



# Revisiting the Windsor Framework: A Refresher on Goods Movements into Northern Ireland

Presented by Jonathan Walsh of Fortior Insight Ltd  
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# AN INTRODUCTION



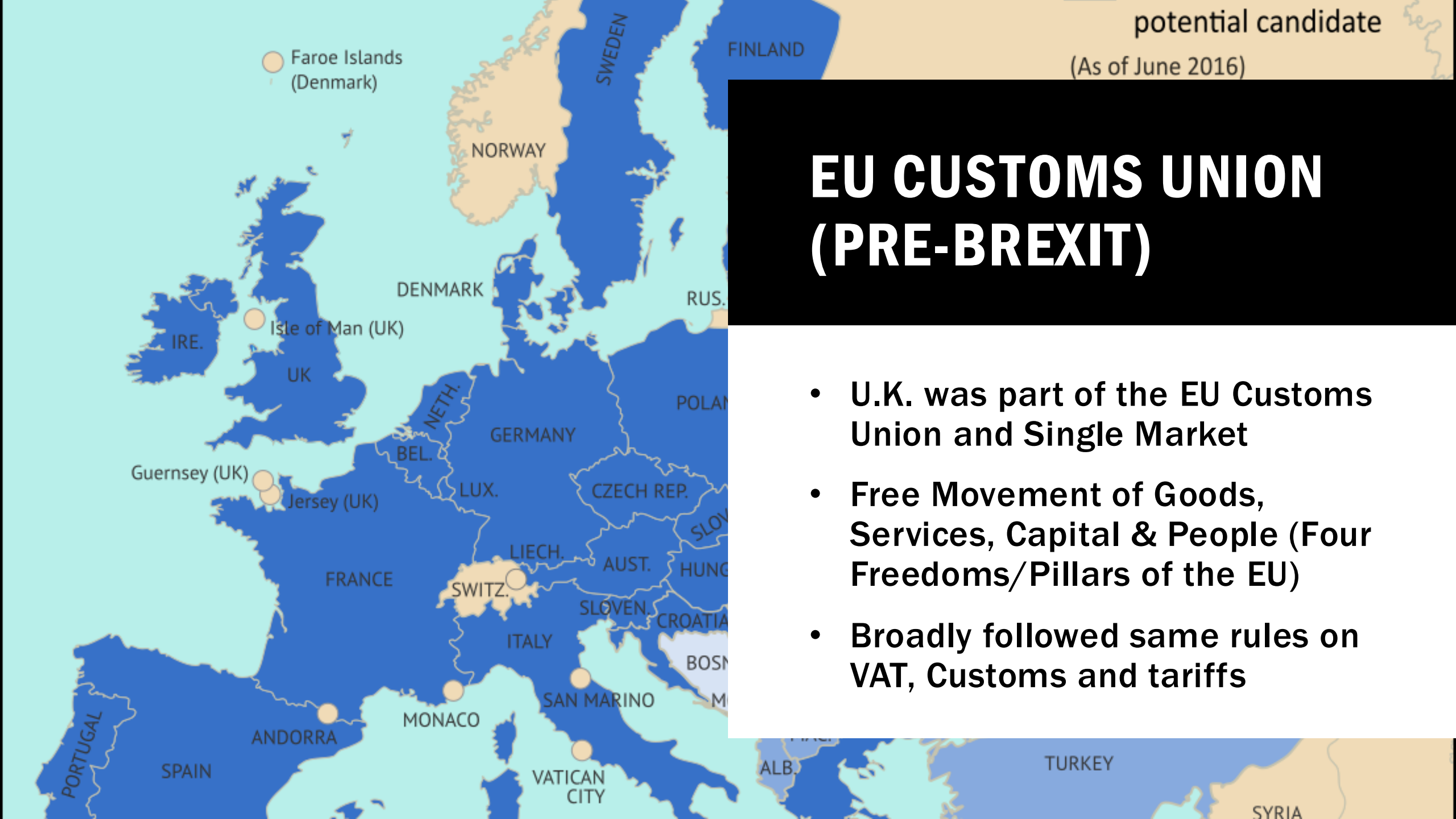
- **Jonathan Walsh**
  - **Director in Fortior Insight Ltd, a Customs, Trade & Business Advisory Services Agency**
  - **Spent 17 years working in industry and international trade in the U.K., Ireland, USA, and across Continental Europe, Russia, Asia, South America and North Africa, before going out as a consultant and establishing Fortior Insight in 2017**
  - **Post & Undergraduate Qualifications in Strategy, International Trade, and Management & Economics from University of Ulster, University of Wales, Boston College and Cambridge Trade Academy**
  - **Fellow of the Institute of Consulting (Chartered Management Institute)**
  - **Full Member of the Chartered Institute of Export & International Trade**

potential candidate

(As of June 2016)

