File name: Windsor Framework - Peter Curran.mp4

Moderator questions in Bold, Respondents in Regular text.

KEY: **Unable to decipher** = (inaudible + timecode), **Phonetic spelling** (ph) + timecode), **Missed word** = (mw + timecode), **Talking over each other** = (talking over each other + timecode).

Speaker1: Welcome, everyone, to this webinar, which is intended to be a refresher on the Windsor Framework and what it means for moving goods into Northern Ireland, primarily from Great Britain but, also, from countries outside the EU and wider European economic area. My name is Peter Curran, and I head up Invest NI's Dual Market Access Unit. Before I introduce our guest speaker, I would just like to run over some housekeeping matters.

This webinar will be recorded, and we'll be uploading it onto our website to make it available for others to view later. All mics will be muted other than for our speakers today. Cameras will also be turned off during the presentation to allow for the maximum screen size for the slides, and the cameras will be turned on for the Q&A session later. Thanks to those of you who have already submitted questions as part of the registration process. Questions can still be asked by typing into the chat function for this webinar. I would ask that you try and make your questions as general as you can as it's difficult to answer company- or product-specific questions without knowing detailed information on company procedures and supply chains, etc. Where there are common themes across the questions coming in, we will group these together as best we can to enable us to address as many questions as possible. If we're unable to get through all of the questions, we'll endeavour to have these answered after the event. And again, these will be posted on our website. So, that's the housekeeping out of the way.

Invest NI has been working in partnership with stakeholders across Northern Ireland to deliver seminars on dual market access, promoting our unique market access for goods to Great Britain and all 27 EU member states. In doing these seminars, it is clear that there is still some uncertainty on how to move goods under the Windsor Framework from Great Britain to Northern Ireland and, indeed, outside of the EU. The classification of whether goods are at risk or not at risk of entering the EU has been raised at most, if not all, of these seminars, and it's key to ensuring that the correct duties are paid to HMRC where applicable.

Great Britain is a key market for Northern Ireland businesses for both purchases and for sales. In 2023, we sold over £17 billion worth of goods and services to Great Britain, and we purchased £16.2 billion worth. Whilst we have unfettered access to Great Britain for most goods, the same cannot be said for purchases. The Windsor Framework, which was agreed in March 2023, sought to ease many of the frictions in trade between Great Britain and Northern Ireland. The phased introduction of the agreement

will continue until the end of this year, although most parts of the agreement are now in operation. So, today's webinar will really be a refresher on the rules that are already in place but, perhaps, which are not fully understood. We'll be reminding you of a couple of government schemes where you can either offset any tariffs that may be payable against your de minimus allowance or seek a reimbursement of the tariffs, if applicable.

Our speaker today is Jonathan Walsh, from Fortior Insight, which is based in Downpatrick. Jonathan is steeped in international trade and, in particular, Northern Ireland's post-Brexit trading environment. He's been working with Invest NI as we've developed out assets around dual market access and also worked with us through the ups and downs of the various US trade announcements. I'll hand over to Jonathon now, who'll remind us of how goods move into Northern Ireland, and I'll join you again for the Q&A session after Jonathon's presentation. Thank you.

File name: Windsor Framework - Jonathan Walsh (V2).mp4

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Good morning everybody. Thank you for joining today's refresher on the Windsor Framework. Today's webinar is an opportunity to provide an overview of these arrangements, and hopefully offer some clarity to attendees, so that they can mitigate any risks whilst maximising the opportunities dual-market access can offer their business. Okay? As we have to do today, because everything is so fluid, firstly was to provide a small, short disclaimer. Whilst arrangements negotiated between the UK Government and the European Union under the Windsor Framework are now part of international law, the systems used and the schemes created under these arrangement are open to adjustment and change. Therefore, we cannot accept any liability for any accuracy, completeness, suitability of information provided, you know, at a time in the future. Okay. A brief introduction to myself. My name is Jonathan Walsh, and I've spent the last twenty-plus years working in international trade, seventeen of those in industry, both here in the United Kingdom and in Ireland, but also in far-off places such as the Americas, Russia, continental Europe and North Africa. I'm a full member of the Institute of Export & International Trade. I'm a fellow of the Institute of Consulting, and I hold both post and undergraduate qualifications in strategy management and economics. I've spent the last seven years or so working in an advisory consultancy capacity, with UK and EU-based traders, customs agents and carriers around everything Brexit, but in particular over the last couple of years I've specialised in the area of trading under the Northern Ireland Protocol and now Windsor Framework arrangements.

So, let's first of all put this in a type of timeline, so that we get an idea of where we were and where we are now. So, up until Brexit, the UK was part of the EU Customs Union and Single Market. Now, Customs Union is a system under-, a system under which member states follow a set of common rules over customs controls, and it's embedded in the Founding Treaty of the European Union. There's a common external tariff, and the application of the Union Customs Code applies within. The Single Market is a deeper form of integration than the Customs Union, and it includes the EU, EAA countries, Norway for example, and EFTA countries such as Switzerland, and seeks the freedom of movements of goods between the EU, EEA-, EAA and the EFTA countries. So, the European Union offered four core freedoms, or offers four core freedoms for its members. There's the four pillars, as they are known, the free movement of people, free movement of goods, free movement of services and the free movement of capital between member states. It's a market of, when the UK was part of it, around circa £515 million (ph 03.29), and now circa £435 million (ph 03.34) or so. So, since 2021, 1st January 2021, the UK left the EU Single Market after the Brexit referendum that took place in June 2016, triggering of Article 50, and all the different negotiations and discussions took place. Finally, after a transition period, the EU-, the UK left the EU Single Market, the Customs Union, at the end of 2020. And since then, UK trade with the EU has been

governed by the Northern Ireland Protocol Windsor Framework arrangement for Northern Ireland, and by the Trading Cooperation Agreement for Great Britain.

Whilst the TCA allows tariff-free trade and goods between the UK, as in GB, and EU, trade barriers are higher than before, such as the requirement for customs declarations, rules of origin, and other non-tariff barriers to trade, i.e. regulatory compliance. And we will look at this in comparison to Northern Ireland's trading arrangements with the EU later on in our slides. Dual-market access is a term that you will have heard often in recent months and recent years, and when Northern Ireland is being discussed. Our unique trading arrangements mean that goods originating in, manufactured in and, or physically located and in free circulation in Northern Ireland, can be shipped and sold to customers in both the UK internal market, i.e. from Northern Ireland to Great Britain, and the EU Single Market, without any requirement to complete any administrative customs obligations or pay tariffs. They can-, they can move from Northern Ireland to both those markets, and we do not have to worry about the customs obligations that are applied elsewhere. So, let's just, kind of, recap on what this means in different trading scenarios. So, goods to and from Northern Ireland to the EU, as I said, this is largely unaffected and remains very similar to what it was pre-Brexit. Goods from Northern Ireland to GB, again, this is mostly unaffected. There is a list of, of a small number of prohibited and restricted goods that require export declarations, but in the main products that are qualifying Northern Ireland goods, again a term that we will discuss and use later on, can move freely from Northern Ireland to Great Britain. The Windsor Framework introduced new light-touch requirements for not-at-risk goods moving from Great Britain to Northern Ireland.

These are goods for sale and end use by consumers in Northern Ireland or the United Kingdom, and we will go through this is in much more detail as we progress through the slides. At-risk movements, goods from GB to Northern Ireland, since the Northern Ireland Protocol Windsor Framework arrangements came into play, they have a requirement now for digital administrative declarations, and for sanitary, phytosanitary products there is checks and requirements for export, health certificates or veterinary certificates and so forth. Trading goods with the rest of world, this is very important at the moment, especially in terms of trade with United States and other free trade agreements that the UK make with countries throughout the world. Northern Ireland benefits on exports from UK free trade agreements, and in terms of imports they're traded a little bit differently. And then finally, goods that are moving in transit, because the UK is no longer part of the European Union, when goods move from continental Europe to Northern Ireland via the GB landbridge, there's now a requirement for a Transit Accompanying Document, a TAD as it's known, otherwise you would have to have an export declaration, an import declaration in-, an export declaration in the country in continental Europe, an import declaration in Great Britain. There's no export declaration requirements for goods moving from GB to NI, but there would be an import declaration requirement in Northern Ireland, and that removes that requirement. And also for goods going from GB to NI via Ireland, if they're going to be released in free circulation in Northern Ireland they would require a transit document as well when passing over the Irish landbridge to Northern Ireland from Great Britain. Okay.

We're going to go into much more detail on this as we go through our slides and our refresher here. So, I'm going to start with trade with the European Union, because essentially this is the one that has seen the least change since 1st January 2021, and in essence, Northern Ireland traders continue to enjoy access to the European Union Single Market For Goods, without any customs paperwork, physical checks or movements, or the application of tariffs on these movements. Under the Northern Ireland Protocol, Windsor Framework arrangement, Article 30 and 110 of the Treaty for the Function of the European Union, TFEU, continue to apply in the United Kingdom in respect of Northern Ireland. That means that no taxes or charges that would-, wouldn't apply on goods moving between member states will apply on goods moving between Northern Ireland and an EU member state. Let's compare that to how trade is post Brexit between Great Britain and the European Union, and if we look at it, Northern Ireland as I said, there's no export or import, import declarations for goods moving between Northern Ireland and the European Union, no duty or charges of goods moving between Northern Ireland and the European Union. In terms of VAT, we use inter-community VAT for business-to-business sales for VAT-registered companies, and we have one-stop shop for distant sales, business-to-consumer sales. There is EU regulatory alignment between Northern Ireland and the European Union, which means that there's no checks required on goods because we follow the same standards.

