

TSS User Guides

Simplified processes for Internal Market Movements – Introduction Guide



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If there are any words or acronyms in this document that are unfamiliar, please visit the [Jargon Buster](#) or use the search tool on the [Northern Ireland Customs & Trade Academy \(NICTA\) website](#) to find a definition.¹

The new arrangements described herein are not yet in effect, businesses should be fully prepared for them by 31 March 2025.

1 Introduction

The **Windsor Framework**, agreed on 27 February 2023, includes a new set of simplifications to allow the smooth movement of goods within the United Kingdom (UK) internal market. These simplifications have been designed to allow you to move goods from Great Britain (GB) to Northern Ireland (NI) that are remaining in the UK internal market, without having to complete full international customs declarations and instead provide commercial information about your goods. For further details on the Windsor Framework, see [An overview of the Windsor Framework](#) on NICTA.

This guide introduces the simplified processes for Internal Market Movements as part of the Windsor framework implementation, the requirements for using these processes and the types of movements available in TSS.

This guide does not cover other NI goods movement options available on the TSS, such as the two-step customs declaration process known as the **TSS Simplified Procedure** or the **Full Frontier Declaration** journey. For more details on other NI goods movements available on the TSS Portal see [NICTA](#).

You can utilise the **simplified processes for Internal Market Movements** when they become available in 2025. There are a range of existing schemes that can be used to facilitate the simplified processes for Internal Market Movements, including the [UK Internal Market Scheme \(UKIMS\)](#), the [Northern Ireland Retail Movement Scheme \(NIRMS\)](#) and the [Northern Ireland Plant Health Label \(NIPHL\) scheme](#).

1.1 What are the simplified processes for Internal Market Movements?

The simplified processes for Internal Market Movements contain a range of facilitations to ease the process of moving goods ‘not at risk’ of entering the European Union (EU) (parcels and freight) from a business in GB to a business in NI. These processes include:

- A simplified dataset known as the Internal Market Movement Information (IMMI)
- A Trader Goods Profile (TGP) to support the completion of the Internal Market Movement Information (IMMI)

¹ Terms used in this guide refer to the terminology used on the TSS Portal. Note that these may not match the most recent terms used on GOV.UK, in HMRC’s Customs Declaration System or the Northern Ireland Online Tariff on [GOV.UK](#).⁷

- A new Entry in Declarant's Records (EIDR) authorisation available to UKIMS- authorised traders, known as **UKIMS-EIDR**

Goods movements using the simplified processes for Internal Market Movements will:

- Not be subject to the same processes that apply to goods 'at risk' of entering the EU, entering NI. 'At risk' goods are those that enter NI but may later be sold or consumed in the EU. More information on moving 'at risk' and 'not at risk' goods can be found on [GOV.UK](https://www.gov.uk)
- Only need to submit commercial information

1.2 Simplified processes for Internal Market Movements

1.2.1 Internal Market Movement Information (IMMI)

This form replaces the requirement for submitting a customs declaration and instead allows you to record the movement of your goods using a simplified dataset.

The information required is significantly less than that required for the movement of 'at risk' goods, and you can use the Internal Market Movement Information (IMMI) before the goods are due to move (pre-movement) or when the goods have arrived (post-movement). This provides flexibility to use the varied movement options most suited to your business model.

If your goods are already in NI under certain customs special procedures and you meet the criteria to use the simplified processes for Internal Market Movements, you can utilise the Internal Market Movement Information (IMMI) to divert those goods to free circulation in NI.

The movement options using the Internal Market Movement Information (IMMI) are detailed in the [Movements available using the Internal Market Movement Information \(IMMI\)](#) section of this guide.

The Internal Market Movement Information (IMMI) will be available to all traders who meet the conditions listed in the [Conditions for using the simplified processes for Internal Market Movements](#) section of this guide.

Traders who are unable to meet the conditions to use the simplified processes for Internal Market Movements can continue to use the TSS Simplified Procedure or the Full Frontier Declaration journey for movements into NI, as stated in the [Introduction](#) of this guide.

1.2.2 Trader Goods Profile (TGP)

As part of the HMRC service to support the simplified processes for Internal Market Movements, this is a unique goods profile that HMRC will populate with the relevant trade information, including the commodity code from the goods you have historically moved. It will be available via the Government Gateway and on your TSS account. The Trader Goods



Profile (TGP) functionality will be available to use within the Internal Market Movement Information (IMMI) and the information within the Trader Goods Profile (TGP) can be auto-populated by simply typing the goods description or selecting the good from the available list. This tool will minimise your requirement for manual entry on the Internal Market Movement Information (IMMI). You'll need to provide permission for TSS to access your Trader Goods Profile (TGP) from the Government Gateway and TSS functionality will allow you to create and manage entries within your Trader Goods Profile (TGP).

