

Windsor Framework changes for Northern Ireland Shipping will take effect 30th September

Further to our previous updates we wanted to send a reminder that from 30th September 2024 the way that you ship parcels to Northern Ireland will be changing as a result of the Windsor Framework Agreement.

Following this date, there will be some additional considerations that you will need to take into account when sending goods to Northern Ireland.

Firstly you will be required to provide additional shipment data on any goods shipped to Northern Ireland from 30th September 2024. The level of detail required will change based on whether the goods are being shipped to a Consumer or to a Business.

In order for us to be able to carry your goods to Consumers in Northern Ireland, there are some requirements that you will need to comply with to ensure there are no delays or queries in relation to your shipments.

For ease, we have listed these requirements below to assist you when shipping from a Business to a Consumer in Northern Ireland:-

Business to Consumer

- · You will need to provide us with the following accurate commercial data:-
 - A plain English description of all of the goods contained within the parcel
 - The weight of the parcel
 - The value of the parcel
 - The details of both the sender (you) and the receiver
 - Please note that if you are shipping with DX then you will also need to provide an HS code
- The parcel must not weigh more than 31.5kg if it contains more than one item, or if the parcel only contains one item, it must not weigh more than 100kg
- You should carry out all reasonable due diligence to ensure that the parcel(s) being sent are destined to be delivered to a consumer. You should continue to check and monitor who and where your shipments are destined to minimise risk of non-compliance with the new arrangements under the Windsor Framework Agreement
- You will provide us, or any competent authority in the United Kingdom (including HMRC), with any information we require in relation to your shipment(s) in a timely manner in order to report and/or investigate any suspicious activity
- You will not ship any products through the Authorised Carrier Scheme which are prohibited by applicable laws and regulations which now include

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"Category 1 goods" (details of which are contained in Annex IV of the Joint Committee Decision No 1/2023)

Business to Business

If the goods are being shipped to a Business in Northern Ireland then you will need to define if the goods are not at risk of onward movement to the European Union 'Green Lane' or if they are at risk of leaving Northern Ireland then they should be treated as a 'Red Lane' movement.

A Business to Business shipment will be considered as not at risk of entering the European Union 'Green Lane' based on the provision of either your UKIMS number (as the shipper) or the UKIMS number for the receiving business. For "Green Lane" shipments, the simplified H8 dataset will be required.

Where business to business movements take place using UKIMS, the Carrier will act as the declarant submitting a simplified dataset referred to as the H8 dataset. The holder of the UKIMS number will need to be declared as the importer on record.

If your Business to Business goods do not qualify under UKIMS and are therefore considered at risk of leaving Northern Ireland "Red Lane", a full H1 international dataset will be required for the declaration. 'At risk' shipments will also be charged at the applicable European Union (EU) rate of duty.

GFS has been working extensively with our Carrier Partners in planning this change over the last 6 months; we have a single integrated solution that will ensure that you can continue to provide delivery services to support deliveries to both Consumers and to Businesses that are either categorised as "At Risk" or "Not At Risk".

Please contact your GFS Account Manager if you have any questions about your own requirements and we will be please to support as required.

Should you have any further questions on HMRC requirement for moving goods to Northern Ireland, then please refer to the government guidance at <u>https://www.gov.uk/guidance/trading-and-moving-goods-in-and-out-of-northernireland/</u>



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