We don't have a requirement for an authorised representative here in Northern Ireland under the general product safety regulations that were introduced last year, early this year, and there is no requirement for sanitary, phytosanitary checks, or export health veterinary certificates on plants or on agri-food and so forth. Great Britain however, which is trading under both the EU-UK Trading Cooperation Agreement arrangements and WTO rules, have a requirement for export and import declarations on trade. There is duty charged, unless the goods can meet preferential origin requirements under the UK-EU TCA. Import VAT is charged on all sales, albeit that postponed by the (ph 11.37) county and was introduced in the UK around that time of Brexit, or in advance in preparation for Brexit. There is potential for regulatory divergence between the UK and the EU, which means that on occasions, goods may require both a UK certification and an EU certification, albeit that the CE mark has been recognised and will be recognised indefinitely in the United Kingdom. And GB manufacturers, under the GPSR, the EU General Product Safety Regulations, they require an authorised representative in the EU or Northern Ireland. We have the capacity here in Northern Ireland to be the authorised representative for GB manufacturers, or for rest-of-world manufacturers. And then, there is also sanitary, phytosanitary checks, and certificates required until such time or if there is some sort of veterinary agreement agreed between the UK and the EU.

So, trade within the United Kingdom's internal market, and the emphasis here is on the internal market. So, we're moving goods from Northern Ireland to Great Britain. Again, this is where our dual-market access comes in. There is unfettered access to the Great Britain marketplace for qualifying Northern Ireland goods. This means that there is no requirement to complete export or

import declarations. There is a very, very small list, a dozen or so products that are P&R goods, prohibited and restricted goods, that do require such documentation. There are no tariffs on Northern Ireland to GB sales of goods that are in free circulation in Northern Ireland, at the point of sale to Great Britain. There is no additional compliance or labelling requirements in GB for qualifying Northern Ireland goods. UK Government have put in protections to ensure that Northern Ireland goods being sold internally within the United Kingdom do not have to go through secondary approvals, or meet additional labelling requirements or anything like that, and it's an internal UK sale for VAT purposes, i.e. if a sale is made between a Northern Ireland business to a Great Britain business, VAT is applied on invoice and then VAT is paid and accounted for via the VAT return-, the VAT return of the companies. Qualifying Northern Ireland goods, we just mentioned this term of-, in fact, I've mentioned it a couple of times in slides so far. And then in simplest terms, qualifying Northern Ireland goods are goods that are lawfully present, physically located in Northern Ireland at the point of sale, and are not subject to any customs control, i.e. they are in free circulation in Northern Ireland.

They're not in a bonded (ph 14.40) warehouse, they are not moving under transit, they are not a-, in any way under inward processing release or, or under outward processing release, or anything like that. And, those goods have that unfettered access to the UK internal market, and this was at the insistence of the UK Government during the negotiations, to protect the UK market, one of the biggest, one of the largest economies in the world. And this wanted to prevent other countries using Northern Ireland to circumvent the UK's borders and, and controls. So, moving commercial goods from Great Britain to Northern Ireland-, the emphasis earlier was on the internal market of United Kingdom. This time round, it's about this commercial goods, this movement of commercial goods, as there is different rules for movement of goods between private consumer-to-consumer, or private individuals to individuals, and again we will touch on this briefly later on. Just on this as well, in order to maintain access to the European Union Single Market For Goods, and as a result avoiding the need for physical customs infrastructure on the island of Ireland-, and depending on who you speak to there is understood to be between 250 and 350 border crossing points between Northern Ireland and the Republic of Ireland-, moving commercial goods from Great Britain to Northern Ireland is the area that has seen most change since 1st January 2021. The arrangements agreed under the Northern Ireland Protocol did cause some friction, both politically and socially and in Northern Ireland, and to a lesser degree in Great Britain.

So, at the start of 2023, the latter stages of 2022, the UK and the EU set out to resolve some of those issues around internal UK trade, and these negotiations led to what we know now as the Windsor Framework. The Windsor Framework led to the restoration of our political institutions here in Northern Ireland, the return of the Northern Ireland Executive and the Northern Ireland Assembly. So, what did we see as some of the, the resolutions that were introduced under the Windsor Framework? So, in terms of business, what we seen is that there was dispensations for GB to NI movements of retail SPS goods for end use and consumption in Northern Ireland, and this allows-, essentially allows the products that you will see in shelves in-, or big stores in Great Britain, or Sainsbury's, or Asda, or Tesco, or Marks & Spencer, you will also find on the shelves here in

Northern Ireland as well. A new UK Internal Market Scheme was introduced, replacing the previous UK, UK Trader Scheme, which went further than the UK TAS had done, where the UK TAS only removed EU third country tariffs, i.e. towards all tariffs, or erga omnes in Latin towards all tariffs. UKIM S also allowed for the removal of the requirement to complete import declarations on, on goods that were being traded internally for end use by consumers in Northern Ireland. Instead, they have to now complete internal market movement information under the process, simplified process for internal market movements. Again, we will look at this later on in our slides. New rules were introduced for partial movements. These new rules came in on 1st May this year, and they, they introduced for the first time since 1st January 2021 the requirement for customs declarations on at-risk goods, and they brought in a simplified-, similar and simplified processes for freight movements, as had been introduced under UKIM S from 1st May 2025.

There was new EU quotas specifically put in place for the United Kingdom and Northern Ireland, for the movement of steel from Great Britain to Northern Ireland, instead of having to use global quotas. A new duty rebate scheme was introduced. We have-, had already the C220 process of reclaiming overpaid duty, but a new scheme was introduced, which HMRC have indicated there's a sixteen-day turnaround after successful, a successful claim, where a company pays duty on goods coming into Northern Ireland from either rest of world or Great Britain, and then they can provide evidence that those goods have remained within the United Kingdom, they can claim back that EU duty that has been paid. We had flexibilities around GB movements of seed potatoes and certain other plants, and we had all human medicines in Northern Ireland, including novel medicines, are now dealt with under the UK's MHRA, as opposed to the EU's systems. Simplifications for GB-NI pet movements, and we also had the introduction of the Stormont Break, which allows the Northern Ireland Assembly, if they have two or more parties with a combination of more than 30 MLAs, who believe that the introduction of a new law or a change in existing EU laws can have a detrimental impact on Northern Ireland, to have a vote that will lead to the UK Government negotiating on Northern Ireland's behalf with the EU. And putting the case to the EU why this law or these laws will have implications for Northern Ireland.

So, the first one is the Northern Ireland Retail Movement Scheme, and this is the one that we probably could see most as, you know, consumers here in Northern Ireland. And, you know, a very, very high-level example is, I could be on the phone to a friend in Manchester, or London, or Glasgow, or Cardiff or wherever in Great Britain, and they tell me about a new product that they've just picked up in Marks & Spencer or whatever, one of the other stores, and they were saying how good it is. And when I went to go and get that product, same product in the store here in Northern Ireland, because of the Northern Ireland Protocol arrangements I wasn't able to get it, because it was on a prohibited and restricted goods list, or it was a chilled, you know, meat product or something that was prevented from being sold within these markets. The Northern Ireland Retail Movement Scheme allows these products to be sold within Northern Ireland, and they are dealt with, and they are managed under the UK's public health authority rules, and the trusted trader scheme was also-, this Northern Ireland Retail Movement Scheme, a trusted traders scheme in essence, was extended to not only include retailers but also wholesalers, caterers and those

providing food-, providing food to public institutions like schools and hospitals, to make those products available for them.

As I say, it removed that ban on chilled British products such as sausages entering Northern Ireland, and has been scrapped permanently, allowing for the same British products to be sold on the shelves in both GB and NI. And this is done-, this Northern Ireland Retail Movement Scheme replaced the temporary STAMNI scheme that was there beforehand, and it allowed one single document confirming that goods are staying in Northern Ireland are moved inline with the terms of internal market movement, instead of individual export health certificates or veterinary certificates, depending on if they are agri-foods, or plant products or so forth, right? You could have multiple requirements up to this previously. As I say, UK public health standards apply to all goods entering NI from GB, for internal consumption and end use by consumers in Northern Ireland. So, are your commercial movements deemed to be at risk or not at risk? We've a lot of new terms that have been introduced when we speak about Northern Ireland, dual-market access, at risk, not at risk, waiver schemes, duty reimbursement schemes and so forth, and what, what do we actually mean by that, and what does not-at-risk movements-, you know, what is a not-at-risk movement? So, a not-at-risk movement from 1st May 2025, a consignment which is not at risk or considered not at risk of entering the European Union when moving from Great Britain to Northern Ireland, that can now move under a simplified process for internal market movements, i.e. it no longer-, no longer has to complete import declaration, be that a full frontier declaration, or if you're completing via TSS for example, where you have a, a simplified frontier declaration, and then after the movement takes place a supplementary declaration.

So, when you provide internal market movement information, you have a reduced dataset of information that is required, there is no customs charges applied on these internal market movements, and the process is much more simpler than the arrangements that are there for at-risk consignments. There is a pre-requisite for declaring goods as not at risk. So, the importer record, i.e. the company responsible for the import into Northern Ireland, or the movement into Northern Ireland from Great Britain to Northern Ireland, or rest-of-world to Northern Ireland in terms of moving-, applying UK tariffs as opposed to EU tariffs-, again, we will look at that in later slides-, they must be first authorised under the UK Internal Market Scheme, UKIM S. And in order to be able to do that, they must have their Economic Operators Registration and Identification number, starting with either GB or XI, linked to that UK Internal Market Scheme authorisation. The UK Internal Market Scheme is a trusted trader scheme. You are self-certifying that your goods are not at risk of entering the European Union, that they are for end use by consumers in Northern Ireland or the United Kingdom. So, sorry, that your goods are not at risk of entering the European Union, and that your goods are for end use-, sale to or end use by consumers within Northern Ireland and the United Kingdom. Goods to be sold only in Northern Ireland and United Kingdom will be free then, as I say, of unnecessary paperwork checks and duties.