1.2.3 UKIMS-EIDR

If you are UKIMS authorised, you will be able to apply for a new HMRC authorisation for EIDR specifically for use on internal market movements. For further details on UKIMS-EIDR, when it can be used and how to apply, see [GOV.UK](https://www.gov.uk).

Note: TSS does not currently support the use of UKIMS-EIDR authorisation. Should you wish to use your UKIMS-EIDR authorisation you can do this outside of TSS.

1.3 Conditions for using the simplified processes for Internal Market Movements

To avail of the simplified processes for Internal Market Movements, the following conditions must be met:

- You must be authorised under UKIMS
- Goods must be 'not at risk' of entering the EU
- Goods must be moved by direct transport from GB to NI (including transit goods, so long as the transit starts in GB and ends in NI)
- The goods must be in free circulation in GB prior to movement
- Goods must not be Category 1 goods (those liable to quotas, anti-dumping duties or trade safeguards and those subject to prohibitions and restrictions). Categorisation of goods is covered in the [What goods can move using the simplified processes for Internal Market Movements?](#) section of this guide

Responsibilities to consider when using the simplified processes for Internal Market Movements

If you are moving goods from GB to NI using the simplified processes for Internal Market Movements, you or your haulier (or intermediary) should agree who is responsible for the movement and who will be identified as the [Importer of Record](#) on the Internal Market Movement Information (IMMI). This includes the UKIMS authorisation used for the goods movements and for ensuring the respective permissions for its use are in place.



Note: If you are an agent or intermediary, you may also be UKIMS-authorized, provided you accept responsibility to be the [Importer of Record](#) for your trader and the consequent legal liability.

For more information on the simplified processes for Internal Market Movements, refer to [GOV.UK](#).

1.4 Schemes available for use with the simplified processes for Internal Market Movements

As part of the Windsor Framework agreement the following were introduced to simplify the process of goods movements from GB to NI.

UK Internal Market Scheme (UKIMS)

This is a trusted trader scheme and is a **mandatory** requirement to use the simplified processes for Internal Market Movements. Traders who are authorised under UKIMS are able to declare their goods 'not at risk' of entering the EU as their goods are for sale to, or final use by, end consumers in the UK. Agents and Intermediaries can also hold a UKIMS authorisation, providing that they are willing to act as the Importer of Record on the Internal Market Movement Information (IMMI) and are able to maintain evidence requirements as part of the conditions of the scheme. For more information on this scheme and how to apply, please see [GOV.UK](#). The [NICTA](#) website also contains useful tips, FAQs and a video guide on how to complete the UKIMS application.

Northern Ireland Retail Movement Scheme (NIRMS)

This Scheme allows businesses to move prepacked retail goods, which are not intended for onward movement into the EU, from GB into NI, while avoiding extensive and costly certification and assurance processes. UK public health and consumer protection standards apply for goods moving through the scheme and goods move based on a single General Certificate, supported by a packing list. For more information on NIRMS visit [GOV.UK](#) and for how to register visit [GOV.UK](#). You can also find an overview of the NIRMS on [NICTA](#).

Northern Ireland Plant Health Label (NIPHL)

The NIPHL scheme means growers and traders in GB can move certain products into NI without full phytosanitary certification, if they follow NIPHL rules. Like the UK plant passport scheme, the scheme makes sure checks for pests and diseases are carried out and goods can be traced. For more information on the scheme visit [GOV.UK](#) and for how to apply for the scheme, visit [GOV.UK](#). You can also find an overview of the NIPHL scheme on [NICTA](#).

UK Carrier Scheme (UKC)

Traders moving consumer parcels from GB to NI may benefit from the **UK Carrier Scheme (UKC)** under the Windsor Framework arrangements. Consumer parcels are defined as those moving from:

- Business to consumer (B2C)
- Consumer to business (C2B)
- Consumer to consumer (C2C)

Note: If moving business-to-business parcels or if the parcel exceeds the weight limit, the Internal Market Movement Information (IMMI) should be used for these movements instead of using the UKC.

Further details about the UKC, how to apply and eligibility, including weight limits on parcels, can be found on [GOV.UK](https://www.gov.uk). If goods do not qualify for the UKC, follow guidance on [GOV.UK](https://www.gov.uk).

