

Fortnightly bulletin

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Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

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Windsor Framework update: webinar review

The webinar held on 31 October 2024 was focused on informing traders and hauliers of the Windsor Framework. It was well received, as businesses prepare for the changes in trade between Great Britain and Northern Ireland.

Key highlights

Overview and key components

- An expert from HMRC provided an overview of the Windsor Framework.
- An updated timeline for implementation was shared and context for the delayed launch was provided.
- Guidance was provided on how to stay informed.

Existing arrangements and timeline

- The continuation of existing arrangements and Windsor Framework terminology was discussed.
- A TSS and user readiness timeline was introduced, breaking down critical milestones for businesses preparedness.
- Information on key services and good practices was provided.

Windsor Framework implementation update

- Information was shared on what services are available now.
- Advice was given on how traders and hauliers can utilise the available support and where to find more information.

Q&A and ongoing support

- Experts addressed attendee questions.
- Advice was given on additional guidance and ongoing support that is being made available.

A recording of this webinar is available on [NICTA](#), where recordings of other webinars can also be found.

Webinars like this are crucial for businesses looking to stay informed and be fully prepared for the new arrangements by 31 March 2025. The next webinar taking place at the end of November will focus on the simplified processes for Internal Market Movements (SPIMM), Internal Market Movement Information (IMMI), and data requirements. A link to register for this webinar will be available in the next bulletin.

Following the success of the Q&A section, the bulletin will feature a new regular article in which we will answer more of the questions raised in the webinar. The first Q&A can be found at the bottom of this bulletin.

Parcels: it is important for you to speak with your parcel carrier

Earlier this week, HMRC shared communications setting out new arrangements for both parcels moving to a consumer in Northern Ireland and those moving from a business in Great Britain to a business in Northern Ireland. This communication also advertised a webinar that HMRC has currently scheduled for 21 November.

If you have not received these communications but would like to in future, please email nistakeholderengagementteam@hmrc.gov.uk.

The new arrangements for parcels moving from GB to NI will come into effect when the Windsor Framework is fully implemented. Businesses should therefore be ready for these changes by 31 March 2025.

When the new arrangements come into effect, all business to business (B2B) parcels will require information to be submitted on CDS by the parcel carrier as part of their door-to-door service. This means that businesses will have to provide additional information to the parcel carrier – you should speak to your parcel carrier to understand how they will want to receive this information. Eligible B2B parcels will be able to make use of simplified processes for Internal Market Movements where either the sending or receiving business is authorised under UKIMS. Where neither the sending or receiving business is authorised under UKIMS, or the goods are otherwise ‘at risk’ of entering the EU, a full customs declaration will be required and the applicable rate of EU duty may be due after any reliefs or waivers are claimed.

For goods sent for personal use from either businesses to consumers or from one consumer to another in NI, there are no individual customs declarations, duty, or presentation of goods to customs authorities. It is important to note that there are some exceptions to the definition of ‘consumers’ based on the weight of some goods being sent.

If you send goods to consumers your carrier will need to collect additional data from you about the movement such as the recipient’s details and a description of the goods. It is therefore advisable that you check with your parcel carrier to understand their processes.

New guidance for Internal Market Movements from GB to NI

On 24 October 2024, HMRC published details of the [new simplified processes for Internal Market Movements](#) that businesses should be fully prepared for by 31 March 2025. The simplified processes for moving goods from GB to NI will be introduced under the Windsor Framework. Key features include:

- Internal Market Movement Information, which is a simplified dataset to use when moving goods
- A Trader Goods Profile to support completing the simplified dataset
- Entry in Declarant’s Records (EIDR): as a TSS user you don’t require this and you can continue to use TSS’s EIDR authorisation

These processes apply to businesses in GB and NI where one party holds a UKIMS authorisation and goods meet the ‘not at risk’ criteria. Goods destined for the EU may require full customs processes, including duty payments.

The Steel Notice and update to Category 1 quotas

On 24 October 2024, HMRC updated [guidance relating to the movement of steel](#). They have advised traders moving certain categories of steel to NI that they can continue to do so without facing safeguard charges where relevant quotas are open. Since 1 January 2024 and under the Windsor Framework, new quotas for UK origin steel from GB to NI have been available for Categories 7, 8, 9, 13, 17, 25A, and 28.

Quota claims

Steel tariff quotas allow duty-free imports up to a specified limit, beyond which a 'higher safeguard duty rate of 25%' applies. Traders can claim quotas via a [Full Frontier Declaration](#) or a [Simplified Frontier Declaration](#), followed by an import [Supplementary Declaration](#). Failure to submit declarations on time may result in the higher safeguard duty.

Unsuccessful quota claims

If a quota claim is unsuccessful, traders can reclaim duties using the [Duty Reimbursement Scheme](#) or [Customs Duty Waiver Scheme](#).

Further information on customs processes to follow when moving steel throughout the UK is available by viewing [The Steel Notice](#) on GOV.UK.

Update to steel safeguards Category 1 quotas

The Secretary of State for Business and Trade has announced their decision to accept the Trade Remedies Authority's recommendation to vary the tariff quota on imports of Category 1 steel products.