# EU CUSTOMS UNION (PRE-BREXIT)

- U.K. was part of the EU Customs Union and Single Market
- Free Movement of Goods, Services, Capital & People (Four Freedoms/Pillars of the EU)
- Broadly followed same rules on VAT, Customs and tariffs





A map of Europe where the United Kingdom is highlighted with the Union Jack flag. The rest of the European continent is overlaid with the blue flag of the European Union, featuring twelve yellow stars. The text 'SINCE 2021 ...' is centered over the map in a large, white, bold, sans-serif font.

**SINCE 2021 ...**







**U.K. outside EU Customs Union and Single Market  
(Great Britain & Northern Ireland)**

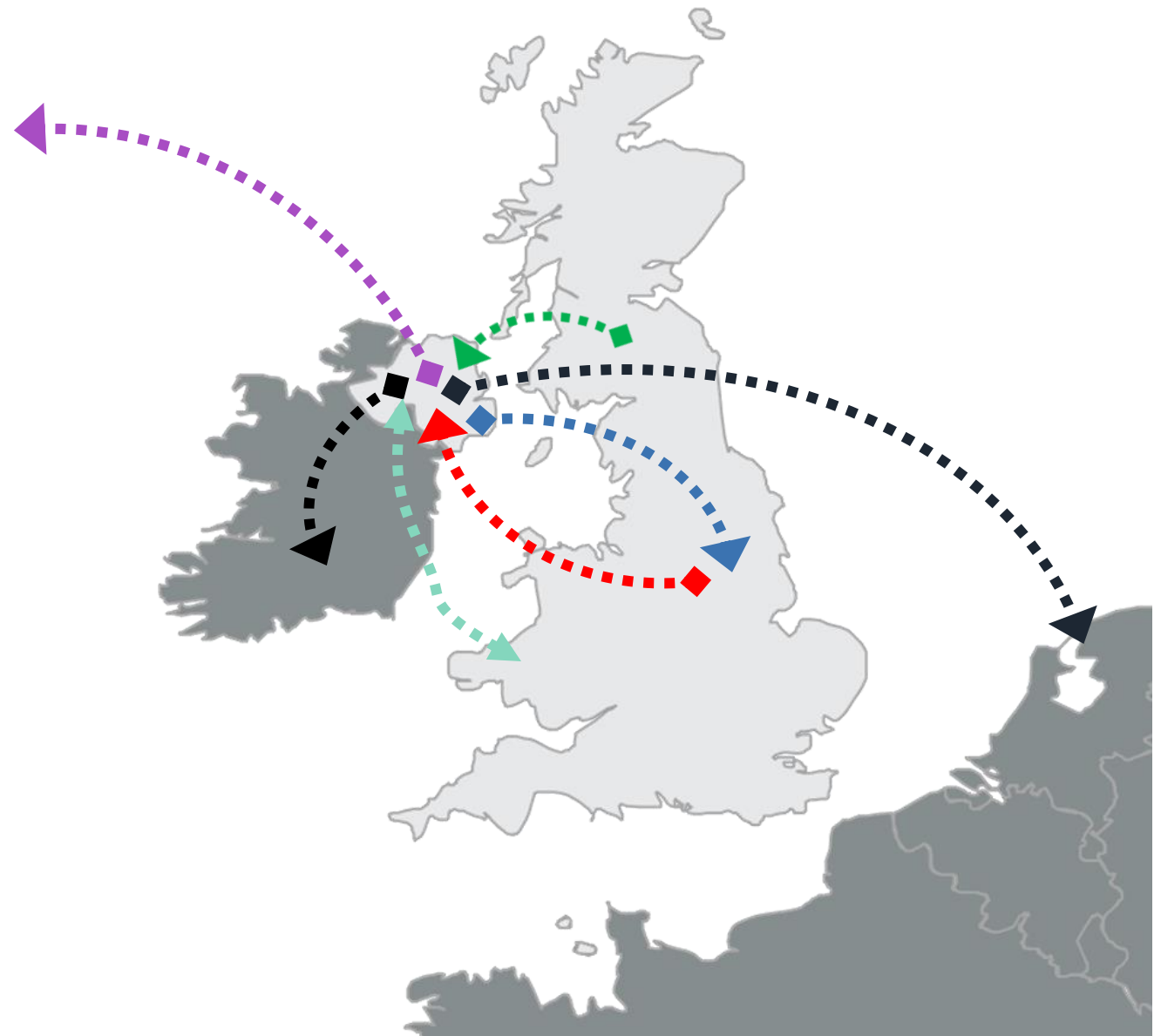
# **DUAL MARKET ACCESS**

**Dual Market Access refers to the ability to access two markets without restrictions.**

**For Northern Ireland, this means having free access to both the internal market of the United Kingdom of Great Britain and Northern Ireland, as well as the 27 Member States of the European Union Single Market for GOODS.**

# NI TRADE UNDER THE WINDSOR FRAMEWORK

-  Goods to/from NI to EU (including Ireland) - unaffected
-  Goods from NI to GB - mostly unaffected
-  NOT 'At Risk' Goods from GB to NI - 'Light Touch' (Internal Market Movements)
-  'At Risk' Goods from GB to NI - digital declarations & SPS checks (Red Lane)
-  Trade in goods with ROW - NI benefits from UK FTAs (Exports)
-  Goods between GB and NI via Ireland using Transit - subject to specified processes





The image shows three European Union flags, each with twelve yellow stars on a blue field, waving on tall silver flagpoles. The flags are set against a clear, bright blue sky. In the background, the modern glass and steel facade of a building is visible. A semi-transparent dark grey horizontal bar is positioned across the lower third of the image, containing the text.