1.5 What goods can move using the simplified processes for Internal Market Movements?

Most goods can move using the simplified processes for Internal Market Movements, however there are some that are not eligible for these movements. The eligibility for goods to move using these processes is determined by their categorisation.

1.5.1 Goods categorisation

To determine eligibility for the simplified processes for Internal Market Movements, goods have been divided into three categories:

- **Standard goods** – all goods (excluding excise) that have no documentary controls and/or have no licensing requirements

Prepackaged retail food and drink goods that will be moved under a NIRMS authorisation fall into this category. Movements of these goods require a 6-digit commodity code, which can be generated through the Trader Goods Profile (see the [Trader Goods Profile \(TGP\)](#) section of this guide).

- **Category 2 goods** – these goods are subject to special health, licensing or environmental controls including excise goods

Goods that will be moved under the NIPHL scheme fall into this category. Movements of these goods require an 8-digit commodity code, which can be generated through the Trader Goods Profile (see the [Trader Goods Profile \(TGP\)](#) section of this guide).

- **Category 1 goods** – these are goods that are subject to total bans, prohibitions, trade defence measures such as quotas, safeguarding and anti-dumping duties

Goods that are subject to the excise duty off-set mechanism are also considered as Category 1. **The simplified processes for Internal Market Movements can't be used for goods in this category.**



Further details on the categorisation of goods under the Windsor Framework can be found on [GOV.UK](https://www.gov.uk).

1.5.2 Procedure Codes available for use with the Internal Market Movement Information (IMMI) in TSS

The simplified processes for Internal Market Movements is for the movement of free circulation goods from GB to NI for sale or final use by end consumers in the UK internal market. As a result, there will be a significant reduction in the number of Procedure Codes available to use on the Internal Market Movement Information (IMMI), which are limited to only those that apply to releasing goods within the UK internal market. This ensures that no additional checks or duties will apply to the movement.

The eligibility of the codes depends on which movement type you wish to use. The movement types available for use with the simplified processes for Internal Market Movements are detailed in the [Movements available using the Internal Market Movement Information \(IMMI\)](#) section of this guide.

If moving goods from GB to NI using the Internal Market Movement Information (IMMI) pre-movement, the Procedure Codes available to use are:

- **4000** – Release to free circulation
- **0700** – Release to free circulation and excise warehousing

An overview of this scenario is also covered in the [Pre-movement](#) section of this guide.

If the goods are already in NI and require diversion from special procedure to free circulation using the Internal Market Movement Information (IMMI) post-movement, the available Procedure Codes are:

- **4051** – Release to free circulation for goods that were previously entered into Inward Processing on arrival in NI
- **4071** – Release to free circulation for goods that were previously entered into Customs Warehousing on arrival in NI
- **0751** – Release to free circulation and excise warehousing for goods that were previously entered into Inward Processing on arrival in NI
- **0771** – Release to free circulation and excise warehousing for goods that were previously entered into Customs Warehousing on arrival in NI

An overview of this scenario is also covered in the [Post-movement](#) section of this guide.



2 Movements available using the Internal Market Movement Information (IMMI) in TSS

2.1 Pre-movement

TSS will provide the following **two options** for you to move goods using the Internal Market Movement Information (IMMI) so that you can submit details for your goods **prior to arrival in NI**.

2.1.1 Pre-movement Internal Market Movement Information (IMMI)

This is an Entry Summary Declaration, combined with the Internal Market Movement Information (IMMI), completed as a single submission before the goods are due to arrive.

- **The Entry Summary Declaration** contains safety and security information about the goods and is required for all goods movements from GB to NI

In TSS it also serves to determine whether the goods are eligible to move using the Internal Market Movement Information (IMMI). For further details see the [Entry Summary Declaration: Step-by-step guide](#) on NICTA.

- **The Internal Market Movement Information (IMMI)** contains the commercial information for goods moving directly from GB to NI which are **'not at risk'** of entering the EU

Legal responsibility for the Internal Market Movement Information (IMMI) rests with the UKIMS-authorized party. **Note:** No further information is required post arrival.

If goods are being moved under the NIRMS or NIPHL scheme, additional steps are needed to satisfy requirements under each of these schemes. You can find more guidance on what you will need to do when moving goods using the NIRMS by going to [GOV.UK](#). If you need more information on what goods can move using the NIPHL scheme and what to include on your NI plant health label see [GOV.UK](#).

When the pre-movement Internal Market Movement Information (IMMI) is completed, the Movement Reference Number (MRN) generated by TSS must be used to raise a Goods Movement Reference (GMR) on the Goods Vehicle Movement System (GVMS) by either logging in to GVMS on [GOV.UK](#) or by using the TSS GMR automation option that is available in TSS.

