



Windsor Framework

Declaration Completion
Instructions Tariff Clinics

Sessions 1-3

April 2024

Updated in June 2024



Introduction to WF: Great Britain – Northern Ireland Simplified Process for Internal Market Movements (SPIMM)

Background



- ❖ On 27 February 2023 the UK and EU agreed the **Windsor Framework** (WF), providing a fundamentally new set of arrangements to restore the **smooth flow of trade within the UK internal market**; safeguard Northern Ireland's (NI) place in the Union; and address the democratic deficit that was otherwise at the heart of the original NI Protocol.
- ❖ These arrangements were adopted at the **Withdrawal Agreement Joint Committee** on 24 March 2023.

GB-NI SPIMM



- ❖ As part of the UK's preparations for the WF, HMRC have been working on defining the **processes** and **IT systems** required to meet the policy and operational **customs declaration requirements** of UK between GB and NI.
- ❖ This will allow traders to take advantage of the new **UK Internal Market Scheme** using the **GB-NI Simplified Process for Internal Market Movements (SPIMM)**.
- ❖ Using GB-NI SPIMM, traders will be required to declare **less information** to fulfil their customs obligations.

CDS Impact



- ❖ To facilitate the WF, HMRC are focused on **CDS as the target system** in order to achieve a compliant GB-NI SPIMM end-state solution.
- ❖ This includes the introduction of a **new dataset** and **repurposing existing ones**.
- ❖ Anticipated **changes to business rules** will also **impact current functionality**.
- ❖ This also includes certain changes to **existing GB-NI declaration beyond SPIMM** and changes to GB Imports.

Note Regarding Terminology

The Command Paper on Safeguarding the Union was published on 31 January 24 introducing a new package of proposals to fully protect Northern Ireland and its place in the Union.

The proposals include replacing the Green Lane with a broader **UK internal market system** and a new internal market guarantee. This version of the Declaration Completion Instructions contains references to the Green Lane as it was produced by HMRC before the publication of the Command Paper.

The changes outlined in the Command Paper do not change the technical content of the Declaration Completion Instructions or this presentation which refer to specific processes for certain movements made as part of the UK Internal Market System (referred to previously and within these documents as the Green Lane). However, there will be some terminology changes which HMRC has updated in the attached material dated 24/06/17.

You must use this guidance prepare for the upcoming changes ahead of September 24. HMRC will be publishing the definitive version of these declaration completion instructions on GOV.UK with the updated terms later this year however the substance and instructions will remain the same.

The table below shows the changes to the naming convention. Please note that no CDS functionality is impacted.

Old Term	New Naming Convention	Changes relative to shared completion instructions
GLEIDR	UKIMSEIDR	All conditions, restrictions, and instructions linked to Green Lane EIDR in the completion instructions apply to UKIMSEIDR
H8 declaration	No need to change in technical documentation	No change
Green Lane customs movements	Simplified Process for Internal Market Movements (SPIMM)	References to Green Lane movements or Green Lane datasets are replaced with SPIMM movements and datasets. For example, the dataset outlined in the Declaration Completion Instructions shared as 'Green Lane C21i' will be referred to as 'SPIMM C21i'. There are no changes to the technical specifications due to this change
Non-Green Lane movements (red lane and standard movements)	Other NI Goods Movements (specifying, where necessary, between: • RoW-NI • GB-NI 'At Risk' (Red Lane) • GB-NI 'Not at Risk' (Not using SPIMM facilitations – i.e. H8)	No change

Introduction to WF: Great Britain – Northern Ireland Simplified Process for Internal Market Movements (SPIMM)

In order to facilitate the new Windsor Framework UK Internal Market Scheme, the GB-NI SPIMM will be established for movements where goods are moving from GB-NI via direct movement and are 'not at risk' of entering the EU.

Implications for Traders using SPIMM:

- Goods arriving in NI using SPIMM will not have to pay EU duties or tariffs as they must be Not at Risk of onward movement to the EU.
- Traders will be able to:
 - Use a significantly reduced dataset for goods moved directly between GB-NI 'Not at Risk' – the H8.
 - Use the H8 declaration both at the point of release into free circulation and as the supplementary declaration for I1 C&F and EIDR NOP declarations
 - Use a reduced SPIMM I1C&F and EIDR NOP declarations to enter goods into NI from GB if the trader holds SDP or EIDR respectively
 - Use a reduced SPIMM C21i declaration for Customs Clearance Request (CCR)
- If a H8 is used, traders will not be required to complete supplementary declarations post-movement.

		GB-NI SPIMM Vs. Red Lane				
		'At Risk' of Onward Movement to the EU	UKIMS Required	Direct Transport from GB and IoM to NI*	Goods must be in Free Circulation in GB prior to movement to NI	Goods must be GB Domestic status Goods
GB-NI	SPIMM	✗	✓	✓	✓	✓
	Red Lane	✓	✗	✓	✗	✗

*Goods may move from GB to NI under Transit via countries in the Common Transit Area (CTA)



Goods Categories (Category 1, Category 2, and Standard Goods)

Goods Categories will be used to determine the nature of the goods moving from GB-NI, as well as the treatment of these goods (e.g. restrictions on movements, related APCs) according to the Windsor Framework agreement.

Category 1 Goods

Category 1 Goods are **excluded** from transporting goods in the GB-NI SPIMM and must use a full declaration.

Category 1 Goods are subject to:

- Restrictions enforced by Article 215 of The Treaty on the Functioning of the European Union (TFEU)
- Total bans or prohibitions
- Trade defence measures
- Union tariff rate quotas when claimed by the importer
- Union quotas other than tariff rate quotas

Category 2 Goods

Category 2 Goods are **permitted** with GB-NI SPIMM – but must meet certain requirements and conditions, including document controls.

Category 2 Goods include **excise products** and/or goods subject to special **health, licensing or environmental controls**.

Category 2 goods must meet specific DE requirements on the H8 and other SPIMM datasets, including declaring a minimum **8-digit commodity code** on a H8.

Please note the list of Category 2 goods is different from the list of controlled goods covered in SCDP

Standard Goods

Standard goods are **permitted** in the GB-NI SPIMM. They are not required to enter the document code and waiver status code for these goods.

To qualify as a Standard Good, they must:

- be moving from GB to NI;
- satisfy 'Not At Risk' criteria;
- not have any import controls or licensing requirements;
- be of UK Domestic Status; and
- not be entering a customs duty suspense procedure.

On a H8 these goods will declare a **minimum 6-digit commodity code**.

GB-NI SPIMM: Conditions of Use (Must be)

Traders and Goods **must meet** the following conditions under the Windsor Framework in order to use the GB-NI SPIMM:



Direct Transport to NI including Transit

Goods must be in direct transport from GB to NI and provide direct transport details for movement from GB-NI.

Goods may be moved via transit from GB to NI via the countries in the CTC (Common Transit Convention). However, the transit must originate in GB and be discharged in NI.



Goods are 'Not at Risk'

All goods that are imported into NI are deemed 'at risk' or 'not at risk' for onward movement to the Republic of Ireland (RoI) or another EU member state.

To access SPIMM facilitations, GB-NI movements must be declared 'Not at Risk' of onwards movement to the EU by a UKIMS trusted trader.



Free Circulation

Goods moving from GB to NI must be in free circulation in GB and must be moving into free circulation in NI.

The goods must always be in Free Circulation in GB prior to moving to NI, however some APCs will mandate the goods being in Home Use (GB customs duty, Excise, and VAT paid).



UKIMS Trusted Traders

A UK Internal Market Scheme (UKIMS) authorisation is needed in order to utilise SPIMM.

Specifically, for goods entering NI via SPIMM, the importer declared must be a UKIMS authorised party.

The UKIMS authorisation information must always be entered in DE 2/3 and DE 3/39. The importer that holds the UKIMS authorisation must always be entered as the importer in DE 3/16.

GB-NI SPIMM: Restrictions (Cannot be)

The following **cannot be** the case when using the GB-NI SPIMM under the Windsor Framework agreement.



At-Risk Goods

Goods may not be at-risk of onward movement into the EU.



Category 1 Goods

Goods entering via SPIMM may not be Category 1 (Excluded) Goods, such as goods liable to quotas, anti-dumping duties, or trade safeguards.



There may be no taxes payable at the time of release in NI via SPIMM

No methods of payment apart from PVA may be used.



Locations outside the UK Internal Market Scheme

Goods must move from Great Britain, the Isle of Man, or the UK Territorial Waters (up to 12-mile nautical limit).



T2 Transit

Only T1 Transit allowed to facilitated movement of non-community goods for which EU customs duty and other charges at import are under suspense while in transit.



Claim reliefs on release in NI or suspend duty via entry to Special Procedures

Goods cannot claim reliefs upon entry to NI (OSR/OSD/CSDR) and cannot be entered into any Special Procedures. They can be entered into an Excise Warehouse.*



Mix 'At Risk' and 'Not at Risk' Goods on a SPIMM dataset

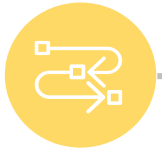
If 'at risk' and 'not at risk' goods are declared, a trader must enter all goods via a full declaration and pay any 'at risk' taxes; or enter goods to a special procedure until the 'at risk' nature of the goods is determined.

*Further detail in Procedure Codes section.



GB-NI SPIMM: Conditions of Use (Can be)

Traders or Goods **can be** one of the following under the Windsor Framework when using the GB-NI SPIMM:



Diverted from Special Procedures

Goods may only have NI at-risk Tax types suspended on arrival in NI (IP, FZ, CW only). They can be diverted from Special Procedures where only VAT is due on release of the goods in NI. These goods must have entered the Special Procedure in NI via a full customs declaration previously



'At Risk' and 'Not at Risk' Goods

A Trader may mix 'at risk' and 'not at risk' goods on a non-SPIMM I1 C&F or EIDR NOP, but traders must use a non-SPIMM dataset and then split into H8 vs. H1 at the supplementary declaration stage once the 'At Risk' status of the goods is determined.



Excise Suspense

Goods may be entered to an Excise Warehouse on arrival in NI, but they must have been in Excise suspense in GB first.



UK Customs Duty Paid Goods

Goods that have previously been in NI may be declared into GB free circulation without paying additional duties.



Category 2 or Standard Goods

Goods may be Category 2 Goods or Standard Goods. However, Category 2 goods will require additional information in the declaration

(More information in session 2 and 3)



T1 Transit

T1 Transit (Duty Not Paid) goods may move into NI with EU duties suspended. Upon arrival in NI, EU duties are relieved by nature of the goods being 'Not at Risk' of onward movement to the EU.



Windsor Framework: SPIMM vs. Red Lane

	Authorisation	Risk	Dataset	Commodity Code	Duties Payable	Additional Procedure Code
GB-NI SPIMM	Must have UKIMS authorisation	'Not-at-Risk' (NAR) of onward movement to the EU	H8 reduced dataset or other SPIMM dataset	6 -digit if Standard goods 8 -digit if Category 2 goods	No duties payable	If no License 1SG or 1EN ; With License 1LG or 1EL
GB-NI RED LANE	Does not need to have UKIMS authorisation	'At-Risk' of onward movement to the EU	Full declaration or CCR depending on authorisation of trader and movement of goods	10 -digit (if required by dataset being used)	'At-risk' duties payable	No specific APC – will vary depending on journey

Overview of Key Authorisations

SPIMM Authorisations and Licenses are listed below; these are used to move goods from GB-NI using SPIMM and Post and Parcels facilitation, depending on various scenarios.



UKIMS

UK Internal Market Scheme (UKIMS) is replacing the UK Trader Scheme (UKTS) from 30 September 2023.

Functionality: UKIMS is an authorisation for trusted traders to declare their goods Not at Risk when being moved from GB-NI. It is a pre-requisite to use GB-NI SPIMM



EIDR and UKIMS EIDR

Entry in Declarant's Records (EIDR) allows traders to release goods to a customs procedure in SPIMM without the need to declare a full H8 up front at the point the goods move into NI.

Functionality: Provides the ability to use an EIDR NOP to enter the goods in NI and H8 as supplementary declaration in the GB-NI SPIMM – including aggregated and recapitulative H8 supplementary declarations.



SDP

Simplified Declaration Procedures (SDP) allows traders to declare less information at the frontier, such as commodity codes (unless Category 2 goods).

Functionality: Allows the trader to submit a I1 C&F to enter goods in NI and submit an H8 as a supplementary declaration – including aggregated and recapitulative H8 supplementary declarations.



UKC

UK Carrier Scheme allows traders to release post and parcel movements from GB to NI using a reduced Customs Clearance Request (CCR) to clear the inventory of an Inventory Linked Port (ILP)

Functionality: In the Post and Parcels facilitation the UKC scheme authorisation allows post and parcels movement into NI with a reduced dataset C21i.



