

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

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 Notes:

This document provides details on the specific Completion Instructions for the 00-series Procedure Codes (PCs) that can be used with SPIMM or UKC.

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 Customs Clearance Request (CCR) should be completed.

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

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

Use the index list below and the Procedure Codes Completion Instructions to help identify the correct Procedure Code to use and for guidance on how to complete the SPIMM or UKC CCR.

These Completion Instructions include Procedure Codes:

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Notes:

The PCs listed in this series are not valid for use on a SPIMM H8, I1 C&F or C21i EIDR NOP.

Only one 4-digit PC can be declared against each goods item in DE 1/10. However, this may be tailored to the specific circumstances for the goods treatment by the use of multiple 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 C21i [Data Set](#) may only be used where expressly permitted by both the DE 1/10 [Procedure Code](#) and the DE 1/11 [Additional Procedure Code](#) Completion Instructions.

General Completion Instructions:

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

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

0006: Transit using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Procedure Code (PC) and do not constitute full guidance on how the CCR should be completed.

Description of Procedure:

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

The use of this Procedure Code (PC) is a declaration by the importer that all goods are eligible to use SPIMM for movements between GB and NI.

The use of this PC 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.

Procedure Code Conditions for Use:

This PC may be used to release goods using SPIMM:

- That were in Free Circulation (FC) or Home Use (HU) in GB prior to being entered to the Transit Procedure
- That were placed under Transit Procedures (including TIR Carnets) in GB
- Where the Transit movement is being discharged at an inland location in NI
- Prior to their entry to a customs procedure.

Refer to the [UK Transit Manual Supplement](#) for further conditions on the release of goods under Transit Procedures.

Guarantee details are not required on the C21i.

These instructions must be read in conjunction with the appropriate Completion Instructions for the Additional Procedure Codes (APCs) used on the CCR (DE 1/11).

General SPIMM Conditions:

Any customs duties must be paid or accounted for in GB prior to their movement to NI in order for the goods to be released to this procedure (Article 201 of Regulation (EU) No. 952(2013)).

The following conditions must be met:

- All goods entered on the CCR are eligible to use SPIMM
- Goods must be moved by a trader authorised under the UK Internal Market Scheme (UKIMS)
- Goods must be in FC or HU prior to their movement from GB
- Goods must be directly transported into NI
- Goods must be 'Not at Risk' of onward movement to the EU
- Goods must be released to FC or HU in NI.

All DE 1/11 APCs must be eligible for use with SPIMM.

For the purposes of SPIMM, the goods must have been dispatched from one of the territories listed below. Any reference to GB also refers to one of the territories listed below:

- England
- Isle of Man
- Scotland
- Wales
- UK Continental Shelf within the 12-miles territorial waters.

For the purposes of SPIMM movements from GB to NI, direct transport is defined as:

Goods moved in a single consignment from GB to NI, where the goods may be transported through other territories under transit provided that:

- They remain under transit until the transit movement is discharged in NI
- They do not undergo operations other than to preserve them in good condition
- No items are added or removed from the consignment whilst under the Transit Procedure.

Procedure Code Restrictions on usage:

This PC must not be used:

- To discharge a transit movement
- For goods not entered to Transit Procedures in GB prior to their movement to NI
- For goods transhipped through the UK prior to import or export
- For goods moving on an ATA/ CPD Carnet.

This PC may not be used with Simplified Declaration Procedure (SDP) Regular Use, Simplified Declaration Procedure (SDP) on an Occasional Basis, Entry in Declarants Records (EIDR) or UKIMS EIDR.

General SPIMM Restrictions:

Goods must not be entered to any form of customs duty suspense arrangement using SPIMM. No relief from customs duties or other charges may be claimed on arrival of the goods in NI.

Goods cannot be declared using SPIMM if any of the following apply:

- Any goods included on the CCR are not eligible for SPIMM. Where goods are not eligible for SPIMM, the procedures contained in [Other NI Goods Movements](#) must be followed,
- The Importer does not hold a UKIMS authorisation,
- It is uncertain they meet all SPIMM [conditions](#),
- The 'Not at Risk' status of the goods is uncertain,
- They are classed as [Category 1 Goods](#).

Further Guidance:

Information can be found on Gov.UK:

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

[UK Transit Manual Supplement](#)

[Official customs seals and trader sealing](#)

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

C21i.

