

# Regulatory News Alerts & Updates

# Regulatory Alert: Northern Ireland – Windsor Framework and Imports of Sanitary and Phyto-Sanitary Products from Other Regions

May 29, 2025

## **Background:**

Windsor Framework is an agreement between the United Kingdom (UK) and the European Union (EU) establishing rules for the movement of shipments from Great Britian (GB) to Northern Ireland (NI). It provides a set of arrangements to restore the smooth flow of trade within the UK internal market and safeguard Northern Ireland's place in the European Union.

# What has happened?

New arrangements for sending parcels from Great Britain to Northern Ireland under the Windsor Framework entered into force on May 1, 2025.

The most significant changes to the Protocol made by the Windsor Framework are:

- Goods destined to remain in NI can move through a UK Internal Market System, so called "green lane".
- Goods at risk of moving to the Republic of Ireland or further to the EU must move through a "red lane" and are subject to full EU rules and controls.

#### What does it mean to FedEx and customers?

To comply with the Windsor Framework, customers must provide a clear goods description for **all items** in a GB to NI shipment. This should be in plain English and will be required for **each item** and not per shipment. Commodity codes (also known as HS codes and tariff headings) are recommended but they are not mandatory. A commercial invoice or an equivalent document, containing goods description, value and weight should be provided for each shipment from GB to NI.

To benefit from the Simplified Process for Internal Market Movements (SPIMM- "green lane"), NI Importer of Record for Business to Business (B2B) shipments must register for <u>UK Internal Market Scheme</u> (UKIMS), which is required on the customs declaration submitted by FedEx.

FedEx must provide data on all shipments moving from GB to NI at item level in the following format:

- For B2B shipments moving under SPIMM (green lane), FedEx will submit a simplified import declaration using Customs Declaration System, without any duties and taxes payable.
- For B2B shipments moving on red lane, FedEx will submit a full import declaration using Customs Declaration System, with EU duty payable if applicable.
- For Business to Consumer (B2C), Consumer to Consumer (C2C) and Consumer to Business (C2B) shipments, FedEx will submit a bulk data upload at item level to HMRC. No duties apply to this lane.

## Sanitary and Phyto-Sanitary (SPS) shipments destined to Northern Ireland

Shipments of animal and/ or plant origin that require SPS documentary or physical inspections are prohibited for import to the UK unless they are pre- approved by STN Customs Admin Team. This applies to all shipments destined to Northern Ireland, whether originating from GB or any other country worldwide (except for direct movements from the Republic of Ireland).

Examples of SPS goods include but are not limited to:

- · meat,
- dairy,
- other foodstuff and supplements containing products of animal origin,
- enzymes,
- · blood,
- semen,
- reagents,
- seeds, bulbs, plants for planting

Shipments of SPS products destined to Northern Ireland that have not been approved by STN Customs Admin Team will be returned or destroyed regardless of the country they originated in and were exported from.

**Timeline for implementation:** May 1, 2025

# **References:**

Windsor Framework HMRC guidance

 $\underline{https://www.gov.uk/guidance/sending-parcels-between-great-britain-and-northern-ireland-under-the-windsor-framework}$ 

Sending SPS goods from GB to NI

https://www.gov.uk/guidance/sending-parcels-from-great-britain-to-northern-ireland

UKIMS (UK Internal Market Scheme)

https://www.gov.uk/guidance/apply-for-authorisation-for-the-uk-internal-market-scheme-if-you-bring-goods-into-northern-ireland