NIRMS

Northern Ireland Retail Market Scheme (NIRMS) has replaced the DEFRA Scheme for Temporary Agrifood Movements into Northern Ireland (STAMNI)

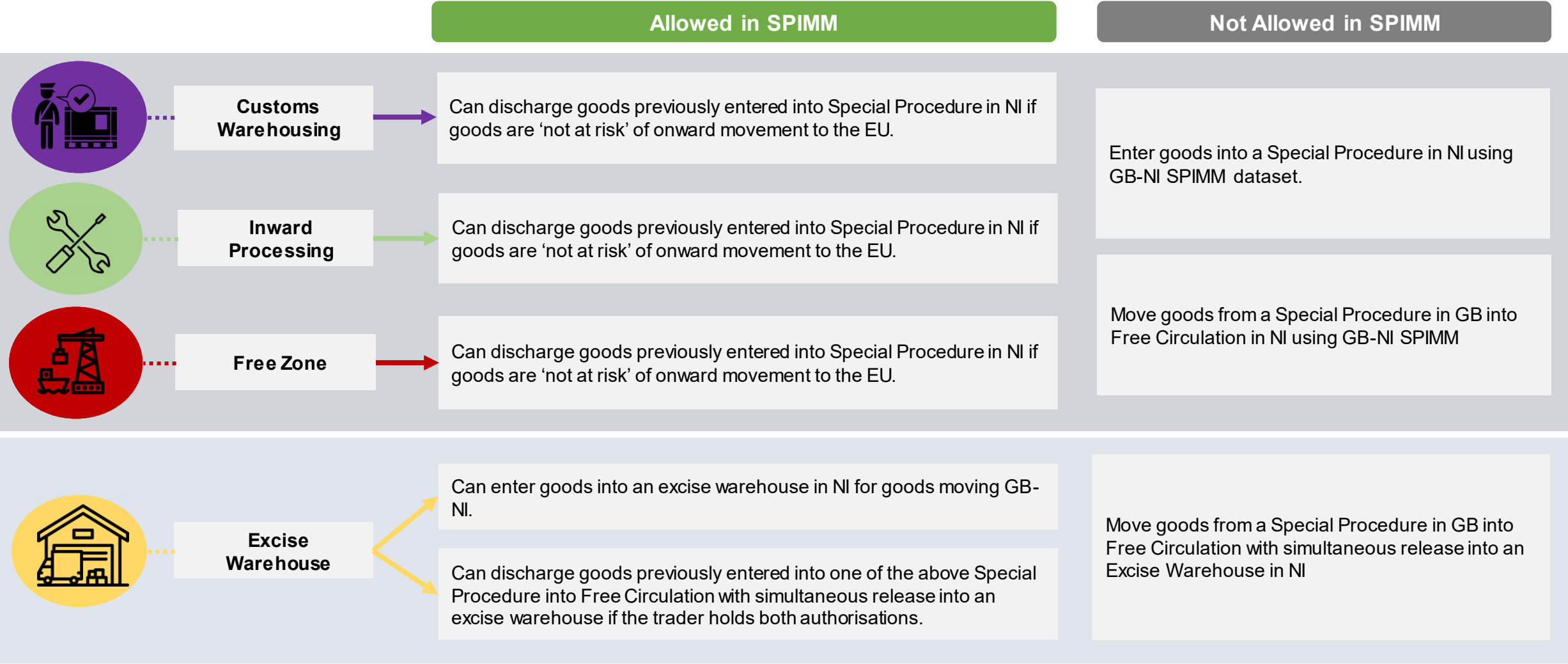
Functionality: In SPIMM, NIRMS allows Category 2 goods covered by the scheme to declare 6-digit commodity codes and no documentary control information.

*Post and
Parcels*

More information on aggregated and recapitulative supplementary declarations in Session 3.

SPIMM Authorisation Journeys (2)

Traders will use a variety of authorisations to move goods from GB-NI using SPIMM, depending on various scenarios and Trader requirements outlined below.



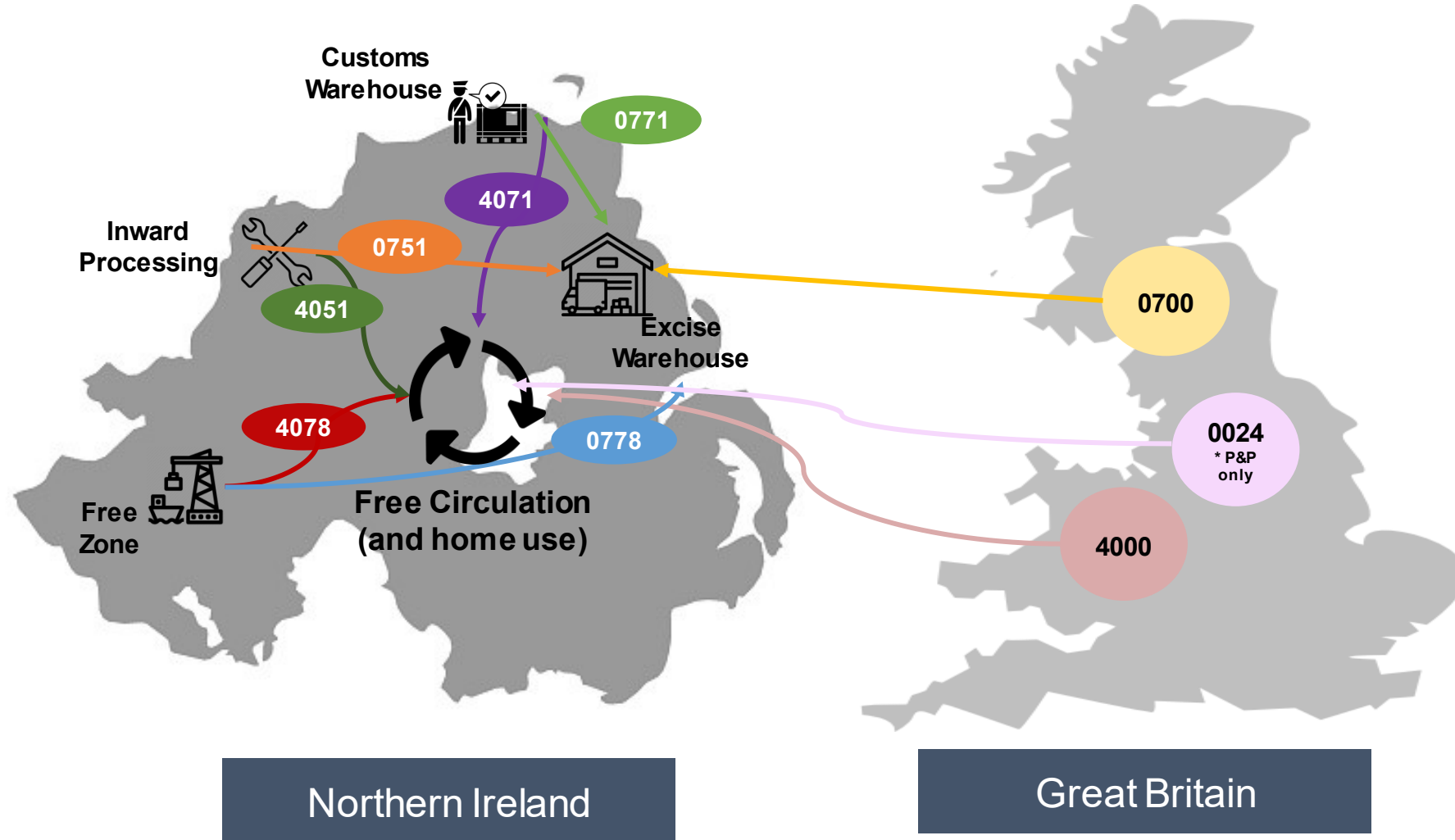
Procedure Codes (PCs): Full 1/10s List

The following **Procedure Codes** may be used for GB-NI SPIMM movements. The use of these PCs are dependent on the declaration category used.

Procedure Code	Description of Procedure
0700	Release for free circulation with simultaneous entry to an excise warehouse
0751	Release for free circulation with simultaneous entry to an excise warehouse after Inward Processing (IP)
0771	Release for free circulation from a Customs Warehouse (CW) with simultaneous entry to an excise warehouse
0778	Release for free circulation from a Free Zone (FZ) or Free Port (FP) with simultaneous entry to an excise warehouse
4000	Release to free circulation and home use
4051	Release to free circulation and home use after Inward Processing (IP)
4071	Release to free circulation and home use from a Customs Warehouse (CW)
4078	Release to free circulation and home use from a FZ/FP
Post and Parcels PCs	
0024	Release to home use for post and parcel movements between GB and NI by traders authorised under the UK Carrier (UKC) scheme
Transit and MiTS PCs*	
0006	Transit
0007	Movements in Temporary Storage (MiTS)

Procedure Codes (PCs): PCs and Movement Types

The following **Procedure Codes** may be used for GB-NI SPIMM and UKC movements. The use of these PCs are dependent on the declaration category used.



Windsor Framework SPIMM Datasets

All core customs declarations and CCR datasets have SPIMM versions

H8

Reduced dataset available in SPIMM as a Arrived (A), Pre-Lodged(D), and Supplementary (Y, Z) declaration.

I1 C&F Standard & Controlled

Reduced dataset available in SPIMM as a Arrived (C), Pre-Lodged(F) declaration for traders with SDP Authorisation. Trader can submit a C or F declaration followed by a H8 as a supplementary declaration.

EIDR NOP (C21 EIDR)

Reduced dataset available in SPIMM as a Arrived (J), Pre-Lodged(K) declaration for traders with either UKIMS-EIDR or 'regular' EIDR. Trader can submit a J and K declaration followed by a H8 as a supplementary declaration.

C21i

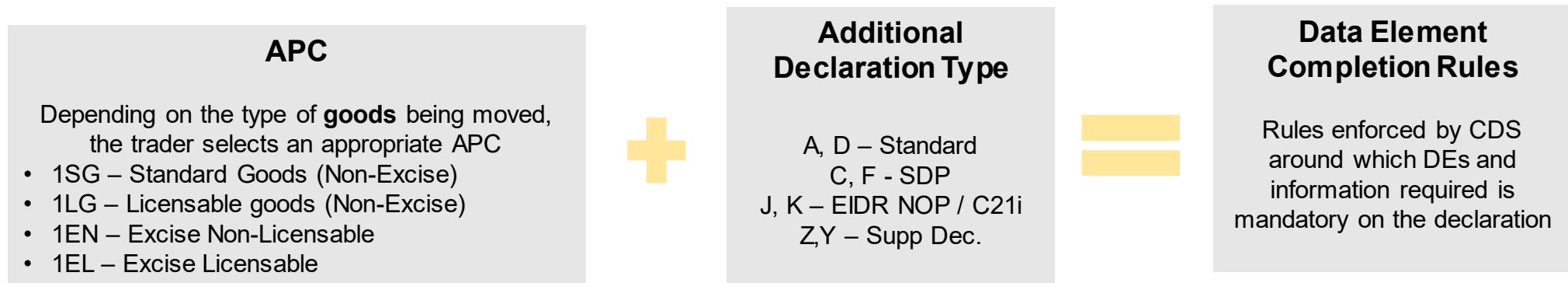
Reduced dataset available in SPIMM as a Arrived (J), Pre-Lodged (K) declaration for traders submitting a Customs Clearance Request (CCR).

Details of H8 and Other SPIMM datasets – including which fields must always be completed with certain information to be covered in more detail in Session 2

Introduction to SPIMM APCs

The below information represents a high-level overview of how the appropriate data element completion rules will be derived and enforced depending on the type of goods being moved via SPIMM.

Four new primary APCs covering each **Goods Category** will be use with the **Additional Declaration Type** to derive the appropriate completion rules



One of the **four APCs must be used in each goods item on a SPIMM declaration**. However, only one of 1SG/1LG/1EN/1EL can be declared per goods item. There will also be **four primary APCs for transit movements**. Key APCs '000', '1CD', '1CG' are replaced by these four APCs and cannot be used with SPIMM.



The SPIMM primary APC used for each goods item will determine which other APCs can be declared on that goods item. There will be new APCs covering **recapitulative** and **aggregated** supplementary declarations. This will impact 'Other NI Movements' and 'GB Imports'



For **Category 2 Goods** Traders will not be instructed to enter a license document code on a H8 supplementary declaration if these have already been declared at the frontier.

For **Standard Goods** using APC 1SG the trader will not have to enter the waiver document code and waiver status code.

APCs: Transit and MiTS APCs

Below outlines the APCs required for Transit and MiTS in SPIMM as well as additional requirements required in SPIMM.

All SPIMM Transit and MiTS APCs derive the relevant C21i SPIMM dataset completion instructions



61G

**GB – NI Transports
Internationaux Routiers (TIR)
Carnets**

Existing/Previous APC:
61T - TIR Carnets



62G

**GB – NI New Computerised
Transit (NCTS) Movements**

Existing/Previous APC:
62T - New Computerised Transit
System (NCTS) Movements



63G

**GB – NI Transit Simplification
Movements**

Existing/Previous APC:
63T - Transit Simplifications



71G

**Movements in Temporary
Storage (MiTS) between NI
premises**

Existing/Previous APC:
71M - Movements in Temporary
Storage

Conditions of Use in SPIMM:

- The movement must have originated in GB;
- Goods must be continuing their movement to another location in NI in under the relevant procedures;
- Goods must not undergo operations other than to preserve them in good condition;
- No items can be added or removed from the consignment whilst under the transit procedure.
- **UKIMS authorisation must be declared in DE 2/3 and DE 3/39. The importer in DE 3/16 must be the UKIMS authorisation holder.**



SPIMM Datasets: H8 Summary and Introduction

Outlining key differences between H8 dataset and the regular H1 dataset.

SPIMM H8 USE CASES

- Releases into Free Circulation into NI for **‘Not at Risk’** (NAR) goods imported by UKIMS authorised trader.
- Releases into Free Circulation into NI with simultaneous entry into an **Excise Warehouse**.
- Used as a **supplementary** declaration submitted after a SPIMM I1 C&F or EIDR NOP.

SPIMM H8 USAGE REQUIREMENTS

- Trader must be a **UKIMS** Trusted Trader. Must be declared as the importer (DE 3/16). The trader must enter their UKIMS authorisation information in DE 2/3 and DE 3/39 in all instances.
- Goods must be in **free circulation** and **home use** or be in **free circulation** with **excise duty suspense** prior to their movement.
- Goods must be **directly transported** into NI from GB.
- Goods must be **‘not at risk’** of onward movement to the EU.
- Goods must be released to **free circulation in NI**.

SPIMM H8 BENEFITS

- If Trader is **UKIMS** authorised and moving **‘not at risk’** goods, trader can use a **reduced dataset** with **less information required** relative to a H1 declaration category.
- Trader does **not** need to declare waiver code if goods are not subject to licensing controls.
- Trader can declare commodity code to **6 or 8** digits (Standard and Category 2 goods respectively).