Declaration Type (DE 1/1):

Enter code: IM

Additional Declaration Type (DE 1/2):

The following codes may be entered for this Procedure Code (PC): J, K.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this PC.

Refer to [Code List 1: Previous document codes for DE 2/1](#) for alternative codes which may be used if the circumstances below do not apply:

Document Category	Previous Document Type	Previous Document Reference	Goods Item Identifier (where applicable)
Z	820	Union/Common Transit Declaration – Mixed Consignments (T) – Enter: number/reference of Transit declaration	Enter: the goods item number from the Transit declaration
Z	821	External Union/Common Transit Declaration (T1) – Enter: number/reference of Transit declaration	Enter: the goods item number from the Transit declaration
Z	952	Enter: number/reference of the TIR Carnet	Enter: the goods item number from the TIR Carnet
Z	MCR*	Enter: the inventory reference number assigned to the goods	Enter: the goods item number
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter: another recognisable reference number (for example stock reference)	Enter: the goods item number from the previous document

* Declare 'ZMCR' at header level only

Additional Information (DE 2/2):

Refer to [Code List 2: Additional Information \(AI\) Codes for DE 2/2](#) for the relevant codes and details to be declared (for example, GEN45, unique reference number allocated to the consignment).

[Code List 2: Additional Information \(AI\) Codes for DE 2/2](#) includes the codes for all Additional Information (AI) statements that may be used on CDS.

The following AI statements must be provided in all instances:

Coverage	AI Statement Code	Details to be Declared
GB movements into NI (where goods have UK Domestic goods status) – Excluding movements to NI from UK Special Fiscal Territories.	NIDOM	Leave blank
To be used by UKIMS authorised traders to declare their goods are 'Not at Risk' of onward movement to the EU.	NIREM	Leave blank

Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):

Refer to [Code List 3: Document Codes for DE 2/3](#), for the relevant document codes, document status codes and details to be declared (for example, TIR Carnet).

[Code List 3: Document Codes for DE 2/3](#) includes the codes for all documents, references and authorisation decision numbers that may be used in CDS, for example, N820 Transit Declaration. Where an authorisation is declared in DE 2/3, the corresponding GB or XI EORI number of the authorisation holder must be declared in DE 3/39 against the appropriate Authorisation Type Code. The specific document code references detailed below must be declared in all instances:

Document Code	Document Identifier: Country Code	Document Identifier: Authorisation Type Code	Document Identifier: Authorisation Number
1UKI	Enter: XI	UKIM	Enter: the UKIMS authorisation number.

Direct Transport Details

Using [Code List 3: Document Codes for DE 2/3](#), select an eligible document code between N703 to N821 or N933 to specify the means of transport used to move the goods between GB and NI. Enter the relevant code followed by:

- The identity number of the transport contract and
- The date of the movement.

Holder of the Authorisation Identification Number (DE 3/39):

Refer to [Code List 4: Authorisation Type Codes for DE 3/39](#) for the list of codes to be declared (for example, ETD to be declared when Electronic Transport Document is being used).

The Authorisation Type Code and relevant GB or XI EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code.

The following Authorisation Type Code must be provided in all instances:

Authorisation Type	Authorisation Type Code	Identifier
UKIMS Authorisation	UKIM	Enter: the GB or XI EORI number of the UKIMS authorisation holder.

Additional Procedure Codes (DE 1/11):

The following APCs may be used with PC 0006 when using SPIMM:

61G, 62G, 63G

One of the following APCs must be declared when using PC 0006 in all instances:

- 61G: required for TIR Carnet releases
- 62G: required for NCTS releases
- 63G: required for Transit Simplification releases

If none of the APCs 61G, 62G or 63G are declared in DE 1/11, the CCR will be rejected.

Security Required:

-

VAT:

-

Excise:

-

Notes:

Entry under this PC is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any charges due in respect of the goods in question if the conditions of the procedure are not met.

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0007: Movement in Temporary Storage (MiTS) using SPIMM

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Procedure Code (PC) and do not constitute full guidance on how the CCR should be completed.

Description of Procedure:

Customs Clearance Request (CCR) for Movements in Temporary Storage (MiTS) between Northern Ireland (NI) Temporary Storage (TS) premises using SPIMM.

The use of this Procedure Code (PC) is a declaration by the importer that all goods are eligible to use Simplified Process for Internal Market Movements (SPIMM) for movements between Great Britain (GB) and NI.

- 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.

