

WINDSOR FRAMEWORK

GB to NI parcels

2024 Changes

EVRI



WHAT YOU need to do

1. You will need to start to provide Evri with a goods description at the item level.

A goods description (in plain English) should be provided for each item sent (rather than a general description of the shipment) alongside other standard commercial information that you usually provide, such as the weight of the parcel.

The goods description should be a brief plain English description of the item in the parcel. For example, it may include the type of product such as 'shampoo', 'plastic cups' or 'iPhone'.

You should avoid generic terms that do not allow the good to be identified such as 'goods', 'gifts', 'samples' or 'parts'.



WHAT YOU need to do

2. Arrangements for goods going to Northern Ireland consumers

From 30 September 2024 under the terms of the Windsor Framework goods going to **consumers** (B2C and C2C) or **businesses** (B2B) will be treated differently when moving from Great Britain to Northern Ireland.

There will be no individual declarations required for parcels going from Great Britain to a **consumer** in Northern Ireland (B2C and C2C). You do not need to provide a commodity code, but you should provide Evri with a goods description as set out above.

To move goods using these arrangements, you will need to inform Evri that your parcel is destined for a consumer. Where you have identified that the goods are destined for a **business**, based on your knowledge of the recipient (for example, where the goods are purchased using a business account) you will need to use B2B arrangements.

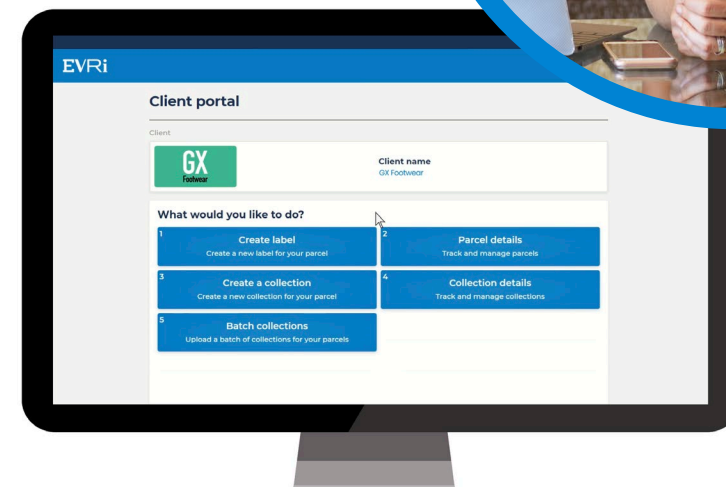


WHAT is Evri doing?

Evri is currently looking at impacts and requirements internally. We plan to complete this work by the end of March.

We will engage with specific impacts to clients depending on the channel you use to send us data from early April onwards to ensure you are clear on the changes they would need to make.

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Q&A

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Q&A

- **What if we don't currently provide goods descriptions?**
- To benefit from the Windsor Framework arrangements for parcels you should provide a simple goods description (in plain English) for the items in the parcel.
- **Do we have to provide the goods description at item level?**
- A goods description should be provided for each different item in the parcel.
- **What level of detail should the goods description be?**
- The goods description should be a brief plain English description of the item in the parcel. For example, it may include the type of product. You should avoid generic terms that do not allow the items in the parcel to be identified such as 'goods', 'gifts', 'samples' or 'parts'.
- **Can we provide our product reference code/number etc. to identify the good?**
- The goods description must be a plain English description of the item (e.g. iPhone, plastic cups, shampoo) rather than an internal product reference code.
- **Can I provide a commodity code if I have one to ensure correct goods description?**
- A commodity code is a good way to describe your goods and ensures accuracy. However, it is not mandatory, and a plain English goods description as described above is acceptable on its own.

If you provide a commodity code you will also need to provide a plain English goods description.



Q&A

- **This requires significant systems changes. We will not be able to do this in time.**
- You should provide goods descriptions for movements from 30 September 2024. You should provide a goods description based on information that you hold as part of the process of making the sale to your customer.

You should look to improve the quality of goods descriptions over time.

HMRC is working with parcel companies to support them in being able to provide commodity codes based on the goods descriptions provided by sending businesses.

- **What information does Evri need to provide for consumer-to-consumer movements?**
- If a consumer in Great Britain is sending a parcel of a non-commercial nature to a consumer in Northern Ireland (i.e. a C2C movement), the parcel can be sent with a reduced dataset compared to a B2C/C2B parcel, as set out in [HMRC guidance](#). Information including the goods description can be provided at a parcel rather than at item level.
- **Will there be any changes to the rules for parcels moving from Northern Ireland to mainland GB (England, Scotland and Wales)?**
- No, there are no changes.

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THANK
YOU

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