specified types of fertilisers,
- Blue fin tuna/toothfish,
- Goods subject to CITES convention,
- Drug precursors,
- Firearms/ weapons / explosives / nuclear materials,
- Sanctions,
- Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH),
- Forest Law Enforcement Governance and Trade Certificate (FLEGT),
- Common Agricultural Policy (CAP) import licences,
- Common Health Entry Document- Animals (CHED-A),
- Ozone Depleting Substance Authorisation,
- Import Waste Permit,
- Detonation Resistance Test or HSE Certificate of Exemption.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

This APC cannot be used:

- For [Category 1](#) goods,
- Where APCs 1EL, 1EN or 1LG are declared in DE 1/11 on the same goods item.
- Where the goods are not intended for retail in NI.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\): Goods Categories](#)

[Northern Ireland Retail Movement Scheme \(NIRMS\)](#)

Declaration Category:

H8, I1 C&F, C21i EIDR NOP

Specific Fields in the Declaration/Instructions on Completion:**Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):**

The following Document Code must be provided in all instances:

Document Code	Document Identifier: Country Code	Document Identifier: Authorisation Type Code	Document Identifier: Authorisation Number
1RMS	Enter: XI	Enter: NIRM	Enter: the NIRMS authorisation number

The document code and statements of the licences waived by NIRMS are not required in DE 2/3.

Importer Identification Number (DE 3/16):

Enter the EORI number of the NIRMS authorised trader as the Importer in DE 3/16. This must also be the EORI number of the UKIMS authorised trader.

Holder of the Authorisation Identification Number (DE 3/39):

The following Authorisation Type Code must be provided in all instances:

Authorisation Type	Authorisation Type Code	Identifier
Northern Ireland Retail Movement Scheme (NIRMS)	Enter: NIRM	Enter: the EORI number of the NIRMS authorisation holder.

Commodity Code – Combined Nomenclature Code (DE 6/14):

Declaration Category H8

The commodity code must be declared with a minimum of 6-digits in DE 6/14.

Declaration Category I1 C&F and C21i EIDR NOP

A commodity code is not required in DE 6/14.

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1RM when using SPIMM:

4000

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

1SC: Split Consignment facility releases using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Goods eligible for the Split Consignment Facility shipped in 2 or more separate movements being declared as the finished article using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Goods:

- That were in Free Circulation (FC) and Home Use (HU) in Great Britain (GB)
- That are eligible for the Split Consignment Facility
- That are shipped in 2 or more consignments
- Where the finished article will be classified under Tariff Chapters 84 and 85 or in headings 8608, 8805, 8905 or 8907
- Where each separate shipment that is importing part of the finished article is being classified as the finished article rather than its component parts*
- That are being declared separately on each shipment to FC and HU as the finished article
- Using SPIMM.

*Refer to the notes section of this Additional Procedure Code (APC) for an example.

Additional Procedure Code Conditions for Use:

An authorisation to use the Split Consignment Facility must be held.

The consignment must be part of a complete article being imported in multiple consignments.

The finished article must be eligible for the Split Consignment Facility.

Each shipment must be declared separately and must be classified as if it contained the finished/article rather than using the commodity codes appropriate to its individual component parts.

SPIMM Conditions for Use:

All the component parts must be eligible to be declared using SPIMM.

All component parts will remain in NI.

The finished article is eligible to be declared using SPIMM.

The finished article will remain in NI following its assembly.

Additional Procedure Code Restrictions on Usage:

This APC cannot be used for spare parts. These must be declared as goods items in their own right using their individual commodity codes.

This APC must not be used:

- Unless APC 1SG is declared in DE 1/11 on the same goods item.
- If APC F47 is declared in DE 1/11 on the same goods item.
- Unless the finished article is classified in Tariff Chapters 84 and 85 or in headings 8608, 8805, 8905 or 8907

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

This APC cannot be used where APCs 1EL, 1EN or 1LG are declared in DE 1/11 on the same goods item.

Further Guidance:

Information can be found on Gov.UK:

[Apply to use a single commodity code to import your goods under split consignments](#)

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8, I1 C&F, C21i EIDR NOP.

Specific Fields in the Declaration/ Instructions on Completion:

Additional Information (DE 2/2):

The following Additional Information (AI) statement must be provided in all instances:

Coverage	AI Statement Code	Details to be Declared
Provide details of this declarations place in the overall shipments	SCF01	Enter: the number of this movement as part of the wider split consignment. <i>For example: SCF01 Shipment 1 of 3</i>

Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):

The following document codes are mandatory in all instances:

Document Code	Description and Usage of Code	Details to be entered
N271	Packing list/Goods manifest/Goods Manifest where not available on an electronic inventory.	Enter: a reference number that can be used to provide an audit trail to the breakdown of the goods covered by each separate shipment within the commercial records. Use one of the following status codes: AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS
1SCF	Authorisation for the split consignment facility.	Enter: the details of the authorisation for the Split Consignment Facility No status code required

Commodity Code – Common Nomenclature Code (DE 6/14):

Declaration Category H8

The commodity code must be appropriate to the complete article and be within Chapters 84 and 85 or in headings 8608, 8805, 8905 or 8907.

