

New arrangements for sending parcels from Great Britain to Northern Ireland will be in place from 30 September 2024.

Under the Windsor Framework, there will be new arrangements in place for the movement of parcels. These will mean that there will be no customs declarations, tariffs, pre-notification or presentation of goods to customs authorities when parcels are sent by or to consumers. There will also be no routine checks or controls applied to consignments, with interventions only on the basis of a risk-based, intelligence-led approach. This will mean Northern Ireland citizens will uniquely be able to receive parcels from both the UK and EU without burdens.

Information on these arrangements is provided below. But businesses do not need to take any further steps at this point with respect to the new arrangements. Further guidance will be set out by 30 September 2023.

Consumer-to-consumer parcel movements: For parcels sent from a consumer to a consumer, the relevant parcel carriers will provide data on the movement to HMRC. The sender and recipient will be able to send and receive letters and parcels as smoothly as today.

Business-to-consumer parcel movements: Consumers in Northern Ireland ordering from businesses in Great Britain will also continue to order and receive goods as they do now. And sending businesses will not need to provide or generate any commodity codes for the movements. Instead, parcel carriers will provide data to HMRC drawing on typical commercial information received from the sending business (such as appropriate goods descriptions). This will be under a new “authorised carrier” scheme.

HMRC will be working closely with parcel carriers over the coming months on the process for the provision of this information to ensure this is done without disruption to parcel movements. The Government will continue to provide support to parcel carriers as they take forward steps to meet these requirements.

Business-to-business movements: Business-to-business parcel movements will follow the same “green and red” lane process in place for freight. This means that, to use the green lane process, traders (either the sending or receiving business) will need to be authorised under the new UK Internal Market Scheme (UKIMS) and meet the criteria for moving goods under this scheme. Separate information on that scheme is available [here](#).

UKIMS authorisation will be necessary only for business-to-business parcel movements, and the new Windsor Framework parcels arrangements are not due to be in place until 30 September 2024. Therefore there are no immediate steps that businesses need to take. HMRC will engage with businesses that move business-to-business parcels in due course, with engagement expected to begin in October 2023. Any businesses sending goods only to consumers do not need to be registered for the UK Internal Market Scheme.

Next steps: HMRC is engaging intensively with parcel carriers to ensure a smooth transition for the implementation of the new parcels arrangements, including further guidance on the steps they need to take. At this point, no further action by businesses is required.