**TRADE WITH THE EUROPEAN UNION, INCLUDING IRELAND**



# TRADE BETWEEN NI & EU

Northern Ireland traders continue to enjoy access to the European Union Single Market for Goods without any customs paperwork, physical checks on movements or the application of tariffs



# A COMPARISON: U.K. TRADE WITH THE EUROPEAN UNION SINCE BREXIT

## NORTHERN IRELAND

- ✓ No Export or Import Declarations for Goods moving between NI & EU
- ✓ No Tariffs on goods moving between NI & EU
- ✓ Intra-Community VAT for B2B Sales & Union 'One Stop Shop' for B2C 'Distant Sales' between NI & EU
- ✓ EU Regulatory Alignment means no checks required on goods moving between NI & EU
- ✓ No requirement for 'Authorised Representative' for NI Manufacturers / Importers under the EU General Product Safety Regulations
- ✓ NO SPS Checks or Export Health / Veterinary Certificates required

## GREAT BRITAIN

- ❖ Export & Import Declarations on trade between GB & EU
- ❖ Duty charged unless goods meet 'Preferential Origin' requirements under the U.K. EU TCA
- ❖ Import VAT charged on all sales between GB & EU - PVA can be used
- ❖ Regulatory Divergence means checks on goods . Compliance with U.K. AND EU Standard (UKCA mark not recognised in EU - or NI)
- ❖ GB Manufacturers require an 'Authorised Representative' in EU (or NI) under General Products Safety Regulations
- ❖ SPS Checks & Certificates



**TRADE WITHIN THE  
UNITED KINGDOM  
INTERNAL MARKET**





**MOVING GOODS FROM  
NORTHERN IRELAND TO  
GREAT BRITAIN**





# **‘UNFETTERED’ ACCESS TO GREAT BRITAIN MARKETPLACE FOR ‘QUALIFYING’ NORTHERN IRELAND GOODS**

- **No requirement to complete Export or Import Declarations \***
- **No Tariffs on NI to GB Sales (QNIG)**
- **No Additional Compliance or Labelling Requirements in GB for Qualifying NI Goods**
- **Internal U.K. Sale for VAT purposes**

