

From 30 June 2023, you will be able to claim reimbursement for customs duty paid on 'at risk' goods moved into Northern Ireland, if you can show they were sold or used outside of the EU.

As a result of the Windsor Framework, the Government is able to introduce a scheme to reimburse the payment of EU customs duties paid on goods moved into Northern Ireland that were not sold or used in the EU. **The scheme will enable the full repayment of any such duties where the necessary evidence is provided, and will be backdated to provide reimbursement for relevant duties from 1 January 2021.**

Duties can be repaid where traders are able to evidence that goods were sold or used in Northern Ireland, moved elsewhere within the United Kingdom, or exported outside of the UK or EU. This will apply to goods moved since 2021. This new scheme will come into force on 30 June, following the introduction of *The Customs (Northern Ireland: Repayment And Remission) (Eu Exit) (Amendment) Regulations 2023*, the legislation giving it effect. This is an important part of delivering on the Government's commitment in the Windsor Framework to support Northern Ireland's place in the United Kingdom customs territory.

How to prepare to make claims

You will be able to claim reimbursement on eligible movements of 'at risk' goods made since January 2021. Reimbursement will also be available for future movements of goods, including when the new red and green lanes are operational, and reimbursement will be available for eligible movements in the red lane.

- For duty paid on movements from Great Britain to Northern Ireland, you can claim for the full amount.
- For duty paid on imports to Northern Ireland from a country outside of the UK, if the applicable EU duty was greater than the applicable UK duty at the time of import, you can claim for the difference between the two rates.

Before you make a claim

To make a reimbursement claim you must be the importer of record for the original 'at risk' movement into Northern Ireland, or an agent acting on behalf of the importer of record.

You will be able to claim reimbursement if you have paid EU duty and you can provide evidence that your goods were not sold or used in the EU. This means that you will need to show that your goods meet one of the following conditions, after you moved them into Northern Ireland:

- onward movement from Northern Ireland to Great Britain
- export from Northern Ireland to a location outside of the UK or the EU
- consumption in Northern Ireland
- permanent installation in Northern Ireland

- destruction in Northern Ireland
- retail sale in Northern Ireland

Evidence to support your claim

You will need to provide evidence to support your claim. Full guidance on these requirements will be set out alongside the launch of the scheme, but illustrative examples of evidence could include:

- export declaration
- sales invoice
- commercial evidence, such as a VAT invoice
- evidence of customer orders
- packing list
- transport documents
- manifest data
- bill of lading
- inventory records
- contracts for sale

If the goods you moved into Northern Ireland have been processed, you will need to provide additional evidence with your reimbursement claim. This may include evidence of the **inputs, processing and outputs** to demonstrate that the goods you moved into Northern Ireland later met one of the criteria set out above.

When you can claim

You can make a claim for EU duty paid on goods brought into Northern Ireland from 1 January 2021 onwards.

- For goods brought into Northern Ireland prior to 30 June 2023, you will need to claim by 30 June 2026.
- For goods brought into Northern Ireland after 30 June 2023, you will need to claim within three years of being notified of the duty owed.

Further guidance

This information is intended to provide traders with information on the scheme alongside the publication of *The Customs (Northern Ireland: Repayment And Remission) (Eu Exit) (Amendment) Regulations 2023*, the legislation which gives effect to the scheme.

As a result of that legislation, the scheme as a whole will launch on 30 June. Ahead of that date, HMRC will publish further detailed guidance on what you need to do to make a claim.