



Are you ready to move business-to-business (B2B) parcels from Great Britain into Northern Ireland?

On 19 September, the Government confirmed that the new arrangements under the Windsor Framework for parcels and freight movements that were due to come into effect from 30 September 2024 would not take effect from that date and that businesses should be fully prepared for them by 31 March 2025.

The following key information will help you prepare for the new arrangements for B2B parcel movements from Great Britain to Northern Ireland.

1. New arrangements for B2B parcels

If you're moving parcels from a business in Great Britain to a business in Northern Ireland, you should be ready by 31 March 2025 for new parcels arrangements under the Windsor Framework to take effect.

All B2B parcels will require information to be submitted onto the Customs Declaration Service (CDS). Your parcel carrier will submit this as part of their door-to-door service. This means that you will have to provide some additional information to your parcel carrier, and in certain cases you may need to pay duty. You should check with your parcel carrier to understand their processes.

The UK Internal Market Scheme (UKIMS) will enable eligible goods moving from a business in Great Britain to a business in Northern Ireland that are for sale to, or final use by, end consumers located in the United Kingdom to move without the need for a full international customs declaration and without incurring duty.

These B2B arrangements do not apply to parcels sent to consumers (i.e. private individuals) in Northern Ireland.

2. New arrangements for Business to Consumer (B2C) parcels

For goods sent to consumers in Northern Ireland for personal use, there are no individual customs declarations, duty, or presentation of goods to customs authorities. If you send goods to consumers your carrier will collect additional data from you about the movement such as the recipient's details and a description of the goods. You should check with your parcel carrier to understand their processes.

Read '[Future arrangements for moving parcels from Great Britain to Northern Ireland under the Windsor Framework](#)' on GOV.UK.



3. When the B2B arrangements would apply

If your business sends goods in parcels from Great Britain to Northern Ireland, you'll need to understand whether your customers are businesses or consumers. Different processes apply which could impact the information that your parcel carrier requires.

You may know this information already, based on your knowledge of the recipient, for example if you know that your customer is a clothing retailer.

If you do not know this, you will need to find out. This could be based on whether:

- your customer holds a business account with you
- your customer requires a VAT invoice
- the characteristics of your customer's particular transactions (e.g., volume, type of good) indicates they are a business

You will need to inform your carrier whether the parcels you are moving are going to a consumer or a business. You should discuss with your parcel carrier how they wish to be told this information. For example, some parcel carriers may require you to provide an identifier or agree a 'standard operating procedure'. The arrangements may vary depending on the carrier, your business model and commercial arrangements.

For example, if you mainly supply hobby goods directly to consumers, you could inform your carrier that your goods are for consumers unless you tell them otherwise. You could then notify your carrier of any exceptions to this standard procedure on a case-by-case basis.

4. Applying for UKIMS and what goods can be moved under the scheme

Before these new arrangements are introduced, businesses sending or receiving B2B parcels can [apply to be authorised under the UK Internal Market Scheme](#) (UKIMS). This will mean that eligible goods moving from Great Britain to Northern Ireland which are for sale to, or final use by, end consumers located in the United Kingdom can move without the need for a full international customs declaration and without incurring duty.

You can send the parcels from Great Britain to Northern Ireland using UKIMS if your goods are:

- for sale to, or final use by, end consumers located in the United Kingdom
- not subject to an EU trade remedy



More information about moving goods as "not at risk" can be found on GOV.UK at: [Moving goods you bring into Northern Ireland as 'not at risk' of moving to the EU](#).

More information about moving goods from Great Britain to Northern Ireland without the need for a full international customs declaration can be found on GOV.UK at [Internal Market Movements from Great Britain to Northern Ireland](#).

Either the sender or recipient of the goods can hold the UKIMS authorisation and use it to move B2B goods in parcels into Northern Ireland. If both the sender and recipient are authorised, it's a commercial decision for these businesses to decide which UKIMS authorisation to use. You should consider if the sending or receiving business will act as the UKIMS authorised business and 'importer of record' and then inform your carrier.

If you do not currently hold a UKIMS authorisation, you should start to apply for this as soon as possible to ensure that your application can be processed by 31 March 2025. If you move goods under UKIMS, you will benefit from providing less data.

As soon as you have obtained your UKIMS authorisation, you should tell your parcel carrier:

- your UKIMS authorisation number
- your EORI number that is associated with your UKIMS authorisation
- when this should be used for parcels you send/receive (i.e. which movements are eligible to move under UKIMS)
- whether the sender's or recipient's UKIMS authorisation should be used (i.e. which party is acting as the 'importer of record')

It is important that your parcel carrier knows who is acting as the 'importer of record' and therefore has legal responsibility for the accuracy of the data submitted to CDS.

Please see below examples of the way this process could work depending on the type of transaction.

5. Moving goods using a UKIMS authorisation

When making parcel movements using the sender's UKIMS authorisation, the sender:

- needs to confirm to their carrier that the goods meet the criteria to move as 'not at risk' under UKIMS - for some parcel carriers, this can be done once and held by the carrier within your account details
- may wish to evidence this by obtaining confirmation from the recipient about whether the goods are for sale to, or final use by, end consumers located in the UK - this could be through knowledge they hold about their customers, through terms and conditions or other contractual arrangements



- should provide the carrier with their UKIMS authorisation number and the associated EORI number when arranging delivery, confirming to their carrier that the goods meet the criteria to move under UKIMS
- will need to keep evidence (as the UKIMS authorised trader) to support each 'not at risk' movement into Northern Ireland and retain this for the 5-year retention period

When making parcel movements made using the recipient's UKIMS authorisation, the recipient (receiving business):

- will need to confirm that the goods meet the UKIMS criteria
- should confirm to the sender that the goods are eligible to move under UKIMS (for example, senders may wish to set out in their terms and conditions that by providing a UKIMS number you confirm the goods meet the criteria)
- should provide their UKIMS authorisation number and the EORI number that is associated with their UKIMS authorisation to the sending business in Great Britain, or directly to the carrier based on the arrangements of your supply chain
- will (as the UKIMS authorised trader) need to keep evidence to support each 'not at risk' movement into Northern Ireland and retain this for the 5-year retention period

If there is no UKIMS authorisation for the movement that can act as the 'importer of record', or the goods are 'at risk' of entering the EU, then:

- the goods are not eligible and therefore cannot move under UKIMS, so you should inform your parcel carrier if there is no applicable UKIMS authorisation or if you require your parcel to be processed 'at risk' of entering the EU
- this means that full customs processes will apply, and duty may be due
- responsibility for completing customs processes and paying duty will depend on the terms agreed between carrier, seller and buyer
- there is no duty due on parcels valued below £135 and there are a range of options available for sending more valuable parcels without paying duty - here is [guidance available on the GOV.UK website](#)
- you should tell your parcel carrier if you wish to claim a waiver or relief on the goods and check they will accept that process
- you may be able to claim for repayment of import duty paid, or remission of import duty deferred, if you pay duty on goods into Northern Ireland

6. Further information and support

HMRC will be hosting a webinar on 21 November, and you can [register to attend](#) (opens in Microsoft Forms).



HM Revenue
& Customs

You can also visit the GOV.UK website to:

- find out how to [apply for UKIMS authorisation](#) and the requirements you will need to meet
- read the statutory [guidance for businesses sending parcels to Northern Ireland](#)

For support with general trader queries, call the Customs and International Trade Helpline on 0300 322 9434 or textphone 0300 200 3719.