	Standard H1	H8
Total Data Elements	75	33
Mandatory Data Elements	26	21
Dependent Data Elements	45	11
Optional Data Elements	4	1

Please note this dataset is named
‘Green Lane H8 in the shared
Declaration Completion Instructions

Introduction to SPIMM Code lists

New Codes

Specific to SPIMM declarations. Will lead to a rejection if used on a GB import movement or if used on a non-SPIMM NI movement

Banned Codes

Existing codes that will lead to rejections if entered on a SPIMM declaration

Out of Scope Codes

Existing codes that HMRC recommends are hidden from trader view as they do not apply in SPIMM and can lead to unnecessary validation in CDS

Mandatory Codes

Certain codes must be entered in specific data elements in all instances. For example, on a H8 SPIMM movement, document code 1UKI for UKIMS must always be entered in DE 2/3.



Q&A

Questions?

Please note as per the Terms of Reference (ToR) we will only answer questions regarding Declaration Completion Instructions or clarifications around this presentation. We will not take questions regarding policy decisions.

Windsor Framework Tariff Clinic Contents

1 Introduction to Windsor Framework and SPIMM Scope for Declaration Completion Instructions

2 Introduction to Authorisations, Datasets, Key Additional Procedure Codes (APCs), and Code Lists

Q&A

Session 1



3 SPIMM Datasets + UKC C21i

4 Procedure Codes

5 Additional Procedure Codes

6 Code Lists

Q&A

Session 2

Windsor Framework SPIMM Datasets

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H8

Reduced dataset available in SPIMM as a Arrived (A), Pre-Lodged(D), and Supplementary (Y, Z) declaration.

**I1 C&F
Standard &
Controlled**

Reduced dataset available in SPIMM as a Arrived (C), Pre-Lodged(F) declaration for traders with SDP Authorisation. Trader can submit a C or F declaration followed by a H8 as a supplementary declaration.

**EIDR NOP
(C21 EIDR)**

Reduced dataset available in SPIMM as a Arrived (J), Pre-Lodged(K) declaration for traders with either UKIMS-EIDR or 'regular' EIDR. Trader can submit a J and K declaration followed by a H8 as a supplementary declaration.

C21i

Reduced dataset available in SPIMM as a Arrived (J), Pre-Lodged (K) declaration for traders submitting a Customs Clearance Request (CCR).



Additional Procedure Code (APC)	Available Datasets
1SG – Standard Goods not subject to Documentary Controls (Non-Excise Goods)	H8, I1 C&F, EIDR NOP
1LG – Category 2 Non-Excise Goods Subject to Documentary Controls, Including Licenses	H8, I1 C&F
1EN – Category 2 Excise Goods not subject to Documentary Controls	H8, I1 C&F, EIDR NOP
1EL – Category 2 Excise Goods subject to Documentary Controls, including Licensing	H8, I1 C&F
61G - GB – NI Transports Internationaux Routiers (TIR) Carnets	C21i
62G - GB – NI New Computerised Transit (NCTS) Movements	C21i
63G - GB – NI Transit Simplification Movements	C21i
71G - Movements in Temporary Storage (MiTS) between NI premises	C21i
24G – UK Carrier (UKC) Scheme Post and Parcels Business to Consumer Recipient (B2C), Consumer Sender to Business (C2B), Consumer Sender to Consumer Recipient (C2C) from Great Britain (GB) to Northern Ireland (NI)	C21i* <i>[Will be linked to new PC – 0024]</i>
- For goods moving using the UKC Scheme via an Inventory Linked Port (ILP) a Customs Clearance Request (CCR) – C21i - must be submitted declaring the relevant UKC authorisation details if the goods require a gate pass to be released from their inventory. - For goods being released in a Goods Vehicle Movement Service (GVMS) port using the UKC Scheme, traders do not need to enter a declaration into CDS and can instead enter the EORI number of the UKC authorisation holder into the GVMS system against the Goods Movement Reference (GMR) of the movement.	



SPIMM Datasets: H8 Summary and Introduction

Outlining key differences between H8 dataset and the regular H1 dataset.

SPIMM H8 USE CASES

- Releases into Free Circulation into NI for **‘Not at Risk’** (NAR) goods imported by UKIMS authorised trader.
- Releases into Free Circulation into NI with simultaneous entry into an **Excise Warehouse**.
- Used as a **supplementary** declaration submitted after a SPIMM I1 C&F or EIDR NOP.

SPIMM H8 USAGE REQUIREMENTS

- Trader must be a **UKIMS** Trusted Trader. Must be declared as the importer (DE 3/16) and enter their UKIMS authorisation information in DE 2/3 and DE 3/39 unless override is used.
- Goods must be in **free circulation** and **home use** or be in **free circulation** with **excise duty suspense** prior to their movement.
- Goods must be **directly transported** into NI from GB.
- Goods must be **‘not at risk’** of onward movement to the EU.
- Goods must be released to **free circulation in NI**.

SPIMM H8 BENEFITS

- If Trader is **UKIMS** authorised and moving **‘not at risk’** goods, trader can use a **reduced dataset** with **less information required** relative to a H1 declaration category.
- Trader does **not** need to declare waiver code if goods are not subject to licensing controls.(using APC 1SG).
- Trader can declare commodity code to **6 or 8** digits (Standard and Category 2 goods respectively).

	Standard H1	H8
Total Data Elements	75	33
Mandatory Data Elements	26	21
Dependent Data Elements	45	11
Optional Data Elements	4	1

Please note this dataset is named
‘Green Lane H8 in the shared
Declaration Completion Instructions



GB-NI Simplified Process for Internal Market Movement (SPIMM) Imports – H8 Building Blocks

DE No.	Data Element (DE) name	Condition(s)
1/1	Declaration type	Declaration type must be IM in all instances.
1/2	Additional Declaration type	- For H8, this may be A,D,Y,Z - For type Y and Z supplementary declarations certain data elements will have different completion instructions or will not be required. - If UKIMS EIDR is being used, the declaration gets completed exactly as if it was normal EIDR with regards to Document code/authorisation cat.
1/10	Procedure Code	One of the following Procedure Code's (PC's): 0700, 0751, 0771, 0778, 4000, 4051, 4071, 4078 must be declared.
1/11	Additional Procedure Code	- Additional Procedure Code's must include at least one of the following: 1SG or 1LG or 1EL or 1EN. - All goods items on the declaration must use one of these four APCs
2/1	Previous Document (Impacted by 'Banned Code' list)	- If a Supplementary declaration under UKIMS EIDR is being entered would require a DUCR to be entered as per normal EIDR - Where Aggregated or recapitulative supp dec is used there will be specific completion instructions for this DE
2/2	Additional Information (Impacted by 'Banned Code' list)	- NIDOM must be declared in all instances - NIREM must be declared unless NIAPP is entered (See slide 20 for more detail on override codes). - Where Aggregated or recapitulative supp dec is used there will be specific completion instructions for this DE. - AI code AGGSD or RSDSD must be entered in all instances depending on if aggregation (1AG) or recapitulation are used (1RD) - GVMS and non-GVMS shipments may be combined on a single aggregated supplementary declaration. - AI code RRS01 should not be declared in DE2/2.
2/3	Documents produced, certificates and authorisations, additional references (Impacted by 'Banned Code' list)	- Document code 1UKI and the UKIMS authorisation number must be declared unless NIAPP is entered (See slide 20 for more detail on override codes). - At least one Document Code and a Status Code from the following list must also be provided to evidence the direct transport of the goods from GB to NI: N703, N704, N705, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N820, N821, N933.
3/1	Exporter	If a recognised GB or XI EORI is held it must be declared in DE 3/2.
3/2	Exporter Identification Number	DE 3/1 must be left blank where a GB or XI EORI is provided in DE 3/2.



GB-NI SPIMM H8 – Building Blocks 2

DE No.	Data Element (DE) name	Condition(s)
3/15	Importer Name and Address	- If DE 3/16 is XI EORI, leave DE 3/15 blank - If DE 3/16 is GB EORI or blank, enter name and address in DE 3/15
3/16	Importer Identification Number	- Must always be the GB or XI EORI of the UKIMs authorisation holder (unless NIAPP is used) - If XI EORI is declared in DE 3/16, DE 3/15 must not be completed - If GB EORI is being used, DE 3/15 must be completed with Importer Name and Address
3/18	Declarant Identification Number	Declarant GB or XI EORI must be declared in all instances.
3/20	Representative Identification	Rules around establishment in NI and the use of GB EORIs
3/21	Representative Status Code	Rules around establishment in NI linked to representation
3/39	Holder of the Authorisation Identification Number (Impacted by 'Banned Code' list)	Authorisation Type Code UKIM in addition to the EORI of the UKIMS authorisation holder must be declared unless NIAPP is entered (See slide 20 for more detail on override codes).
3/40	Additional Fiscal References Identification Number	This data element is mandatory when A04 or 1VW are declared on an H8 in DE 1/11 on at least one goods item. This data element may not be used in any other circumstances.
4/14	Item amount invoiced	Enter the 'Item Amount Invoiced' for the goods item and the currency used to invoice the goods. Normal rules around valuation methods and other additional documents do not apply.
5/8	Country of destination code	Enter code GB in DE 5/8 in all instances
5/15	Country of origin	- Enter the code for the country of origin of the goods from the list of codes (as determined by Article 60(2) of the Code). - Rules around DE 5/15 in relation to DE 5/16 do not apply
5/23	Location of goods	- The location code declared must always be in NI and must use the country code of GB. - On supplementary declarations enter code 'GBBYUKIM' followed by the UKIM authorisation number in DE 5/23 in all instances.
5/27	Supervising Customs Office	Declare Supervising Office code GBBEL004 in all instances unless PC 4000 is declared in DE 1/10.



GB-NI SPIMM H8 – Building Blocks 3

DE No.	Data Element (DE) name	Condition(s)
6/1	Net mass	This DE is mandatory when Additional Procedure Codes (APC) 1EL or 1LG are declared in DE 1/11, with the exception of where APC 1EL or 1LG are declared on a supplementary declaration. In all other instances DE 6/1 may be left blank.
6/2	Supplementary Units	- This DE is mandatory on a Type A or D declaration when APC 1EL or 1LG are used and all the commodity codes covered by the 8-digit commodity code require a supplementary unit (Example of supplementary unit guidance in slide 9) - This DE is not required on a supplementary declaration.
6/5	Gross Mass	Enter the gross mass, expressed in kilograms, for the goods being declared.
6/8	Description of goods	Enter a description of the goods which is specific enough to allow the unambiguous identification, classification and examination of goods.
6/10	Number of Packages	Enter the number of packages making up the consignment covered by the declaration
6/14	Commodity Code	- Enter the commodity code corresponding to the relevant goods item to the required number of digits according to the APC being used. - APCs: 1SG 6-digits required. - APCs: 1EL, 1EN or 1LG 8-digits required.
7/4	Mode of Transport at the Border	- Enter the relevant code from 1-9 to indicate the active means of transport used to arrive at the NI external border - For Aggregated and Recapitulative declarations, enter code '9' in all instances, irrespective of the Mode of Transport used to release the goods on arrival in NI.

DE 6/2 Supplementary Units

DE 6/2
Must be
Completed

- ▼ Of a cylinder capacity exceeding 1 000 cm³ but not exceeding 1 500 cm³

8703 22

- - New 10.00 %

p/st

8703 2210 00

- - Used 10.00 %

p/st

8703 2290 00

Both 10-digit commodity codes
require number of items as a
supplementary unit

DE 6/2
Is not
required

Description	Third country duty	Supplementary unit	Commodity code
For technical uses, for use in civil aircraft	0.00 %		3926 9097 05
Microspheres of a polymer of divinylbenzene, of a diameter of 4,5 µm or more but not more than 80 µm	6.50 %		3926 9097 10
Glass fibre reinforced plastic traverse leaf spring for use in the manufacture of motor vehicle suspension systems	6.50 %		3926 9097 15
Reflecting sheeting or tape, consisting of a facing-strip of poly(vinyl chloride) embossed in a regular pyramidal pattern, heat-sealed in parallel lines or in a grid-pattern to a backing-strip of plastic material, or of knitted or woven fabric covered on one side with plastic material	6.50 %		3926 9097 20
Plastic cover with clips for the exterior rear-view mirror of motor vehicles	6.50 %	p/st	3926 9097 23
Gasket of polyethylene foam, intended to fill-up the space between the body of a motor vehicle and the base of a rear-view mirror	6.50 %		3926 9097 27
Parts of car radio and car air-conditioner front panels -of acrylonitrile-butadiene-styrene with or without	6.50 %		3926 9097 30

Only one of the 10-digit
commodity code requires a
supplementary unit.



Windsor Framework

Procedure Codes and Additional Procedure Codes

June 2024



Key Documents from Declaration Completion Instructions

1. Introduction to SPIMM PC Scope
 - 7 – 1/10 Landing Page
 - 8 – 00-Series
 - 9 – 07-Series
 - 10 - 40-Series
2. Introduction to SPIMM APC Scope
 - 5 – H8 Aggregation Rules
 - 6 – H8 Recapitulation Rules
 - 11 – 1/10 Landing Page
 - 12 – 17 – Specific APC Series
 - 33,34,35 – New Non-SPIMM APCs
3. Coverage of PC-APC matrix and APC-APC matrix
 - 3 – PC & APC Correlation Matrix
 - 36 – Updated PC – APC matrix covering new Non-SPIMM APCs
4. Overview of code list changes
 - 18 – Code list change control sheet
 - 19-26 – Amended code lists (including Banned/Out of Scope/New Codes)
5. Q&A

Procedure Codes (PCs): Full 1/10s List

The following **Procedure Codes** may be used for GB-NI SPIMM movements. The use of these PCs are dependent on the declaration category used.

