

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The DE 1/10 [Procedure Code](#) requirements are not repeated against or superseded by the DE 1/11 APC Completion Instructions.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

These Completion Instructions include Additional Procedure Codes (APCs):

A04: Goods which are Discharged from an Inward Processing Procedure (VAT only) using SPIMM.... 3

A10: Destruction of Goods under Inward Processing using SPIMM..... 5

Notes:

The APCs listed in this series are not valid for use on a SPIMM or UKC I1 C&F, C21i or C21i EIDR NOP.

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 [Data Set](#) 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 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.

For Publishing

A04: Goods which are Discharged from an Inward Processing Procedure (VAT only) 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 Inward Processing (IP) 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 256 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 IP 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:

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

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 IP on arrival in NI.

Additional Procedure Code Restrictions on Usage:

This APC cannot be used where APCs A10, 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:

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

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 A04 when using SPIMM:

4051

Security Required:

-

VAT:

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

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

-

A10: Destruction of Goods under 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:

Residual scrap products being discharged from Inward Processing (IP) following the destruction of the goods in Northern Ireland (NI) using Simplified Process for Internal Market Movements (SPIMM) (Article 256 of Regulation (EU) No. 952/2013 (UCC)).

Goods Covered:

Goods

- That were in Free Circulation (FC) and Home Use (HU) in Great Britain (GB)
- That were entered to IP on arrival in NI
- Where the goods have since been destroyed in NI
- Where the residual scrap products are now being discharged to HU in NI
- Using SPIMM.

Additional Procedure Code Conditions for Use:

Only residual scrap products following destruction of the IP goods may be declared using this APC.

SPIMM Conditions for Use:

The residual scrap products must be discharged from IP in NI and must remain in NI.

Additional Procedure Code Restrictions on Usage:

This Additional Procedure Code (APC) cannot be used:

- Where APCs A04 or F47 are being declared in DE 1/11
- To discharge the goods in the same state and condition that they were originally entered to IP.

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:

Goods must have been destroyed in NI under customs supervision.

This APC cannot be used where revenue is payable on the residual scrap products.

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
Details of the address in NI where the destruction of the IP goods took place	DESAD	Enter: the address of the premises where the goods were destroyed. <i>Note: this must be the full postal address of the premises in NI</i>
Provide details of why the goods had to be destroyed	DESRE	Enter: the details of the reason for the destruction, for example: 'water damaged'

Procedure Codes (DE 1/10):

The following PCs may be used with APC A10 when using SPIMM:

4051

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

Evidence must be held to support the claim to destruction.

Notes:

The IP Supervising Customs Office must be contacted regarding the destruction of the goods prior to any declaration being made using this APC.