

# New trading arrangements in Northern Ireland



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## The Windsor Framework Agreement and what you need to do

If you run a business and import goods from Great Britain to Northern Ireland there are new processes that you need to be aware of to enable you to continue importation of medicines and medical supplies.

The Windsor Framework Agreement comes into force on Monday 30 September 2024. The Agreement details arrangements designed to aid the flow of goods within the UK internal market.<sup>1</sup>

As part of the new arrangements any business in Northern Ireland will be required to complete specific documentation when ordering goods from Great Britain from 30 September 2024.

## What you need to do

- You will need to apply for an **EORI code**.<sup>2</sup> This one-off code indicates that you are a business rather than a consumer
- All businesses shipping goods to businesses in Northern Ireland will only be able to do so once an EORI code has been provided
- Apply for **UK Internal Market Scheme authorisation (UKIMS)**.<sup>3</sup> Once this is authorised you will be able to declare that the goods you've imported are 'not at risk.' This means that your goods will not be used or re-sold in the Republic of Ireland (or other EU country). Like the EORI code you only need to apply for UKIMS authorisation once.

## What has changed for businesses in Northern Ireland?

Up until 30 September 2024, if you are purchasing goods from a supplier in Great Britain, it is only the supplier who has to complete a customs declarations, not the purchaser.

From 30 September 2024, if you are purchasing goods from a GB supplier, the supplier will still need to complete Customs declarations.

As the business owner, you will need to provide the supplying business with this additional information (EORI and UKIMS) to comply with customs requirements.

When shipments are declared 'not at risk' by the GB supplier then will be processed via the green lane. Shipments that are being imported for onward use or sale in the Republic of Ireland (or other EU country) **cannot** be declared as 'not at risk', they must be declared and processed via the red lane.

## What do I need to do prior to 30 September 2024?

- Apply for an **EORI code** and provide it to your GB supplier
- Apply for a **UKIMS authorisation** number and provide it to your GB supplier.

Getting the process wrong can cause delays and may result in additional costs. Parcels will only be held if there is credible evidence or suspicion that the contents are, or the sender or recipient is acting, contrary to law. Knowingly giving false information can lead to prosecution and moving products 'across the border' could lead to prosecution if originally received under "not at risk" status.

## If you work in Northern Ireland and Republic of Ireland

If you work independently in both Northern Ireland and the Republic of Ireland you should be keeping two sets of books for two businesses, entirely separately. There are different financial and regulatory implications in the two countries, if you ignore this you risk incurring penalties.

## References

1. HM Government. 9 June 2023. The Windsor Framework - further detail and publications [www.gov.uk/government/collections/the-windsor-framework-further-detail-and-publications](https://www.gov.uk/government/collections/the-windsor-framework-further-detail-and-publications)
2. HM Government. 9 June 2023. Get an EORI number. [www.gov.uk/eori/apply-for-eori](https://www.gov.uk/eori/apply-for-eori)
3. HM Government. 9 June 2023. Apply for authorisation for the UK Internal Market Scheme if you bring goods into Northern Ireland. [www.gov.uk/guidance/apply-for-authorisation-for-the-uk-internal-market-scheme-if-you-bring-goods-into-northern-ireland](https://www.gov.uk/guidance/apply-for-authorisation-for-the-uk-internal-market-scheme-if-you-bring-goods-into-northern-ireland)