Declaration Category I1 C&F and C21i EIDR NOP

DE 6/14 is not required on the I1 C&F or C21i EIDR NOP.

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1SC when using SPIMM:

4000

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

Written application for the Split Consignment Facility is needed not later than the declaration of the first consignment and preferably at least 28 days earlier. The application, with the necessary supporting documents, must be sent to the HMRC office specified in [Apply to use a single commodity code to import your goods under split consignments](#).

Notes:

The following provides an example of how goods could be declared using the Split Consignment Facility:

- Shipment 1: Display screen (declared as a mobile phone under chapter 8517)
- Shipment 2: Microchips (declared as a mobile phone under chapter 8517)
- Shipment 3: Electronic cabling (declared as a mobile phone under chapter 8517)

1SG: SPIMM Standard Goods

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Standard goods being declared using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Non-excise goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- Which have been categorised as [Standard](#) Goods
- That are being released to FC and Home Use (HU) in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The non-excise goods being declared to this Additional Procedure Code (APC) must be exempt or claiming a waiver from EU licencing controls and other EU import prohibitions and restrictions.

SPIMM Conditions for Use:

All goods items being declared:

- Must be categorised as [Standard](#) Goods (also referred to as Category 3 goods).
- Must remain in NI following their release to FC and HU.

Additional Procedure Code Restrictions on Usage:

This APC cannot be used where APCs 1EL, 1EN or 1LG are declared in DE 1/11 on the same goods item.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

This APC cannot be used for:

- [Category 1](#) Goods.
- [Category 2](#) Goods:
 - Excise products. APCs 1EN or 1EL must be used instead,
 - Goods subject to EU licencing or other import prohibitions or restrictions. Where eligible, APCs 1EL or 1LG must be used instead.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)
[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8, I1 C&F, C21i EIDR NOP.

Specific Fields in the Declaration/ Instructions on Completion:

Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):

The licence waiver document code and waiver statement are not required in DE 2/3.

Commodity Code – Combined Nomenclature Code (DE 6/14):

Declaration Category H8

The commodity code must be declared with a minimum of 6-digits in DE 6/14.

Declaration Category I1 C&F and C21i EIDR NOP

DE 6/14 is not required on the I1 C&F or C21i EIDR NOP.

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1SG when using SPIMM:

4000, 4051, 4071, 4078

Security Required:

-

VAT:

-

Excise:

Excise goods are not permitted with APC 1SG. Additional Procedure Code (APC) 1EL or 1EN must be used instead.

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

1SP: Diversion from a Special Procedure using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Goods discharged from a Special Procedure in Northern Ireland (NI) using Simplified Process for Internal Market Movements (SPIMM) (Article 210 of Regulation (EU) No. 952/2013 (UCC)).

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- That were entered into a Special Procedure on arrival in NI
- Which are now being discharged from a Special Procedure to FC in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

APC 1SP must be declared on every goods item being discharged from a Special Procedure using SPIMM.

SPIMM Conditions for Use:

The goods must have been entered to a Special Procedure on arrival in NI using the [Other NI Goods Movement](#) completion instructions for the purposes of:

- VAT only suspense
- 'At Risk' status of the goods is being determined

Goods must be being discharged from the Special Procedure to FC in NI and remain in NI following their release to FC.

Additional Procedure Code Restrictions on Usage:

This Additional Procedure Code (APC) cannot be used unless one of the following APCs are also declared in DE 1/11 on the same goods item:

- A04: required where the goods were entered to VAT only IP on arrival in NI
- 1NR: required where the goods were entered to IP or CW on arrival in NI until the 'At Risk' status of the goods was determined.
- 1VW: required where the goods were entered to VAT only CW on arrival in NI

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

This APC cannot be used to discharge goods that were in customs duty suspense in GB.

This APC cannot be used to enter or remove goods from a Special Procedure in GB.

Further Guidance:

Information can be found on Gov.UK:

[Pay less or no duty on goods you store, repair, process or temporarily use](#)

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8, I1 C&F, C21i EIDR NOP.

Specific Fields in the Declaration/ Instructions on Completion:

-

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1SP when using SPIMM:

0751, 0771, 0778, 4051, 4071, 4078

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

1SR: Goods for Scientific Research, Medical and Cultural Activities released using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Goods being declared for Scientific Research, Medical and Cultural Activities using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- Which are imported for scientific research, medical, and cultural purposes (for example, scientific instruments)
- Where an exemption from licences applies due to their intended usage in NI.
- That are being entered to FC and Home Use (HU)
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The goods must be exempt from licences due to their intended usage.