Procedure Code	Description of Procedure
0700	Release for free circulation with simultaneous entry to an excise warehouse
0751	Release for free circulation with simultaneous entry to an excise warehouse after Inward Processing (IP)
0771	Release for free circulation from a Customs Warehouse (CW) with simultaneous entry to an excise warehouse
0778	Release for free circulation from a Free Zone (FZ) or Free Port (FP) with simultaneous entry to an excise warehouse
4000	Release to free circulation and home use
4051	Release to free circulation and home use after Inward Processing (IP)
4071	Release to free circulation and home use from a Customs Warehouse (CW)
4078	Release to free circulation and home use from a FZ/FP
Post and Parcels PCs	
0024	Release to home use for post and parcel movements between GB and NI by traders authorised under the UK Carrier (UKC) scheme*
Transit and MiTS PCs*	
0006	Transit
0007	Movements in Temporary Storage (MiTS)

* Not focus of this session given ongoing conversations around P&P solution

Procedure Codes (DE 1/10): Assumptions & Methodology

Procedure Codes for GB-NI SPIMM have been determined according to the required Data Elements, as well as circumstances in which a trader would utilise them. Procedure Codes may only be declared with the relevant Declaration Category, as defined in the table below. Procedure Codes used on a customs declaration must all be from the same Declaration Category, for example a Procedure Code from H8 may not be combined with a Procedure Code from I1 C&F on the same customs declaration.

- The **first** and **second** digits indicate the **Requested** Procedure: the customs procedure to which the goods are being entered.
- The **third** and **fourth** digits indicate the **Previous** Procedure: the customs procedure from which the goods are being removed. 00 as the third and fourth digits indicate that the goods have not been subject to any previous procedure.

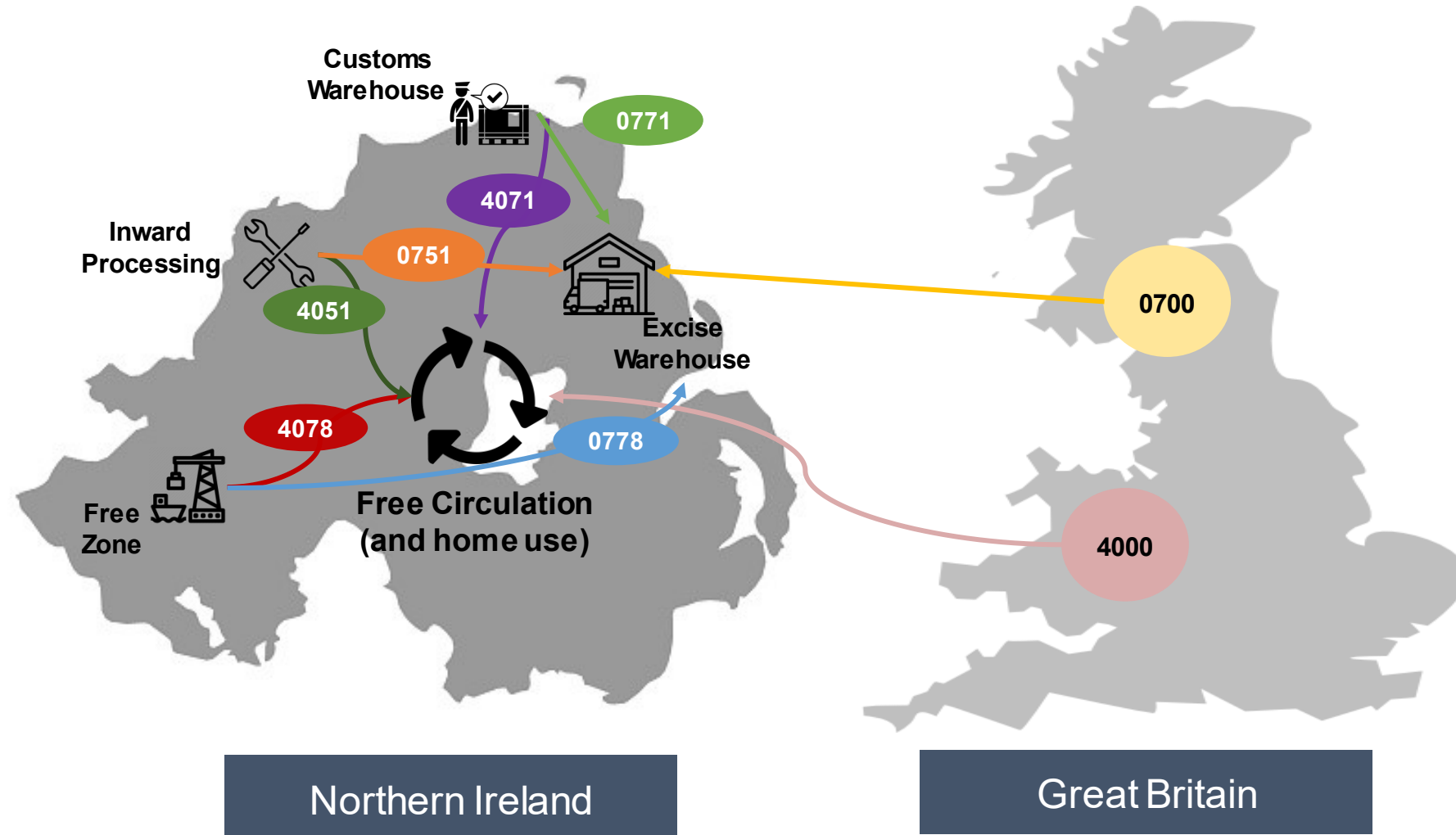
Declaration Category	Declaration Title	Allowable Requested Procedure Codes (Digits 1 and 2)
H8	Customs declaration for release for free circulation relating to goods brought by a trusted trader into Northern Ireland from another part of the United Kingdom by direct transport that are considered to be not at risk of subsequently being moved into the Union within the meaning of Article 5(1) and 5(2) of the NI Protocol for NI SPIMM imports only	0700, 0751, 0771, 0778, 4000, 4051, 4071, 4078
I1 C&F	Import simplified declaration C&F (with Regular Use) for NI SPIMM imports only	0700, 0778, 4000, 4078
EIDR NOP	(Air) Port Customs Clearance Request (CCR) – Imports released using Entry in Declarants Records (EIDR) where the C21 is also used to provide the Notification of Presentation (NOP) for NI SPIMM imports only	4000, 4078
C21i	(Air) Port Customs Clearance Request (CCR) – Imports for NI SPIMM imports only, including UK Carrier (UKC) Scheme Post and Parcels movements	0006, 0007, 0024

Please note these declaration categories and procedure code requirements are the same as those covered in the GB-NI Green Lane declaration completion instructions.

Procedure Codes (PCs): PCs and Movement Types

Documents 9-10

The following **Procedure Codes** may be used for GB-NI SPIMM movements. The use of these PCs are dependent on the declaration category used.



Additional Procedure Codes (APCs) for SPIMM*

The following methodology are the basis upon which SPIMM APCs were developed and functionally combined.



Mandatory SPIMM APCs: Used to Identify SPIMM movement

These APCs are combined on the declaration with the additional declaration category (DE 1/2) for CDS to derive which dataset completion instructions should be used for this declaration.



Signal APCs: Inform HMRC of the specific Type of Movement

These APCs are declared to signal a specific type of movement. Some APCs may require a specific AI code or Authorisation information to be used.



Aggregated and Recapitulative APCs: Used to declare an aggregated or recapitulative supplementary declaration

These APCs must be read in combination with the H8 Aggregation and Recapitulative Completion Rules



Existing APCs: Currently Available APCs which must be available in SPIMM

These APCs currently exist in CDs and must be available in the GB-NI SPIMM, subject to the restrictions on goods movements in the GB-NI SPIMM.



Wider APC Changes: New APCs beyond SPIMM changes

APCs that must be available in SPIMM, GB-NI Non-SPIMM movements, and GB Imports.



Transit and MITs APCs: New APCs related to Transit Movements

These APCs derive SPIMM C21i datasets in addition to signalling the type of transit movement being conducted.



Post and Parcels APC: APC to be used for UKC Authorised Post and Parcels Facilitations

These APCs derive the UKC C21i in addition to signalling the type of post and parcels movement being conducted.

**Please note that all these APCs are the equivalent of those with Green Lane terminology covered by the declaration completion instructions shared. The APC 3-digit code and their functionality has not changed given this change in terminology.*

APCs: SPIMM Dataset Derivation

The combination of a specific APC alongside an additional declaration category will **derive a specific dataset** for that Windsor Framework scenario, with specific data element completion instructions based on the Datasets agreed.

One of the following APCs must be entered on all H8, I1 C&F, EIDR NOP declarations in the GB-NI SPIMM
These four APCs cannot be combined on one single Goods Item

PC/APC/ADT	1SG	1LG	1EL	1EN
0700	N/A	N/A	A, C, D, F or Y	A, C, D, F or Y
0751	N/A	N/A	A	A
0771	N/A	N/A	A	A
0778	N/A	N/A	A, C or Y.	A, C or Y.
4000	A, C, D, F, J, K, Y or Z.	A, C, D, F, Y	A, C, D, F, Y	A, C, D, F, J, K, Y or Z.
4051	A, Z	A	A	A, Z
4071	A, Z	A	A	A, Z
4078	A, C, J, Y or Z.	A, C, Y	A, C, Y	A, C, J, Y or Z.



ADDITIONAL PROCEDURE CODES

APCs: New Functional SPIMM APCs

The combination of a specific APC alongside an additional declaration category will **derive a specific dataset** for that Windsor Framework scenario, with specific data element completion instructions based on the Datasets agreed.



Non-Licensable Goods

1SG

Standard Goods not subject
to Documentary Controls
(Non-Excise Goods)

Declaration Category H8

DE 6/14: 6-digit comm code

Declaration Category I1 C&F, EIDR NOP

DE 6/14: No commodity code

1EN

Category 2 Excise Goods
not subject to Documentary
Controls

Declaration Category H8

DE 6/14: 8-digit comm code

Declaration Category I1 C&F

DE 6/14: 8-digit comm code

DE 6/15: 2-digit TARIC code

DE 6/16: TARIC Additional Code

APCs: New Functional SPIMM APCs

The combination of a specific APC alongside an additional declaration category will **derive a specific dataset** for that Windsor Framework scenario, with specific data element completion instructions based on the Datasets agreed.



Licensable Goods

1LG

Category 2 Non-Excise Goods
subject to Documentary
Controls, including Licencing



1EL

Category 2 Excise Goods
subject to Documentary
Controls, including Licencing

Declaration Category H8:

The following additional data elements are only mandatory where the Additional Declaration Type in DE 1/2 is code A or D:

- Documents produced, certificates and authorisations, additional references (DE 2/3): licences and certificates must be declared
- Net Mass (DE 6/1): enter the net mass of the goods for which the licence is being decremented
- Supplementary Units (DE 6/2): enter any supplementary units as required by the commodity code. A supplementary unit must only be provided if all the commodity codes under the 8-digit commodity code require the same supplementary unit.
- The Commodity Code declared in DE 6/14 must be declared to 8-digits.

H8 supplementary declaration:

- The commodity code declared in DE 6/14 must be declared to 8-digits.

The following data elements may be left blank:

- Net Mass (DE 6/1)
- Supplementary Units (DE 6/2)

Declaration Category I1 C&F:

The following additional data elements are mandatory:

- DE 2/3: licences and certificates must be declared
- DE 4/14: enter the value of the goods for which the licence is being decremented
- DE 5/15: enter the origin of the goods as specified on the licence
- DE 6/1: enter the net mass of the goods for which the licence is being decremented
- DE 6/2: enter any supplementary units as required by the commodity code
- DE 6/14: enter the commodity code to 8- digits
- DE 6/15: enter the 2-digit TARIC Code
- DE 6/15: enter any TARIC Additional Codes, as required

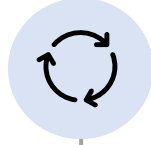
APCs: Inform HMRC of the Type of Movement

These new SPIMM APCs **signal** the specific type of movement beyond the four key SPIMM APCs



1CO

Free Circulation Goods Imported to NI from the UK Continental Shelf (UKCS) – *within the 12 mile territorial limit*



1SP

Release to Free Circulation on Diversion from a Special Procedure in NI



1NR

Release to Free Circulation on Diversion from a Special Procedure in NI following confirmation that the Goods are 'Not at Risk'



A10

Destruction of Goods under Inward Processing



F46

Use of the Original Tariff Classification of the Goods in Situations Provided for in Article 86(2) of the Code

APCs: Inform HMRC of the Type of Movement

These new SPIMM APCs **signal** the type of movement occurring – DEFRA Scheme.



DEFRA Scheme

1RM

Northern Ireland Retail
Movement Scheme (NIRMS)

DE 2/3: Enter '1RMS'
DE 3/39: 'NIRM'

High Level Details

- Where the licence requirements are waived under Northern Ireland Retail Movement Scheme (NIRMS) given the goods meet the specific criteria for the scheme.
- Must also declare Additional Procedure Code (APC) 1SG in DE 1/11.
- The licence document code and waiver statement are not required in DE 2/3.
- A 6-digit commodity code may be used in DE 6/14.
- The goods moved must be included in the relevant scheme being declared.

NIRMS can be used to waive one of the following types of licenses:

- Common Health Entry Document for Feed and Food of Non-Animal Origin (CHED-D)
- Common Health Entry Document for Products of Animal Origin (CHED-P)
- Common Health Entry Document Plants and Plant Products (CHED-PP)
- Horticultural Marketing Inspectorate (HMI) Certificate of Conformity with the marketing Standards for Fresh Fruit and Vegetables
- Phytosanitary Certificate (Plant and Plant based)
- Port Health Catch Certificate (IUU)
- V I 1 and V I 2 Certificate for controls in the wine sector,
- Certificate of Inspection for Organic Products.