Previously, on the UK Trader Scheme, only thing that was removed was EU Third Country Duty. It's a trusted trader scheme, as I say, and it removes the burdensome requirement to complete import declarations, be that supplementary declarations, for UKIM S-enrolled traders moving these not-at-risk consignments. We also seen an expansion in the range of businesses that could benefit from these new arrangements. Under UK Trader Scheme, it was Northern Ireland companies, essentially only Northern Ireland companies, but now it's been expanded to GB-based businesses and commercial processors. The turnover threshold previously was £500,000. That has now been extended to £2 million, and there is a number of exempted end uses, within construction, animal feed, healthcare, consumer food production, not-for-profit, that can benefit from these arrangements. That-, we talk about freight movements and then we talked about the introduction under the Windsor Framework of new obligations on parcel movements via fast parcel operators. I did say earlier on that the important word was 'commercial'. So, there's a different treatment of goods, movement of goods, between Great Britain and Northern Ireland for consumer-to-consumer, a private individual, and business-to-business or business-to-consumer and so forth. So, in terms of private individual, if I have a, a friend, an uncle, a parent, a cousin or whatever in Great Britain wanting to send something to me here in Northern Ireland, we remain an integral part of the United Kingdom, and there's essentially a waiver in place for all customs requirements on C2C movements.

Northern Ireland citizens-, that means that Northern Ireland citizens are unique, in that we can not only receive parcels from Great Britain to Northern Ireland without any customs burdens, but because-, also because of the Windsor Framework Northern Ireland Protocol arrangements, we can receive goods from the EU without any customs burden as well. For B2C and B2B movements, we have at risk and not at risk. So, if they are not-at-risk movements, i.e. trusted traders under the UKIMS, authorised under UKIM S, they can move goods with, with facilitations in line with Green Lane freight movements, i.e. they're similar to simplified processes for internal market movements, or they are under simplified processes for internal market movements. They have a reduced dataset of information to provide in terms of the information that is required, and they do not have to complete import declarations or sub-decs which are required for at-risk consignments and were required for all commercial movements before 1st May 2025. The reduced dataset of information-, in a sub-dec you can have up to 80-plus pieces of data that are required, whilst under the simplified process for internal market movements, and internal market movement information, this is reduced significantly, reduced by about 70% to about 20, 21 datasets, a number of them pre-populated. A lot of this information would be found in normal delivery dispatch documentations. Also want to point out at this point that HMRC also introduced with-, in line with the new arrangements on 1st May, their Trader Goods Profile.

Their Trader Goods Profile was produced based on historical movements of goods that traders were bringing, traditionally bringing from GB to NI. And essentially what it did is, it can be accessed via the Trader Support Service, and it helps autocomplete, pre-populates sections based on commodity codes, countries of origin, the information that was used and has been used before. So, it, it again reduces the requirement when you're moving not-at-risk goods under the SPIMM,

Simplified Process for Internal Market Movements, and providing either pre-movement or post-movement internal market movement information. So, when you're moving goods brought into Northern Ireland as not at risk of moving to the EU, to recap, a trader moving these goods under the UK Internal Market Scheme will need to help keep some supporting evidence for each consignment they move, and this supporting evidence must be kept for five years, and needs to be accessible at an address in the UK that HMRC can visit. Some examples of, of evidence could be commercial receipts and invoices, VAT invoices, commercial contracts, purchase orders, delivery receipts, and also when you are selling B2B as opposed to B2C, this has been considered under UKIM S. And where you may not be responsible for the end destination of the good you may still be able to be authorised to move goods as not at risk, if you can make sure that the goods will meet the not-at-risk criteria, providing supporting evidence. This could be a statement from your customer that they only sell their goods from physical premises within the United Kingdom, that those goods are not sold into any other marketplace, they do not sell online outside of the United Kingdom's internal market or whatever. And, and those examples can be found online, and there is some links that hopefully will be available to you after the webinar.

At-risk imports into Northern Ireland are traded differently than not-at-risk movements, and at-risk movements essentially have the same rules applied as they would for any goods going into the European Union from a non-EU member state when they come in from Great Britain to Northern Ireland. And in terms of rest-of-world to Northern Ireland, they have EU tariffs applied rather than UK tariffs applies to the goods. So, an at-risk movement that are, are movements that are destined for the European Union, or they are considered at risk of entering the European Union. So, if they're destined for the European Union, it may be that you are a Northern Ireland-based company, you're bringing goods in and your customer base is within Ireland or elsewhere in the European Union. You must complete an import declaration. That can be done via the completion of a, a simplified frontier (ph 34.58) declaration pre-movement, and a supplementary declaration post-movement, and EU tariffs are applied on those goods. Or, it could be where your customer base is both in Northern Ireland and in the European Union, and when you bring the goods in, for example a wholesaler, you do not know where that end customer is going to be, and this is a-, you will therefore declare those goods as at risk of entering EU. You will complete the import declaration requirements, and you will apply the tariffs, but there is opportunities to mitigate against those risks, and we will look at those later on. So, what are at-risk goods? Under Article 5 of the Northern Ireland Protocol, goods were deemed to be at risk unless they met certain criteria. Now, it was after the agreement of the Northern Ireland Protocol that we then had this ability and definition of not-at-risk goods.

In fact, up until around July 2020, the EU had considered or were considering all goods moving from Great Britain to Northern Ireland as at risk, and then we had those agreements that were made in December 2020, and then of course the Windsor Framework arrangements of February 2023, that made some definitions and allowed us to declare and consider certain goods as not at risk. But we had additional requirements for commercially-processed goods that were moving into Northern Ireland. This is an extract from direct correspondence between myself and HMRC via

the Trader Support Service, and this is in terms of, of what a trader must consider before they declare any goods that they bring into Northern Ireland from Great Britain, and declare them as not at risk or at risk. I think it's worth going through this. So, what we were told was, 'Please make sure that you're using the UK Internal Market Scheme correctly, under the terms of the scheme, and can comply with the compliance requirements of the scheme. You need to know at the time of movement that the goods are not at risk of entering the EU, and that goods will remain within the United Kingdom Internal Market. It is the responsibility of the UKIM S authorisation holder to know this for the goods movements, and they need to be able to hold evidence and supporting records of the movement for five years,' and we discussed different types of that evidence that can be presented previously. 'If you cannot evidence at the time of goods movement that those goods are not at risk, then you cannot declare those goods as not at risk under UKIM S.' So, a very straightforward, simple example. A business in, in the town that my offices are based, here in Downpatrick, it only sells via its physical store in Northern Ireland, here in Downpatrick. They have suppliers in Great Britain. The goods come in to the store here in Northern Ireland. They are only sold with somebody physically going into that store and purchasing it.

They can apply and get authorised under UKIM S. They are certifying that their goods are not at risk, and their evidence is their receipts and so forth, and their sales directly to their customers. Then, you have a store that sells-, a, a company that sells through that physical store but also has an online presence, but in their online presence you can only purchase from BT or UK postcodes. That will be their evidence in, in terms of delivery dockets and sales invoices and so forth. Then, you may have a wholesaler who sells both in Northern Ireland, the United Kingdom, but also in Ireland, into Ireland and the EU. They bring goods from their supplier in GB into Northern Ireland, but they do not know where those products could end up, because it could be purchased by a customer in Northern Ireland or they could be purchased by a customer in Ireland, or elsewhere, GB or EU. They cannot declare those goods as not at risk because they make them available for sale in these other markets as well. As I say, there was a different-, an additional requirements, not different, additional requirements for a good subject to commercial processing, and as I said previously, up until the Northern Ireland Protocol was agreed and the Windsor Framework was agreed, all goods that were subject to commercial processing in Northern Ireland were automatically considered at risk under that article in the protocol. However, there is now some dispensations. There is a threshold of £2 million turnover, but you must also meet the standard eligibility criteria for UKIM S.

It can't be a case that you're a commercial processor with a turnover of less than £2 million but you also sell into the EU, Ireland or elsewhere in the EU. You must also be able to prove that your goods are entirely, wholly for sale and end use by consumers within Northern Ireland and the United Kingdom. And then, you have exemptions for use, and that is for example construction, where you're forming a permanent-, your materials that you're bringing in will form a permanent part of a structure in Northern Ireland. Some healthcare-, there's exemptions for healthcare products, products that have been brought in by non-profit organisations for processing and manufacture within Northern Ireland, but they are not actually sold thereafter, they are giving-,

given free of charge to individuals or to organisations. And animal feed that is being brought it that is for use by the importer and one other entity. Trade with rest of the world, this has been very, very topical throughout the summer months, and really since April we've been looking at this since the US's Deliberation Day announcement in the White House. How is trade with the rest of the world traded for Northern Ireland? So, in terms of exports from Northern Ireland to outside of the UK and the European Union, obviously as we've said before, we've got dual-market access to both the UK and the European Union, but outside of this, as stated in Article 4 of the Northern Ireland Protocol, 'Nothing in this protocol should prevent the United Kingdom from including Northern Ireland in territorial scope of any agreement it may conclude with third countries.'

In other words, Northern Ireland goods benefit from UK free trade agreements. When the UK reaches a free trade agreement with a country, or with consortium of, of countries, Northern Ireland goods are deemed as being UK origin goods, with the caveat that they will have to meet preferential or non-preferential origin requirements. It can't be just, again a term that came up during the summer, this idea of trans-shipment of movements. It can't just be sticking a label on a product to say it is made in the UK, there has to be a substantial transformative change takes place in Northern Ireland to the product for that to benefit. But, Northern Ireland products benefit from UK free trade agreements for export. In terms of direct and indirect imports of rest-of-world products into Northern Ireland, at-risk goods moving into Northern Ireland will have EU tariffs applied, and there is some goods that are deemed automatically at risk. So, if the EU tariff is equal to or greater than 3% higher than the UK global tariff, then those products will be automatically at risk. That applies in terms of rest-of-world imports into Northern Ireland directly. And then, if there's trade remedies attached to goods, for example if the EU applies safeguarding tariffs, or anti-dumping duty or something like that, for example to goods coming out of China, those goods are automatically deemed at risk because they have the safeguarding tariffs applied, and therefore these trade remedies will be applied. Both for goods moving directly into Northern Ireland from China for example, but also for Chinese-origin goods coming from Great Britain into Northern Ireland, goods with trade remedies attached. So, if your goods are at risk, what tariffs will apply and do you have to pay them?