Use of this APC is a declaration that the goods are intended for the one of the eligible uses listed below:

- Educational, scientific, and cultural purposes, including research and spare parts,
- By or for the benefit of people with a multi-sensory or other impairments
- Testing or other quality control purposes, including acceptance testing prior to sale
- For medical purposes, including pharmaceutical, research, surgery, therapeutic, transplant, treatment, or pharmaceuticals used at sporting events.

SPIMM Conditions for Use:

Goods must be used for scientific research, medical, and cultural purposes in NI.

Goods must be exempted from licencing requirements due to their intended usage in NI.

APCs 1SG or 1EN must also be declared on DE 1/11 on the same goods item.

Additional Procedure Code Restrictions on Usage:

Excise and non-excise goods cannot be declared as a single goods item.

This APC may only be used where either 1SG or 1EN are also declared in DE 1/11.

This APC cannot be used:

- For Personal property and non-commercial goods or goods for use by trade bodies or organisations. Where eligible APCs 1PN or 1TB should be used instead.
- For goods where the licence requirements are not exempted due to their non-commercial nature (including personal property). Where eligible APC 1EL or 1LG should be used instead.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

APC 1SR cannot be:

- Declared in DE 1/11 with APCs 1EL, 1LG or F47 on the same goods item.
- Declared where the goods are not intended for use in NI.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8, I1 C&F, C21i EIDR NOP.

Specific Fields in the Declaration/ Instructions on Completion:**Additional Information (DE 2/2):**

The following Additional Information (AI) statement must be provided in all instances:

Coverage	AI Statement Code	Details to be Declared
Provides details of the intended usage of the goods	GLEMS	Enter: the intended to use for the goods, for example, organ transplant

Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):

The licence document codes and exemption statements are not required in DE 2/3.

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1PN when using SPIMM:

4000, 4051, 4071, 4078.

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

1TB: Goods for Trade Bodies released using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Goods being declared by trade bodies and organisations (including non-profits) using Simplified Process for Internal Market Movements (SPIMM).

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- That are imported by trade bodies and charitable organisations, including non-profits, or other organisations
- For an eligible use as defined by the APC conditions
- Where an exemption from licences applies due to their intended usage in NI
- That are being entered to FC and Home Use (HU)
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The goods must be exempt from licences due to their intended usage.

Use of this APC is a declaration that the goods are intended for the one of the eligible uses listed below:

- For non-profit organisations
- For exhibitions, museums, trade fairs and events, including display samples
- Low value goods for promotional purposes, such as leaflets and posters
- Capital goods for transfer of business operations
- Manufacturing production materials imported to assist in a time limited commercial activity, for examples moulds, dies, tools, spare parts
- Disaster relief materials
- Welfare materials for seafarers
- Protection of copyright and patent materials

SPIMM Conditions for Use:

Goods must be destined for use by trade bodies and organisations (including non-profits) in NI.

Goods must be exempted from licencing requirements due to their intended usage in NI.

APCs 1SG or 1EN must also be declared on DE 1/11 on the same goods item.

Additional Procedure Code Restrictions on Usage:

Excise and non-excise goods cannot be declared as a single goods item.

This Additional Procedure Code (APC) may only be used where either 1SG or 1EN are also declared in DE 1/11.

This APC cannot be used:

- For personal property or goods for scientific research, medical or educational uses. Where eligible APCs 1PN or 1SR should be used instead.
- For goods where the licence requirements are not exempted due to their non-commercial nature (including personal property). Where eligible APC 1EL or 1LG should be used instead.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

APC 1TB cannot be:

- Declared in DE 1/11 with APCs 1EL, 1LG or F47 on the same goods item.
- Declared where the goods are not intended for use in NI.

Further Guidance:

Information can be found on Gov.UK:

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)
[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8, I1 C&F, C21i EIDR NOP.

Specific Fields in the Declaration/ Instructions on Completion:

Additional Information (DE 2/2):

The following Additional Information (AI) statement must be provided in all instances:

Coverage	AI Statement Code	Details to be Declared
Provides details of the intended use for the goods	GLTBO	Enter: the intended use for the goods, for example museum exhibit

Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):

The licence document codes and exemption statements are not required in DE 2/3.

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1PN when using SPIMM:

4000, 4051, 4071, 4078.

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

1VW: Removal from VAT only Customs Warehousing using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Release from VAT only Customs Warehousing (CW) in Northern Ireland (NI) using Simplified Process for Internal Market Movements (SPIMM) where the VAT is being accounted for by Postponed VAT Accounting (PVA) (Article 240 of Regulation (EU) No. 952/2013 (UCC)).