ADDITIONAL PROCEDURE CODES

APCs: Inform HMRC of the Type of Movement when combined with AI Codes

These SPIMM APCs signal the type of movement occurring. They **must** be combined with an Additional Information **(AI) code** to signal the specific type of movement.

**1GO**

Goods Imported by
Government
Departments or Other
Public Bodies for
Official Use

**1GP**

Goods Imported by
Personnel Employed by
Diplomatic Missions,
Embassies,
Other Foreign Missions
and Organisations or
Visiting Forces

**1PN**

Release to Free
Circulation of Personal
Property and Non-
Commercial
Movements.

**1SR**

Release to Free
Circulation of Scientific
Goods for Research,
Medical and
Cultural Activities

**1TB**

Release to Free
Circulation of Goods
Imported by Trade Bodies

AI Code

Details of government
department or public body:
GLOGD

Details of organisation:
GLGPD

Non-Commercial: GLNCN
Personal Property: GLPRO
Funerals: GLFNA

Intended Usage of goods:
GLEMS

Intended Usage of Goods:
GLTBO

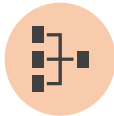
Example: A Trader is importing goods for a cultural event. They use APC **1TB** to indicate goods are being imported for trade and industry purposes and combine this with AI Code '**GLTBO**' to specify that goods are being imported for a trade, industry, or cultural event.

APC 1SG + 1TB + AI Code 'GLTBO' + Free Text 'Museum Exhibit in Belfast'



APCs: Aggregated H8 Supplementary Declaration

These SPIMM APCs signal the type of movement occurring, but do not drive additional behaviours. They **must** be combined with an Additional Information (AI) code* to signal the specific type of movement.

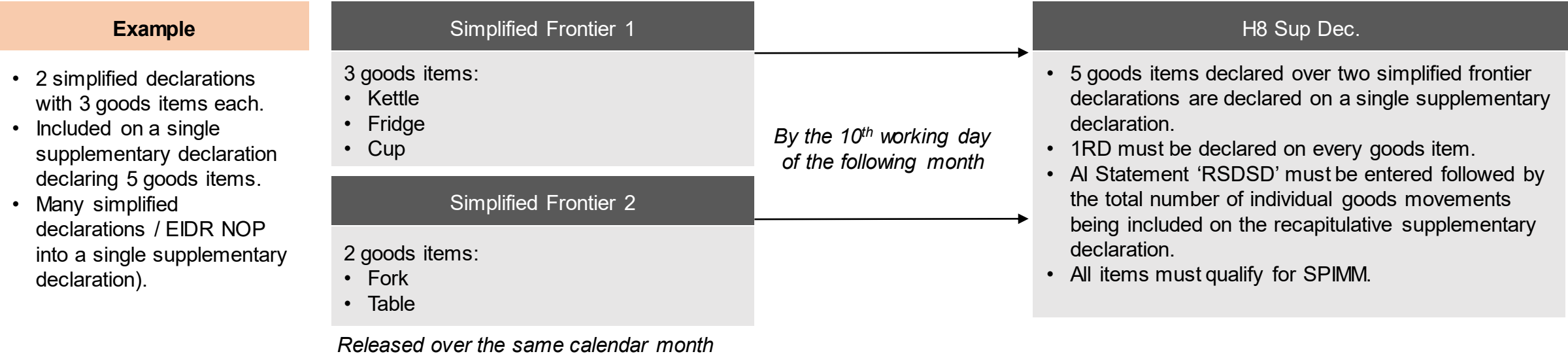
APC		Description									
	1AG: Aggregated H8 Supplementary Declaration	Multiple releases of the same product throughout a calendar month as a single goods item for the total quantity.									
	<i>If PC in the 53-series is used not in SPIMM, AI code 'AGGTA' must be used instead'</i>										
Example	<table><tr><td>Goods Movement 1</td></tr><tr><td>1 Kettle</td></tr><tr><td>Goods Movement 2</td></tr><tr><td>1 Kettle</td></tr><tr><td>Goods Movement 3</td></tr><tr><td>1 Kettle</td></tr></table> <i>Released over the same calendar month</i>	Goods Movement 1	1 Kettle	Goods Movement 2	1 Kettle	Goods Movement 3	1 Kettle	<i>By the 10th working day of the following month</i>	<table><tr><td>H8 Sup Dec.</td></tr><tr><td> 1 Kettle declared as goods item (Multiple releases of one goods item covered by 1 goods item). 1AG must be declared on every goods item. - AI Statement 'AGGSD' followed by the total number of individual goods movements must be declared on at least one goods item. - All items must qualify for SPIMM. - All items aggregated must be identical. </td></tr></table>	H8 Sup Dec.	1 Kettle declared as goods item (Multiple releases of one goods item covered by 1 goods item). 1AG must be declared on every goods item. - AI Statement 'AGGSD' followed by the total number of individual goods movements must be declared on at least one goods item. - All items must qualify for SPIMM. - All items aggregated must be identical.
Goods Movement 1											
1 Kettle											
Goods Movement 2											
1 Kettle											
Goods Movement 3											
1 Kettle											
H8 Sup Dec.											
1 Kettle declared as goods item (Multiple releases of one goods item covered by 1 goods item). 1AG must be declared on every goods item. - AI Statement 'AGGSD' followed by the total number of individual goods movements must be declared on at least one goods item. - All items must qualify for SPIMM. - All items aggregated must be identical.											

*Please note there is no Final Supplementary Declaration (FSD) in SPIMM

APCs: Recapitulative H8 Supplementary Declaration

These SPIMM APCs signal the type of movement occurring, but do not drive additional behaviours. They **must** be combined with an Additional Information (AI) code* to signal the specific type of movement.

APC	Description
 1RD: Recapitulative H8 Supplementary Declaration <i>If PC in the 53-series is used not in SPIMM, AI code 'RSDTA' must be used instead</i>	Covers multiple simplified declarations or EIDR NOPs . Each goods item from each simplified declaration or EIDR NOP must be declared as a separate goods item on the same supplementary declaration.



*Please note there is no Final Supplementary Declaration (FSD) in SPIMM



SPIMM Aggregated and Recapitulative Supplementary Declaration

DE No.	Data Element (DE) name	Aggregation	Recapitulation
1/2	Additional Declaration type	Cannot combine different Additional Declaration Types. Cannot include goods released under Simplified Declaration Procedure (SDP) and Entry in Declarants Record (EIDR) on a single aggregated supplementary declaration.	
1/11	Additional Procedure Code	APC 1AG must be declared in DE 1/11 on the H8 Aggregated Supplementary Declaration for every goods item.	APC 1RD must be declared in DE 1/11 on the H8 Recapitulative Supplementary Declaration for every goods item.
		Goods items must still declare APC 1SG with a 6-digit commodity code when a standard good is declared and APCs 1EL, IEN or 1LG where they still fall within Category 2 definitions with an 8-digit commodity code,	
2/1	Previous Document	Z ZZZ at header level followed by 'AGG' and the date of the first and last goods movement being included in the aggregated supplementary declaration. All movements must be within the same calendar month	Z ZZZ at header level followed by 'RSD' and the date of the first and last goods movement being included in the recapitulative supplementary declaration. All movements must be within the same calendar month
		Y DCR AGG + the EORI number + a unique reference number to provide a single reference that tracks back to the record of all DUCRs included within the aggregated supplementary declaration.	Y DCR RSD + the EORI number + a unique reference number to provide a single reference that tracks back to the record of all DUCRs included within the recapitulative supplementary declaration.
2/2	Additional Information	AI Code AGGSD must be declared on at least 1 goods item followed by: The total number of individual goods movements being included in the aggregated declaration.	AI Code RSDSD must be declared on at least 1 goods item followed by: the total number of individual goods movements being included on the recapitulative supplementary declaration. .
		GVMS and non-GVMS shipments may be combined on a single aggregated supplementary declaration. AI code RRS01 should not be declared in DE2/2.	
2/3	Documents produced	All goods items included on the aggregated or recapitulative supplementary declaration must have been released to the same UKIMS, SDP or EIDR authorisation	
3/39	Holder of the Authorisation Identification Number	- Each goods item must include either document code C512 (SDP) or C514 (EIDR). A supplementary or aggregated recapitulation cannot include both C512 or C514. - All goods items included on the aggregated or recapitulative supplementary declaration must have been released to the same UKIMS, SDP or EIDR authorisation. Authorisation Type UKIM followed by UKIM authorisation reference number must be entered for every goods item.	
5/23	Location of goods	The location code declared must always be in NI and must use the country code of GB.	
		On supplementary declarations enter code 'GBBYUKIM' followed by the UKIM authorisation number in DE 5/23 in all instances	
5/27	Supervising Customs Office	Declare Supervising Office code GBBEL004 in all instances unless PC 4000 is declared in DE 1/10.	
7/4	MoT at the Border	Enter code '9' in all instances, irrespective of the Mode of Transport used to release the goods on arrival in NI.	

Existing APCs: Currently Available APCs which must be available in SPIMM

These APCs currently exist in CDs and must be available in the GB-NI SPIMM. **Please note that the details of what information needs to be entered may be different for SPIMM relative to non-SPIMM movements.**



A04

Goods which are Discharged from an Inward Processing Procedure (VAT only*)

*In SPIMM, only discharge from IP and only PVA is allowed



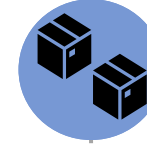
F06

Movement of Excise Goods from GB – NI under an Excise Duty Suspension Arrangement from the Place of Importation in accordance with Article 17(1)(b) of Directive 2008/118/EC



F44

Release for Free Circulation of Processed Products when Article 86(3) of the Code is to be applied



F47

Simplification of the Drawing-up of Customs Declarations for Goods Falling under Different Tariff Subheadings Provided for in Article 177 of the Code



1NV

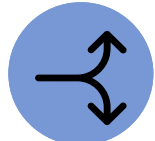
Release to Free Circulation of Goods Classified within Tariff Chapters 8703 (Motor Cars) and 8711 (Motorcycles)

SPIMM Conditions and Restrictions:

1. Goods must be directly transported from GB to NI;
2. Goods must be in free circulation in GB before they move to NI;
3. Goods must be 'Not at risk' of onward movement to the Republic of Ireland (ROI) or another EU member state;
4. Goods being discharged from a special procedure in NI must be deemed 'Not at risk' prior to the goods moving to free circulation and home use;
5. All PCs and APCs must be eligible for use in SPIMM;
6. All goods items must be eligible for the GB-NI SPIMM.

Existing APCs: Currently Available APCs which must be available in SPIMM

These APCs currently exist in CDs and must be available in the GB-NI SPIMM. **Please note that the details of what information needs to be entered may be different for SPIMM relative to non-SPIMM movements.**

**1SC**

Release to Free
Circulation using the
Split Consignment
Facility

**1VW**

Release to Free
Circulation on
Removal from VAT
only NI Customs
Warehousing

**1XW**

Release to Free
Circulation of Goods
from a Customs
Warehouse in NI that
were Previously in
Inward Processing

SPIMM Conditions and Restrictions:

1. Goods must be directly transported from GB to NI;
2. Goods must be in free circulation in GB before they move to NI;
3. Goods must be 'Not at risk' of onward movement to the Republic of Ireland (ROI) or another EU member state;
4. Goods being discharged from a special procedure in NI must be deemed 'Not at risk' prior to the goods moving to free circulation and home use;
5. All PCs and APCs must be eligible for use in SPIMM;
6. All goods items must be eligible for the GB-NI SPIMM.

APCs: Transit and MiTS APCs

Below outlines the APCs required for Transit and MiTS in SPIMM as well as additional requirements required in SPIMM.

