

## Additional Procedure Code 2-Series using UK Carrier (UKC) Scheme movements

### UKC Eligibility:

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

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

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

### General Additional Procedure Code (APC) Notes:

This document provides details on the specific Completion Instructions for the 2-series APCs that can be used with UKC Scheme movements.

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 Customs Clearance Request (CCR) should be completed.

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

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

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

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

The DE 1/10 Procedure Code requirements are not repeated against or superseded by the DE 1/11 APC Completion Instructions.

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 UKC CCR.

These Completion Instructions include Additional Procedure Codes (APCs):

**24G: UK Carrier (UKC) Scheme Post and Parcel B2C, C2B, C2C movements** ..... 3

### Notes:

The APCs listed in this series are not valid for use on a SPIMM H8, I1 C&F 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 UKC C21i [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 UKC Declaration Category data set are not included within these Completion Instructions.

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

Where the DE 1/10 Completion Instructions are different from the [Data Element Completion Guide](#) the APC Completion Instructions take precedence.

for publishing

**24G: UK Carrier (UKC) Scheme Post and Parcel B2C, C2B, C2C movements**

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 Customs Clearance Request (CCR) should be completed.

**Description of Procedure:**

Customs Clearance Request (CCR) for goods entering Northern Ireland (NI) from Great Britain (GB) using the UK Carrier (UKC) Scheme for Post and Parcel movements.

**Goods Covered:**

CCR to release goods on arrival in NI:

- For goods that were in Free Circulation (FC) and Home Use (HU) in GB
- That are Post and Parcel movements being released to FC and HU in NI
- That are:
  - B2C: Goods being sent by a business in GB to a private Consumer recipient in NI (for example, a customer receiving an item from a business) or
  - C2B: Goods being sent by a private Consumer in GB to a Business in NI (for example, a customer returning an item to a business) or,
  - C2C: Goods being sent to a private Consumer in GB to a private Consumer recipient in NI (for example, an individual sending a parcel to another individual) or,
  - A mix of B2C, C2B and C2C goods
- Using UKC.

**Additional Procedure Code Conditions for Use:**

The goods must be:

- B2C, C2B, C2C Post and Parcel movements
- Moved by a UKC authorised party.

**UKC Conditions for Use:**

The goods must have been in FC and HU in GB prior to their movement to NI and must remain in NI following their release using UKC.

**Additional Procedure Code Restrictions on Usage:**

This APC must not be used for goods:

- Being released under Transit
- Being moved in Temporary Storage (TS)
- Where a written customs declaration is required
- Moved by a Business in Great Britain (GB) to a Business in Northern Ireland (NI) (B2B)
- Moved as freight (goods not sent as a parcel).

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

**UKC Restrictions for Use:**

This APC cannot be used if:

- [Category 1](#) goods are being moved.
- The parcel exceeds 31.5kg if it contains multiple items.
- The parcel exceeds 100kg if it contains a single item being sent as B2C or C2B movement.

**Further Guidance:**

Information can be found on Gov.UK:

[Moving Parcels from Great Britain to Northern Ireland Under the Windsor Framework from 30 September 2024.](#)

[Moving excise goods from Great Britain to Northern Ireland by parcel](#)

[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**

C21i

**Specific Fields in the CCR/Instructions on Completion:**

—

**Security Required:**

—

**VAT:**

—

**Excise:**

—

**Post Clearance Action:**

The UKC Scheme authorised trader must provide all the required information via the NI Bulk Data upload as laid out in [Moving Parcels from Great Britain to Northern Ireland Under the Windsor Framework from 30 September 2024.](#)

- For B2C and C2B movements, the bulk upload of goods information at item level is required prior to the goods being delivered to the NI business or consumer.
- For C2C movements, the bulk upload of goods information is required within 24 hours of the goods being delivered to the NI consumer.

**Procedure Codes (DE 1/10):**

The following PCs may be used with APC 24G when using UKC:

0024

**Notes:**

Data Elements (DE) 6/5 (Gross Mass) and 6/8 (Description of Goods) are not required when using this APC and may be left blank.

**Additional Documents Needed:**

-