

Simplified Process for Internal Market Movements (SPIMM) and UK Carrier (UKC) Scheme: Procedure and Additional Procedure Code Exclusions List for Customs Simplified Procedures

General Notes:

This document provides details of the Procedure Codes (PCs) and Additional Procedure Codes (APCs) exclusions when using Simplified Declaration Procedure (SDP) Regular Use, Entry in Declarant's Records (EIDR) and UKIMS EIDR for imports to Northern Ireland (NI) from Great Britain (GB) using Simplified Process for Internal Market Movements (SPIMM) and UK Carrier (UKC) Scheme.

This document provides the specific rules for SDP, EIDR and UKIMS EIDR when using SPIMM and UKC. Exclusions for other movement types may be found in the guidance for [Other NI Goods Movements](#) and [GB Goods Movements](#).

General Exclusions

The exclusions shown in this list only apply to SDP (Regular Use), EIDR and UKIMS EIDR where prior authorisation is held to use these simplified procedures.

They do not relate to Simplified Declaration Procedures (SDP) on an Occasional Basis. SDP on an Occasional Basis cannot be used with SPIMM or UKC movements in any instance.

DE 1/10 PCs cannot be used to declare goods if the DE 1/11 APC (or when multiple DE 1/11 APCs are applicable to the same goods) prohibit the use of simplified procedures.

All PC and APCs applicable at goods item level must have the same level of permissions assigned to them. For example:

- An item has the following PC and APCs applicable to it – 4071 with APCs 1NR, 1SG and 1SP.
- 4071 prohibits SDP but permits EIDR and UKIMS EIDR. 1SG permits both SDP, EIDR and UKIMS EIDR. 1SP and 1NR only permit EIDR or UKIMS EIDR. In this example only EIDR or UKIMS EIDR may therefore be used.
- The second goods item has the following PC and APCs applicable to it – 4071 with APCs 1EL, 1SP and 1VW.
- 4071 prohibits SDP but permits EIDR or UKIMS EIDR. 1SP and 1VW also prohibit SDP but permits EIDR and UKIMS EIDR. 1EL permits SDP but prohibits EIDR and UKIMS EIDR.
- As the second goods item has an APC that prohibits EIDR and UKIMS EIDR this means that neither EIDR, UKIMS EIDR or SDP may be used.

Special Procedure Exclusions:

SDP, EIDR and UKIMS EIDR may not be used with Authorisation by Declaration (AbD).

SDP, EIDR and UKIMS EIDR may not be used with special procedures unless the simplified procedure and special procedure authorisation holder are the same legal entity.

EIDR and UKIMS EIDR General Exclusions:

EIDR and UKIMS EIDR cannot be used for goods in Excise duty suspense.

EIDR and UKIMS EIDR may only be used to declare non-licensable Excise Category 2 goods when APC 1EN is declared in DE 1/11.

EIDR and UKIMS EIDR may not be used for any other Category 2 goods. EIDR and UKIMS EIDR are not permitted where APCs 1EL or 1LG are declared in DE 1/11 on any goods item.

Data Element (DE) 1/10 Procedure Codes (PCs)

Any exclusions shown in table below are specific to the DE 1/10 Procedure Codes (PCs). They do not repeat or take any recognition of any exclusions that may apply at the Additional Procedure Code (APC) level. Both sets of exclusions must be read in conjunction with each other.

00-Series: The full conditions and restrictions for the 00-Series PCs for SPIMM and UKC can be found [here](#).

Code	Excluded	Permitted	General and Partial Exclusion Notes
0006	SDP EIDR UKIMS EIDR	None	
0007	SDP EIDR UKIMS EIDR	None	
0024	SDP EIDR UKIMS EIDR	None	

07-Series: The full conditions and restrictions for the 07-Series PCs for SPIMM can be found [here](#).

Code	Excluded	Permitted	General and Partial Exclusion Notes
0700	EIDR UKIMS EIDR	SDP	APC 1EL or 1EN must also be declared in DE 1/11
0751	SDP EIDR UKIMS EIDR	None	APC 1EL or 1EN must also be declared in DE 1/11
0771	SDP EIDR UKIMS EIDR	None	APC 1EL or 1EN must also be declared in DE 1/11
0778	EIDR UKIMS EIDR	SDP (partial exclusion)	APC 1EL or 1EN must also be declared in DE 1/11 Simplified Declaration Procedures (SDP) Regular Use may only be used where the holder of the SDP and Free Zone (FZ) or Freeport (FP) business authorisations are the same legal entity.

40-Series: The full conditions and restrictions for the 40-Series PCs for SPIMM can be found [here](#).

