

Shipping from Great Britain to Northern Ireland

All you need to know about *The Windsor Framework*



Did you know?

The current waiver scheme for parcels moving from Great Britain to Northern Ireland will be replaced with new arrangements under *The Windsor Framework*. From 31 March 2025, import customs clearance in NI will be required.



What do shippers need to do?

1 Provide item-level clear goods descriptions, values and commodity codes

Please specify each item in the shipment with its commodity code, weight, and a concise description, eg. "Ladies woven 100% cotton blouse", "Men's leather shoes" or "iPhone" instead of a general one.

2 Apply for authorisation under the UK Internal Market Scheme (UKIMS)

UK Importers in NI, receiving B2B shipments, must apply for a new HMRC authorisation under the UKIMS scheme, to avoid paying EU import duties on all their NI imports. GB Export shippers to Northern Ireland, can apply for UKIMS approval, when they act as IOR in NI to ensure they are shipping to B2B end consumers. Further details available on gov.uk

3 Inform UPS in advance if goods are considered 'at risk' of being moved or sold into the EU

Check if your goods are at risk. Shippers should notify UPS beforehand if their goods might enter the EU through Northern Ireland, requiring customers to settle EU duties. Shippers must send an email to windsorframework@ups.com for UPS to add instructions to their UPS UK shipping account number, along with UKIMS approval number & XI Duty Deferment number, if applicable. They must also enter their B2B NI customer's XI EORI number to the shipping data in the "Destination Tax ID field", if they know it.



Quick tips



For B2B shipments



NI Importers, and if required some GB shippers, need to be authorised under the new UK Internal Market Scheme (UKIMS) to avoid EU duties.



For B2C shipments



Full International shipping data is required, including a minimum 6-digit commodity code for each item. No customs clearance in Northern Ireland is required. UPS will upload all shipping data to the new government portal before the arrival of the respective mode of transport.



From 31 March 2025 imports from GB must comply **upon arrival** to Northern Ireland. This means that UPS will request the specified requirements set out in this document **prior to** the 31 March deadline to accommodate for transit time to Northern Ireland

The Windsor Framework at a glance



Changes you need to know about shipping
from Great Britain to Northern Ireland

The Windsor Framework splits goods into 2 lanes

Red Lane

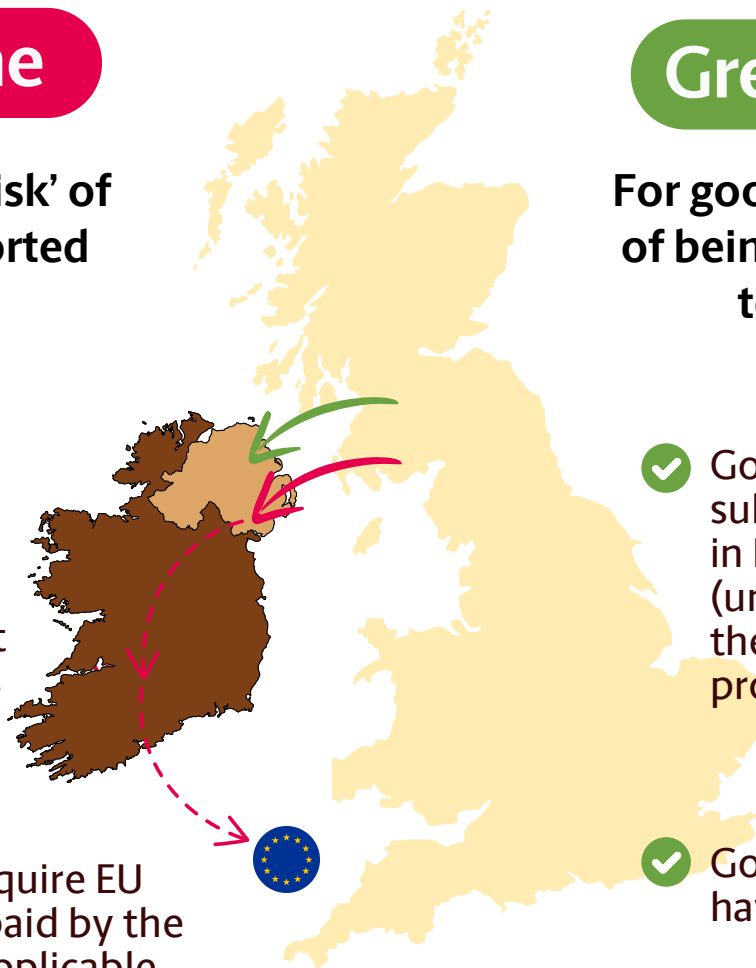
For goods 'at risk' of
being transported
to the EU

- Goods will be subject to processing
- Full EU Import customs rules apply
- Goods will require EU duties to be paid by the customer if applicable
- Shippers must advise if their goods are 'at risk' and provide an:
 1. 'XI' EORI number
 2. NI duty deferment number

Green Lane

For goods 'not at risk'
of being transported
to the EU

- ✓ Goods will not be subject to processing in Northern Ireland (unless they meet the additional processing criteria)
- ✓ Goods will not have any duty
- ✓ Goods will benefit from reduced data requirements



[Click here](#)
for HMRC guidance on
when goods can be
considered as 'not at risk'

What information is required from you



Element	B2B	B2C / C2B / C2C
Commercial Invoice	Required	Required
6 Digit HS Code	Required	Required
Commodity description of goods at item level	Required	Required
Value and currency at item level	Required	Required
Statement 'at risk/not at risk'	Required	Required
NI Importer of Record EORI Number	Required	Not Required
NI Importer of Record UKIMS Number	Required	Not Required
NI Importer of Record Duty Deferment Number (if applicable)	Required	Not Required



Important

Complying with weight limits for parcels

- B2C / C2B / C2C shipments with any number of items or multiple parcels **must weigh less than 31.5kg**, if not, it will be considered a B2B shipment requiring customs clearance.
- B2C / C2B / C2C shipments **must contain only one (single) item of goods and weigh less than 100kg**, if not, it will be considered a B2B shipment, requiring customs clearance.

KNOW MORE



Want more information about The Windsor Framework? **Scan the QR code to learn more**

For additional assistance, please email your queries to windsorframework@ups.com