# QUALIFYING NORTHERN IRELAND GOODS

## **'QUALIFYING' NORTHERN IRELAND GOODS**

**(NI-GB MOVEMENTS):**

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**the goods are lawfully present in Northern Ireland at the point of sale and are not subject to customs control (other than customs procedures arising on export); or,**

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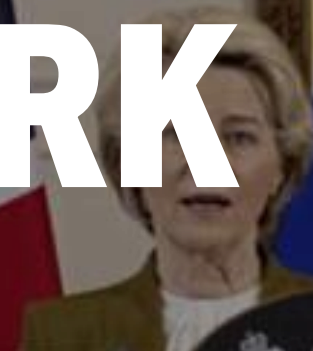
**the goods are Northern Ireland processed products.**

A photograph of a port or industrial facility. In the foreground, there is a body of water. In the middle ground, several large yellow and blue cranes are visible, along with a large blue structure. In the background, a ship is docked. The text is overlaid in the center of the image.

**MOVING COMMERCIAL  
GOODS FROM GREAT BRITAIN  
TO NORTHERN IRELAND**



# THE WINDSOR FRAMEWORK





# **THE WINDSOR FRAMEWORK FOR BUSINESSES**

The Windsor Framework arrangements mean.....

- **Dispensations for GB-NI movements of retail SPS Goods for end-use & consumption in Northern Ireland by Trusted Traders (NIRMS).**
- **A new U.K. Internal Market Scheme (UKIMS) for Trader's trading goods internally within the United Kingdom (Customs 'Green' Lane): Reduction from 80+ to 21 Data-Sets via the completion of Internal Market Movement Information (IMMI) under the Simplified Process for Internal Market Movements (SPIMM).**
- **New rules for Parcel Movements by 'Authorised' FPOs and other Economic Operators: 'C2C', 'B2C', & 'B2B' since the 01/05/25.**
- **Use of EU Quotas (TRQs) in NI for GB-NI Steel Movements, providing access to UK-origin steel in most sensitive categories (Category 7 & 17).**
- **Introduction of a new Duty 'Rebate' Reimbursement Scheme.**
- **Flexibilities around GB-NI Movements of Seed Potatoes and (certain) Plants, as well as S/H Agricultural Machinery.**
- **U.K. MHRA to approve ALL Human Medicines in NI, including Novel Medicines.**
- **Simplification for GB-NI Pet Movements.**
- **Introduction of the 'Stormont Brake' and increased EU & UK Engagement with NI 'Stakeholders (Civic & Business)**

# AGRI-FOOD SOLUTIONS

All Traders moving Agrifood goods for sale to, or end use by the final consumer in Northern Ireland can become Members of a U.K. run Retail Trade Scheme – Northern Ireland Retail Movement Scheme (NIRMS), including retailers, wholesalers, caterers and those providing food to Public Institutions like schools and hospitals.

Bans on chilled (British) products such as sausages entering NI have been scrapped permanently, allowing for the same British products to be sold on the shelves in both GB & NI.

One single document required confirming that goods are staying in NI and are moved in line with the terms of the Internal Market Scheme - instead of individual EHC/Veterinary Certificates (Electronically & Remotely processed).

Physical checks to be reduced to 5% by time of full (labelling) implementation in late 2025.

U.K. Public Health standards will apply to goods entering NI from GB for internal consumption and end-use by consumers in Northern Ireland.





**ARE YOUR  
COMMERCIAL  
MOVEMENTS  
DEEMED TO BE 'AT  
RISK' OR 'NOT AT  
RISK'?**

# 'NOT AT RISK' MOVEMENTS



- From 1st May 2025, 'Not At Risk' consignments from GB to NI can move under a Simplified Process for Internal Market Movements (SPIMM)
- This means providing Internal Market Movement Information (IMMI) instead of having to complete an Import Declaration (including Supplementary Declarations)
- No duty will be charged on 'internal movements' entering Northern Ireland from 'Free Circulation' in Great Britain



# DECLARING IMPORTS AS 'NOT AT RISK': PRE-REQUISITE REQUIREMENT

The 'Importer of Record' (IoR) must be authorised under the U.K. Internal Market Scheme.