So, I've said that when goods are deemed at risk of entering the European Union, when they're coming from Great Britain to Northern Ireland or when they're coming from rest of world to Northern Ireland, EU tariffs apply, and if EU tariffs apply and they're higher than UK tariffs, what options do you really have in terms of at-risk goods? We are very fortunate that here in the United Kingdom we have exclusive access, and this is only to UK traders, to two schemes that were set up as a result of the Northern Ireland Protocol Windsor Framework arrangement. We have the Customs Duty Waiver Scheme, where we can use (mw 45.24) allowance, which is €300,000 for most standard companies, €300,000 over a rolling three-year period, and we can use our allowance to waive offset EU tariffs. So, if it is at-risk goods moving from GB to NI, we can-, and the tariff is-, EU tariff is for example 5%, we can waive that. So, if we're bringing in £1,000 worth of goods and the tariff apply-, to be applied is £50, we can use our (mw 46.04) allowance and we waive it, meaning we don't have to pay it. If we have-, if we are bringing in goods from rest of world to

Northern Ireland, and the EU tariff is 6% and the UK equivalent tariff is 3%, we can use our waiver to waive the difference between the UK and EU tariff, so i.e. we can waive the 3% difference between 6% and 3%, and then we'd pay only the 3% element of it.

In addition to the Customs Duty Waiver Scheme, we have a Customs Duty Reimbursement Scheme, and this is where if we pay the duty on the goods when they come into Northern Ireland, then by either providing evidence of where the goods have ended up that have-, they've either stayed in the United Kingdom or were exported outside of the United Kingdom and the European Union, we can apply to be reimbursed for that-, those tariffs that we've paid, and or we can also ask, if we've paid the duty on these goods when we brought them in, we have up to three years then to ask that we now want to offset against (inaudible 47.15) allowance. I.e., we've paid the tariffs but we want to be reimbursed for those tariffs that we paid, and instead we want that applied against our allowance, our Duty Waiver (mw 47.25) Allowance. Those can be done and that can be put in place. Also, don't forget that in addition to being able to use duty waiver schemes, we've obviously got an allowance-, or duty reimbursement scheme, where we are applying after the fact, i.e. we have paid the duty and then have claimed it back. Under the UK-EU Trading Cooperation Agreement, UK-origin goods entering the European Union that meet preferential origin requirements, i.e. they have a statement on their invoice (inaudible 47.58) declare unless otherwise clearly indicated that these goods have been manufactured in, in the United Kingdom, or a statement of origin for a period of up to twelve months, certifying, confirming that these goods meet UK preferential origin requirements.

That also will remove the tariffs on those goods. So, instead of having to use a waiver, which comes off for €300,0000 allowance, or instead of having to pay and then produce evidence of where the goods have ended up, i.e. remained within the United Kingdom or were exported outside the UK and EU-, if the goods meet UK origin requirements, we can declare those goods under preferential origin under the UK-EU TCA. So, to just close off, Northern Ireland trade under the Windsor Framework, let's just go back and do a recap. So, goods to and from Northern Ireland to the EU, including Ireland, have been unaffected. Our goods still have access to the European Union Single Market for Goods, so goods moving between Northern Ireland and the EU do not require customs declarations and do not require payment of tariffs duties. Goods from Northern Ireland to GB are mostly unaffected, except for a very, very small list of prohibited, restricted goods, Atlantic Toothfish, mercury goods, torture goods, very, very small list. It, it's eleven or twelve goods in total-, they do not require export declarations. They do not require import declarations in Great Britain and there is no tariffs applied. Not-at-risk goods are goods that are for end use, sale to or end use by consumers in Northern Ireland. They move under these new simplified process for internal market movements, and production of internal market movement information as opposed to the requirement to complete import declarations including supplementary declarations.

At-risk goods moving from GB to Northern Ireland, there is no export declaration requirements in

Great Britain, but there is an import declaration, an online import declaration requirement, administrative digital declaration, and checks, phytosanitary checks. But we also have the schemes such as the Duty Waiver Scheme, the Duty Reimbursement Scheme, which allows us to remove or waive any associated tariffs, and the UK Government have their Trader Support Service, which allows us via free-at-source portal (ph 50.43) into the Customs Declaration Service to complete these declarations ourselves instead of having to use external customs partner. And then, in terms of rest of world, be it trade with US for example, our goods are deemed as being UK origin, and therefore will benefit from reduced tariff duty rates on exports into the United States, or to any country that the UK has agreed a free trade agreement. In terms of imports, they are treated a little bit differently. If there is any trade remedies, they are automatically deemed at risk and EU trade remedies will apply. And then, transit is used for goods moving via the GB landbridge when moving goods from continental Europe, or when moving goods from GB to NI via Northern Ireland. Where you don't have a setup in the Republic of Ireland, you have the ability to use transit and release the goods into free circulation then in Northern Ireland. Okay, we've covered a lot today, so thank you for your attendance, thank you for your attention during this presentation, and now we have an opportunity to have some Q&A.

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Moderator questions in Bold, Respondents in Regular text.

KEY: **Unable to decipher** = (inaudible + timecode), **Phonetic spelling** (ph) + timecode), **Missed word** = (mw + timecode), **Talking over each other** = (talking over each other + timecode).

Peter: Thanks Jonathan for that comprehensive presentation. Thank you to those of you who have both put questions through as part of the registration process, and those who have just put it in the chat function, and that option is still available to you. We're going to try and work our way through as many of those questions as possible. I suppose we're going to start the old at risk and not at risk question. So, Jonathan, maybe if you could explain the small business exemption, and do you need any paperwork for goods not at risk, if you are eligible?

Jonathan: Hi Peter, okay, so small business exemption, I'm assuming that they are talking about the low-value parcel easement, in this question, which is an easement for goods of £135 value or less, and that is the total value of the consignment. In those circumstances, there's simplifications for customs are removed, the need for full import duty, VAT processes. However, in terms of companies moving goods regularly and, you know, goods in excess of that value, I would recommend that if those goods are not at risk, that they would go down the, the UKIMS route, as in registering for UKIMS, to be able to declare those goods as not at risk. I know that there's a number of questions came in, prior to today, around fast parcel movements, and I know I've seen pop up, in my side eye during the presentation, a number of questions as well about fast parcel operator movements, so maybe we can look at that later. But, I think we're really talking about that easement for total value parcels. You have to be certain that the total value of all items is not, if all the goods within it are less than £135 in value, individually, the total value of the consignment must be less than £135 in value to avail of the low-value parcel easement.

Peter: Thank you. Are there any implications for purchasing goods in GB for sale in both Northern Ireland and the Republic of Ireland, or also purchasing goods in the Republic of Ireland for sale in Great Britain?

Jonathan: Yeah okay, so essentially there are two questions within that, Peter. So, in terms of movement of goods from GB to NI, that are going to be sold in both Northern Ireland and the Republic of Ireland, those goods are at risk, and therefore, they must move under the red lane arrangements, with declarations completed either via TSS or externally through another third-party software, customs software provider. In terms of the associated tariffs, you can look and see if those goods meet preferential origin requirements, if they can move onto return goods relief, if they were previously in free circulation in the European Union, prior to movement to GB, and onward to NI, and if they don't, then you can decide if you want to go down the route of waiving, using your de minimis waiver, which is a 300,000 allowance over a rolling 36 month period, 300,000 euro allowance, where you have a requirement to report on this every 90 days, and you set this up through your government gateway account, or indeed if you want to try

and use the GB reimbursement scheme to claim back, with evidence, of the percentage of goods that have remained within the United Kingdom, but the goods are at risk.

The second part relates, I believe, qualifying Northern Ireland goods. So, what we're talking about here is that under the Northern Ireland Protocol, and within the negotiations for the Northern Ireland Protocol, the UK government insisted in this element of Northern Ireland goods that had been manufactured, commercially processed in Northern Ireland, with materials that were in free circulation at the time of manufacture processing, or for goods that are in Northern Ireland, in free circulation in Northern Ireland at the point of sale, i.e. they're not under a customs procedure, they're not, you know, moved in under transit, they're not in a warehouse, or whatever, that those goods are considered as qualifying Northern Ireland goods and therefore can be sold into the United Kingdom, Great Britain, without any additional checks or requirements. So, buying goods from Ireland, or elsewhere in the EU, bringing them into Northern Ireland and then your customer base in both EU, Northern Ireland, or in EU and the UK, if those goods are physically in free circulation in Northern Ireland at the point of sale, they can be sold into the Great Britain market, without any customs requirements, or tariff requirements, and it can of course be sold back into the EU as well.

Peter: Okay, I, I think this next question you've probably answered during the presentation, but just maybe if you could briefly summarise. This is a company that's producing pet food in Great Britain, and bringing it into Northern Ireland, which is then sold both here and in the Republic of Ireland, so what are their responsibilities?

