

UK INTERNAL MARKET SCHEME - FAQs

The UK Internal Market Scheme (UKIMS) will replace the UK Trader Scheme on the 30th September 2023. We have put together a list of frequently asked questions below.

What is the UK Internal Market Scheme?

The Scheme will allow traders moving goods from Great Britain to Northern Ireland to use the new 'Green Lane' for 'not at risk' goods. This reduces paperwork and checks of goods coming into the ports in Northern Ireland.

What is the difference between 'not at risk' and 'at risk' goods?

Goods being imported into Northern Ireland are 'not at risk' of moving from Northern Ireland to the EU. Whereas 'at risk' goods are goods that are 'at risk' of moving from Northern Ireland to the EU.

Do I need to apply for the UK Internal Market Scheme if I am already registered with the UK Trader Scheme?

Yes. You will not be enrolled for the new scheme automatically. The UK Trader Scheme authorisation will no longer be valid for goods moving on or after 30 September 2023.

Should I apply for the UK Internal Market Scheme if I am not already registered with the UK Trader Scheme?

You may not have been eligible for the UK Trader Scheme but you may be eligible for the UK Internal Market Scheme as the criteria has changed.

- All businesses in the UK will now be eligible, not just those with premises in Northern Ireland.
- Companies involved in processing can move goods under the Scheme which they can show stay in Northern Ireland if their turnover is up to £2m instead of the current £500,000 limit. There are additional requirements for goods subject to processing that need to be considered.
- Even if businesses are above that threshold, they will be eligible to move goods under the scheme if those goods are for use in the animal feed, healthcare, construction, and not-for-profit sectors.

Why should I apply?

UKIMS will provide access to the new 'Green Lane' which means 'not at risk' goods moving from GB to NI will require less paperwork and checks with no duty charged and only ordinary commercial information required.

There will be a 'Red Lane' for 'at risks' goods which will require more paperwork and checks with the applicable EU duty charged.

If you do not register under the scheme and move goods from GB to NI, all of your goods will go through the 'Red Lane'.

How do I apply?

You will need to apply online via HMRC's Government Gateway to be authorised. It is important to do this as soon as possible.

The article below has a useful step-by-step video at the bottom on how to register:

[Apply to the UK Internal Market Scheme \(UKIMS\) - Northern Ireland Customs and Trade Academy \(nicustomstradeacademy.co.uk\)](https://www.nicustomstradeacademy.co.uk/apply-to-the-uk-internal-market-scheme-ukims-northern-ireland-customs-and-trade-academy)

What do I do with the UKIMS authorisation letter?

You should upload a copy of your UKIMS authorisation letter to your Trader Support Service (TSS) profile under 'Document Records'. This is essential as TSS are required to validate your authorisation to allow you to declare goods 'not at risk'.

If you require any further advice on VAT or Customs, please contact Una McKearney, our VAT Specialist.