The IoR need to use the Economic Operators Registration and Identification number (EORI) starting with GB or XI that is linked to their UK Internal Market Scheme authorisation.

The IoR can only use their UK Internal Market Scheme authorisation for goods that they move on or after the date that they're authorised.

If they want to move a proportion of a single line item as 'not at risk', they must submit those goods as a separate line item, i.e. the remaining proportion which is 'at risk' must also be declared under a separate line item with any associated tariffs either paid or waived using the 'Duty Waiver Scheme. If the items meet U.K. Preferential Origin requirements under the U.K. EU TCA, the tariffs can also be removed using Preference.

If using a specialist intermediary to complete declarations, the IoR need to:

- make them aware that the goods they intend to bring into Northern Ireland are 'not at risk' and confirm to them that they're authorised under the UK Internal Market Scheme, providing them with their UK Internal Market Scheme authorisation number and the EORI that is linked to the authorisation.

# U.K. INTERNAL MARKET SCHEME

- Goods to be sold only in Northern Ireland / United Kingdom will be freed of unnecessary paperwork, checks and duties (previously only EU 'Third Country' Duty was removed through U.K. Trader Scheme) when moving from GB to NI.
- 'Trusted' Traders will enjoy smoother processes when transporting goods for 'end-use' in Northern Ireland with drastically reduced number of data-sets required under the Simplified Process for Internal Market Movements ('circa' 21 instead of 80+).
- Scrapping of burdensome Supplementary Declarations for UKIMS Enrolled Traders moving 'Not At Risk' consignments from Great Britain.
- Significantly expanded range of businesses who can benefit; including GB-based businesses and Commercial Processors with a turnover up to £2M (previously £500K) or involved in one of several 'exempted' End-Uses (Construction; Animal-Feed; Healthcare; Consumer Food-Production; Not-For-Profit).

# **GB-NI PARCEL MOVEMENTS: INTRODUCED 1<sup>ST</sup> MAY 2025**

## **'C2C' Movements:**

**A 'Waiver' of essentially ALL customs requirements.**

**Northern Ireland citizens are uniquely be able to receive parcels from both the U.K. and EU without customs burdens.**

## **'B2C' & 'B2B' Movements:**

- **Simplifications of 'data-fields' for carriers and businesses sending parcels from GB to Consumers (E-Commerce) through 'Trusted' Carriers and Economic Operators.**
- **'Trusted' Traders sending or receiving Goods via 'B2B' parcels moved by direct transport, will be provided with facilitations in line with 'Green Lane' Freight Movements,**

# Reduced dataset

DE	DE Name	Mandatory; Optional / Conditional; Category 2 Goods	Short Explainer
1/1	Declaration type	Mandatory	Code indicating import.
1/2	Additional Declaration type	Mandatory	Code indicating whether the declaration is made up front or after the movement.
1/6	Goods item number	Mandatory	A count of which item this refers to (for single item declarations this would just be 1).
1/9	Total number of items	Mandatory	The total items on the declaration (for single item declarations this would be 1).
1/10	Procedure	Mandatory	For most goods this will be the code referencing 'entry to free circulation'.
1/11	Additional Procedure	Mandatory	Code indicating a standard goods movement, or EIDR.
2/1	Simplified declaration/Previous documents	Mandatory	Reference to previous document e.g. invoice, or other declarations.
2/2	Additional Information (AI)	Mandatory	Code declaring goods are Not At Risk under the Windsor Framework.
2/3	Documents produced, certificates and authorisations, additional references	Mandatory	UKIMS authorisation number, any information/authorisations.
2/4	Reference number/UCR	Optional/conditional – dependent on movement	Optional reference number for declarant to include.
2/5	LRN	Mandatory	Local Reference Number to refer to the movement.
2/7	Identification of warehouse	Optional/conditional – dependent on movement	Only required if goods are moving out of a warehousing procedure.
3/1	Exporter	Optional/conditional – dependent on movement	Exporter name and address (not required if EORI provided).
3/2	Exporter identification no	Mandatory	Exporter EORI.
3/15	Importer	Optional/conditional – dependent on movement	Importer name and address (not required if EORI required).
3/16	Importer identification number	Mandatory	Importer EORI – must match the UKIMS holder (which is entered in 2/3).
3/18	Declarant identification number.	Mandatory	Declarant EORI.
3/20	Representative identification number.	Optional/conditional – dependent on movement	Only required where there are third parties involved in the submission of this data.
3/21	Representative status code	Mandatory	Code to indicate direct or indirect representation between the declarant and importer.
3/39	Holder of the authorisation	Mandatory	EORI of the party who holds the UKIMS authorisation – must be the Importer for a UKIMS movement.

