

Simplified Process for Internal Market Movements (SPIMM) and UK Carrier (UKC) Scheme: Procedure Codes Introduction and Index List

SPIMM and UKC Eligibility:

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

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

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

General Procedure Code (PC) Notes:

These Completion Instructions only contain the additional instructions on specific data elements in relation to each 4-digit PC and **does not** constitute full guidance on how the declaration, Customs Clearance Request (CCR) or Entry in Declarant's Records (EIDR) Notification of Presentation (NOP) should be completed.

These Completion Instructions are a supplement to the [Data Element Completion Guide](#).

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

The use of a PC in this Data Element (DE) constitutes a formal declaration that the conditions of the relevant Regulations will be complied with and binds the legal declarant accordingly (including but not restricted to):

- Council Regulation (EU) No. 952/2013, hereafter referred to as the Code
- Commission Delegated Regulation (EU) No. 2015/2446
- Commission Implementing Regulation (EU) No. 2015/2447
- Commission Delegated Regulation (EU) No. 2023/1128 and
- Joint Committee Decision No. 1/2023, laying down arrangements relating to the Windsor Framework.

The use of a PC is an undertaking by the importer/representative to pay to the Commissioners of HMRC immediately, on demand, any duties or other charges due in respect of the goods in question if the conditions of the specific procedure are not met.

Representatives/ Agents must have prior written approval from the legal declarant (Holder of the Procedure) to enter goods to a specific procedure on their behalf and must ensure a copy of the declaration, CCR or EIDR NOP is returned to the Holder of the Procedure.

Notes:

Only one 4-digit PC can be declared against each goods item in DE 1/10, however, this may be tailored to the specific circumstances for the goods treatment by the use of multiple Additional Procedure Codes (APCs) in DE 1/11.

Where more than one DE 1/11 APC is required for a specific goods item, all APCs must be permitted for use with the Declaration Category being used.

Refer to [Procedure Code](#) and [Additional Procedure Code](#) Completion Instructions for details.

Declaration Category SPIMM and UKC H8, I1 C&F, C21i and C21i EIDR NOP [Data Sets](#) may only be used where expressly permitted by both the DE 1/10 [Procedure Code](#) (PC) and the DE 1/11 [Additional Procedure Code](#) (APC) Completion Instructions.

PCs may only be declared with the permitted Declaration Categories, as defined in the table below. All PCs used on a customs declaration, CCR or EIDR NOP must be from the same Declaration Category.

Declaration Category	Declaration Title	Procedure Codes Permitted
H8	Customs declaration for release for Free Circulation (FC) relating to goods brought by a trusted trader into NI 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 7(1)(a)(ii) of Joint Committee Decision No. 1/2023 laying down arrangements relating to the Windsor Framework for using SPIMM	0700, 0751, 0771, 0778, 4000, 4051, 4071, 4078
I1 C&F	Simplified Declaration C&F (with Regular Use) for imports to NI from GB using SPIMM	0700, 0778, 4000, 4078
C21i EIDR NOP	Airports and Ports Customs Clearance Requests (CCR): Releases using Entry in Declarants Records (EIDR) or UKIMS EIDR where the C21 is also used to provide the Notification of Presentation (NOP) for imports to NI from GB using SPIMM	4000, 4078
C21i	Airports and Ports Customs Clearance Requests (CCR): Releases for imports to NI from GB using SPIMM or UKC Scheme for Post and Parcel Movements	0006, 0007, 0024

General Completion Guidance

Data Elements (DEs) that are not used on a SPIMM or UKC Declaration Category data set are not included within these declaration Completion Instructions.

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

Where the data element may be declared at header or item level:

- It may only be declared at header level where it applies equally to every goods item.
- It must be declared at item level where it differs for even a single goods item.

Whilst DE 3/39 and DE 3/40 are header level only, they do not have to apply equally to all items on a customs declaration.

SPIMM or UKC: Procedure Code (PC) Index List

This index lists the permitted PCs when using SPIMM and UKC.

The 4-digit PC is made up using:

- The first and second digits which indicate the customs procedure to which the goods are being declared. The first and second digits will always be 00 on a CCR.
- The third and fourth digits identify the customs procedure from which the goods are being removed or the type of CCR being made. 00 as the third and fourth digits indicate that the goods have not been subject to any previous procedure.

The Procedure Codes may be found in separate series according to the first 2-digits of the code:

- [Procedure Code 00: Airports and Ports Customs Clearance Requests \(CCR\): Releases using either Simplified Process for Internal Market Movements \(SPIMM\) or the UK Carrier \(UKC\) Scheme for Post and Parcel Movements](#)
- [Procedure Code 07: Release to Free Circulation \(FC\) with simultaneous entry to an Excise Warehouse \(EW\) using Simplified Process for Internal Market Movements \(SPIMM\)](#)
- [Procedure Code 40: Release to Free Circulation \(FC\) and Home Use \(HU\) using Simplified Process for Internal Market Movements \(SPIMM\)](#)

Use the Procedure Code (PC) index list and their Completion Instructions to help you identify the correct code to use and for guidance on how to complete the declaration, CCR or EIDR NOP.

The following tables provide an index list of each 4-digit PC and its description, which may be declared in DE 1/10 when using SPIMM or UKC:

Procedure Code 00: Airports and Ports Customs Clearance Requests (CCR): Releases using either Simplified Process for Internal Market Movements (SPIMM) or the UK Carrier (UKC) Scheme for Post and Parcel Movements	
Code	Description of Procedure
0006	Transit using SPIMM
0007	Movements in Temporary Storage (MiTS) using SPIMM
0024	Release to Free Circulation (FC) and Home Use (HU) for Post and Parcel Movements using UK Carrier (UKC) Scheme

Procedure Code 07: Release to Free Circulation (FC) with simultaneous entry to an Excise Warehouse (EW) using Simplified Process for Internal Market Movements (SPIMM)	
Code	Description of Procedure
0700	Release to Free Circulation (FC) with simultaneous entry to an Excise Warehouse (EW) using SPIMM
0751	Release to Free Circulation (FC) with simultaneous entry to an Excise Warehouse (EW) after Inward Processing (IP) using SPIMM
0771	Release to Free Circulation (FC) from a Customs Warehouse (CW) with simultaneous entry to an Excise Warehouse (EW) using SPIMM
0778	Release to Free Circulation (FC) from a Free Zone (FZ)/ Freeport (FP) with simultaneous entry to an Excise Warehouse (EW) using SPIMM

Procedure Code 40: Release to Free Circulation (FC) and Home Use (HU) using Simplified Process for Internal Market Movements (SPIMM)	
Code	Description of Procedure
4000	Release to Free Circulation (FC) and Home Use (HU) using SPIMM
4051	Release to Free Circulation (FC) and Home Use (HU) after Inward Processing (IP) using SPIMM
4071	Release to Free Circulation (FC) and Home Use (HU) from a Customs Warehouse (CW) using SPIMM
4078	Release to Free Circulation (FC) and Home Use (HU) from a Free Zone (FZ)/ Freeport (FP) using SPIMM