Procedure Code Conditions for Use:

This PC may be used to release goods from NI Temporary Storage (TS) premises:

- That are placed under MiTS to move to another NI TS location.
- Where a written customs declaration is not required.

Where this PC is used to move goods between different TS premises within NI, the details of the guarantee being used to secure the movement, must be entered in DE 2/2.

These instructions must be read in conjunction with the appropriate Completion Instructions for the Additional Procedure Codes (APCs) used on the CCR (DE 1/11).

General SPIMM Conditions:

Any customs duties must be paid or accounted for in GB prior to their movement to NI in order for the goods to be released to this procedure (Article 201 of Regulation (EU) No. 952(2013)).

The following conditions must be met:

- All goods entered on the CCR are eligible to use SPIMM
- Goods must be moved by a trader authorised under the UK Internal Market Scheme (UKIMS)
- Goods must be in FC or HU prior to their movement from GB
- Goods must be directly transported into NI
- Goods must be 'Not at Risk' of onward movement to the EU
- Goods must be released to FC or HU in NI.

For the purposes of SPIMM, the goods must have been dispatched from one of the territories listed below. Any reference to GB also refers to one of the territories listed below:

- England
- Isle of Man
- Scotland
- Wales
- UK Continental Shelf within the 12-miles territorial waters.

For the purposes of SPIMM movements from GB to NI, direct transport is defined as:

Goods moved in a single consignment from GB to NI, where the goods may be transported through other territories under transit provided that:

- They remain under transit until the transit movement is discharged in NI
- They do not undergo operations other than to preserve them in good condition
- No items are added or removed from the consignment whilst under the Transit Procedure.

Procedure Code Restrictions on Usage:

This PC may not be used unless APC 71G is declared in DE 1/11. No other APC is permitted in DE 1/11.

This PC must not be used for the release of goods:

- Where the goods are being released direct to a customs procedure on arrival in NI
- Placed under Transit Procedures, including TIR Carnets
- Being transhipped through NI prior to import or export
- Being moved to a TS location outside of NI
- Moving under an ATA/CPD carnet
- From TS, Free Zone (FZ) or Freeport (FP) premises where they are being entered to a customs procedure
- Where a written customs declaration is required.

This PC may not be used with Simplified Declaration Procedure (SDP) Regular Use, Simplified Declaration Procedure (SDP) on an Occasional Basis, Entry in Declarants Records (EIDR) or UKIMS EIDR.

General SPIMM Restrictions:

No relief from customs duties or other charges may be claimed on arrival of the goods in NI.

Goods cannot be declared using SPIMM if any of the following apply:

- Any goods included on the CCR are not eligible for SPIMM. Where goods are not eligible for SPIMM, the procedures contained in [Other NI Goods Movements](#) must be followed,
- The Importer does not hold a UKIMS authorisation,
- It is uncertain they meet all SPIMM [conditions](#),
- The 'Not at Risk' status of the goods is uncertain,
- They are classed as [Category 1 Goods](#).

Further Guidance:

Information can be found on Gov.UK:

[Import goods into the UK: step by step](#)

[Apply to operate a temporary storage facility](#)

[Simplified Process for Internal Market Movements \(SPIMM\): Terms and Conditions](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

C21i.

Declaration Type (DE 1/1):

Enter code: IM

Additional Declaration Type (DE 1/2):

The following codes may be entered for this Procedure Code (PC): J, K.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this PC.

Refer to [Code List 1: Previous document codes for DE 2/1](#) for alternative codes which may be used if the circumstances below do not apply:

Document Category	Previous Document Type	Previous Document Reference	Goods Item Identifier (where applicable)
X	337 (Temporary Storage (TS) Declaration)	Enter: the TS Declaration or stock reference number	Enter: the goods item number from the TS Declaration or stock reference
Z	MCR*	Enter: the inventory reference number assigned to the goods	Enter: the goods item number
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter: the transaction reference number used in the movement records for the Special Procedure	Enter: the goods item number from the previous document

* Declare 'ZMCR' at header level only

Additional Information (DE 2/2):

Refer to [Code List 2: Additional Information \(AI\) Codes for DE 2/2](#) for the relevant codes and details to be declared (for example, GEN45, unique reference number allocated to the consignment).

[Code List 2: Additional Information \(AI\) Codes for DE 2/2](#) includes the codes for all Additional Information (AI) statements that may be used on CDS.