<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	Can likely be autocompleted/provided by TSS or intermediary
<span style="background-color: lightblue; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	Optional/dependent on movement type
<span style="background-color: lightorange; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	Required for controlled goods only

...Continued....			
3/40	Additional Fiscal References	Optional/conditional – dependent on movement	Only required if goods moving out of VAT duty suspense.
4/14	Item price/amount	Mandatory	Invoice value or approximate value of the goods.
5/8	Country of destination	Mandatory	Code denoting goods moving to NI.
5/15	Country of origin	Mandatory	Code indicating where the goods originate from, or where they were last processed.
5/23	Location of goods	Mandatory	Location code of port but could be EIDR authorisation for goods moving by EIDR.
5/27	Supervising customs office	Optional/conditional – dependent on movement	Only required for goods moving out of special procedures.
6/1	Net mass (kg)	Controlled (Category 2) goods only (such as SPS or Excise goods).	Weight of the goods without packaging.
6/2	Supplementary units	Controlled (Category 2) goods only	Units of goods (other than net mass)
6/5	Gross mass (kg)	Mandatory	Weight of goods including packaging.
6/8	Description of goods	Mandatory	Plain language goods description.
6/10	Number of packages	Mandatory	Total number of packages making up the consignment.
6/14	Commodity code – Combined Nomenclature code	Mandatory	6 digits for standard goods (uncategorised) or 8 digits for controlled goods (Category 2).
7/4	Mode of transport at the border	Mandatory	Code indicating how goods are being transported across the border



# MOVING GOODS BROUGHT INTO NORTHERN IRELAND AS 'NOT AT RISK' OF MOVING TO THE EU

A trader moving goods as 'not at risk' under the UK Internal Market Scheme, will need to keep supporting evidence for each consignment they move into Northern Ireland.

This supporting evidence must be kept for 5 years and needs to be accessible at an address in the UK that HMRC can visit.

## Examples of Evidence:

- ✓ commercial receipts and invoices
- ✓ VAT invoices
- ✓ commercial contracts and purchase orders
- ✓ delivery receipts
- ✓ consignment notes
- ✓ proof of installation
- ✓ electronic records
- ✓ Even where you are not responsible for the end destination of the goods – B2B Sales - you may still be able to be authorised and move goods as 'not at risk' if you can make sure that goods will meet the 'not at risk' criteria by providing supporting evidence.



# 'AT RISK' IMPORTS INTO NORTHERN IRELAND

'At risk' goods will be charged the applicable EU rate of duty, including any additional country specific tariffs.

# **'AT RISK' MOVEMENTS**

**Goods moving from Great Britain to Northern Ireland that are destined for the EU or 'At Risk' of entering the EU, WILL BE subject to FULL Customs Checks & Controls, including SPS Controls to protect the integrity of the EU.**

# ARTICLE 5 (NI PROTOCOL)

## **'AT RISK' GOODS**

Goods are deemed to be "at risk" unless they meet the criteria established for determining that they are "not at risk"; consequently, whether such a "risk" applies to a particular consignment entering Northern Ireland from outside the EU (including GB) is made on the basis of two separate determinations:


- a "commercial processing" test, namely whether the goods are to be subject in Northern Ireland to "any alteration" or "transformation"; and
- a general "at risk" test, to determine whether a good brought into Northern Ireland from outside the EU – whether subject to commercial processing or not- "is at risk of subsequently being moved into the EU".



# EXTRACT FROM DIRECT CORRESPONDENCE WITH TSS/HMRC

“Please make sure that you are using the UK Internal Market scheme correctly under the terms of the scheme, and can comply with the compliance requirements of the scheme. You need to know at the time of movement that goods are 'not at risk' of entering the EU, and that goods will remain in the UK Internal Market. It is the responsibility of the UKIMS authorisation holder to know this for their goods movements and you need to be able to evidence this and hold supporting records of the movement for 5 years.