Jonathan: Yes, okay, so if, if this company was saying that they were only moving this pet food into Northern Ireland for sale within the internal United Kingdom market, it could move under UKIMS and the Northern Ireland Retail Movement Scheme. But, because it has been brought it, it has been produced outside Northern Ireland, it's been produced in Great Britain, it's coming into Northern Ireland and it is being sold in both the Northern Ireland internal market, and the EU market, it tracks both customs and sanitary, phytosanitary controls. And, in summary, the importer record must manage both customs and SVS obligations, such as export hazard certificates, traces, border control post checks, (inaudible 06.50) which is pre-notification requirements, because pet food is considered as a product of animal origin. If it was only for sale within Northern Ireland, it could move under NIRMS, and it, but, and it would need to be appropriately labelled, i.e. not for EU, and it would have to be genuinely intended for NI final consumption, and both the GB supplier and NI importer must be both registered under NIRMS. But, because it's going to both the EU, or both the UK, Northern Ireland and the EU, it requires all of those requirements, it's at risk, and it has SPS and customs obligations. Peter, I just took a note of myself during the presentation as well, I referred earlier to another method of reclaiming overpayment of duty, I think referred to a C220 form, and that was a mistake by myself, it's a C28 form, C285 form, I've made this mistake twice, C285 form. And, that is a form for overpayment of both VAT and duty, or duty at the point of import, and you reclaim it back. But, obviously we have, under the Windsor Framework arrangements, our own duty reimbursement scheme as well. So, I just took a note to that, I thought I'd highlight it afterwards, because I appreciate that there was a lot covered in today's presentation.

Peter: Okay, and just when you were talking about NIRMS there, just for those of you who maybe are unfamiliar with the acronym, it's the Northern Ireland Retail Movement Scheme, just to be clear on that there. Okay, there have been a couple of questions come in around returns. So, the, the first one here is, you know, how do we handle customs paperwork for items returned to us from GB as part of our service to clients?

Jonathan: Yeah, it's a very, very good question, and it's one that we are seeking clarification from HMRC on at the moment. It's not-, it's not one I can give a simple answer to. It depends on who the company is that's bringing the product in, for starters. If I remove this idea of UKIMS from this question, Peter, and just talk about it in terms of an import into Northern Ireland. So, goods have gone from Northern Ireland to customers in Great Britain and then, for one reason or another, they have to come back into Northern Ireland. Now, we've got two scenarios then that we could break that down to. We've got C2B, customers, consumers, customers returning goods to Northern Ireland, and then we've got business to business, so where it's been sold to a business customer in Northern Ireland and coming back. Now, the consumer to business scenario, as we discussed in today's webinar, there's essentially been a waiver of all customs requirements for consumer to consumer, business to consumer and consumer to business returns. And that's where, if it's going through a parcel operator, it can move through the UK Carrier Scheme, if the operator, or the haulier is signed up to the UK Carrier Scheme, and that removes that obligation. If it is coming back business to business, and it is going to a commercial processor, for example, who is over this two million threshold, and I see another question come up about that.

So, the two million threshold is specific, it's an additional eligibility criteria for commercial processors. They have to make the standard UKIMS eligibility criteria, and then there is two additional pieces of eligibility criteria, three if we add in agricultural quotas, in terms of meat and so forth. But, in terms of commercial processes, we have, if you're a commercial processor not involved in any of the approved purposes, the exemptions for construction, health, charitable organisations, or animal feed, that we spoke about during the presentation, there is an exemption for companies with a turnover less than two million. If they have a turnover less than two million and they only sell within the United Kingdom internal market, they can be eligible to self certify as not at risk. If they have a turnover over two million, and they don't fall into any of those approved exemptions, their goods are deemed as automatically at risk. And, there is absolutely more work that needs to be done, and I know that there is being worked on, by trade associations etc, in highlighting this two million threshold isn't ideal. But, as we stand today, if it's B2B, and you are a commercial processor, and you are over that two million threshold, so you can't use UKIMS, you have the ability to remove any associated tariffs by declaring the goods as preferential, under UK preferential origin, if they meet those requirements, and you could use importer's knowledge, i.e. because you were the manufacturer, you don't need to get a statement or anything, you can just put it in under this U12.

Or, if the goods were previously in free circulation in the EU prior, well, the EU or NI, you could use return goods relief, and there's evidence requirements under return goods relief as well. But, in terms of

returns specifically, and the use of UKIMS, as you know Peter, we're seeking further clarity from HMRC and looking at the different scenarios, i.e. a wholesaler, retailer, who is signed up under UKIMS should, in theory, be able to use their UKIMS authorisation to take those returns back. A commercial processor who doesn't fit, or make the two million eligibility threshold, or doesn't fall into one of those exemptions, the goods will be deemed as at risk, and therefore they may have to use preferential origin, or return goods relief to bring those goods back in. It isn't one that I can give a simple answer to. Unfortunately, there's very little that you can give a simple answer to, when it comes to the Windsor Framework arrangements.

Peter: Okay, and then, goods that don't remain in Northern Ireland but go back to GB, they're not at risk, but how do you disclose that on the Trader Support Service spreadsheet, column two, sorry, column T? Very specific question there about filling in the forms.

Jonathan: Yeah, okay, this is-, this is something that has come up a number of times and, you know, I, I've often highlighted in my LinkedIn posts and everything that there's often quick questions, but there's never quick answers. There is nothing that is automatically not at risk, and I'll try and address a couple of these questions in one, because I'm conscious of the time. Irrespective of if you are a service business and you're bringing in goods that are for internal use within your business, or if they're goods that you're bringing in that are going-, coming here, and then going back into Great Britain, either way, they're not automatically not at risk. They-, you must, as I stated, meet and apply for the prerequisite of UKIMS, the UK Internal Market Scheme, and then you must define, exactly within your application how you meet the controls and what measures you have in place, because you are bound by that. If you have a compliance review thereafter by HMRC, they will look at what you've outlined in your UKIMS application, in terms of your evidence and your controls and everything else.

Now, specifically, when they talk about column T, this is, I believe, in relation to the assisted completion service, that Trader Support Service offers for companies who want to get TSS to complete their declarations. I believe they will allow you five declarations per month, where they will complete the declarations on your behalf. That column T asks questions, are the goods to remain in Northern Ireland? That possibly needs a bit of tweaking by TSS. So, obviously I, I don't-, I'm not involved with TSS, I don't have any, you know, ability to, to change or review their, their spreadsheets and their wording. But, I think that when they talk about are the goods to remain in Northern Ireland, this is about UKIMS, and do the goods meet UKIMS criteria? So, you, you can, you know, it's a drop down yes or no, in that column, and essentially, you're answering the question, in my opinion, are these goods moving as not at risk under UKIMS, and that's where they have to look at it. But, don't assume that your goods are automatically not at risk, there are no goods that are automatically not at risk. You're self certifying via the UK Internal Market Scheme that your goods are not at risk, and that's a requirement for you. This idea that they're low risk, it doesn't matter, there's not at risk and there's at risk, your good are either at risk or they're not. So, this, there's no such thing about, you know, low risk, it is either at risk or not at risk, and you must meet the criteria to be able to declare them as not at risk.

Peter: And just a quick word Jonathan, on maybe the period of time that companies should be keeping records for?

Jonathan: Yeah, there's a requirement to keep records for five years, the importer record. My slides earlier had some links which hopefully be able to be shared when we publish the slides at a later date, Peter. But, if not, if you go into the UKIMS, if you look on Google or whatever, for UKIMS, other search engines are acceptable as well, for evidence requirements, it lists the type of evidence you require. There is different evidence requirements for business to consumer, and business to business. So, business to business is where you do not have the power over the final destination of the goods. And, this is very, very important, and there is evidence requirements, and I know questions were coming in, and they have come in, around this. And, that can be where you request from your customers their UKIMS authorisation, or you request them to provide you with a written statement that, that anything that you sell to them will be for internal UK, you know, consumption, use by consumers in Northern Ireland or Great Britain. You can add to your invoices, these goods have been sold for internal use within the United Kingdom only, or these goods have been sold for end use by consumers within the internal United Kingdom only. But, those evidence requirements must be kept for five years.

Peter: Okay, thank you. I think we're just going to move away from the risk, not at risk for a while now, and just, next question is really around the qualifying Northern Ireland goods. So, this is goods incoming from the Republic of Ireland that are sold into mainland GB, and also back to ROI. There's not actually a question about the circumstance of that, and the implications of that.

Jonathan: Yeah, so the issues are due to market access. So, qualifying Northern Ireland goods are goods that have been commercially processed in Northern Ireland using materials, components, that were in free circulation in Northern Ireland at the point of processing. Then, it's, kind of, a catch all, and I say that because at the time, Michael Gove, when he announced this back in December 2020, he said that they would tighten this up. It has been tightened up, in terms of sanitary, phytosanitary products, products of animal origin, where the products, qualifying Northern Ireland goods, in that category, must come from a registered processor or packaging plant, or distribution point within Northern Ireland to be able-, to be able to qualify for Northern Ireland goods status. But, goods must be physically located in Northern Ireland at the point of sale. It can't be a case of, if you have a customer in GB, they ask you to source a product, you then go and source that product in Ireland or elsewhere in the EU, and then you ship it to then via Northern Ireland. That product isn't, wasn't physically located in Northern Ireland at the point of sale. But if you hold stock in Northern Ireland that you purchased from your suppliers within the EU or within GB, or within rest of world, those goods are deemed to be qualifying Northern Ireland goods, because they're physically located in Northern Ireland at the point of sale, and that is when you sell them in, into Great Britain, they benefit from unfettered access to the internal United Kingdom market.

Peter: And, just to clarify, Jonathan, they don't necessarily have to be manufactured in Northern Ireland, but they're got to be physically present in Northern Ireland at the time of sale?

Jonathan: Physically present, not under any special customs procedures. So, we talk about being in free circulation. Free circulation means that all associated duties and taxes have been paid, the goods or, you know, they are not in a bonded warehouse, they're not moving under special customs procedures such as inward processing or under transit, or anything like that.