The following AI statements must be provided in all instances:

Coverage	AI Statement Code	Details to be Declared
Details of the receiving NI TS location	MOVE1	Enter: the goods location code for the receiving NI TS location (refer to Code List 14: Goods location codes for DE 5/23 for the list of codes which may be used)
GB movements into NI (where goods have UK Domestic goods status) – Excluding movements to NI from UK Special Fiscal Territories.	NIDOM	Leave blank
To be used by UKIMS authorised traders to declare their goods are 'Not at Risk' of onward movement to the EU.	NIREM	Leave blank
Guarantee used to secure the Movement in Temporary Storage (MiTS) between two NI TS locations	TSGEE	Enter: the TS MiTS Guarantee Reference Number
The number of days the goods have already been held in TS	TSPER	Enter: the number of days the goods have been held in TS prior to this movement

The following AI statements may also be required in DE 2/2:

Coverage	AI Statement Code	Details to be Declared
Used to specify the party taking liability for the goods during the MiTS where this is not the Dispatching TS Operator	MOVE2	Enter: the XI EORI number of the authorised party taking liability for the TS movement

Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):

Refer to [Code List 3: Document Codes for DE 2/3](#), for the relevant document codes, document status codes and details to be declared (for example, licences and certificates).

[Code List 3: Document Codes for DE 2/3](#) includes the codes for all documents, references and authorisation decision numbers that may be used in CDS, for example, N705 Bill of Lading. Where an authorisation is declared in DE 2/3, the corresponding XI EORI number of the authorisation holder must be declared in DE 3/39 against the appropriate Authorisation Type Code.

The specific document code references detailed below must be declared in all instances:

Document Code	Document Identifier: Country Code	Document Identifier: Authorisation Type Code	Document Identifier: Authorisation Number
C509	Enter: XI	TST	Enter: the dispatching TS operator's authorisation number
1UKI	Enter: XI	UKIM	Enter: the UKIMS authorisation number

Direct Transport Details

Using [Code List 3: Document Codes for DE 2/3](#), select an eligible document code between N703 to N821 or N933 to specify the means of transport used to move the goods between GB and NI. Enter the relevant code followed by:

- The identity number of the transport contract and
- The date of the movement.

Holder of the Authorisation Identification Number (DE 3/39):

Refer to [Code List 4: Authorisation Type Codes for DE 3/39](#) for the list of codes to be declared (for example, CGU to be declared when a Comprehensive Guarantee is used to secure the MiTS).

The Authorisation Type Code and relevant GB or XI EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code.

The following Authorisation Type Codes must be provided in all instances:

Authorisation Type	Authorisation Type Code	Identifier
Authorisation to operate storage facilities for the temporary storage of goods	TST	Enter: the dispatching TS operator's XI EORI number
UKIMS Authorisation	UKIM	Enter: the GB or XI EORI number of the UKIMS authorisation holder

Supervising Customs Office (DE 5/27):

Enter code 'GBBEL004' in all instances.

Additional Procedure Codes (DE 1/11):

The following APC must be used with PC 0007 when using SPIMM in all instances:

71G

No other APCs may be used with PC 0007. If 71G is not declared in DE 1/11, the CCR will be rejected.

Security Required:

-

VAT:

-

Excise:

-

Notes:

Entry under this PC is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any charges due in respect of the goods in question if the conditions of the procedure are not met.

0024: Release to Free Circulation (FC) and Home Use (HU) for Post and Parcel Movements using the UK Carrier (UKC) Scheme

These Completion Instructions should be read in conjunction with the [Data Element Completion Guide](#).

These are additional instructions on specific Data Elements (DE) in relation to this Procedure Code (PC) and do not constitute full guidance on how the CCR should be completed.

Description of Procedure:

Customs Clearance Request (CCR) to release goods to Free Circulation (FC) and Home Use (HU) for imports to NI from GB using the UKC Scheme for Post and Parcel Movements.

The use of this Procedure Code (PC) is a declaration by the importer that all goods are eligible to use the UKC Scheme.

The use of this PC 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 (Articles 7(1)(a)(iii), 12 and 13).

Procedure Code Conditions for Use:

This PC may be used to release goods using the UKC Scheme:

- That were in Free Circulation (FC) and Home Use (HU) in GB prior to being moved to NI
- That are Post and Parcel movements
- That are being released to FC and HU on arrival in NI
- That are being moved by a UKC Scheme authorised trader.