For details on GMRs and how to generate one, see the [Creating a Goods Movement Reference](#) guide on NICTA.



2.1.2 Pre-logged standalone Internal Market Movement Information (IMMI)

This is where the haulier has completed an Entry Summary Declaration outside of TSS or where an Entry Summary Declaration **only** has been submitted and a **standalone Internal Market Movement Information (IMMI)** is completed before the goods are due to arrive

Note: No further information is required post arrival.

The haulier, trader and agent (or intermediary) can use the pre-logged standalone Internal Market Movement Information (IMMI) to enter the goods information prior to the movement of the goods from GB to NI.

The MRN from the submitted pre-logged Standalone Internal Market Movement Information (IMMI) must be used when the GMR is raised in GVMS on [GOV.UK](https://gov.uk).

For details on GMRs and how to generate one, see the [Creating a Goods Movement Reference](#) guide on NICTA.

2.2 Post-movement

TSS will provide the following two options for you to move goods using the Internal Market Movement Information (IMMI) so that you can submit details for your goods after the goods have arrived in NI. You do not need to use these processes if you completed a pre-movement IMMI.

2.2.1 Post-movement Internal Market Movement Information (IMMI) – as part of the TSS Simplified Procedure

In TSS, the Internal Market Movement Information (IMMI) can offer flexibility in when you would like to provide the details of your goods movement.

Using the TSS Simplified Procedure, you can submit an Entry Summary Declaration and an auto-generated Simplified Frontier Declaration to allow movement to NI. Upon arrival, you can utilise the Internal Market Movement Information (IMMI) and enter the commercial information of the goods rather than submit a Supplementary Declaration by using the **conversion of a Supplementary Declaration to the Internal Market Movement Information (IMMI)** functionality in TSS, if goods are eligible.

Conversion of a Supplementary Declaration to the Internal Market Movement Information (IMMI) in TSS will allow you, as part of the TSS Simplified Procedure, to convert the generated Supplementary Declaration into the Internal Market Movement Information (IMMI) if your goods qualify and meet the criteria for using the simplified processes for Internal Market Movements. This conversion significantly reduces the number of fields required for completion.

By using the Internal Market Movement Information (IMMI) as part of the TSS Simplified Procedure, you can benefit from additional time in providing the final information about



your goods. There is no immediate requirement to provide the goods information, and you will have until the tenth calendar day of the following month to submit the information.

The goods must meet the conditions for using the simplified processes for Internal Market Movements as previously advised in the [Conditions for using the simplified processes for Internal Market Movements](#) section of this guide.

2.2.2 Arrived Standalone Internal Market Movement Information (IMMI)

If you have moved goods from GB to NI and placed them into certain customs special procedures because the end destination of the goods was unknown at the time of movement, you can use the Internal Market Movement Information (IMMI) to divert those goods to free circulation. You can do this by submitting an **Arrived Standalone Internal Market Movement Information (IMMI)**.

An **Arrived Standalone Internal Market Movement Information (IMMI)** is completed to **release goods for free circulation** (also known as diversions) that have been previously placed under customs special procedure on their arrival into NI and meet the requirements to use the simplified processes for Internal Market Movements.

Diversions can only be supported for goods being removed from the customs special procedures listed below:

- Inward Processing
- Customs Warehousing

The goods must meet the conditions for using the simplified processes for Internal Market Movements as previously advised in the [Conditions for using the simplified processes for Internal Market Movements](#) section of this guide.

2.3 Hauliers moving mixed loads

Hauliers can continue to move mixed consignments of goods that are destined for the UK internal market (using the Internal Market Movement Information (IMMI)) along with 'at risk' goods (declared via the TSS Simplified Procedure) on a single truck.

3 How TSS supports the simplified processes for Internal Market Movements

The TSS is equipped to provide hauliers, traders and agents (or intermediaries) multiple functionalities to utilise the simplified processes for Internal Market Movements effectively.

