

From January 2024, the Customs Duty Waiver Scheme is expanding

If you move 'at risk' goods into Northern Ireland, you may already be able to claim a waiver for customs duty which might otherwise be charged. This applies under the existing Customs Duty Waiver Scheme that the Government applies.

For more information, see: [Claim a waiver for duty on goods that you bring to Northern Ireland from Great Britain or countries outside the UK and EU - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/claim-a-waiver-for-duty-on-goods-that-you-bring-to-northern-ireland-from-great-britain-or-countries-outside-the-uk-and-eu).

Currently, duty waivers are limited to a maximum of €200,000 (~£170,000) over three tax years. However the Government will be raising this limit to increase the support available to businesses. That means that, **from January 2024, this allowance is increasing to €275,000 (~£235,000) for most businesses.**

This will apply to claims made by traders from 1 January 2024. This includes movements after 1 January 2024 and where traders want to retrospectively recover EU customs duty paid prior to 1 January 2024.

Other than an increase in the overall limit, there will be no change in how to claim a waiver under the scheme.

This scheme will also continue in force once the new arrangements under the Windsor Framework for the movement of goods are applied. That means that waivers will continue to be available for traders moving goods in the red lane, when those arrangements enter into force from 30 September 2024.