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- That were entered into VAT only CW on arrival in NI
- Which are now being discharged to FC and Home Use (HU) in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The VAT due on discharge to HU must be accounted for using Postponed VAT Accounting (PVA).

SPIMM Conditions for Use:

Goods must have been entered to VAT only CW on arrival in NI using the [Other NI Goods Movements](#) Completion Instructions.

Additional Procedure Code Restrictions on Usage:

This APC cannot be used where APCs F47 or 1NR are being declared in DE 1/11.

This APC may not be used with Simplified Declaration Procedure (SDP) Regular Use or Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

No duties or charges other than VAT may have been suspended on entry to the CW on arrival in NI.

This APC cannot be used where the VAT due on removal from the CW is not being paid or secured by PVA in NI.

Further Guidance:

Information can be found on Gov.UK:

[Pay less or no duty on goods you store, repair, process or temporarily use](#)

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8

Specific Fields in the Declaration/ Instructions on Completion:**Additional Information (DE 2/2):**

The following Additional Information (AI) statement must be provided in all instances:

Coverage	AI Statement Code	Details to be Declared
Manual calculation of postponed VAT Note: DE 3/40 must also be completed	PVA01	Enter: the PVA amount £xxx.xx (e.g.. PVA amount £25.16)

Additional Fiscal References Identification Number (DE 3/40):

Postponed VAT accounting (PVA) must be used to account for the import VAT and DE 3/40 must be completed in all instances.

Enter:

Role Code	Identifier
Enter: FR1 (if required by trade software)	Enter: the VAT registration number of the importer at Header Level

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1VW when using SPIMM:

4071

Security Required:

-

VAT:

VAT due on discharge to HU must be accounted for using PVA.

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

1XW: Removal of Goods from a Customs Warehouse that were Previously in Inward Processing using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Additional Procedure Code (APC) and do not constitute full guidance on how the declaration should be completed.

Description of Procedure:

Release of goods from a Customs Warehouse (CW) that were previously entered to Inward Processing (IP) on arrival in Northern Ireland (NI) using Simplified Process for Internal Market Movements (SPIMM) (Article 240 of Regulation (EU) No. 952/2013 (UCC))

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- That were entered into IP on arrival in NI
- That were subsequently transferred to a CW
- Which are now being removed from the CW
- Being entered to FC and Home Use (HU) in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

Either APC 1NR or 1VW must also be declared in DE 1/11.

Any VAT due on discharge to HU must be accounted for using Postponed VAT Accounting (PVA). Refer to APC 1VW for completion instructions.

SPIMM Conditions for Use:

The goods must have been entered to both IP and CW in NI.

Goods must be remaining in NI following their entry to FC and HU.

Additional Procedure Code Restrictions on Usage:

This APC cannot be used where APCs A04, F44 or F46 are being declared in DE 1/11 on the same goods item.

Where the goods were entered to VAT only IP prior to being entered to VAT only CW:

- APC A04 must not be declared in DE 1/11
- APC 1VW must be declared in DE 1/11 instead.

This APC may not be used with Simplified Declaration Procedure (SDP) Regular Use or Simplified Declaration Procedure (SDP) on an Occasional Basis.

SPIMM Restrictions on Usage:

This APC may not be used where the goods were not entered to IP on arrival in NI.

Further Guidance:

Information can be found on Gov.UK:

[Pay less or no duty on goods you store, repair, process or temporarily use](#)

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

H8

Specific Fields in the Declaration/ Instructions on Completion:**Simplified Declaration/Previous Document (DE 2/1):**

Enter:

Document Category	Previous Document Type	Previous Document Reference	Goods Item Identifier
Z	MRN (Declaration/notification).	Enter: the MRN of the declaration used to enter the goods to IP in NI	Enter: the goods item number from the previous document.

Additional Information (DE 2/2):

The following Additional Information (AI) statement must be provided in all instances:

Coverage	AI Statement Code	Details to be Declared
This AI Code is used to declare which sub-paragraph of Article 86 of the Code is being applied to the goods. Note: Where GEN86 is declared with APC 1XW, APCs F44 or F46 must not be declared in DE 1/11 on the same goods item.	GEN86	Enter either: ‘Article 86(2)’ ‘Article 86(3)’ Note: <i>Article 86(2) – goods as they originally entered IP.</i> <i>Article 86(3) – goods after IP processing.</i>

Details of Goods (DE 6/8 – 6/14):

Enter the details of the goods in terms of the processed/ compensating products.

The goods description must also include the CW stock reference number.

Procedure Codes (DE 1/10):

The following PCs may be used with APC 1XW when using SPIMM:

4071

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

For Publishing