

Simplified Process for Internal Market Movements (SPIMM) and UK Carrier (UKC) Scheme: Terms & Conditions

This document sets out the terms and conditions that must be met to move goods 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 followed.

Guidance on what categories of goods may be moved to NI using SPIMM may be found [here](#). This document does not apply to UK Carrier (UKC) Scheme Post and Parcel Movements. For guidance on the conditions that must be met to use the UKC Scheme, refer to: [Moving Parcels from Great Britain to Northern Ireland Under the Windsor Framework from 30 September 2024](#).

Goods imported to NI from GB using SPIMM must meet the following criteria in all instances:

- The goods must be in Free Circulation (FC) with customs duty paid or accounted for in GB prior to their movement to NI. Any outstanding customs duties are required to be paid prior to movement to NI using SPIMM.
- The goods must be 'Not at Risk' of onward movement to the EU upon arrival in NI as per the conditions laid out in Joint Committee Decision 2023/1 Article 7(1)(a)(ii) as described in [Declaring goods you bring into Northern Ireland 'not at risk' of moving to the EU](#).
- The importer of the goods must be a UKIMS authorised trader and must enter their EORI in DE 3/16. The UKIMS authorised trader must enter the details of their UKIMS authorisation in DE 2/3 and DE 3/39 as specified in the [Data Element Completion Guide](#).
- All Procedure Codes (PC's) and Additional Procedure Code's (APCs) used must be eligible for use with SPIMM declarations.
- The goods must be [Standard Goods](#) or [Category 2 Goods](#).
- The goods must move using Direct Transport from GB to NI as defined in the Direct Transport subsection.

For the purpose of SPIMM, GB is defined as:

- England
- Scotland
- Wales
- Isle of Man (IoM)
- The UK Continental Shelf (up to the 12-mile nautical limit)

Direct Transport:

The goods must be moved via direct transport from GB to NI. For the purposes of SPIMM and UKC movements from GB to NI, direct transport is defined as:

- Goods moved in a single consignment from GB to NI, where the goods may be transported through other territories under transit provided that:
 - They remain under transit until the transit movement is discharged in NI.
 - They do not undergo operations other than to preserve them in good condition.
 - No items are added or removed from the consignment whilst under the Transit Procedure.

Goods imported to NI from GB using SPIMM may:

- Be diverted from a Special Procedure (Inward Processing (IP), Customs Warehouse (CW), Free Zone (FZ)/ Freeport (FP)) into FC in NI where:
 - The goods have previously entered the Special Procedure in NI with a declaration following the guidance stated in the [Other NI Goods Movements CDS Declaration Completion Instructions](#) and
 - The goods have been entered into VAT only IP or CW and the VAT is being accounted for after release from the special procedure using Postponed VAT Accounting (PVA).
 - Only the NI 'At Risk' Tax Types were suspended on entry into the Special Procedure into NI. More information on the NI 'At Risk' Tax Types can be found in [Code List 6: Tax types for DE 4/3](#).
- Be entered into an Excise Warehouse upon arrival in NI provided the goods were in excise suspense in GB prior to the movement of the goods to NI and that the rules related to [07- Procedure Codes](#) are followed.
- Be declared as [Category 2 goods](#), provided the information required to satisfy the control measures of the commodity code (up to 8 digits) on the NI Tariff are satisfied as per the [SPIMM CDS Declaration and Customs Clearance Request Completion Instructions](#).
- Move to NI using a T1 transit document for non-EU goods if the goods began their transit movement in GB.
- Be entered into NI using Simplified Declaration Procedure (SDP) (on a Regular Basis), EIDR or UKIMS EIDR using [Other NI Goods Movements CDS Declaration Completion Instructions](#). The goods can be declared using SPIMM at the Supplementary Declaration stage if all the goods released on the respective SDP, EIDR or UKIMS EIDR qualify for SPIMM. Goods which do not qualify for SPIMM must be declared on a Supplementary Declaration using the guidance in [Other NI Goods Movements CDS Declaration Completion Instructions](#).

Goods may not be moved to NI from GB using SPIMM if:

- They are [Category 1 Goods](#) or the goods are otherwise excluded from SPIMM. This includes Prohibited and Restricted (P&R) goods and goods subject to EU Trade Defence Measures (such as Anti-Dumping Duty (ADD) and Anti-Subsidy measures).
- The goods are 'At Risk' of onwards movement to the European Union (EU) after entry into NI. 'At Risk' and 'Not at Risk' goods cannot be combined on a SPIMM declaration. All goods being declared must be eligible for SPIMM.
- They were in customs duty suspense in GB prior to their movement to NI.
- They are being entered into a Special Procedure upon arrival in NI or are claiming any customs, excise, or VAT relief upon release to FC in NI. The goods may not be entered into any of the following Procedure Code Series: 01, 42, 44, 51, 53, 61, 71. The goods may however be diverted from IP, CW or a FZ/ FP using SPIMM if the goods meet all required conditions.
- They are being transported from an EU Member State (MS), an EU Special Fiscal Territory (SFT), the Channel Islands (Guernsey/ Jersey), or the Rest of the World (RoW) and were not originally moved from GB under Transit.
- They are being declared using Simplified Declaration Procedures (SDP) on an Occasional Basis (Additional Declaration Category B&E).
- They are diverted from Temporary Admission.
- They are being diverted from VAT-only IP or CW where the VAT is not being accounted for using PVA.
- They are being moved to NI using a T2 Transit document for EU goods travelling to another EU country via a non-EU country in the Common Transit Area (CTA).