

Navigating Customs:

A Practical Guide for Northern
Ireland Businesses

Presented By: **Matthew Boutros** - *Customs Manager*

THE WINDSOR FRAMEWORK

Goods split into two different classes



The Windsor Framework

- Maintains flow of UK supply chains into NI through UK Internal Market Scheme
 - Expanded eligibility criteria versus previous UK Trader Scheme
 - Able to declare goods 'not at risk' when selling to UK end consumers
- Introduces a new "Green Lane" for goods moving from GB->NI that are not 'at risk' of entering the EU
 - Minimal customs formalities/checks for authorised traders
 - Only commercial data required (no full customs declarations)
- 'At Risk' goods still subject to customs formalities
 - But new duty reimbursement scheme allows reclaiming for goods remaining in UK

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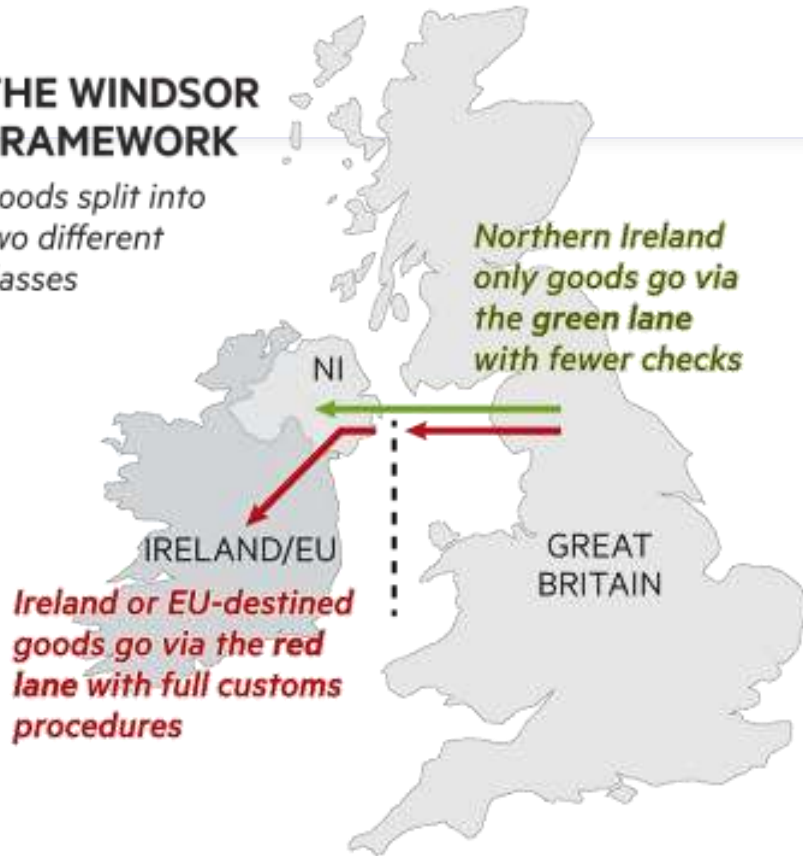
UK Internal Market Scheme (UKIMS)

- Enhanced and expanded trusted trader scheme replacing the UK Trader Scheme (UKTS)
- Enables registered traders to continue moving goods GB to NI 'not at risk'
- Eligibility expanded to all UK businesses, not just those with NI presence
- Increased turnover threshold for processing companies to £2 million
- Applying for UKIMS is important to:
 - Continue declaring goods 'not at risk' after September 2023
 - Access 'Green Lane' from September 2024 for simplified GB to NI movements



