**Upcoming Changes to Customs 12.03.2025 Q&A**

**Q - Can I still register for UKIMS if turnover is greater than £2m?**

A – Yes, you can apply. The £2m threshold applies to commercial processors. If you are undertaking commercial processing and your turnover is greater than £2 million then you can only declare goods which are **not** going to be subject to commercial processing as “Not At Risk”.

NB: There are some exceptions to this in certain sectors. For more information please visit:[The UK Internal Market Scheme](https://crossbordertradehub.intertradeireland.com/article-the-uk-internal-market-scheme)

**Q- Is there a percentage of goods allowed for sale in ROI within the UKIMS scheme?**

A – Apportionment is not available under UKIMS. For more information on how to manage customs duty businesses should visit: [Navigating At Risk - Understanding customs duty when moving goods from GB to Northern Ireland](https://crossbordertradehub.intertradeireland.com/navigating-at-risk-understanding-customs-duty-when-moving-goods-from-great-britain-to-northern-ireland)

**Q - If you are shipping goods to GB and cannot access UKIMS due to turnover threshold, what is the process for returned goods?**

A – Businesses may be able to use Return Goods Relief to mitigate the impact of customs duty. It is important to note that evidence will need to be required to claim this. For more details on other ways to manage the impact of customs duty please visit: [Navigating At Risk - Understanding customs duty when moving goods from GB to Northern Ireland](https://crossbordertradehub.intertradeireland.com/navigating-at-risk-understanding-customs-duty-when-moving-goods-from-great-britain-to-northern-ireland)

**Q - If the rates of duty are the same under the UK and EU  ie Zero rates, are these goods still At Risk if they move from NI to ROI?**

The UK and the EU have their own default tariff rate which applies to all products imported into a customs territory unless a trade agreement is in place. Under the Northern Ireland Protocol and Windsor Framework Northern Ireland remains part of the UK customs territory but also aligned to the EU Single Market for Goods.

As a result, there are different rules regarding tariffs on goods which enter Northern Ireland from Great Britain and on goods which enter Northern Ireland from the Rest of World (RoW).

Goods moving from GB to NI if deemed as At Risk will pay the EU Duty.

For goods moving from the Rest of World to NI whether the tariff payable will depend on the difference between the UK and the EU tariff rate. Where the difference is less than 3% businesses will pay the UK tariff rate. Where the EU tariff rate is equal to or greater than 3% higher than the UK tariff the EU tariff rate will be payable.

**Q- If an item has a 0% tariff is it At Risk?**

A – If a good entering Northern Ireland from Great Britain is going to subsequently enter Ireland it will be At Risk and therefore subject to customs duty. The exact rate of customs duty will depend on the specific commodity code used. For more information on commodity codes please visit: [A Guide to Commodity Codes](https://crossbordertradehub.intertradeireland.com/a-guide-to-commodity-codes)

For some commodity codes the applicable rate of duty will be **0%.** Whilst these goods are still At Risk there will be no customs duty payable. Businesses should ensure that these are declared as At Risk on any customs declaration.

Q - **If you are registered for UKIMS, and you end up moving goods at Risk, what are the consequences from HMRC, do you lose your authorization automatically?**

A – If goods are moved inadvertently to EU, there will be a process to voluntarily declare the goods via [C2001](https://www.gov.uk/guidance/apply-for-a-voluntary-clearance-amendment-underpayment-c2001) Form.

Once HMRC have been notified the goods have moved and duties are then applicable. The duties would be recovered via Post Clearance Demand – [C18](https://www.gov.uk/guidance/customs-debt-liability) . There may be an option for businesses to use their Customs Duty waiver to mitigate the impact of this duty. More information regarding this can be found here: [Customs Duty Waiver and de minimis Aid](https://crossbordertradehub.intertradeireland.com/article-customs-duty-waiver-de-minimis-aid)

**Q - Are parcels with a value under £135 impacted and what actions are needed for these?**

A - £135 applies to the total value of the parcel. Customs declaration will still be required however, if goods are under there will be no duty applicable. Businesses will be required to ensure they have appropriate evidence of the value. This should be retained for at least 5 years.