

# Shipping From Great Britain to Northern Ireland Under the Windsor Framework

The Northern Ireland protocol is being replaced by the Windsor Framework. This will come into effect from 1st May 2025 and will affect all shipping to Northern Ireland from Great Britain.

B2C shipping will continue as it does now. Goods will not be subject to additional customs clearance or fees.

B2B shipping will require additional information, and may be subject to additional customs clearance or fees.



## What do B2B Shippers Need to do?



Provide clear goods descriptions, values and commodity codes at item level - just as you already do for international shipments.



Apply for authorisation under the UK Internal Market Scheme (UKIMS) – if you act as the importer of record for B2B shipments to Northern Ireland, we would recommend applying to HMRC for authorisation under the UKIMS scheme. This will allow your shipments to travel in the green lane, avoiding formal clearance and EU duties and taxes. Either the shipper or receiver can use the UKIMS number when shipping B2B to Northern Ireland.

## The Windsor Framework Splits Goods Into 2 Lanes

Red Lane	Green Lane
For goods <b>'at risk'</b> of being transported to the EU	For goods <b>'not at risk'</b> of being transported to the EU
Goods will be subject to additional customs processing	Goods will not be subject to processing in Northern Ireland (unless they meet additional processing criteria)
Full EU customs rules will apply	Goods will not attract customs duties
Goods may attract EU customs duties	Goods will benefit from reduced data requirements

## What Information do we Need From You?

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

## Important – Weight Limits for Parcels

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

For the latest guidance click or  
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