Code	Excluded	Permitted	General and Partial Exclusion Notes
4000	None	SDP EIDR and UKIMS EIDR (partial exclusion)	Entry in Declarants Records (EIDR) and UKIMS EIDR may only be used to declare non-licensable Excise Category 2 goods when APC 1EN is declared in DE 1/11. EIDR and UKIMS EIDR may not be used for any other Category 2 goods. EIDR and UKIMS EIDR are not permitted where APCs 1EL or 1LG are declared in DE 1/11 on any goods item.

Code	Excluded	Permitted	General and Partial Exclusion Notes
4051	SDP	EIDR and UKIMS EIDR (partial exclusion)	EIDR and UKIMS EIDR may only be used to declare non-licensable Excise Category 2 goods when APC 1EN is declared in DE 1/11. EIDR and UKIMS EIDR may not be used for any other Category 2 goods. EIDR and UKIMS EIDR are not permitted where APCs 1EL or 1LG are declared in DE 1/11 on any goods item. EIDR and UKIMS EIDR cannot be used where Authorisation by Declaration (AbD) was used to originally enter the goods to Inward Processing (IP) in Northern Ireland (NI) Entry in Declarant's Records (EIDR) and UKIMS EIDR may only be used where the holder of the EIDR/UKIMS EIDR and IP authorisations are the same legal entity.
4071	SDP	EIDR and UKIMS EIDR (partial exclusion)	EIDR and UKIMS EIDR may only be used to declare non-licensable Excise Category 2 goods when APC 1EN is declared in DE 1/11. EIDR and UKIMS EIDR may not be used for any other Category 2 goods. EIDR and UKIMS EIDR are not permitted where APCs 1EL or 1LG are declared in DE 1/11 on any goods item. EIDR and UKIMS EIDR may not be used to enter the goods to Free Circulation (FC) on this declaration where it was previously used to enter the goods to the Customs Warehouse (CW), unless the CW and EIDR/UKIMS EIDR records are updated in real time to reflect the removal of the goods. EIDR and UKIMS EIDR may only be used where the holder of the EIDR/UKIMS EIDR and CW authorisations are the same legal entity.
4078	None	SDP (partial exclusion) EIDR and UKIMS EIDR (partial exclusion)	EIDR and UKIMS EIDR may only be used to declare non-licensable Excise Category 2 goods when APC 1EN is declared in DE 1/11. EIDR and UKIMS EIDR may not be used for any other Category 2 goods. EIDR and UKIMS EIDR are not permitted where APCs 1EL or 1LG are declared in DE 1/11 on any goods item. SDP Regular Use or EIDR and UKIMS EIDR may only be used where the holder of the SDP/EIDR/UKIMS EIDR and FZ or FP authorisations are the same legal entity.

Data Element (DE) 1/11 Additional Procedure Codes (APCs)

Any exclusions shown in table below are specific to the DE 1/11 Additional Procedure Codes (APCs). They do not repeat or take any recognition of any exclusions that may apply at the Procedure Code (PC) level. Both sets of exclusions must be read in conjunction with each other.

A-Series: The full conditions and restrictions for the A-Series APCs for SPIMM can be found [here](#).

Code	Excluded	Permitted	General and Partial Exclusion Notes
A04	SDP	EIDR and UKIMS EIDR	This APC cannot be used where A10, F47 and 1NR are declared in DE 1/11 on the same goods item.
A10	SDP	EIDR and UKIMS EIDR	This APC cannot be used where A04 or F47 are declared in DE 1/11 on the same goods item.

F-Series: The full conditions and restrictions for the F-Series APCs for SPIMM can be found [here](#).

Code	Excluded	Permitted	General and Partial Exclusion Notes
F06	EIDR UKIMS EIDR	SDP(partial exclusion)	SDP may only be used with PCs 0700 and 0778.
F44	SDP	EIDR and UKIMS EIDR	This APC cannot be used where F47 is declared in DE 1/11 on the same goods item.
F46	SDP	EIDR and UKIMS EIDR	This APC cannot be used where F47 is declared in DE 1/11 on the same goods item.
F47	None	EIDR and UKIMS EIDR (partial exclusion) SDP	APC F47 may only be used with EIDR and UKIMS EIDR where PC 4000 is declared in DE 1/10 on the same goods item. APCs 1SG or 1EN must also be declared in DE 1/11 on the same goods item. This APC cannot be used where 1EL or 1LG are declared in DE 1/11 on the same goods item.

1-Series: The full conditions and restrictions for the 1-Series APCs for SPIMM can be found [here](#)

Code	Excluded	Permitted	General and Partial Exclusion Notes
1AG	UKIMS EIDR	SDP EIDR	A NI SDP or EIDR authorisation is held for aggregation. The goods were release to Free Circulation (FC) in NI in the same calendar month. All goods being aggregated must qualify for SPIMM. All goods being aggregated must comply with the specific H8 Aggregated Supplementary Declaration Completion Rules. All the goods being declared on an aggregated goods item are identical. This APC cannot be used with UKIMS EIDR.