The decision is to amend the existing Category 1 (non-alloy and other alloy hot-rolled sheet and strip) quota into component parts 1A and 1B. The quota for Category 1A, which will be accessible by parties looking to import the products for commercial applications, will be retained at current levels. In addition, Category 1B will be introduced and will be operated via a global quota with a 40% cap on tariff-free imports from any individual exporting country. Category 1B will exclusively be for imports intended for 'downstream processing' and HMRC will administer the measure via an authorised use special customs procedure. This decision entered into force on 1 October 2024 and will remain in place until 30 June 2026, when the safeguard measure expires. Further information on this subject is also available on [GOV.UK](#).

Advanced warning of TSS outage: new TSS features and NICTA updates

In November there will be an update to the TSS Portal as well as further improvements to the Northern Ireland Customs and Trade Academy (NICTA) website.

These changes will require a short downtime of the portal, which is currently planned for Sunday 24 November 2024 from 17:00 to 22:00. Further information on the update will be available in the next bulletin.

UK imports: update on the new requirements for Entry Summary Declarations

HMRC has announced an extension to the waiver for the Entry Summary (safety and security) Declaration requirement for goods imported from the EU to the UK. Originally set to expire on 31 October 2024, the waiver has now been extended to 31 January 2025. This extension also applies to the implementation of a reduced Entry Summary Declaration dataset. The [Making an entry summary declaration](#) guidance is available on GOV.UK.

Since leaving the EU and following the end of the transition period, the UK is no longer part of a joint safety and security zone with the EU. Import requirements for goods from the EU were originally scheduled to come into effect from 1 July 2022 but have now been postponed, with the new deadline set for 31 January 2025. Until then, businesses importing goods from the EU and other territories where declarations were not required before 1 January 2021 are not required to submit an Entry Summary Declaration. **However, businesses that are ready to start submitting these declarations before the deadline are encouraged to do so.**

HMRC will continue to work closely with industry stakeholders to ensure a smooth transition, with further details and engagement sessions to be announced soon. HMRC has released further information on [safety and security requirements on imports and exports](#) from the UK on GOV.UK.

EU Deforestation Regulation update

The European Commission announced several key actions to support the implementation of the EU Deforestation Regulation (EUDR), including an additional 12-month phasing-in period for companies to prepare.

This extension, if approved by the European Parliament and the Council, would shift the law's applicability to 30 December 2025 for medium and large companies, and 30 June 2026 for

micro and small enterprises. The extra time aims to ensure that industry sectors and global partners are fully prepared for the Regulation's entry into application, ensuring a smooth and effective start.

In addition, the European Commission has published a guidance document and a third edition of the FAQs to support operators and stakeholders. These documents clarify the application of the rules and help ensure uniform interpretation. Moreover, a strategic framework for international cooperation has been published to promote deforestation-free supply chains globally, and its annex outlines the principles of the benchmarking methodology. User instructions and application forms for training sessions on the Information System will be published on [The Deforestation Due Diligence Registry](#) page on europa.eu.

Documents published

- [Press release](#)
- [Guidance](#)
- [Proposal for a Regulation amending Deforestation Regulation as regards the date of application](#)
- [Third edition of FAQs](#)
- [Strategic Framework for Cooperation](#)
- [SME factsheet](#)
- [Myth buster](#)

Updated webpages

- [Regulation on Deforestation-free Products](#)
- [Deforestation Regulation implementation](#)

Webinar Q&As

What are the 'simplified processes'?

UKIMS authorisation will give you access to the simplified processes for moving goods from a business in Great Britain (England, Scotland and Wales) to a business in Northern Ireland. They will be introduced when the new arrangements for parcels and freight under the Windsor Framework come into effect no earlier than 31 March 2025.

These simplified processes include:

- Internal Market Movement Information, which is a simplified dataset to use when moving goods
- A Trader Goods Profile to support completing the simplified dataset

- Applying to use the Entry in Declarant's Records (EIDR) process alongside the UK Internal Market Scheme (UKIMS) authorisation

You can declare your goods as 'not at risk' if they are brought into Northern Ireland for sale or final use by end consumers in Northern Ireland or Great Britain.

Can I apply for UKIMS if I move goods into the EU and some that remain in NI?

Yes. You will be able to declare the goods that will not move into the EU as 'not at risk' if they are brought into NI for sale or final use by end consumers in NI (and GB in the case of movements from GB). You will need to keep the supporting evidence for each consignment you move into NI as per the UKIMS requirements.

For the goods that will be moved into the EU and the rest of the world, you cannot use your UKIMS authorisation to declare those goods 'not at risk'.

These goods must be declared as 'at risk' goods and will be charged the applicable EU rate of duty.

If you have evidence to demonstrate that the goods did not enter the EU, you may be able to benefit from the Duty Reimbursement Scheme. Claims can be backdated to January 2021. Find more information on [how to claim and the evidence you may need](#) on GOV.UK.

How can I apply for UKIMS?

You will need to apply online to be authorised and you can do this on [GOV.UK](#).

You'll need to either:

- Sign in with your Government Gateway user ID and password (if you do not have a user ID, you can create one when you first try to sign in)
- Use your email address to get a confirmation code that you can use to sign in

TSS Contact Centre hours of operation:

07:30 to 22:30, 7 days a week

[Contact options](#)

Tel: 0800 060 8888 **Welsh speakers Tel:** 0800 060 8988

Northern Ireland Customs & Trade Academy (NICTA)

Find [guides, webinars, and training](#) on the NICTA website to assist with your customs movements and using TSS.