All SPIMM Transit and MiTS APCs derive the relevant C21i SPIMM dataset completion instructions



61G

**GB – NI Transports
Internationaux Routiers (TIR)
Carnets**

Existing/Previous APC:
61T - TIR Carnets



62G

**GB – NI New Computerised
Transit (NCTS) Movements**

Existing/Previous APC:
62T - New Computerised Transit
System (NCTS) Movements



63G

**GB – NI Transit Simplification
Movements**

Existing/Previous APC:
63T - Transit Simplifications



71G

**Movements in Temporary
Storage (MiTS) between NI
premises**

Existing/Previous APC:
71M - Movements in Temporary
Storage

Conditions of Use in SPIMM:

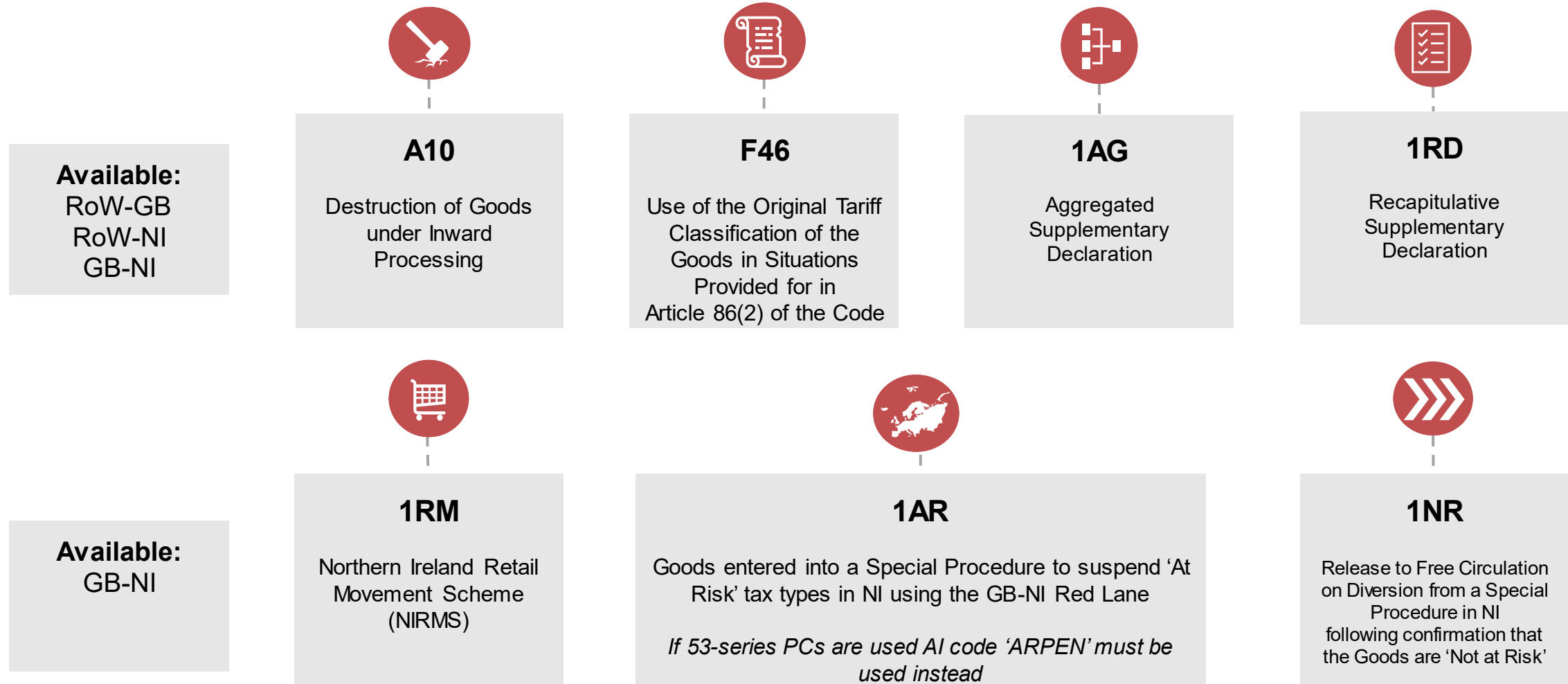
- The movement must have originated in GB;
- Goods must be continuing their movement to another location in NI in under the relevant procedures;
- Goods must not undergo operations other than to preserve them in good condition;
- No items can be added or removed from the consignment whilst under the transit procedure.
- **UKIMS authorisation must be declared in DE 2/3 and DE 3/39. The importer in DE 3/16 must be the UKIMS authorisation holder.**



WIDER WF AND TRANSIT CONSIDERATIONS

Wider WF Considerations: APCs

A series of APCs will be delivered for all import declarations at the same time as SPIMM APCs outlined in previous sections. Please note the requirements from these APCs will vary from those outlined in the SPIMM versions (documents 33,34,35 in the completion instructions).





1/10 – 1/11 Matrix: PCs and APCs Available in SPIMM

This 1/10 and 1/11 Matrix outlines which PCs and APCs can be combined for use by the Trader in SPIMM.

These must meet the following conditions in SPIMM:

- SPIMM declarations may only use these Additional Procedure Codes; if other APCs are used, the declaration must be rejected.
- SPIMM declarations may only use these Procedure Codes; if other PCs are used, the declaration must be rejected.
- SPIMM declarations may only combine PCs and APCs as per the table below; otherwise the declaration must be rejected.
- UKC Post and Parcel facilitations may only combine PC 0024 and APC 24G; otherwise the declaration will be rejected

		DE 1/10s										
		0006	0007	0024	0700	0751	0771	0778	4000	4051	4071	4078
DE 1/11s	A04									Y		
	A10									Y		
	F06				Y	Y	Y	Y				
	F44					Y				Y		
	F46					Y				Y		
	F47				Y				Y			
	1AG				Y			Y	Y	Y	Y	Y
	1CO				Y	Y	Y	Y	Y	Y	Y	Y
	1EL				Y	Y	Y	Y	Y	Y	Y	Y
	1EN				Y	Y	Y	Y	Y	Y	Y	Y
	1GO								Y	Y	Y	Y
	1GP								Y		Y	Y
	1LG								Y	Y	Y	Y
	1NR					Y	Y	Y		Y	Y	Y
	1NV								Y		Y	Y
	1PN								Y		Y	Y
	1RD				Y			Y	Y	Y	Y	Y
	1RM								Y			
	1SC								Y			
	1SG								Y	Y	Y	Y
	1SP					Y	Y	Y		Y	Y	Y
	1SR								Y	Y	Y	Y
	1TB								Y	Y	Y	Y
	1VW										Y	
	1XW										Y	
	24G			Y								
	61G	Y										
	62G	Y										
	63G	Y										
	71G		Y									

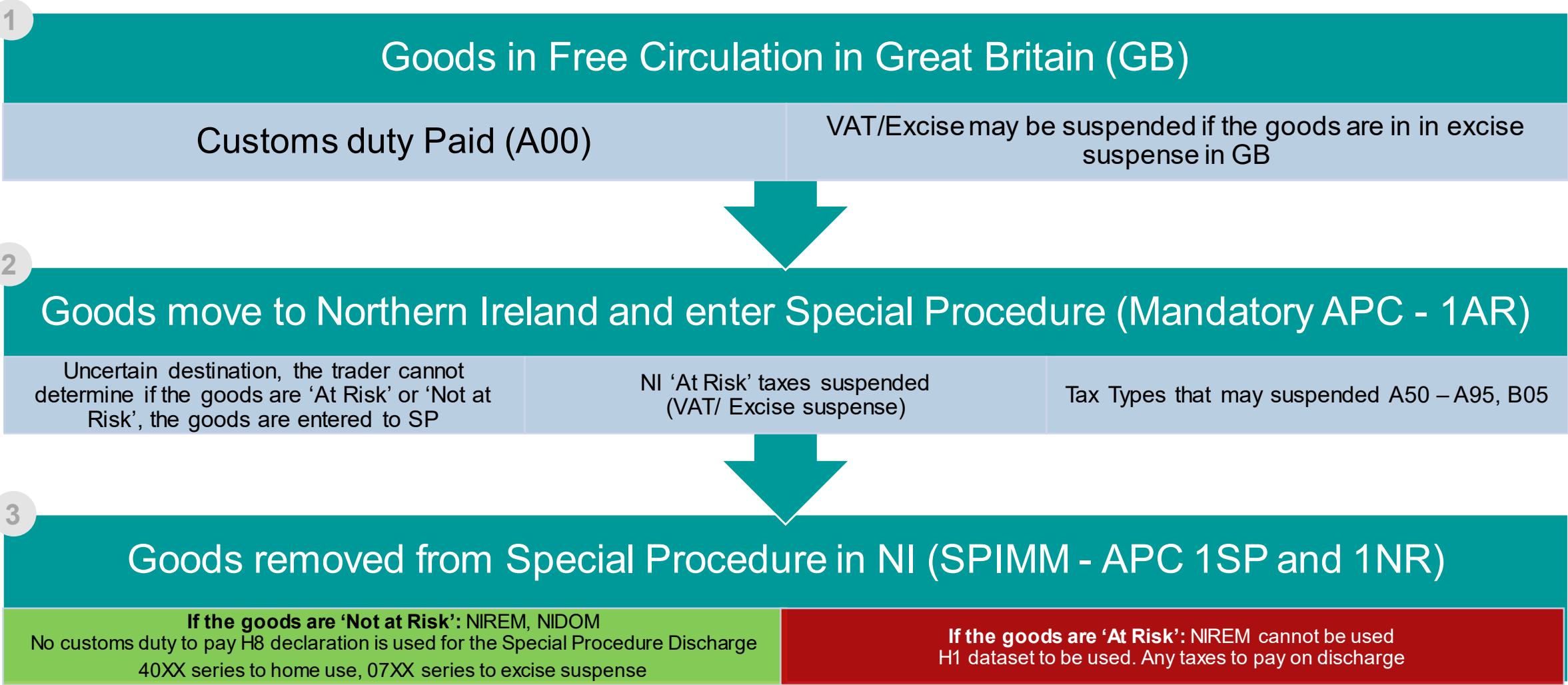
1/11 – 1/11 Matrix: APC Combinations Available in SPIMM

1. This matrix lists the combinations of 1/11s that can be used on a goods item on a SPIMM or UKC declaration dataset based on which mandatory APC is used. The tab 'Additional Information' outlines the details as to the combinations for each APC and must be read to understand the detail of what combinations are available.
2. It should be read starting from an APC on the left (Column A) and reading across horizontally (Row 13) to understand the requirements of each APC
3. The key outlines if the combination is Invalid (N), which of the mandatory SPIMM /UKC APCs can be used on a Goods Item with this APC (X), if a combination is available dependent on the mandatory APC used (D), if an APC other than one of the mandatory SPIMM/ UKC APCs is required in with this APC (M), and if the combination is available without any restrictions (A) based on the Mandatory SPIMM / UKC APCs is used.
4. Always read the tab in the 'Additional Information' tab to understand the specific conditions and restrictions around a combination, namely, how the mandatory APC determines which additional APCs can and must be used.
5. For example, APC A04 cannot be use with A10 or F47, must be used with either 1EL,1EN,1LG or 1SG and must be used with 1SP, and can be used with 1GO, 1GP, 1PN, 1RM, 1SC, 1SR, 1TB depending on the Mandatory APC used.

KEY	N	Invalid combination																												
	D	Available depending on which mandatory APC is used (Certain APCs will be available or restricted depending on which mandatory APC is used in combination with this APC) - Please refer to 'Additional Information' for detail.																												
	X	Mandatory APC - At least one of 1SG, 1LG, 1EN, 1EL must be present on a H8, I1 C&F, EIDR NOP. Only one of these four APCs can be entered against a goods item. At least one of 61G, 62G,63G,71M or 24G must be present on a C21i. 61G, 62G, 63G can be used on a single goods item. If 24G or 71G are used, no other APC can be declared on the C21i																												
	M	Mandatory - Please refer to 'Additional Information' for detail.																												
	A	Available for use in combination																												
APC	A04	A10	F06	F44	F46	F47	1AG	1CO	1EL	1EN	1GO	1GP	1LG	1NR	1NV	1PN	1RD	1RM	1SC	1SG	1SP	1SR	1TB	1VW	1XW	24G	61G	62G	63G	71M
A04		N	A	A	A	N	A	A	X	X	D	D	X	A	A	D	A	D	D	X	M	D	D	A	A	N	N	N	N	N
A10	N		A	A	A	N	A	A	X	X	D	D	X	M	A	D	A	D	D	X	M	D	D	A	A	N	N	N	N	N
F06	A	A		A	A	A	A	A	X	X	D	D	N	A	A	D	A	N	N	N	A	D	D	A	A	N	N	N	N	N
F44	A	A	A		A	N	A	A	X	X	D	D	X	A	A	D	A	D	D	X	M	D	D	A	A	N	N	N	N	N
F46	A	A	A	A		N	A	A	X	X	D	D	X	A	A	D	A	D	D	X	M	D	D	A	A	N	N	N	N	N
F47	N	N	A	N	A		A	A	N	X	A	A	N	A	A	A	A	A	A	X	N	A	A	A	A	N	N	N	N	N
1AG	A	A	A	A	A	A		A	X	X	D	D	X	A	A	D	A	D	D	X	A	D	D	A	A	N	N	N	N	N
1CO	A	A	A	A	A	A	A		X	X	D	D	X	A	A	D	A	D	D	X	A	D	D	A	A	N	N	N	N	N
1EL	A	A	A	A	A	A	A	A		N	N	N	N	A	A	N	A	N	N	N	A	N	N	A	A	N	N	N	N	N
1EN	A	A	A	A	A	A	A	A	N		A	A	N	A	A	A	A	N	N	N	A	A	A	A	A	N	N	N	N	N
1GO	A	A	A	A	A	A	A	A	N	X		N	N	A	A	A	A	D	D	X	A	A	A	A	A	N	N	N	N	N
1GP	A	A	A	A	A	A	A	A	N	X	N		N	A	A	A	A	D	D	X	A	A	A	A	A	N	N	N	N	N
1LG	A	A	A	A	A	A	A	A	N	N	N	N		A	A	N	A	N	N	N	A	N	N	A	A	N	N	N	N	N
1NR	A	A	A	A	A	A	A	A	X	X	D	D	X		A	D	A	D	D	X	A	D	D	A	A	N	N	N	N	N