Code	Excluded	Permitted	General and Partial Exclusion Notes
1CO	None	SDP EIDR and UKIMS EIDR	
1EL	EIDR UKIMS EIDR	SDP	This APC cannot be used where APCs 1EN, 1LG or 1SG are declared in DE 1/11 on the same goods item.
1EN	None	SDP EIDR and UKIMS EIDR	This APC cannot be used where APCs 1EL, 1LG or 1SG are declared in DE 1/11 on the same goods item.
1GO	None	SDP EIDR and UKIMS EIDR	APCs 1SG or 1EN must also be declared in DE 1/11 on the same goods item. This APC cannot be used where F47, 1EL or 1LG are declared in DE 1/11 on the same goods item.
1GP	UKIMS EIDR	EIDR (partial exclusion) SDP (partial exclusion)	SDP and EIDR may only be used where code '3' (indirect representation) is declared in DE 3/21. APCs 1SG or 1EN must also be declared in DE 1/11 on the same goods item. This APC cannot be used where F47, 1EL or 1LG are declared in DE 1/11 on the same goods item.
1LG	EIDR UKIMS EIDR	SDP	This APC cannot be used where APCs 1EL, 1EN or 1SG are declared in DE 1/11 on the same goods item.
1NR	None	SDP EIDR and UKIMS EIDR	This APC cannot be used where A04 or 1VW are declared in DE 1/11 on the same goods item.
1NV	EIDR UKIMS EIDR	SDP	
1PN	UKIMS EIDR	SDP (partial exclusion) EIDR (partial exclusion)	SDP and EIDR may only be used where code '3' (indirect representation) is declared in DE 3/21. APCs 1SG or 1EN must also be declared in DE 1/11 on the same goods item. This APC cannot be used where F47, 1EL or 1LG are declared in DE 1/11 on the same goods item.
1RD	None	SDP EIDR and UKIMS EIDR	The goods were release to Free Circulation (FC) in NI in the same calendar month. A NI SDP, EIDR or UKIMS EIDR authorisation must be held. All goods being declared on the recapitulative supplementary declaration must qualify for SPIMM. All goods being declared must comply with the specific H8 Recapitulation Supplementary Declaration Completion Rules. Each goods item from the original release must be declared as an individual goods item on the recapitulative supplementary declaration.

Code	Excluded	Permitted	General and Partial Exclusion Notes
1RM	None	SDP EIDR and UKIMS EIDR	This APC may not be used where the licence requirements are not waived under this APC. This APC cannot be used where APCs 1EL, 1EN or 1LG are declared in DE 1/11 on the same goods item.
1SC	None	SDP EIDR and UKIMS EIDR	This APC cannot be used where APCs F47, 1EL, 1EN or 1LG are declared in DE 1/11 on the same goods item.
1SG	None	SDP EIDR and UKIMS EIDR	This APC cannot be used where APCs 1EL, 1EN or 1LG are declared in DE 1/11 on the same goods item.
1SP	None	SDP EIDR and UKIMS EIDR	APC 1SP cannot be used unless one of the following APCs are also declared on the same goods item: A04, 1NR or 1VW.
1SR	None	SDP EIDR and UKIMS EIDR	APCs 1SG or 1EN must also be declared in DE 1/11 on the same goods item. This APC cannot be used where F47, 1EL or 1LG are declared in DE 1/11 on the same goods item.
1TB	None	SDP EIDR and UKIMS EIDR	APCs 1SG or 1EN must also be declared in DE 1/11 on the same goods item. This APC cannot be used where F47, 1EL or 1LG are declared in DE 1/11 on the same goods item.
1VW	SDP	EIDR and UKIMS EIDR	This APC cannot be used where F47 and 1NR are declared in DE 1/11 on the same goods item.
1XW	SDP	EIDR and UKIMS EIDR	This APC cannot be used where A04, F44 or F46 are declared in DE 1/11 on the same goods item.

2-Series: The full conditions and restrictions for the 2-Series APCs for UKC can be found [here](#)

Code	Excluded	Permitted	General and Partial Exclusion Notes
24G	SDP EIDR UKIMS EIDR	None	

6-Series: The full conditions and restrictions for the 6-Series APCs for SPIMM can be found [here](#)

Code	Excluded	Permitted	General and Partial Exclusion Notes
61G	SDP EIDR UKIMS EIDR	None	
62G	SDP EIDR UKIMS EIDR	None	
63G	SDP EIDR UKIMS EIDR	None	

7-Series: The full conditions and restrictions for the 6-Series APCs for SPIMM can be found [here](#)

Code	Excluded	Permitted	General and Partial Exclusion Notes
71G	EI SDP EIDR UKIMS EIDR	None	