

Additional Procedure Code 6-Series 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 6-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 Customs Clearance Request (CCR) should be completed.

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The DE 1/10 [Procedure Code](#) requirements are not repeated against or superseded by the DE 1/11 APC Completion Instructions.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 APC to use and for guidance on how to complete the SPIMM CCR.

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 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 SPIMM 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 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 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

61G: Transports Internationaux Routiers (TIR) Carnets 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 Customs Clearance Request (CCR) should be completed.

Description of Procedure:

Customs Clearance Request (CCR) for goods entering Northern Ireland (NI) using Simplified Process for Internal Market Movements (SPIMM) on a TIR Carnet where the TIR Carnet movement originated in Great Britain (GB).

Goods Covered:

CCR to release goods on arrival in NI:

- For goods that were in Free Circulation (FC) or Home Use (HU) in GB
- That are entering NI under TIR Carnet procedures
- Where the TIR Carnet movement originated in GB
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The goods must be covered by a TIR Carnet at the point of arrival in NI.

Where the TIR Carnet is not being discharged at a Transit Office of Discharge:

- The goods must be entered to an approved NI Temporary Storage (TS) Premises and
- Authorised Consignee status must be held in NI.

Where the TIR goods are covered by an NCTS declaration, APC 62G must also be declared in DE 1/11.

Where the TIR goods are covered by a movement under Transit simplification, APC 63G must also be declared in DE 1/11.

SPIMM Conditions for Use:

The TIR Carnet movement must have originated in GB.

The goods must continue their movement to another location in NI under the TIR Carnet transit procedures.

Additional Procedure Code Restrictions on Usage:

This APC must not be used to declare goods where the TIR Carnet is being discharged at the NI airport or port of arrival.

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.

SPIMM Restrictions on Usage:

This APC may only be used to release goods moving to another location within NI under TIR Carnet.

Further Guidance:

Information can be found on Gov.UK:

[Union Transit: moving goods between 2 EU territories](#)

[UK Transit Manual Supplement](#)

[Official customs seals and trader sealing](#)

[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:

-

Procedure Codes (DE 1/10):

The following PCs may be used with APC 61G when using SPIMM:

0006

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

A declaration is needed on NCTS for all goods to be moved under Transit or TIR where the goods have not been placed under a valid transit simplified procedure for air, sea or rail.

62G: New Computerised Transit (NCTS) Movements 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 Customs Clearance Request (CCR) should be completed.

Description of Procedure:

Customs Clearance Request (CCR) for goods entering Northern Ireland (NI) using Simplified Process for Internal Market Movements (SPIMM) on a NCTS declaration where the NCTS movement originated in Great Britain (GB).

Goods Covered:

CCR to release goods on arrival in NI:

- For goods that were in Free Circulation (FC) or Home Use (HU) in GB
- That are entering NI under NCTS Transit Procedures
- Where the NCTS movement originated in GB
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The goods must be covered by an NCTS declaration at the point of arrival in NI.

Where the NCTS declaration is not being discharged at a Transit Office of Discharge:

- The goods must be entered to an approved NI Temporary Storage (TS) Premises and
- Authorised Consignee status must be held in NI

Where the NCTS goods are covered by a TIR Carnet, APC 61G must also be declared in DE 1/11.

Where the goods are covered by a movement under Transit simplification, APC 63G should be used instead.

SPIMM Conditions for use:

The NCTS movement must have originated in GB.

The goods must continue their movement to another location in NI under the NCTS Transit Procedures.

Additional Procedure Code Restrictions on Usage:

This APC must not be used to declare goods where the NCTS movement is being discharged at the NI airport or port of arrival.

This APC cannot be used with APC 63G.

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.

SPIMM Restrictions on Usage:

This APC may only be used to release goods moving to another location within NI under NCTS.

Further Guidance:

Information can be found on Gov.UK:

[Union Transit: moving goods between 2 EU territories](#)

[UK Transit Manual Supplement](#)

[Official customs seals and trader sealing](#)

[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:

-

Procedure Codes (DE 1/10):

The following PCs may be used with APC 62G when using SPIMM:

0006

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

A declaration is needed on NCTS for all goods to be moved under Transit or TIR where the goods have not been placed under a valid transit simplified procedure for air, sea or rail.

63G: Transit Simplification Movements 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 Customs Clearance Request (CCR) should be completed.

Description of Procedure:

Customs Clearance Request (CCR) for goods entering Northern Ireland (NI) using Simplified Process for Internal Market Movements (SPIMM) where the goods are under a Transit Simplification and the Transit Simplification movement originated in Great Britain (GB).

Goods Covered:

CCR to release goods on arrival in NI:

- For goods that were in Free Circulation (FC) or Home Use (HU) in GB
- That are entering NI under Transit Simplified procedures
- Where the Transit Simplification movement originated in GB
- Using SPIMM.

Additional Procedure Code Conditions for Use:

The goods must be covered by a Transit Simplification at the point of arrival in NI.

Where the Transit Simplification is not being discharged at a Transit Office of Discharge:

- The goods must be entered to an approved NI Temporary Storage (TS) Premises and
- Authorised Consignee status must be held in NI

Where the Transit Simplification goods are also covered by a TIR carnet, APC 61G must also be declared in DE 1/11.

Where the goods are covered by an NCTS declaration, APC 62G must be used in DE 1/11 instead.

SPIMM Conditions for Use:

The Transit Simplification movement must have originated in GB.

The goods must continue their movement to another location in NI in under the Transit Simplification.

Additional Procedure Code Restrictions on Usage:

This APC must not be used to declare goods where the Transit Simplification is being discharged at the NI airport or port of arrival.

This APC cannot be used with APC 62G.

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.

SPIMM Restrictions on Usage:

This APC may only be used to release goods moving to another location within NI using Transit Simplifications.

Further Guidance:

Information can be found on Gov.UK:

[Union Transit: moving goods between 2 EU territories](#)

[UK Transit Manual Supplement](#)

[Official customs seals and trader sealing](#)

[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:

-

Procedure Codes (DE 1/10):

The following PCs may be used with APC 63G when using SPIMM:

0006

Security Required:

-

VAT:

-

Excise:

-

Post Clearance Action:

-

Additional Documents Needed:

-

Notes:

A declaration is needed on NCTS for all goods to be moved under Transit or TIR where the goods have not been placed under a valid transit simplified procedure for air, sea or rail.