The TSS Company Profile

- You can upload and maintain authorisations, for example, a UKIMS or NIRMS authorisation; these will be auto-populated onto the Internal Market Movement Information (IMMI)
- You can manage your UKIMS and Trader Goods Profile (TGP) permissions as well as authorise hauliers and agents (or intermediaries) to submit the Internal Market Movement Information (IMMI) on your behalf
- Hauliers can activate GMR automation and generate GMRs from the TSS Portal without having to go onto the GVMS website

Auto-population of information onto the Internal Market Movement Information (IMMI)

- If you have active authorisations for UKIMS and NIRMS you will have your authorisation details auto-populated on the Internal Market Movement Information (IMMI)
- A number of fields required on the Internal Market Movement Information (IMMI) will be auto-populated by TSS for faster user experience

Trader Goods Profile (TGP) access

TSS will be integrated with HMRC's Trader Goods Profile (TGP) service and you will be able to:

- Use your Trader Goods Profile (TGP) entries to populate information onto the Internal Market Movement Information (IMMI)
- Add new entries to your Trader Goods Profile (TGP) profile directly from TSS rather than navigating away from the TSS Portal to the Government Gateway

4 How to prepare for using the simplified processes for Internal Market Movements

Considerations for using the simplified processes for Internal Market Movements

All parties involved in the movement of the goods must understand their roles and responsibilities including the sale and delivery terms of the goods before the movement commences.

It is important that the terms of contract are agreed between the exporter and the importer even though GB to NI is not an international customs movement and Incoterms are not required.

You will need to agree who is responsible for the movement, including the holder of the UKIMS authorisation and permissions to use.



It is important to agree who will be providing the Internal Market Movement Information (IMMI) into the TSS Portal and ensure that the correct EORI is used from the beginning of the process. This must be the EORI associated to the UKIMS-authorized party.

The use of the correct EORI needs to be communicated with the party responsible for submitting the Entry Summary Declaration (in most cases this is the carrier or haulier) so that your goods can be moved using the simplified processes for Internal Market Movements.

The carrier or haulier is responsible for the Entry Summary Declaration, and the UKIMS-authorized party is responsible for the Internal Market Movement Information (IMMI).

Actions traders need to take

TSS will support you using the simplified processes for Internal Market Movements by utilising information provided on your Company Profile. The information is used to determine if your UKIMS or Trader Goods Profile (TGP) can be used when the Internal Market Movement Information (IMMI) is created in TSS.

To move goods using the simplified processes for Internal Market Movements and successfully submit the Internal Market Movement Information (IMMI) using TSS, you must:

- Upload your UKIMS authorisation details to your TSS Company profile. Step-by-step instructions on how to do this can be found in the [How to use the TSS Portal](#) guide on NICTA
- Grant access permissions to your haulier or intermediary to use your UKIMS authorisation.
- When a haulier or intermediary starts the Internal Market Movement Information (IMMI) for your goods on TSS they will only be able to complete it if access has been granted. Step-by-step instructions on how to do this can be found in the [How to use the TSS Portal](#) guide on NICTA
- Grant permissions to your haulier or intermediary to use your Trader Goods Profile (TGP) in TSS if you want them to use it when creating an Internal Market Movement Information (IMMI) in TSS.
- Ensure your Trader Goods Profile (TGP), if you have registered for it and want to use it, is maintained with correct and up-to-date information about the goods you move.

Actions hauliers and intermediaries need to take

If you are a haulier moving goods from GB to NI using the simplified processes for Internal Market Movements, you need to check and obtain certain information from your customer before the goods movement commences.

To move goods using the simplified processes for Internal Market Movements in TSS, you as a haulier must:



- Check with the party responsible for the movement (Importer of Record) if the respective consignment should move using the simplified processes for Internal Market Movements
- Obtain the correct EORI, for which UKIMS is granted, to submit a successful Internal Market Movement Information (IMMI)
- Ensure you are granted permissions to use the trader's UKIMS authorisation when submitting the Internal Market Movement Information (IMMI)
- Check if you are granted permission to use the trader's Trader Goods Profile (TGP) should the trader wish you to use their Trader Goods Profile (TGP) when creating the Internal Market Movement Information (IMMI)

Taking the above steps will help you successfully submit an Entry Summary Declaration and Internal Market Movement Information (IMMI) as a single submission in the TSS.

If you do not have the information required to submit the Internal Market Movement Information (IMMI) before the goods move, you can continue to use the TSS Simplified Procedure and allow the trader to make the decision to convert the Supplementary Declaration portion of the TSS Simplified Procedure to the Internal Market Movement Information (IMMI) if they can satisfy all the necessary requirements, as mentioned earlier in the [Using the Internal Market Movement Information \(IMMI\) as part of the TSS Simplified Procedure](#) section of this guide.

5 I need to know more

There are additional guides available on [NICTA](#) to support you with trade into and out of Northern Ireland.

- [How to use the TSS Portal](#)

You can also consult the [TSS Contact Centre](#) for support on 0800 060 8888.

6 Changes to guidance and policy

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