

Simplified customs formalities for trusted traders and for sending parcels into Northern Ireland from another part of the United Kingdom

2023/2619(DEA) - 24/03/2023 - Non-legislative basic document

This Delegated Regulation supplements [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council laying down the Union Customs Code and amends [Delegated Regulation \(EU\) 2015/2446](#) to provide for simplified customs formalities for trusted traders and for sending parcels into Northern Ireland from another part of the United Kingdom.

Context

In accordance with the UK Withdrawal Agreement and the Protocol on Ireland and Northern Ireland, the customs legislation set out in Article 5(2) of Regulation (EU) No 952/2013 and the Union acts supplementing or implementing it shall apply to the United Kingdom and its territory in respect of Northern Ireland after the end of the transitional period.

As a consequence, in accordance with Commission Delegated Regulation (EU) 2015/2446, goods brought to Northern Ireland from another part of the United Kingdom have to be covered by a customs declaration with the dataset set out for goods released for free circulation in column H1 of Annex B to this Regulation, which includes more than 80 data elements.

On 27 February 2023, the European Commission and the Government of the United Kingdom reached a **political agreement in principle on the way forward regarding the operation of the Protocol on Ireland/Northern Ireland**. The proposed joint solutions ensure the integrity of both the EU Single Market and the UK Internal Market.

On customs, the way forward provides for a durable solution in the form of genuine simplification and elimination of processes and procedures for the entry of certain goods into Northern Ireland from other parts of the UK where those goods are not at risk of subsequently being moved into the Union, by themselves or forming part of another good following processing, within the meaning of Article 5(1) and (2) of the Protocol ('goods not at risk'). The solution is accompanied by safeguards guaranteeing that the EU is able to monitor that such goods stay in Northern Ireland whether by themselves or forming part of another good following processing; these guarantees are needed for the protection of the integrity of the EU Internal Market.

Content

This delegated act lays down specific rules which provide for:

- **a simplification of the customs declaration for goods not at risk:** the solution would reduce substantially the customs requirements for **trusted traders** moving goods not at risk in terms of data requirements and customs formalities;
- **certain specific derogations for Business to Consumer ('B2C') and Consumer to Consumer ('C2C') for goods sent in parcels that are considered as goods not at risk:** further simplification and elimination of data fields will be provided to businesses who through an authorised carrier send parcels containing goods exclusively for consumer's personal use in Northern Ireland and for private individuals

that send back goods in parcels as returned goods that were previously dispatched from Northern Ireland, while for the consumers the entry summary and customs declarations for C2C parcels will be entirely waived.