

The Windsor Framework - The Green Lane

Context

The Windsor Framework establishes a new set of arrangements for the movement of goods between Great Britain and Northern Ireland. As it stands, goods that are declared to be “not at risk” of moving into the EU, are able to be relieved of EU customs duties when moved as part of the existing UK Trader Scheme. However all goods, even those “not at risk”, are currently subject to full international customs requirements.

The Windsor Framework provides a new basis for trusted traders to move their goods through a new “green lane”. To access the green lane processes, traders must be authorised under the new UK Internal Market Scheme (UKIMS), which will replace the UK Trader Scheme from 30 September 2023. Further detail on UKIMS is available [here](#).

The new arrangements take effect in two phases. In the first, from 30 September 2023, a much broader range of traders will be able to declare goods “not at risk”. For example, traders based anywhere in the UK will be able to join the UK Internal Market Scheme (UKIMS).

From 30 September 2024, these arrangements will be broadened to also relieve goods moved from Great Britain into Northern Ireland under the UK Internal Market Scheme of full international customs requirements. In addition to being relieved of customs duties, traders moving these goods will:

- be able to move using a bespoke, significantly reduced dataset, drawing on data already typically held within ordinary commercial information, which will be provided upfront to HMRC in most cases via the Trader Support Service (TSS) or a trader’s chosen agent.
- not be subject to customs checks, except where these are necessary as part of an intelligence-led, risk-based approach, and
- not required to complete a supplementary declaration.

Goods that are not moved under the UK Internal Market Scheme will use the “red lane” and continue to apply the information and other requirements applied for movements into the EU.

If a trader is moving sanitary or phytosanitary (SPS) goods or goods subject to specific controls, they may need to take additional steps. For the movement of agrifood retail goods in particular, there will be a separate Retail Movement Scheme (ReMoS), on which separate information is available [here](#). Traders moving SPS goods can benefit from the simplified data requirements within the UK Internal Market Scheme, even when movements are not eligible for the Retail Movement Scheme.

Whether goods are moved into Northern Ireland via the green lane or the red lane, the Government will continue to provide support for traders through the free-to-use Trader Support Service.

In advance of these new arrangements coming into effect, traders should continue to move goods on the basis of existing arrangements.

Green lane: new information requirements

Moving goods

From 30 September 2024, UKIMS authorised traders will be able to benefit from providing the simplified data set to move goods through the “green lane”.

When making a movement, most traders will provide data about the movement to their haulier or directly to the TSS or their customs agent.

The data required for the green lane can be drawn from existing commercial information and will be provided by the trader before the movement. For traders using the simplified process, there will be no need to complete a more lengthy and complicated supplementary declaration after the goods have arrived in Northern Ireland.

Traders can sign up for, or continue to use, the Trader Support Service (TSS) for support with this process. The TSS will be able to automatically populate a number of the data fields, so they don't need to be sent every time, and submit the data to HMRC. In addition, they can provide guidance on the process.

Trader's 'goods profile'

The new arrangements will also remove the need to provide a commodity code for each movement of goods. Instead, traders will have a unique 'goods profile' populated with goods they move. This will enable goods to move with traders providing just a simple goods description, with the 'goods profile' used to link those descriptions to relevant codes to support real-time risk analysis.

- For existing UKTS traders, HMRC intends to automatically populate the profile based on data held about their previous goods movements.
- For new traders, there will be a straightforward process to populate the goods profile.
- Traders will maintain and update their profile to reflect the goods they move.
- These codes in the profile will only be required to be held at six digit level in most cases, including for SPS goods moved under the Retail Movement Scheme. For certain categories of goods where there may be specific requirements applied (such as for live animals), the code will need to be provided to eight digits. In both scenarios, though, this is significantly reduced from the existing requirement for ten-digit codes.
- The TSS will assist traders with setting up and maintaining their goods profile, and will support traders with the process on an ongoing basis.

If a trader is moving goods subject to specific controls such as endangered species, they may need to take additional steps, on which further guidance will be provided in due course.

Alternative simplifications

Traders may also choose to use different arrangements if those suit their business. For example, traders may alternatively opt to use the Entry in Declarants Records (EIDR) procedure to complete the reduced data set in their own electronic records, along with completing a straightforward notification when moving goods into Northern Ireland, and then submit an aggregated monthly submission covering multiple movements.

This may benefit traders who wish to provide the data for several movements in one go after the movement has taken place but will require the submission of supplementary declarations.

Whichever route is chosen, these new arrangements will significantly ease the flow of goods into Northern Ireland.

Information requirements: using commercial information and the Trader Support Service

These new arrangements will allow traders to move goods with a simplified dataset based on commercial information.

A significant number of the fields required can be populated using information that will already be held in commercial or transport documentation, usually held by the trader or the haulier.

For the remainder, the Trader Support Service or other customs agent can provide considerable support to traders using the service. Information held in the TSS or agent's record and in the trader's goods profile will be used to populate most of the required information without the involvement of the trader.

This is illustrated below, showing how the necessary information can be sourced from ordinary commercial information, underpinned by the support of the TSS.

As noted above, in some cases, such as highly controlled goods like endangered species, additional fields or information may be required due to the specific risk profile of the goods, or indeed to ensure the movement can be accurately processed.

Simplified green lane dataset

The new arrangements for the customs green lane will allow traders to move goods with a simplified dataset based on commercial information usually held by the trader or the haulier

Standard commercial data commonly found on a **sales invoice** (6 elements)

Data item	Example
Exporter	J. Bloggs Wholesale + EORI
Importer	J. Doe Retail Ltd + EORI
Value	£1000
Country of origin	United Kingdom
Gross mass	50kg
Description of goods	Pens

Standard commercial data commonly found in **transport documentation** (3 elements)

Data item	Example
Location of goods	Belfast Port
Transport document (reference number)	Road Consignment Note number #12345678
Packaging	Pallett

Data item	Example
Declarant	The TSS/Intermediary
Representative	The TSS/Intermediary
UKIMS number	J. Doe Retail Ltd #123456789
Country of destination	Northern Ireland (by default)
Region of destination	Northern Ireland (by default)
Previous document	Data sourced from TSS
Additional reference	
Goods item number	
Local reference number	
Commodity code (6 digits)	Sourced from trader's goods profile using goods description

Data we believe can be **generated or auto-populated** by the Trader Support Service or an Intermediary

Data item	Example
Supplementary units	12 horses
Supporting document	Code: C640 signifying declared goods are live animals and require a Common Health Entry Document (CHED)

Examples of additional data that may be required for controlled goods or to identify and process the declaration