These instructions must be read in conjunction with the appropriate Completion Instructions for the Additional Procedure Codes (APCs) used on the CCR (DE 1/11).

For goods being released at a Goods Vehicle Movement Service (GVMS) location using the UKC Scheme, the Goods Movement Reference (GMR) may be completed using the GB or XI EORI number of the UKC authorisation holder. In these instances, a CCR is not required to release the goods on arrival in NI.

General UKC Scheme Conditions:

Any customs duties, excise and VAT due must be paid or accounted for in GB prior to their movement to NI in order for the goods to be released to this procedure (Article 201 of Regulation (EU) No. 952(2013)).

The following conditions must be met:

- All goods entered on the CCR are eligible to use UKC
- Goods must be moved by a trader authorised under UKC
- Goods must be in FC and HU prior to their movement from GB
- Goods must be directly transported into NI
- Goods must be 'Not at Risk' of onward movement to the EU
- Where the goods moved from GB to NI under Transit, the Transit movement must be discharged on arrival in NI prior to the goods entering this procedure
- Goods must be released to FC and HU in NI
- The UKC authorised trader must provide the required data to HMRC using the NI Parcels Bulk Data Upload as outlined in the guidance under [Moving Parcels from Great Britain to Northern Ireland Under the Windsor Framework from 30 September 2024](#).

Goods subject to the excise duty offset are eligible to use this PC, providing that the conditions laid out in [Moving excise goods from Great Britain to Northern Ireland by parcel](#) are met.

For the purposes of UKC, the goods must have been dispatched from one of the territories listed below. Any reference to GB also refers to one of the territories listed below:

- England
- Isle of Man
- Scotland
- Wales
- UK Continental Shelf within the 12-miles territorial waters.

For the purposes of UKC Scheme movements from GB to NI, direct transport is defined as:

Goods moved in a single consignment from GB to NI, where the goods may be transported through other territories under transit provided that:

- They remain under transit until the transit movement is discharged in NI. For UK Carrier (UKC) Post and Parcel movements, the transit movement must be discharged on arrival in NI
- They do not undergo operations other than to preserve them in good condition
- No items are added or removed from the consignment whilst under the Transit Procedure.

Procedure Code Restrictions on Usage:

This PC may not be used unless APC 24G is declared in DE 1/11. No other APC is permitted in DE 1/11.

This Procedure Code (PC) must not be used for non-Post and Parcel movements.

This PC may not be used with Simplified Declaration Procedure (SDP) Regular Use, Simplified Declaration Procedure (SDP) on an Occasional Basis, Entry in Declarants Records (EIDR) or UKIMS EIDR.

General UKC Scheme Restrictions:

Goods cannot be declared using UKC if any of the following apply:

- Any goods included on the CCR are not eligible for UKC. Where goods are not eligible for UKC, the procedures contained in [Other NI Goods Movements](#) must be followed,
- The Importer does not hold a UKC authorisation,
- It is uncertain they meet all UKC [conditions](#),
- The 'Not at Risk' status of the goods is uncertain,
- They are classed as [Category 1 Goods](#).

Further Guidance:

Information can be found on Gov.UK:

[Moving excise goods from Great Britain to Northern Ireland by parcel](#)

[Moving Parcels from Great Britain to Northern Ireland Under the Windsor Framework from 30 September 2024.](#)

[Simplified Process for Internal Market Movements \(SPIMM\) or UK Carrier \(UKC\) Scheme: Category of Goods Guidance](#)

Declaration Category:

C21i

Declaration Type (DE 1/1):

Enter code: IM

Additional Declaration Type (DE 1/2):

The following codes may be entered for this Procedure Code (PC): J or K.

Simplified Declaration/Previous Document (DE 2/1):

The list below details the Previous Document reference types to be used in specific circumstances for this PC.

Refer to [Code List 1: Previous document codes for DE 2/1](#) for alternative codes which may be used if the circumstances below do not apply:

Document Category	Previous Document Type	Previous Document Reference	Goods Item Identifier (where applicable)
X	337 (Temporary Storage (TS) Declaration).	Enter: the TS Declaration or stock reference number.	Enter: the goods item number from the TS Declaration or stock reference.
Z (to represent the previous document).	355 (Entry Summary Declaration).	Enter: the MRN for the Entry Summary Declaration.	Enter: the goods item number from the Entry Summary Declaration.
Z	DCR (to represent the DUCR).	Enter: the DUCR assigned in the commercial records to the consignment (as appropriate).	Enter: the goods item number
Z	DCS (to represent any DUCR part no's).	Enter: any part numbers associated with the DUCR (as appropriate).	Enter: the goods item number
Z	MCR*	Enter: the inventory reference number assigned to the goods	Enter: the goods item number
Z (to represent the previous document)	ZZZ (for any other previous reference)	Enter: another recognisable reference number (for example stock reference)	Enter: the goods item number from the previous document

* Declare 'ZMCR' at header level only.