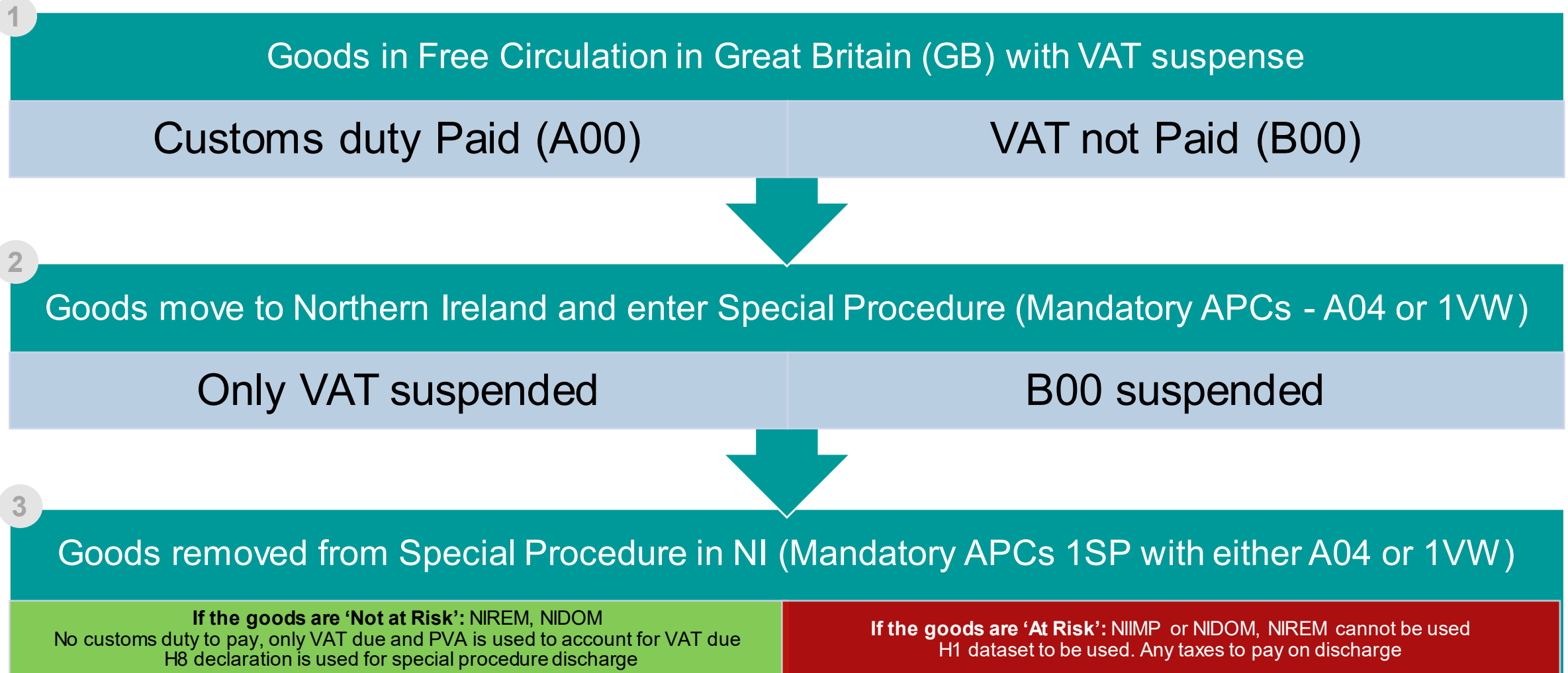
Special Procedure Diversions: ‘At Risk’ Tax Types

Goods cannot be placed into a special procedure in NI using a H8. However, goods may be entered into a special procedure in NI to suspend either the ‘At Risk’ NI Tax Types or VAT using a non-SPIMM declaration. The goods may then be discharged from the special procedure using a H8.



Special Procedure Diversions: VAT Suspense

*Goods cannot be placed into a special procedure in NI using a H8. However, goods may be entered into a special procedure in NI to suspend either the 'At Risk' NI Tax Types or **VAT** using a non-SPIMM declaration. The goods may then be discharged from the special procedure using a H8.*





CODE LISTS

Code Lists

There is a series of Appendices that must not be available, while others must be available in the GB-NI SPIMM without modification. Certain Appendices must be modified to add and remove codes relevant to the GB-NI SPIMM.



There is a series of Appendices that must not be available when using GB-NI SPIMM



There is a series of Appendices that must be available in the GB-NI SPIMM, without any modifications



There is a series of Appendices that must be modified in the GB-NI SPIMM, with certain codes being added and others being removed

Code Lists

There is a series of Appendices that must not be available, while other must be available in the GB-NI SPIMM without modification. Certain Appendices must be modified to add and remove codes relevant to the GB-NI SPIMM.

The codes covered in the following Appendices must not be able to be declared in the GB-NI SPIMM:

- Appendix 7 Delivery Terms
- Appendix 9 Method of payment (MOP) codes
- Appendix 10 Additions and deductions
- Appendix 12 Preference codes
- Appendix 14 UK customs office codes
- Appendix 15A Foreign Airport Zones and Percentages
- Appendix 15B Airport Codes
- Appendix 19 National additional codes

The codes in the following Appendices must be able to be declared in the GB-NI SPIMM as per current completion instructions:

- Appendix 5B Document Status Codes
- Appendix 5C Document and Other Reference Codes: Licence Types
- Appendix 8 Tax Types
- Appendix 11 Currency codes
- Appendix 13 Country codes
- Appendix 17 Supervising office codes
- Appendix 18 Package Type Codes
- Appendix 20 Measurement unit codes



Code Lists

There is a series of Appendices that must not be available, while other must be available in the GB-NI SPIMM without modification. Certain Appendices must be modified to add and remove codes relevant to the GB-NI SPIMM.

There is a series of Appendices which have been amended. For each Appendix where relevant CUPID has agreed with Policy a set of New AI codes that must be created, 'Out of Scope' codes that must be ignored, and 'Banned' codes which must cause a rejection if declared in the GB-NI SPIMM.

- Appendix 3 Previous document codes
- Appendix 4A Union Codes which may be declared on customs declarations or customs clearance requests
- Appendix 4B National Codes which may be declared on customs declarations or clearance requests
- Appendix 5A Documents and Other Reference Codes (Union and National)
- Appendix 6 Authorisation type codes
- Appendix 16 NI Codes (Only NI Goods Locations can be used in SPIMM, these will remain with a GB Prefix)



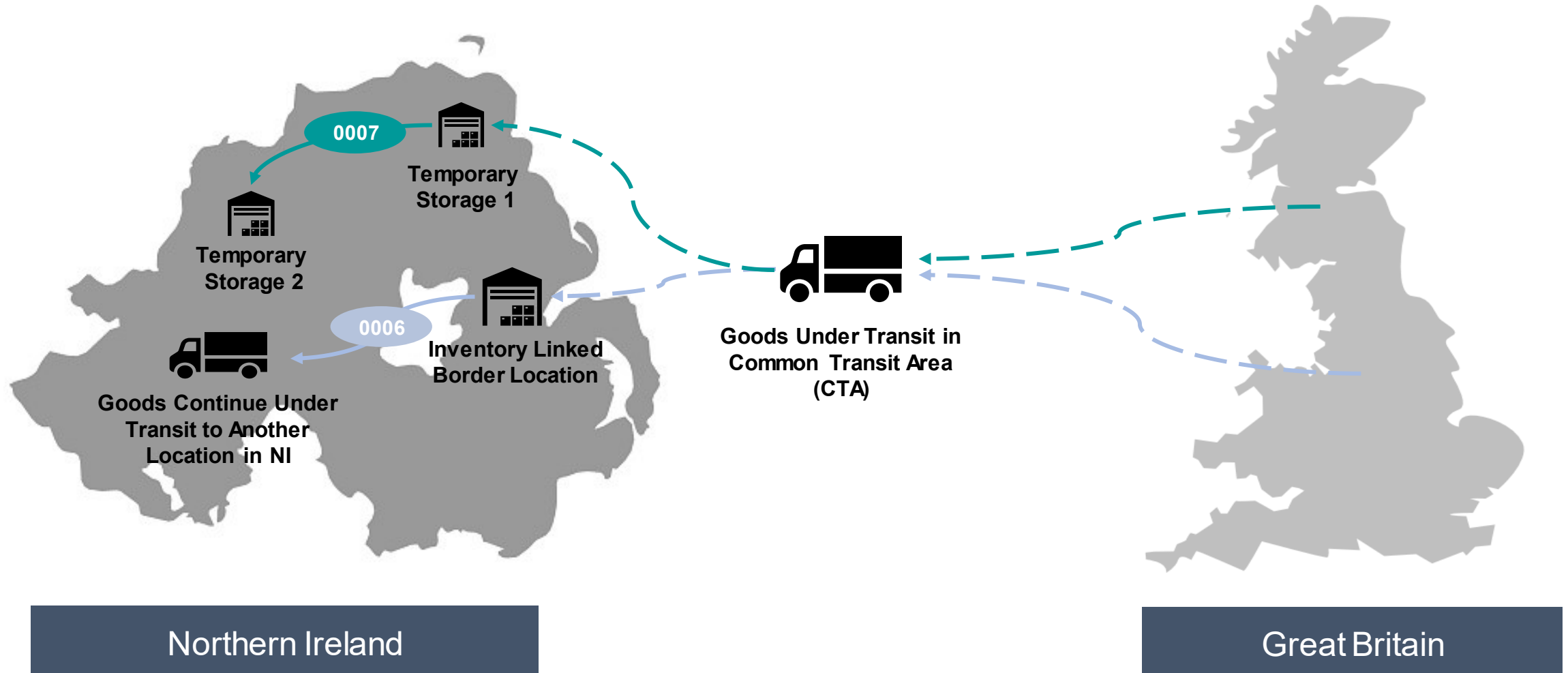
Q&A

Questions?

Please note as per the Terms of Reference (ToR) we will only answer questions regarding Declaration Completion Instructions. We will not take questions regarding policy decisions.

Transit: Procedure Code (1/10) Movements

The following **Procedure Codes** may be used for GB-NI SPIMM. The use of these PCs are dependent on the declaration category used.



SPIMM Datasets: I1 C&F Summary

Outlining key differences between SPIMM I1C&F dataset and the regular I1 C&F dataset.

SPIMM I1 C&F USE CASES

- UKIMS authorised traders moving NAR goods who hold **SDP** and have chosen to submit a simplified frontier declaration in SPIMM.

SPIMM I1 C&F USAGE REQUIREMENTS

- Trader hold and declare **UKIMS** unless override code is used
- Trader must be **SDP** authorised.
- Goods must be in **free circulation** and home use prior to their movement.
- Goods must be **directly transported** into NI.
- Goods must be 'not at risk' of onward movement to the EU.
- Goods must be released to free circulation in NI.

SPIMM I1 C&F BENEFITS

- Traders can declare the H8 as a **supplementary** declaration.
- I1 C&F in SPIMM requires less information than I1 C&F for non-SPIMM movements
- No requirement for Trader to enter **commodity code** if goods are Standard goods (APC 1SG is used).

	Standard I1 C&F	SPIMM I1 C&F (Category 2)
Total Data Elements	61	32
Mandatory Data Elements	20	12 (17)
Dependent Data Elements	37	16 (11)
Optional Data Elements	4	4

*Please note this dataset is named
'Green Lane I1 C&F in the shared
Declaration Completion Instructions*



GB-NI SPIMM – I1 C&F Building Blocks

DE No.	Data Element (DE) name	Condition(s)
1/1	Declaration type	Declaration type must be IM in all instances.
1/2	Additional Declaration type	Additional declaration type must be one of the following: C and F
1/10	Procedure Code	One of the following Procedure Code's (PC's): 0700, 0778, 4000, 4078 must be declared.
1/11	Additional Procedure Code	Additional Procedure Code's must include at least one of the following: 1SG or 1LG or 1EL or 1EN. All goods items on the declaration must use one of these four APCs
2/2	Additional Information	- NIDOM must be declared in all instances - NIREM must be declared unless NIAPP is entered (See slide 20 for more detail on override codes).
2/3	Documents produced, certificates and authorisations, additional references	- Document code 1UKI and the UKIMS authorisation number must be declared unless NIAPP is entered (See slide 20 for more detail on override codes). - Document code C512 and the SDP authorisation number must be declared in all instances - At least one Document Code from the following list must also be provided to evidence the direct transport of the goods from GB to NI: N703, N704, N705, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N820, N821, N933.
3/1	Exporter	If a recognised GB or XI EORI is held it must be declared in DE 3/2.
3/2	Exporter Identification Number	DE 3/1 must be left blank where an EORI is provided in DE 3/2.
3/15	Importer Name and Address	- If DE 3/16 is XI EORI, leave DE 3/15 blank - If DE 3/16 is GB EORI or blank, enter name and address in DE 3/15
3/16	Importer Identification Number	- Must always be the GB or XI EORI of the UKIMs authorisation holder (unless NIAPP is entered as per slide 20) - If XI EORI is declared in DE 3/16, DE 3/15 must not be completed - If GB EORI is being used, DE 3/15 must be completed with Importer Name and Address
3/18	Declarant Identification Number	Declarant GB or XI EORI must be declared in all instances.
3/39	Holder of the Authorisation Identification Number	- Authorisation Type Code UKIM in addition to the EORI of the UKIMS authorisation holder must be declared unless NIAPP is entered (See slide 20 for more detail on override codes). - Authorisation Type Code SDP in addition to the EORI of the SDP authorisation holder must be declared in all instances



GB-NI SPIMM – I1 C&F Building Blocks 2

DE No.	Data Element (DE) name	Condition(s)
4/11	Total amount invoiced	This data element is optional and may be left blank
4/14	Item amount invoiced	This Data Element is only mandatory when Additional Procedure Codes 1EL or 1LG are declared in DE 1/11. In all other instances it may be left blank.
5/15	Country of origin	This Data Element is mandatory when Additional Procedure Codes (APCs) 1EL or 1LG are declared in DE 1/11. In all other instances it may be left blank.
5/23	Location of goods	The location code declared must always be in NI and must use the country code of GB.
5/27	Supervising Customs Office	Declare Supervising Office code GBBEL004 in all instances unless, PC 4000 is declared in DE 1/10.
6/1	Net mass	This Data Element is mandatory when Additional Procedure Codes (APC) 1EL or 1LG are declared in DE 1/11, with the exception of where APC 1EL or 1LG are declared on a supplementary declaration. In all other instances DE 6/1 may be left blank.
6/2	Supplementary Units	- This DE is mandatory when APC 1EL or 1LG are used and all the commodity codes covered by the 8-digit commodity code require a supplementary unit (Example of supplementary unit guidance in slide 9) - This DE is not required on a supplementary declaration.
6/5	Gross Mass	Enter the gross mass, expressed in kilograms, for the goods being declared.
6/8	Description of goods	Description of the goods which is specific enough to allow the unambiguous identification, classification, examination of goods.
6/10	Number of Packages	Enter the number of packages making up the consignment covered by the declaration
6/14	Commodity Code	This data element is mandatory and the commodity code must be declared with 8-digits in DE 6/14 when using any of the following APCs: 1EL, 1EN or 1LG. In all other instances this Data Element may be left blank.
6/15	TARIC code	This data element is mandatory when using Additional Procedure Codes (APCs) 1EL, 1EN or 1LG.
6/16	TARIC Additional Code	This data element is mandatory (as required by the commodity code) when using APC 1EL, 1EN or 1LG
7/4	Mode of Transport at the Border	Enter the relevant code from 1-9 to indicate the active means of transport used to arrive at the NI external border
7/10	Container Identification Number	- Leave this data element blank if the goods are not containerised or if it is not known whether they are containerised at the time the declaration or EIDR NOP is pre-logged. - DE 7/2 is not on dataset so link between 7/2 and 7/10 does not exist in SPIMM.