If you cannot evidence at the time of goods movement that those goods are 'not at risk' then you cannot declare those goods as 'not at risk' under UKIMS.



**GOODS SUBJECT TO  
'COMMERCIAL  
PROCESSING'**





**GOODS SUBJECT TO  
COMMERCIAL  
PROCESSING WERE  
AUTOMATICALLY  
CONSIDERED “AT RISK”  
OF ENTERING THE EU  
MARKET (ARTICLE 5).**



# COMMERCIAL PROCESSORS: UK INTERNAL MARKET SCHEME ELIGIBILITY

If you move goods into Northern Ireland which are subject to commercial processing, to be eligible to use UKIMS for goods brought in for sale and/or processing, you must meet the following criteria:

- A turnover of less than £2million OR,
- Be operating in one of the following exempt trade sectors:
  - Food for sale to end consumers in the UK
  - Construction: Where goods form a permanent part of a structure in Northern Ireland.
  - Health Care
  - Non-Profit
  - Animal Feed

NB: You must also meet the standard UKIMS eligibility criteria

NB: The exempt trade sector criteria applies to the importer and up to one subsequent entity

If you do not meet these requirements, you must NOT use the UK Internal Market Scheme







**TRADE WITH THE REST OF THE WORLD**





**EXPORTS FROM NORTHERN IRELAND  
OUTSIDE OF THE U.K. & EU**

*Article 4*  
*Customs territory of the United Kingdom*

Northern Ireland is part of the customs territory of the United Kingdom.

Accordingly, nothing in this Protocol shall prevent the United Kingdom from including Northern Ireland in the territorial scope of any agreements it may conclude with third countries, provided that those agreements do not prejudice the application of this Protocol.

In particular, nothing in this Protocol shall prevent the United Kingdom from concluding agreements with a third country that grant goods produced in Northern Ireland preferential access to that country's market on the same terms as goods produced in other parts of the United Kingdom.

Nothing in this Protocol shall prevent the United Kingdom from including Northern Ireland in the territorial scope of its Schedules of Concessions annexed to the General Agreement on Tariffs and Trade 1994.





**DIRECT & INDIRECT IMPORTS OF 'REST OF  
WORLD' PRODUCTS INTO NORTHERN IRELAND**





# **MOVING 'AT RISK' GOODS INTO NORTHERN IRELAND**

# GOODS DEEMED AUTOMATICALLY 'AT RISK'

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When importing goods directly into Northern Ireland from outside the UK/EU:

If the EU Common External Tariff rate is equal to greater than 3% higher than the UK Global Tariff, then the product will be automatically "At Risk"\*.

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If the item has 'Trade Remedies' attached such as TRQs or Country of Origin specific Anti-Dumping Duty; it cannot be declared as 'Not At Risk' (Same rules apply on GB-NI movements)

\*To identify the applicable rate of duty we must compare both the [UK Global Tariff](#) rate and [Northern Ireland Online Tariff](#).

# MY GOODS ARE 'AT RISK': WHAT TARIFFS WILL APPLY & DO I HAVE TO PAY THEM?

If the goods being brought into Northern Ireland from either Great Britain or the Rest of World (outside of the EU) are deemed to be 'At Risk' of entering the European Union, EU 'third country' tariffs will be applicable.

These are based on the Commodity Code and Country of Origin of the Goods and can be checked using the [Northern Ireland Online Tariff Schedule](#).

# SCHEMES EXCLUSIVELY AVAILABLE TO U.K. TRADERS

The Importer of Record may be able to either offset any tariffs/customs duties using the HMRC [Customs Duty Waiver Scheme](#) or reclaim some/all of any tariffs/customs duties paid using the HMRC [Customs Duty Reimbursement Scheme](#)



# U.K. ORIGIN?

To claim U.K. preferential origin under the U.K. EU Trade & Co-Operation Agreement, the supplier will provide either a statement of origin on the invoice, or they will provide a Certificate/Statement of Origin covering a period of up to 12 months.