Peter: Okay, next we're under EORI numbers and UKIMS. So, how can a sole trader who is not VAT registered claim back the import duties on movements from Great Britain to Northern Ireland with no EORI number?

Jonathan: Okay, as I-, as I mentioned earlier, an EORI number is a prerequisite requirement so, for UKIMS, and if, outside of UKIMS, you, you, sole trader or a limited company or partnership, you're considered as an economic operator. And, if you're moving goods from GB to NI, you require, you know, an EORI, an Economic Operator Registration Identification number. Trading under the Windsor Framework arrangements, you need a XI EORI number, you apply for a GB one and then you get a XI one. The fact that you're not VAT registered doesn't come into it. You can be-, you can have an EORI number without being VAT registered, you can be UKIMS authorised without being VAT registered. So, it, it can then, once you have your EORI number, you can claim back, using the Duty Reimbursement Scheme, and holding evidence to support your claim on the Duty Reimbursement Scheme. A successful Duty Reimbursement Scheme claim, HMRC have indicated, will be refunded, paid within sixteen days, but you have to get that successful claim element off it. So, that, that is very important. But, don't need to be VAT registered, but you do require an XI EORI, and you can do that through your government gateway or, you know, you can apply, and it is a pretty straightforward process to get an EORI number.

Peter: Okay, question from a services-based business now, obviously, but related to goods. So, why do I need EORI or UKIMS for receiving consumables for service-based business that does not sell these products, but uses them?

Jonathan: Okay, as we've already said, there is nothing that is automatically not at risk. There is no goods that are automatically not at risk, and you or, and, and the UK government are not automatically checking to see if a business is a service business or a trade in goods business, or both. And, and they won't know automatically, and they won't check. It would be fantastic if they did. So, I look at it in terms of myself. I am a service business. I am UKIMS authorised. My business being UKIMS authorised means that if I purchase goods from Great Britain, such as TVs or computers, laptops, furniture, a vehicle, or anything like that, that I want to bring in, for internal use within my business, I can do that through my UKIMS authorisation, as long as they don't fall into that category one criteria, or whatever. And, I can then bring them in using the simplified process for internal market movements, and internal market movement information record, completing an internal market movement information record, and I have no tariffs attached to it. But, you have to be UKIMS, it's a prerequisite that you're a UKIMS authorised before you can do that.

Peter: Okay, thank you. We have a question now on ICS2, and I suppose the first thing is could you

maybe just say a few words on what IS2 is, and then just what are the implications of it for businesses, primarily carriers?

Jonathan: Yeah, so ICS2 is, it is a change that has come in for requirements for safety and security declarations, which, safety and security declarations are known as an ENS, is completed on goods moving from Great Britain to Northern Ireland. So, when goods move from Great Britain to Northern Ireland, there is two declarations that need to be completed. There is, by the haulier and the carrier a safety and security declaration, because the UK left the EU safety and security zone when it left the EU, and then there is thereafter the import declaration, which is the responsibility of the importer of record. Now, under TSS, the Trader Support Service, which is used for freight movements, and there's a definite treatment for goods moving under fast parcel operators, and I think it's very important we cover that, and hopefully we'll get an opportunity to. But, under the TSS system, a company here in Northern Ireland, they place an order with their supplier in Great Britain, and depending on the INCO terms, i.e. who's responsible for organising the movement of those goods from Great Britain to Northern Ireland, either the supplier, if it's delivered at place, or if it's ex-works, the customer here in Northern Ireland organises a haulier, contacts a haulier to, to collect these goods.

As it stands, as it stood up until last month, as part of the safety and security declaration, you provide information on the movement, the consignor, the consignee, the exporter, importer, there's no export declarations in GB to NI movements. You provide details on the vehicle registration and trailer details, you provide details on the sailing route that's been taken, the date of movement, and you provide a description of the goods. Now, in real terms, that description of the goods must be sufficient for a customers agent to be able to physically identify the goods at the point of movement. For example, if I am moving boxes of polo shirts, the description could be (inaudible 27.51) polo shirts, boxes of 200, multiple sizes and colours. The reality is the description that would be provided would be something as generic as clothes, because that's what was happening. This is, I think, one of the things that the EU have picked up on. The TSS process for the safety and security declaration is completed by the haulier. That auto generates a simplified frontier declaration, for, which is the start of the declaration process. For, and any record moving under the simplified process for internal market movements, it can be done pre-movement, and there is a requirement then that you need to provide commodity code, country of origin, item value.

This information requires the supplier or the haulier sharing it with-, sorry, the supplier or the customer, the importer in Northern Ireland to share this information with the haulier. Under ICS2 you require both, or you need the commodity code, you need the country of origin, and you need the description of the goods. So, instead of just having a requirement for description, as it was previously, you now, now require this. Now, there has been a request made by the UK, and I think about a dozen other companies, not companies, countries, in the EU, for a bit of time to get this new ICS2 system and processes in place, and that is before, they requested to have it, kind of, postponed, pushed back until January 2026. But, I do know that TSS have rolled out the system for some groupage-type movements. So, what are the implications for hauliers? Implications for hauliers is they require more information, so there's more time, administrative requirements on them, and the implications for both suppliers in GB and their customers

here in Northern Ireland is that they need to ensure that they're providing the information to their hauliers to allow them to make those movements happen.

Now, does ICS2 negate, or does it remove the benefits that we have from the Windsor Framework, in terms of the simplifications to processes and so forth, because an ENS is required for both at-risk and not-at-risk movement? If you work on the basis that you require, under an internal market movement information record, a six-digit or an eight-digit commodity code, depending on if it's a standard good, six-digit commodity code, eight digit for category two good, a category one good, or goods with trade remedies, they cannot move under the simplified process for internal market movement. And, you also require the country of origin for the goods, so, to check if they-, if they are in that trade remedies category, and the item value. You, that information is required anyway, so you could argue that it's required in both cases.

And, that allows me to segue very quickly into the fast parcel operator element of it, because this has come out in a number of questions that we've had today Peter. I mentioned earlier that when we have freight movements, freight movements have been coming in under these arrangements from 1st January 2021, and under the Windsor Framework, Northern Ireland Protocol arrangements, we have been able to use the Trader Support Service to complete our declarations. And, we're using what was originally known as custom freight simplified procedures, and this is where we were providing the vast majority of the information post movement, i.e. there's a simplified frontier declaration generated through the ENS, the safety and security declaration, and then, by, it used to be the fourth working day of the following month, it's now the tenth day of the following month, the importer record or their agent must go in and complete the declaration, providing information on the commodity code, the country of origin, any additional dot codes, any additional requirements that they have. Fast parcel operators are not using TSS as far as I know, they're using their own external systems. They're using, in the most part, entry into declaration record, where they hold these records. They don't necessarily provide those records to HMRC.

But, that has removed our ability to complete declarations post movement. So, the fast parcel operator requires, from the supplier, or the customer here in Northern Ireland, whoever is organising the fast parcel movement, a commodity code, if it's a UKIMS movement, internal market movement information movement, they need a six-digit or eight-digit commodity code, they need the country of origin, they need guidance weights. If it is moving under UKIMS, that should mean that the goods come into you, and there is no duty charges applied, but that information must be provided. If your parcels are at risk, and the same criteria, eligibility criteria applies for both parcel movements from GB to NI as does for freight movements, i.e. pallets, half loads, quarter loads, full loads, moving into Northern Ireland. You must still meet eligibility criteria. I've heard some individuals telling me that their fast parcel operator supplier in GB has said, 'We will not move goods unless you're UKIMS authorised.' That is not correct. You can still move goods at risk of entering the EU outside of UKIMS.

I am extremely frustrated at the moment, as I know a number of individuals who have put questions in here, around the ability at the moment to waive those tariffs when the goods come in via a fast parcel operator, and indeed to use return goods relief and preferential origin. We believe that fast parcel operators gave understanding, gave a commitment to the UK government, prior to the implementation on 1st May 2025, that where goods were at risk of entering the European Union, where companies could not declare the goods as not at risk, they could use the waiver to waive these associated charges, or they could use preferential origin if the goods were UK origin, or indeed return goods relief if the goods previously had been in free circulation in the EU prior to movement to GB, and onward to NI, with evidence required. We do not believe that if they are providing this, it has been widely publicised, or is widely known, and as a result, companies are being hit with duty charges, often many weeks, months after the movement has taken place, and associated disbursement fees.

Those disbursement fees are the charges applied by the fast parcel operator for paying duty on behalf of the company. Those disbursement fees are not reclaimable under the Duty Reimbursement Scheme. It is only the duty. So, if you're hit with £4 of duty, for example, when you've been hit with a £16 duty reimbursement fee-, or, sorry, duty disbursement fee, you can claim back the £4. You can't claim back the £16. So, we're working hard and working with the UK government. I am not-, I am very independent. I am not associated with the UK government. I'm not part of the UK government. I didn't negotiate these arrangements. I'm just trying to ensure that we're compliant to these arrangements. To ensure that these facilities and schemes are available to companies. So, I know people are asking, 'Why am I getting hit with charges from fast parcel operators for goods coming in?' And those charges will be duty applied because the goods have been declared as at risk, and there will be associated disbursement and administration fees.

And we are saying to fast parcel operators, to suppliers in Great Britain and to companies here in Northern Ireland organising those fast parcel movements, you must ensure, put it in writing, request that the goods are moved. They're at risk when they are at risk and that you wish to use your-, the minimis waiver, your waiver allowance, i.e. NIAID (ph 36.44). Provide them with your EORI number. That will be linked to your waiver allowance. Or if the goods are UK preferential origin, that you have provided the evidence and ensure that they know. I don't believe it necessarily is being dealt with properly at the moment. I, I, I know it isn't. But hopefully, in time, we will get this sorted, because it is definitely an issue for many companies at the moment receiving parcel movements. I've got clients who only receive parts through parcel movements. So, they were never required to sign up for TSS because they've never had any free up movements. They never in fact had to worry about the minimis allowances. They never had to worry about EORI numbers and things like that because up until 1st May of this year, there was no customs on fast parcel movements from GB to NI due to a grace period agreed at the beginning. Then, the unilaterally extended grace period and then, the Windsor Framework which gave us eighteen months, which was eventually extended to 24 months for the implementation of these arrangements. A lot to take in, but it is something that we're actively working to address with both the UK government and with fast parcel operators.

