

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The DE 1/10 [Procedure Code](#) requirements are not repeated against or superseded by the DE 1/11 APC Completion Instructions.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

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	3
F44: Release of Processed Products when Article 86(3) of the Code is to be applied using SPIMM	5
F46: Use of the Original Tariff Classification of the Goods in Situations Provided for in Article 86(2) of the Code using SPIMM.....	7
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).....	9

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 is header level only, it does not have to apply equally to all items on a customs declaration.

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

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:

Movement of Excise goods under Excise duty suspense arrangements using Simplified Process for Internal Market Movements (SPIMM) (Article 17(1)(b) of Directive 2008/118/EC).

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- That are moving between GB and Northern Ireland (NI) under Excise duty suspense arrangements
- That are being entered to Excise (and where applicable VAT) suspense in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

Goods moving under excise duty suspension must be started by an excise Registered Consignor on EMCS.

The conditions in the Excise Notices listed below must be met.

SPIMM Conditions for Use:

The goods must be entered to an NI Excise approved premises on arrival in NI without delay.

Additional Procedure Code Restrictions on Usage:

Simplified Declaration Procedure (SDP) Regular Use may only be used with Procedure Codes (PCs) 0700 and 0778.

This Additional Procedure Code (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 to enter or remove goods from an Excise warehouse in GB.

Further Guidance:

Information can be found on Gov.UK:

[Motor and heating fuels general information and accounting for excise duty and VAT \(Excise Notice 179\)](#)

[Aviation turbine fuel \(Excise Notice 179a\)](#)

[Biofuels and other fuel substitutes \(Excise Notice 179e\) before 1 April 2022](#)

[Registration and approval of excise goods held in duty suspension \(Excise Notice 196\)](#)

[Receive goods into and remove goods from an excise warehouse \(Excise Notice 197\)](#)

[Excise Notice 476: Tobacco Products Duty](#)[How to register and use the Excise Movement and Control System](#)[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

The H8 may be used with Procedure Codes (PCs) 0700, 0751, 0771, 0778.

The I1 C&F may only be used with PCs 0700 and 0778.

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

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

Coverage	AI Statement Code	Details to be Declared
Excise Registered Consignor.	ECONR	Enter: the identification number of the excise registered consignor.

Procedure Codes (DE 1/10):

The following PCs may be used with APC F06 when using SPIMM:

0700, 0751, 0771, 0778

PCs 0700, 0751, 0771, 0778 may be used with H8

Only PCs 0700 and 0778 may be used with the I1 C&F

Security Required:

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VAT:

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Excise:

Excise goods may only be moved under excise duty suspension when a registered consignor has started the movement via EMCS following release of the goods to free circulation. APC F06 and AI code ECONR are mandatory in these instances.

Post Clearance Action:

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Additional Documents Needed:

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Notes:

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F44: Release of Processed Products when Article 86(3) of the Code is to be applied 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 Inward Processing (IP) in Northern Ireland (NI) using Simplified Process for Internal Market Movements (SPIMM) where the goods are being declared using the tariff classification of the compensating products in accordance with Article 86(3) of the Code.

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- That were entered to IP on arrival in NI
- Which are now being discharged to FC in NI
- Using the classification of the goods after processing
- Using SPIMM.

Additional Procedure Code Conditions for Use:

A NI IP authorisation must be held that permits the use of Article 86(3) of the Code rules.

SPIMM Conditions for Use:

Goods must be discharged to FC from IP in NI and remain in NI.

Additional Procedure Code Restrictions on Usage:

This Additional Procedure Code (APC) may not be used:

- Unless F44 was declared on the declaration that originally entered the goods to IP in NI
- Where APC F47 is declared in DE 1/11 on the same goods item

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 cannot be used to discharge goods that were previously held in IP customs duty suspense in GB.