SPIMM Datasets: EIDR NOP Summary

Outlining key differences between SPIMM EIDR NOP dataset and the standard EIDR NOP dataset.

UKIMS-EIDR NOP USE CASES	- UKIMS authorised traders moving NAR goods and hold EIDR authorisation, who have chosen to submit a EIDR NOP using SPIMM. - Traders moving non-licensable goods using APCs 1SG or 1EN.
UKIMS-EIDR NOP USAGE REQUIREMENTS	- Trader hold and declare UKIMS unless override is used - Trader must have EIDR or UKIMS-EIDR authorisation. - Goods must be in free circulation and home use prior to their movement. - Goods must be directly transported into NI. - Goods must be 'not at risk' of onward movement to the EU. - Goods must be released to free circulation in NI.
UKIMS-EIDR NOP BENEFITS	- Trader can declare the H8 as a supplementary declaration. Smaller dataset than the H8 - Trader not required to enter commodity code - Traders that apply for UKIMS will also be able to apply for UKIMS-EIDR – allowing traders to submit an EIDR NOP in both SPIMM and non-SPIMM if their movements are moving GB-NI 'Not at Risk' via Direct Transport.

	Standard EIDR NOP	SPIMM EIDR NOP
Total Data Elements	31	27
Mandatory Data Elements	19	15
Dependent Data Elements	11	11
Optional Data Elements	1	1

*Please note this dataset is named
'Green Lane EIDR NOP in the shared
Declaration Completion Instructions*

GB-NI SPIMM – C21i EIDR NOP Building Blocks

DE No.	Data Element (DE) name	Condition(s)
1/1	Declaration type	Declaration type must be IM in all instances.
1/2	Additional Declaration type	Additional declaration type must be one of the following: J and K
1/10	Procedure Code	One of the following Procedure Code's (PC's): 4000, 4078
1/11	Additional Procedure Code	Additional Procedure Code's must include at least one of the following: 1SG or 1EN
2/2	Additional Information	- NIDOM must be declared in all instances - NIREM must be declared unless NIAPP is entered (See slide 20 for more detail on override codes).
2/3	Documents produced, certificates and authorisations, additional references	- Document code 1UKI and the UKIMS authorisation number must be declared unless NIAPP is entered (See slide 20 for more detail on override codes). - Document code C514 and the EIDR authorisation number must be declared in all instances - At least one Document Code and a Status Code from the following list must also be provided to evidence the direct transport of the goods from GB to NI: N703, N704, N705, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N820, N821, N933.
3/1	Exporter	If a recognised GB or XI EORI is held it must be declared in DE 3/2.
3/2	Exporter Identification Number	DE 3/1 must be left blank where an EORI is provided in DE 3/2.
3/15	Importer Name and Address (New DE in this Dataset)	- If DE 3/16 is XI EORI, leave DE 3/15 blank - If DE 3/16 is GB EORI or blank, enter name and address in DE 3/15
3/16	Importer Identification Number	- Must always be the GB or XI EORI of the UKIMs authorisation holder (unless NIAPP is entered as per slide 20) - If XI EORI is declared in DE 3/16, DE 3/15 must not be completed - If GB EORI is being used, DE 3/15 must be completed with Importer Name and Address
3/18	Declarant Identification Number	Declarant GB or XI EORI must be declared in all instances.
3/39	Holder of the Authorisation Identification Number	- Authorisation Type Code UKIM in addition to the EORI of the UKIMS authorisation holder must be declared unless NIAPP is entered (See slide 20 for more detail on override codes). - Authorisation Type Code EIR in addition to the EORI of the EIDR authorisation holder must be declared in all instances



GB-NI SPIMM – C21i EIDR NOP Building Blocks 2

DE No.	Data Element (DE) name	Condition(s)
5/23	Location of goods	The location code declared must always be in NI and must use the country code of GB.
5/27	Supervising Customs Office	Declare Supervising Office code GBBEL004 in all instances unless PC 4000 is declared in DE 1/10.
6/5	Gross Mass	- Enter the gross mass, expressed in kilograms, for the goods being declared. - This data element is mandatory where code 'J' is declared in DE 1/2. This data element may be left blank where code 'K' is declared.
6/8	Description of goods <i>(New DE in this Dataset)</i>	- Given the classification to 6 and 8 digits the intention is that the description entered is general enough so that one C21i EIDR NOP can be entered per movement - This data element is mandatory in all instances
6/10	Number of Packages	- Enter the number of packages making up the consignment covered by the declaration - This data element is mandatory where code 'J' is declared in DE 1/2. This data element may be left blank where code 'K' is declared.
6/14	Commodity Code	This data element is mandatory and the commodity code must be declared with 8-digits in DE 6/14 when using Additional Procedure Code (APC) 1EN. In all other instances this Data Element may be left blank.
7/4	Mode of Transport at the Border	Enter the relevant code from 1-9 to indicate the active means of transport used to arrive at the NI external border
7/10	Container Identification Number	- Leave this data element blank if the goods are not containerised or if it is not known whether they are containerised at the time the declaration or EIDR NOP is pre-lodged. - DE 7/2 is not on dataset so link between 7/2 and 7/10 does not exist in SPIMM.



SPIMM Datasets: C21i Summary

Outlining key differences between SPIMM C21i dataset and the standard C21i dataset.

SPIMM C21i USE CASES

- **UKIMS** authorised traders moving NAR goods under transit, using movements in temporary storage (MiTS), or using the UKC C21i for B2C/C2B/C2C Post and Parcel (P&P) movements.
- Used for **Customs Clearance Request** for inventory releases.

SPIMM C21i USAGE REQUIREMENTS

- Trader hold and declare **UKIMS** or **UKC** unless override is used
- Trader must hold and declare relevant transit authorisations
- Goods must be in **free circulation** and home use in GB prior to their movement.
- Goods must be '**not at risk**' of onward movement to the EU.
- Goods must be released to free circulation in NI.

SPIMM C21i BENEFITS

- **Smaller** dataset than a standard **C21i**
- Allows trader to release goods placed under Transit procedures (including TIR Carnets) where the inventory system requires customs clearance to release the goods.
- Allows traders to release goods placed under MiTS to move to another Temporary Storage Premises also located in NI
- Allows trader to use a reduced C21i for UKC P&P movements via a Inventory Linked Port

Post and Parcels

- Traders using the UKC post and parcels facilitation via a CDS Customs Clearance Request (CCR) will use a reduced C21i dataset. More information can be found in slide 20-21

	Standard C21i	SPIMM C21i
Total Data Elements	44	24
Mandatory Data Elements	9	17
Dependent Data Elements	34	5
Optional Data Elements	1	1

*Please note this dataset is named
'Green Lane C21i in the shared
Declaration Completion Instructions*

GB-NI SPIMM - C21i Building Blocks

DE No.	Data Element (DE) name	Condition(s)
1/1	Declaration type	Declaration type must be IM in all instances.
1/2	Additional Declaration type	Additional declaration type must be one of the following: J, K
1/10	Procedure Code	PC 0006 for Transit or 0007 for Movements in Temporary Storage (MiTS) must be used
1/11	Additional Procedure Code	- One of additional procedure code 61G, 62G, 63G must be used if PC 0006 is used - Additional procedure code 71G must be used if PC 0007 is used
2/2	Additional Information	- NIDOM must be declared in all instances - NIREM must be declared unless NIAPP is entered (See slide 20 for more detail on override codes).
2/3	Documents produced, certificates and authorisations, additional references	- Document code 1UKI and the UKIMS authorisation number must be declared unless NIAPP is entered (See slide 20 for more detail on override codes). - The relevant transit or MiTS document code must be entered - At least one Document Code and a Status Code from the following list must also be provided to evidence the direct transport of the goods from GB to NI: N703, N704, N705, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N820, N821, N933.
3/15	Importer Name and Address	- If DE 3/16 is XI EORI, leave DE 3/15 blank - If DE 3/16 is GB EORI or blank, enter name and address in DE 3/15
3/16	Importer Identification Number	- Must always be the GB or XI EORI of the UKIMs authorisation holder (unless NIAPP is entered as per slide 20) - If XI EORI is declared in DE 3/16, DE 3/15 must not be completed - If GB EORI is being used, DE 3/15 must be completed with Importer Name and Address
3/18	Declarant Identification Number	Declarant GB or XI EORI must be declared in all instances.
3/39	Holder of the Authorisation Identification Number	- Authorisation Type Code UKIM in addition to the EORI of the UKIMS authorisation holder must be declared unless NIAPP is entered (See slide 20 for more detail on override codes). - The relevant transit or MiTS authorisation type must be entered

GB-NI SPIMM - C21i Building Blocks 2

DE No.	Data Element (DE) name	Condition(s)
5/23	Location of goods	The location code declared must always be in NI and must use the country code of GB.
5/27	Supervising Customs Office	Declare Supervising Office code GBBEL004 when PC 0007 is used. This DE may be left blank when PC 0006 is used.
6/5	Gross Mass*	This data element is required when Procedure Code 0006 or 0007 is used
6/8	Description of goods*	- This data element is required when Procedure Code 0006 or 0007 is used - Given the classification to 6 and 8 digits the intention is that the description entered is general enough so that one C21i can be entered per movement
6/10	Number of Packages	Enter the number of packages making up the consignment covered by the declaration
7/4	Mode of Transport at the Border	Enter the relevant code from 1-9 to indicate the active means of transport used to arrive at the NI external border

*These data elements are not required on a C21i if PC 0024 for a UKC authorised C21i is used.

GB-NI – UKC C21i Building Blocks

DE No.	Data Element (DE) name	Condition(s)
1/1	Declaration type	Declaration type must be IM in all instances.
1/2	Additional Declaration type	Additional declaration type must be one of the following: J, K
1/10	Procedure Code	Only PC 0024 can be declared
1/11	Additional Procedure Code	- Additional Procedure Code's must be 24G. - No other APC can be used
2/1	Previous Document Type	Where the goods are being released from an inventory location, code 'ZMCR + the inventory reference number is needed in all instances'
2/2	Additional Information	NIDOM, NINAR, NIPAP must be declared in all instances
2/3	Documents produced, certificates and authorisations, additional references	- Document code 1PPS and the UKC authorisation code must be entered (unless code NIUKC is entered in DE 2/2 as per slide 20) - At least one Document Code and a Status Code from the following list must also be provided to evidence the direct transport of the goods from GB to NI: N703, N704, N705, N710, N714, N720, N722, N730, N740, N741, N750, N760, N785, N787, N820, N821, N933.
3/15	Importer Name and Address	- If DE 3/16 is XI EORI, leave DE 3/15 blank - If DE 3/16 is GB EORI or blank, enter name and address in DE 3/15
3/16	Importer Identification Number	- Must always be the GB or XI EORI of the UKC authorisation holder (unless NIUKC is entered in DE 2/2 as per slide 20) - If XI EORI is declared in DE 3/16, DE 3/15 must not be completed - If GB EORI is being used, DE 3/15 must be completed with Importer Name and Address
3/18	Declarant Identification Number	Declarant GB or XI EORI must be declared in all instances.
3/39	Holder of the Authorisation Identification Number	Authorisation Type Code PUKC in addition to the EORI of the UKC authorisation holder must be declared (unless code NIUKC is entered in DE 2/2 as per slide 20)

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DE No.	Data Element (DE) name	Condition(s)
5/23	Location of goods	The location code declared must always be in NI and must use the country code of GB.
5/27	Supervising Customs Office	Declare Supervising Office code GBBEL004 in all instances
6/5*	Gross Mass*	This data element is not required where the Procedure Code 0024 is declared in DE 1/10 and may be left blank.
6/8*	Description of goods*	This data element is not required where the Procedure Code 0024 is declared in DE 1/10 and may be left blank.
6/10	Number of Packages	Enter the number of packages making up the consignment covered by the declaration
7/4	Mode of Transport at the Border	Enter the relevant code from 1-9 to indicate the active means of transport used to arrive at the NI external border

*These data elements are not required on a C21i if PC 0024 for a UKC authorised C21i is used.

Wider WF Considerations: EIDR NOP Dataset

These changes will be delivered concurrently with SPIMM Datasets and APCs.



Due to differences between the current EIDR NOP (C21 EIDR) dataset and the data elements agreed with the EU to be declared in Northern Ireland, a set of data elements must be made available for all import declarations.

Data Elements that must be added to all import EIDR NOPs

DE No.	Data Element (DE) name	Symbol		Description and Conditions	Rationale
3/15	Importer	D	Y	Enter the importer's name and address, if known. The importer is the party who makes, or on whose behalf, an import declaration is made. This data element should only be completed where a recognised EORI number is not held and declared in DE 3/16.	Include in the Red Lane C21i EIDR NOP dataset as it is an agreed required data element with the EU.
6/8	Description of Goods	A	X	Enter a description of the goods which is specific enough to allow the unambiguous identification, classification and examination of goods.	Include in the Red Lane C21i EIDR NOP dataset as it is an agreed required data element with the EU.



Q&A

Questions?

Please note as per the Terms of Reference (ToR) we will only answer questions regarding Declaration Completion Instructions. We will not take questions regarding policy decisions.