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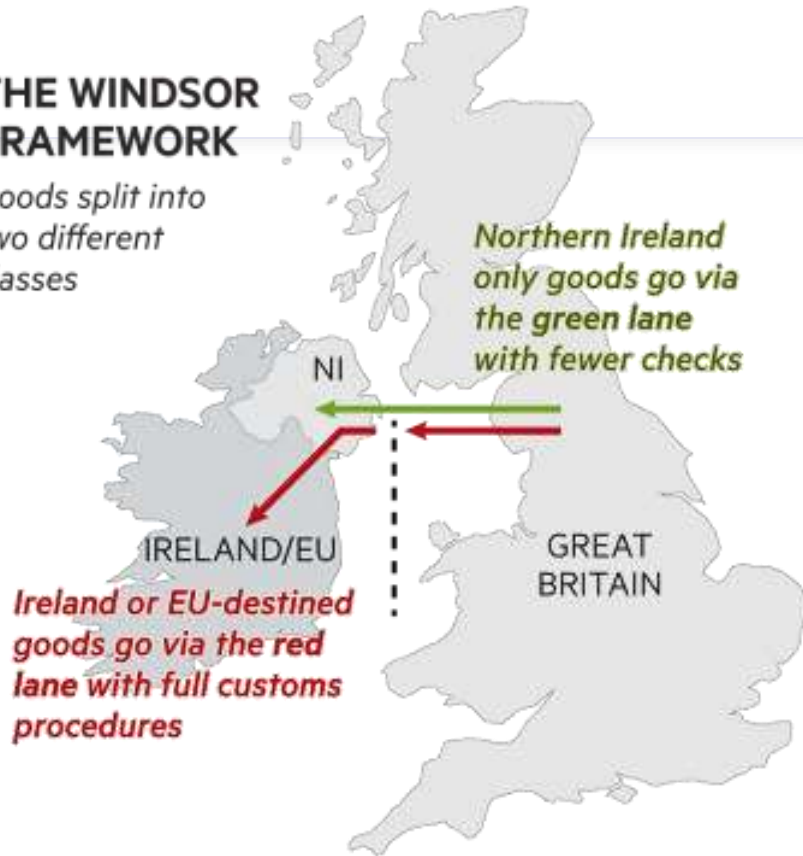


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The Green Lane - Streamlined Processes

- UKIMS authorised traders gain Green Lane access from September 2024
- Goods move via a "Green Channel" with:
 - No requirements for full customs declarations
 - No customs checks except for risk-based, intelligence-led controls
 - Significantly reduced dataset based on commercial info
- Enables smoother flow of GB->NI goods supply chains
 - Avoids unnecessary costs, checks, admin burdens
 - Safeguards NI's place in UK internal market



Question:

How many of you are confident you know which goods would be considered 'at risk' versus 'not at risk' of entering the EU?



Identifying 'At Risk' vs 'Not At Risk' Goods

- Goods GB to NI can be 'at risk' or 'not at risk' of entering EU
- 'At risk' goods:
 - Subject to EU tariffs, potential to enter EU
 - Can claim customs duty waiver or Duty Reimbursement Scheme
- 'Not at risk' goods:
 - Moved GB to NI without paying EU tariffs if UKIMS authorized
 - Must demonstrate goods will remain in UK (NI, GB, England, Wales, Scotland)
- UKIMS authorization allows declaring goods 'not at risk'



Other Customs Duty Relief Options

For businesses that are not authorised under UKIMS, or for goods that cannot be declared as 'not at risk' under UKIMS, there are other options:

- Customs Duty Waiver Scheme
- Duty Reimbursement Scheme

Customs Duty Waiver Scheme



Allows NI businesses to claim waiver for EU tariffs on 'at risk' goods moved from GB



Considered 'de minimis' state aid - limits of €300k over 3 years (lower for some sectors)



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Duty Reimbursement Scheme

- Enables reimbursement of EU duties paid on 'at risk' goods moved GB to NI
- Claims accepted for movements from Jan 2021, within a 3-year timeframe
- Evidence required that goods did not enter EU (e.g. sold in UK, exported, consumed in NI)
- No limit on number of claims, can submit bulk claims for multiple movements
- HMRC reviews claims and provides reimbursement or requests more evidence



Best Customs Practices for NI Businesses



Classify goods accurately using the UK Trade Tariff



Determine 'at risk' vs 'not at risk' status of goods



Register for and utilise the UK Internal Market Scheme (UKIMS)



Claim Customs Duty Waivers where applicable



Apply for Duty Reimbursement where EU duties were paid unnecessarily

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Continuous Monitoring and Record-Keeping

- Stay up-to-date on customs guidance and policy changes
- Maintain detailed records to support duty relief claims
- Work closely with Trader Support Service for assistance



Thank you for your attention.

I am now open to questions.