Additional Information (DE 2/2):

Please refer to [Code List 2: Additional Information \(AI\) Codes for DE 2/2](#) for the relevant codes and details to be declared (for example, if goods specified on the CCR are imported using non-GB packings, pallets or containers, enter the PAL Additional Information (AI) statements as appropriate). [Code List 2: Additional Information \(AI\) Codes for DE 2/2](#) includes the codes for all AI statements that may be used on CDS.

The following AI statements must be provided in all instances:

Coverage	AI statement code	Details to be declared
GB movements into NI (where goods have UK Domestic goods status) – Excluding movements to NI from UK Special Fiscal Territories.	NIDOM	Leave blank

Coverage	AI statement code	Details to be declared
To be used by UKC authorised traders to indicate whether the consignment being moved from GB to NI is wholly: • Business to Consumer (B2C) • Consumer to Consumer (C2C) • Consumer to Business (C2B) Or a combination of these movement types.	NIPAP	Enter: 'B2C', 'C2C', 'C2B' or 'Mix' if the shipment contains a combination of B2C, C2C and C2B goods.
To be used by UKC authorised traders to declare their goods are 'Not at Risk' of onward movement to the EU.	NIPNR	Leave blank

Documents produced, certificates and authorisations, additional references (DE 2/3):

Refer to [Code List 3: Document Codes for DE 2/3](#), for the relevant document codes, document status codes and details to be declared (for example, licences and certificates).

[Code List 3: Document Codes for DE 2/3](#) includes the codes for all documents, references and authorisation decision numbers that may be used in CDS, for example, N705 to be declared for the Bill of Lading. Where an authorisation is declared in DE 2/3, the corresponding GB or XI EORI number of the authorisation holder must be declared in DE 3/39 against the appropriate Authorisation Type Code.

The specific document code references detailed below must be declared in all instances:

Document Code	Document Identifier: Country Code	Document Identifier: Authorisation Type Code	Document Identifier: Authorisation Number
1PPS	Enter: XI	Enter: PUKC	Enter: the UKC authorisation number

Direct Transport Details

Using [Code List 3: Document Codes for DE 2/3](#), select an eligible document code between N703 to N821 or N933 to specify the means of transport used to move the goods between GB and NI. Enter the relevant code followed by:

- The identity number of the transport contract and
- The date of the movement.

Holder of the authorisation identification number (DE 3/39):

Refer to [Code List 4: Authorisation Type Codes for DE 3/39](#) for the list of codes to be declared.

The Authorisation Type Code and relevant GB or XI EORI number for the authorisation holder must be declared for each type of authorisation required in order to declare the goods to the procedure concerned. The corresponding authorisation decision number must be declared in DE 2/3 against the appropriate document code.

The following Authorisation Type Code must be provided in all instances:

Authorisation type	Authorisation type code	Identifier
UK Carrier (UKC) Authorisation	Enter: PUKC	Enter: the EORI number of the UKC authorisation holder.

Supervising Customs Office (DE 5/27):

Enter code 'GBBEL004' in all instances.

Additional Procedure Codes (DE 1/11):

The following APC must be used with PC 0024 when using UKC in all instances:

24G

No other APCs may be used with PC 0024. If 24G is not declared in DE 1/11, the CCR will be rejected.

Security Required:

-

VAT:

-

Excise:

Guidance on using the excise duty offset mechanism and paying any additional excise duties liable upon the release of the goods in NI can be found in: [Moving excise goods from Great Britain to Northern Ireland by parcel.](#)

Notes:

Entry under this PC is an undertaking by the importer/agent to pay to the Commissioners of HMRC immediately on demand any charges due in respect of the goods in question if the conditions of the procedure are not met.

Goods subject to the excise duty offset are eligible to use this PC, providing that the conditions laid out in [Moving excise goods from Great Britain to Northern Ireland by parcel are met.](#)