This APC cannot be used to enter or remove goods from IP 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

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

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

Coverage	AI Statement Code	Details to be Declared
This AI Code is used to declare that Article 86(3) of the Code is being applied to the goods.	GEN86	Enter: 'Article 86(3)'

Procedure Codes (DE 1/10):

The following PCs may be used with APC F44 when using SPIMM:

0751, 4051

Security Required:

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VAT:

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Excise:

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Post Clearance Action:

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Additional Documents Needed:

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Notes:

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F46: Use of the Original Tariff Classification of the Goods in Situations Provided for in Article 86(2) of the Code 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 Inward Processing (IP) in Northern Ireland (NI) using Simplified Process for Internal Market Movements (SPIMM) where the goods are being declared using the original tariff classification of the goods in accordance with Article 86(2) of the Code.

Goods Covered:

Goods:

- That were in Free Circulation (FC) in Great Britain (GB)
- That were entered to IP on arrival in NI
- Which are now being discharged to FC in NI
- Using the classification of the goods originally entered to IP
- Using SPIMM.

Additional Procedure Code Conditions for Use:

A NI IP authorisation must be held that permits the use of Article 86(2) of the Code rules.

SPIMM Conditions for Use:

Goods must be discharged to FC from IP in NI and remain in NI.

Additional Procedure Code Restrictions on Usage:

This Additional Procedure Code (APC) may not be used:

- Unless F46 was declared on the declaration that originally entered the goods to IP in NI
- Where APC F47 is declared in DE 1/11 on the same goods item

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 cannot be used to discharge goods that were previously held in IP customs duty suspense in GB.

This APC cannot be used to enter or remove goods from IP 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

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

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

Coverage	AI Statement Code	Details to be Declared
This AI Code is used to declare that Article 86(2) of the Code is being applied to the goods.	GEN86	Enter: 'Article 86(2)'

Procedure Codes (DE 1/10):

The following PCs may be used with APC F46 when using SPIMM:

0751, 4051

Security Required:

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VAT:

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Excise:

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Post Clearance Action:

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Additional Documents Needed:

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Notes:

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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).

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 to Free Circulation (FC) in Northern Ireland (NI) using Simplified Process for Internal Market Movements (SPIMM) where multiple products are being declared under a single commodity code (Grouping) (Article 177 of Regulation (EU) No. 952/2013 and Article 228 of Regulation (EU) No. 2015/2447).

Goods Covered:

Goods under different commodity codes:

- That were in Free Circulation (FC) in Great Britain (GB)
- That are being released to FC on arrival in NI
- Where they are not subject to any licences, prohibitions or restrictions
- That are being declared as a single goods item using a single commodity code on the declaration or EIDR NOP.
- Using SPIMM.

Additional Procedure Code Conditions for Use:

All goods must be exempt or eligible for a waiver from prohibitions, restrictions and licensing requirements.

A detailed breakdown of the goods being declared under the single commodity code must be held in the commercial records and will be subject to audit.

Evidence must be held and made available to customs on request demonstrating compliance with the conditions and restrictions of the Additional Procedure Code (APC).

SPIMM Conditions for Use:

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

Additional Procedure Code Restrictions on Usage:

This APC cannot be used:

- With EIDR and UKIMS EIDR unless PC 4000 is declared in DE 1/10 on the same goods item
- Where APC 1EL or 1LG are declared in DE 1/11 on the same goods item
- To group excise and non-excise goods under a single commodity code
- With goods being removed from a Special Procedure.

Where a specific product does not meet the Conditions and Restrictions detailed in this APC, it may not be grouped. The product which does not qualify for grouping must be declared as a separate goods item on the declaration or use the [Other NI Goods Movements](#) Completion Instructions.

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

SPIMM Restrictions on Usage:

The commodity code being used to group the goods must relate to a product that is being moved in the consignment from GB to 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 or C21i EIDR NOP

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

The specific document code reference detailed below must be declared in all instances:

Document Code	Description and Usage of Code	Details to be entered
9WKS	Reference to commercial records to support detailed breakdown of the grouped goods.	Enter: a reference number that can be used to provide an audit trail to the detailed information within the commercial records providing a breakdown of the grouped goods. Use status code: AC

Procedure Codes (DE 1/10):

The following PCs may be used with APC F47 when using SPIMM:

0700, 4000

EIDR and UKIMS EIDR may only be used with PC 4000

Security Required:

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VAT:

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Excise:

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Post Clearance Action:

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Additional Documents Needed:

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Notes:

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