

**Trade Series: Understanding new customs requirements for parcels in conjunction with HMRC 21<sup>st</sup> February 2024**

**HMRC webinar covering the upcoming changes to the movement of parcels to NI.**

**Link to webinar: [HMRC Webinar: Parcel movements under the Windsor Framework](#)**

**Please see below Q&A for questions received during the webinar**

<b>Question</b>	<b>Answer</b>
All our goods are At Risk. Do you have any advice regarding that?	All At Risk Goods will need to be declared via the carrier of the goods. For more information on how to determine if your goods are “At Risk” please visit: <a href="#">Navigating At Risk - Understanding customs duty when moving goods from GB to Northern Ireland</a>
I bring in a large number of items a week. I don't know at this stage whether they will enter Ireland. What should I do?	For goods that you are unsure of their end use, they should be declared as “Not At Risk”
One of the parties needs to have UKIMS authorisation. Must the UKIMS authorisation holder also be the importer on the IMMI?	Yes, the UKIMS authorisation holder must be the Importer as IMMI to declare the goods as not at risk.
Can the duty reimbursement scheme be used to top up the duty waiver scheme?	At this point the duty reimbursement scheme can't top up the duty waiver scheme, however HMRC are looking into this. More information on the Customs Duty waiver can be found here: <a href="#">Customs Duty Waiver and de minimis Aid</a>  More information on the Duty Reimbursement Scheme can be found here: <a href="#">The Duty Reimbursement Scheme</a>
Where there is no UKIMS authorisation on B2B movement, is the ENS SFD and SUP declaration an option? Is the FPO	If it is a haulier moving the goods there may be an option to use the ENS SFD and Sup Dec. It is the FPO responsibility to transmit the data to CDS, however it will

always the party responsible for submitting the customs declaration?	be down to the party responsible for the import to provide the accurate data to the FPO.
£135 per parcel, when you say parcel do u mean the entire Box that I receive, or the individual items in the overall box?	It is the total customs value of the parcel.
Can a charity who is not VAT registered get a EORI number to allow B2B GB to NI deliveries?	Yes, Charities can sign up for an <a href="#">EORI</a> . More information regarding EORI numbers can be found here: <a href="#">EORI Numbers</a>
Will non UKIMS parcels appear as supp declarations on the TSS portal to utilise the waiver facility?	It is unlikely that when a FPO is moving the goods they will appear on TSS, as they will use their own software.
What about B2B EU to NI?	B2B EU – NI will remain the same as previous arrangements.
what will the process be to use duty waiver scheme for "at risk" parcels? Currently this is applied through TSS supp dec.	This will be required to be provided to the FPO, and it will be transmitted on the declaration.
For B2B parcel movements, is the key take away that FPO will handle all customs formalities, UKIMS authorisation holder will need to provide details of product in the movement, UKIMS Number and EORI number?	Yes, FPO will handle the formalities, however the Importer will be responsible for providing the accurate information to the FPO.
How can I find out in advance how much the duty would be on at risk goods?	The Duty rate can be found on the <a href="#">Tariff Checker</a> on GOV.UK website by searching the <a href="#">Commodity code</a> .