Peter: So, we started talking about (talking over each other 38.05)

Jonathan: That was just on ENS and ICS. Peter, apologies, and then I went on to the other thing. But, it, it, it is very important in all these movements that the-, there's a requirement to provide commodity codes, country of origin and item values. And it is very difficult getting this from a GB supplier. So, especially, when a GB supplier believes that this is extremely complicated process. The reality is movements from Great Britain to Northern Ireland should never be and, in my opinion, are not as complicated as goods moving from GB into the EU or EU into GB. There is no export declarations requirements. We have access for freight movements through Trader Support Service. We have Duty Reimbursement Schemes. We have duty reimburse schemes. We've got all of these schemes that are available. But we-, you cannot complete a customs declaration without this essential information, i.e. commodity codes, country of origin, item values. And the same is the case for ICS, too. You will need this information. Your haulier will need this information.

Peter: Jonathan, that's-, we're, we're sort of on the subject of fast parcel movements and I know there's a couple of questions came in through the chat function. You know, so how can duty be reclaimed if it was charged in error by the fast parcel officer-, operator, sorry.

Jonathan: So, this, this is coming up for EU, NI-, or EU, GB movements prior to the introduction of customs requirements for GB, NI movements. And I know from previous experience where duty was charged incorrectly or VAT was charged incorrectly. EU-, you went back and, you know, for those EU, UK, as in GB movements, or vice versa. You went back to the fast parcel operator who made the charge, who you have paid the charge to, and you claimed it back. And I, I know that the same fast parcel operators are operating in both these markets and I, I was involved in those claims and we were able to get the overcharge back. Now, we do also have, obviously, the Duty Reimbursement Scheme and we have, as I mentioned earlier on, the C-, I'm gonna say it wrong again. The C285 form for overpayment of duty and you need to provide evidence. But it is getting the fast parcel operators to understand the obligations. I genuinely believe that in, in many cases, we have tried to fit a round hole with a square peg and we're trying to just, kinda, add to the GB, NI movements systems that are working for GB, EU movements and vice versa, without taking into consideration the difference that is in place with regards to schemes, like UK Internal Market Scheme, and for our waiver and ability to use waiver schemes. I am hoping that at some point we will get fast parcel operators to accept that what they're doing at the moment is not the right way.

I am very vocal around this in my own capacity to try and get that across. I believe that it's a bigger problem than many of us think at the moment because, I'd say, there's many accounts department who have not really thought about it. They're getting invoices from each one of these separate fast parcel operators. We know who they all are. And they're just paying them and they're not actually putting it up the chain. They're not escalating these things. Or what we hear as well is movements have come in May, June, July, but invoices are only now being received from companies. And the concern is how these-, how the duty has been calculated. The concern is around the fees that are being charged. But we can only

keep highlighting this. We can only keep flagging it and make this aware. And keep records where you've been charged duty. I appreciate companies are saying that they're, they're being put on stop. They have been sent to debt recovery agencies and, you know, they have to pay this. They've no choice to pay it and are finding that a large part of what they're paying is administrative and disbursement fees. But it, it is something that we absolutely need to get addressed, Peter. We've not gonna address it here, but, you know, it is something that I'm very active about and active on externally, you know, within my own, you know, day to day world.

Peter: Yeah. Could you just, maybe-, again, staying with fast parcel operators, just really reiterate, maybe, how to use the tariff waiver scheme for fast parcel movements?

Jonathan: So, in an ideal world, a company should-, so, in the vast majority of fast parcel movements, it is the supplier in Great Britain that is organising the parcel movement, rather than the Importer of Record, i.e. the customer here in Northern Ireland. So, we've got terms of consign or a consignee, we've got exporter and importer. For GB, NI movements, there is no export declaration requirements. There is no export safety and security declaration requirements in GB. But there is a import declaration requirement in Northern Ireland and there is an important safety and security declaration, or, you know, from 1st January and in some cases from now, an ICS2 requirement. That means that information is required for the movement of goods, irrespective if they are at risk or not at risk. So, it's just commodity codes, country of origin and so forth. Where the fast parcel operator is being instructed by the supplier, my advice is the company here in Northern Ireland to write to, to pick up the phone to, to engage with their suppliers. Get a list of their suppliers in Great Britain. Put in writing to them that their goods are at risk of entering the European Union, and that they wish to use their-, the minimis allowance, i.e. the €300,000 allowance over a rolling 36 period, to waive the associated tariffs. Provide their EORI number within this letter, highlight that this instruction should go to the fast parcel operator, that the goods are at risk, but tariffs can be dealt with using NIAID and using the waiver.

Will that automatically be applied? Unfortunately, I cannot say yes. But at least you've made efforts to get it done and you can hole (ph 45.57) that evidence they're after. But the alternative is your goods will-, if you do not provide them with a UKIMS authorisation, your goods will automatically be deemed to be at risk of entering the EU, and the most likely scenario is that the fast parcel operator, operator will apply duty and charge you disbursement fees. Despite the fact that you are not the customer of the fast parcel operator. Despite the fact that you have not or may not have been asked at any point to complete a written mandate where the fast parcel operator has indicated that they are acting as a direct customs representative value. But put it in writing, pick the phone up to your suppliers, explain the predicament that you're in. Explain to them that this information is required and, you know, commodity codes, country of origin and so forth, and then, you know, try and get that instruction to the fast parcel operators. And you may find that some operate better than others and then, it is working with your supplier to ensure that those is-, that that is the fast parcel operator you try and use going forward.

Peter: Okay. I'm just conscious of time. We've fifteen minutes left and we still have a fair number of

questions to try and get through. But, I mean, we've heard in the news from time to time, there are those suppliers in GB that are simply just stopping selling goods into Northern Ireland. Any advice for how that could be, not necessarily worked around, but is there anything that, that companies here can do to persuade or take some of the administrative burden off their GB suppliers to allow them to continue to supply?

Jonathan: Yeah. It's a very, very good question. And, you know, again, I'm stressing that whilst I am very positive about our dual market access here in Northern Ireland and I am supportive of the Windsor Framework arrangements, I-, it does not in any way diminish my acknowledgement that there is huge challenges for businesses, both here in Northern Ireland and, indeed, within the supply chain within Great Britain. Around this time last year, the Secretary of State announced a, a new body called Intertrade UK, which is set up to support trade within the United Kingdom internally and trade between GB and NI, and I fully, fully support those efforts. Because I believe one of the biggest issues that we have is lack of understanding, clarity and guidance, especially in Great Britain when it comes to supplying to Northern Ireland. Northern Ireland, in my honest opinion, provides an opportunity for partnership and, you know, as a bridge into the EU market for GB companies wishing to dip their toes again. And that provides opportunities for Northern Ireland PLC and the companies here within Northern Ireland.

So, if a company in Great Britain is under the impression that it is too complicated to supply to Northern Ireland-, you know what, in my old jobs, in my old roles when I, when I worked in industry, we would have often hopped on a plane and went over, or a boat, and went over to Great Britain and met with our suppliers there. And we'd try and get across the opportunities that exist in partnering with Northern Ireland. And those opportunities are strengthened now under our dual market access, General Product Safety Regulations and ability that we have to be authorised representatives for companies and so forth. Your first port of call for information such as commodity codes and country of origin should always be your supplier and, hopefully, they can provide that information. But be aware that the Importer of Record is always responsible for ensuring that that information is correct. Now, if you cannot get that information from your supplier in GB, or indeed if you're looking at markets elsewhere and you've got a supply chain that is global, you have the ability to get-, here in Northern Ireland, we require what's known as a a BTI, a binding tariff identification. This is where you, you request to HMRC the classification, tariff classification service for a BTI and you set out why you believe a certain commodity code is correct for the products that you bring in. Best to my knowledge and from past dealings with it, applying for a BTI is free. The only time there will be charges is if there is any testing or requirements or so forth on products. So, that will help you.

You have the ability essentially, Peter, to purchase on an exports basis, i.e. you can say to your customer in Great Britain, 'We will take full responsibility for the products. You sell it to us, you charge us UK VAT.' Just the same way as there's an-, because it's an internal sale within the UK because we have-, there is precedent where we can use that for the VAT requirements. 'And we will then take control from your doors, your gate of your warehouse or your factory, and take those goods into Northern Ireland. That means that we will be responsible for organising the haulier or the fast parcel operator and providing

them with the commodity code, the country of origin of the goods and the value of the goods.' And that removes any risk to the GB supplier. But you still require that information. Once you've the goods then here in Northern Ireland, if you've declared them at risk of entering the European Union, you have the ability then to sell those products in both markets. Be aware of the other obligations, such as under General Product Safety Regulations. We have new regulations, legislation, coming in, such as EU DR. CBAM is for carbon intensive products. I know there was questions on that, Peter, and I'm gonna try and cover that very quickly.

The official line around the introduction of CBAM in Northern Ireland,

'Imports into Northern Ireland are not subject to the requirements of the EU CBAM regulations. EU CBAM provisions are not applicable in NI, unless and until the measures are incorporate in the Windsor Framework. CBAM is not currently included in the Windsor Framework, which would need to be specifically agreed by the UK and the EU at joint committee level. UK intend to implement their own CBAM legislation in January '27 and that is expected to cover imports into the UK and will apply across the UK. So, the type of products that are industries that CBAM impacts are carbon intensive goods, cements, steel, aluminium, fertilisers, electricity, hydrogen and so forth. In the best case scenario when it is implemented in, or if it is implemented, in Northern Ireland is that, as was announced on 19th May of this year, the UK and EU plan to link their emissions trading systems, ETS, with a shared intent to establish a mutual CBAM exemption, which means goods covered by one jurisdiction would be exempt from the other. This is being pushed by both major energy firms and industry groups.'