\* The only other method of claiming Preferential Origin is via Importers Knowledge which transfers responsibility to the Importers to provide evidence if requested









Department for  
Business & Trade

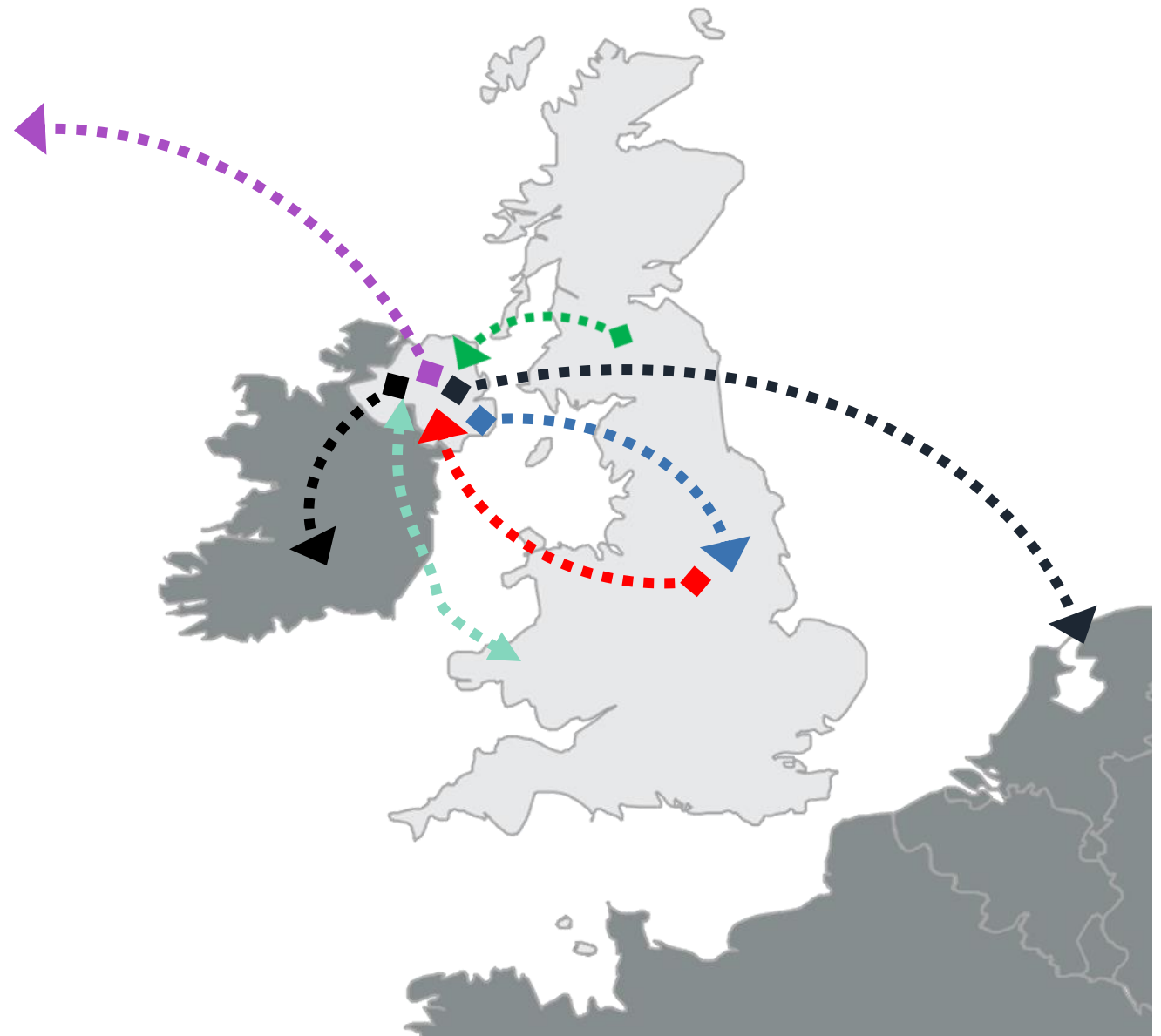


**MADE**  
**IN**  
**THE** **UK**  
**SOLD TO THE**  
**WORLD**



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# Thank you for your attendance today!

Jonathan Walsh