But the bottom line is that there's two timelines for CBAM. CBAM is due to come in fully implemented in the EU from 1st January '26. The UK's CBAM is not meant to come in until January, 1st January 2027. But it is, it is currently under the basis that it is not covered in Windsor Framework or would need to be specifically agreed by both the UK and EU, and, obviously, The Stormont Brake could come into play thereafter if there was implications. So, in a roundabout way, if the company in GB feels it is too complicated to move goods into Northern Ireland, you can remove that complication by taking it on. You then still have to get commodity codes, country of origin information and item values. But you have the ability to, to reach out to HMRC and get a BTI to help you with the classification process or to ensure that you've got a classification that won't be challenged for a set period of time. You know that if you bring in goods from outside the EU, which includes Great Britain, depending on if it's consumer. If it's consumer goods, you've to meet registration requirements or legislation requirements, such as General Product Safety Regulations. EU DR is expected to be brought in. So, I've got CBAM, I've just highlighted what we have there. But you have the ability to be that conduit, that bridge, between Great Britain and the EU, and to profit from that as being, you know, really north, Northern Ireland's unique trading arrangements and dual market access.

Peter: Okay. Again, just for clarity, just CBAM for anybody that doesn't know, that's the Carbon Border

Adjustment Mechanism. And also, Jonathan referred there to, I suppose, what we know now as the UK, EU reset in May of this year and, I mean, there's still a lot to be negotiated around that. But it does have the potential to ease some of the issues with the movement of goods from GB to Northern Ireland, in particular agrifood goods, if they can both reach an SPS agreement and that. But that is still very much a working progress at the minute and we probably won't see any progress on it until, really, 2027 at the earliest. Just moving quickly on then, a question on the use of EU FTAs for exports. Can businesses here use them? I suppose I can answer that one. That-, I mean, as part of the agreement, Northern Ireland remains in the UK customs territory. So, therefore, goods and terms of exports are deemed to be of UK origin, subject to meeting requirements within those FTAs. But you can only use UK FTAs for export for goods from Northern Ireland. So, you can't use EU FTAs for exporting goods. Is it correct that Northern Ireland have an EU VAT code for EU reporting?

Jonathan: So, we have an XI VAT registration number. We have to meet EC Sales List requirements for our sales and purchases into and from the EU. There's no threshold. I know that companies often get mixed up with Intrastat and EC Sales List. There's no registration threshold. There's no quarter of a million or million depending on imports or exports element, which applies with Intrastat, which is statistical recording records. So, if we go into VIES-, so, if we are purchasing from a supplier in Ireland or elsewhere in the European Union, they will ask us for our VAT registration number. We provide them with our XI VAT registration number. If you go into the VIES system, it will show that we-, our VAT registration is authorised and can be used and, therefore, it can be treated as an intra-community supply. Equally, if we have a customer within Ireland or elsewhere in the EU, and they, they provide us with their VAT registration number, we must check on the VIES system that their VAT registration allows them, is approved for intra-community, i.e. EU, supplies. The-, Ireland, for example, has both domestic and intra-community. So, just because a company in Ireland provides you with their IE VAT registration number, it does not mean that they are approved, authorised for intra-community supply. And that will come back to impact you if HMRC do a VAT audit and you have not charged UK VAT and they're looking for evidence, and your customer in Ireland was only approved for domestic VAT purposes, i.e. purchases and sales within Ireland itself in the 26 counties. They must be approved for intra-community supply. Not every country-, not every member state has this two part VAT registration requirement, but some do, including Ireland.

So, yes, we've an XI VAT registration number. If you were involved in the trade of goods, if you're in a BT postcode, you should have automatically been provided with an XI VAT registration number back around 2021, the start of 2021. Again, because I'm a company who's involved in services, I wasn't automatically provided with an XI VAT registration number, but I applied for one and I could get one through Government Gateway, which allows me to purchase goods from-, goods. Emphasis is on goods, not services. Purchase goods from suppliers in Ireland and elsewhere in the EU, provide them with my XI VAT registration number. They did not charge me Irish VAT and then, I accounted for it on my VAT return and therefore-, account-, I became both the supplier and the customer. And I was able to, you know, include that because it was follied for business purposes on my VAT return.

Peter: Okay. Jonathan, could you maybe say a quick word on the future of the Trader Support Service?

Jonathan: In terms of we know then-,

Peter: (talking over each other 01.01.56) even.

Jonathan: Yeah. So, the-, in terms of the Trader Support Service, our understanding is that it is out-, well, we know that it's out for competitive tendering at the moment. We know that there's several consortiums tendering for that, including the current consortium that operates in Trader Support Service. Depending on who is successful in that, we will either have, you know, going forward, the same system as we have today or-, you know, which is a work in progress and is, is, you know, being upgraded and tweaked at all times. As is UKIMs application, by the way. It has become a lot more streamlined than it was when it first came out in June 2023. But if it goes to a different consortium, we don't know yet if it will be the same process where we complete supplementary declarations thereafter or if it will be similar to fast parcel movements, where declarations must be completed upfront before movement takes place.

So, it's up in the air. I understand it's something we should know more at the end of October, what may be coming into play and being implemented at the start of next year. What the UK government have given assurances about, and this was a concern of mine and others. When we had UKIMS, which effectively meant that we removed the requirement to complete import declarations and we completed instead internal market movement information records for not at risk goods, that this service that was-, had been put in place for at risk and not at risk movements may be lost. Because, obviously, there's a cost for the UK government within the TSS because it allows us to be, you know, customs agents in and self declare our goods by completing these declarations that have to be completed by yesterday today for August movements. But they've given assurances that there will be a service continued to be available and that will be by whoever is successful in this tender process.

Peter: Thank you. I mean, I'm conscious our time is up, but I'm maybe gonna try and squeeze in just one or two more questions to try and close off as many of them as possible. So, this is, sort of, probably a summary of the whole thing. But how does it work if a Northern Ireland company imports raw materials from ROI, GB, the EU, then manufactures those goods, and then, they go-, goods go to either GB, ROI or rest of world? So, that's a, sort of, all encompassing. But, just try and summarise all the issues.

Jonathan: It's a great question, Peter, and that, it gives us an opportunity to, kinda, showcase our dual market access. So, you know, when we bring in from EU, rest of world, Great Britain, raw materials component parts-, and we are a commercial processor here in Northern Ireland. And we then want to sell into the EU, the UK market, internal market that we are an integral part of, or the rest of world. Those goods are-, they-, we are obviously declaring those component parts when they're coming in from both rest of world to Northern Ireland directly or from GB as at risk. And when we're bringing them in from the EU, there is no customs requirements because of Articles 30 and 110 up to trading for the function of the European Union. We then manufacture the product here in Northern Ireland. So, that means that the

materials that we're bringing in go-, transform into a different new product and, therefore, we would expect that they will meet both non-preferential origin and preferential origin requirements under UK Free Trade Agreements. And in terms of the US, as it stands today, it is essentially a Memorandum of Understanding that is the basis of a trade agreement. So, we are dealing with non-preferential origin and I would usually refer to my colleague, Dr Aled (mw 01.06.41) at this point when I'm talking about things like that. But it's-, it would be under that non-preferential origin. It has undergone transformation and, significant transformation, and then it would be sold-, it could be sold as a UK origin product.

So, in terms of sales into the UK, it would be a qualified Northern Ireland good. Sales into the EU, we have full access. We don't have to meet any rules of origin requirements, such as non-preferential or preferential origin. We have no customs requirements. And when we sell it into the rest of world, we-, they'll often benefit from UK Free Trade Agreements. That at risk element comes up very often, Peter, and it's just an opportunity to summarise it again and that is where the biggest confusion lies. People assume that because they bring it materials and turn those materials into something else, i.e. they don't sell the materials that they bring it, that they are not at risk. As I've pointed out, in Article 4, they are-, they were automatically at risk under the Northern Ireland Protocol and now, we have those exemptions as commercial processors. There is a turnover threshold of two million. You must also meet the standard eligibility criteria for UKIMS. You must also hold evidence for five years. Or you could be in one of those at risk approved purposes, which is construction, permanent structure in Northern Ireland. Not permanent structure in the United Kingdom, permanent structure in Northern Ireland. Permanent structure in Ireland is at risk for-, just in that definition because I know there was another question. But this is our dual market access and then, we have benefit from UK FTAs as well.

I, I know there was a question, Peter, about FTAs. It's in front of me here about if goods have moved in to Great Britain under a Free Trade Agreement, UK Free Trade Agreement. And then, it moves into NI. Does it lose-, does it mean that the FTA does not count and duty will be payable? It's a very good question. It has been customs cleared in the United Kingdom under a UK Free Trade Agreement. If it is at risk of entering the EU when it comes into Northern Ireland, it has EU tariffs applied to it and applicable EU tariffs applied. But if it is not at risk of entering the EU, no further tariffs will apply because it's already now done (ph 01.09.22), as in it's-, it is been released into free circulation in the UK, GB.

Peter: Okay. I think, Jonathan, that's probably as good a place as any to leave it. So, thank you everybody for joining. You can get further information on the nibusinessinfo.co.uk website on all the subject areas that were covered today. You can also get more specific information on dual market access on our own Invest NI website at investni.com/dualmarketaccess. And just remains for me to say thank you again for joining and thank you to Jonathan for giving the time up today and, also, for answering all those questions. Thank you, everybody.