## **United Kingdom**

## European Commission Introduces Simplified Customs Process for Certain Transactions Between Northern Ireland and Other Areas of United Kingdom

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Report from our correspondent Richard Curtis, Tax Author

The European Commission's Delegated Regulation 2023/1128 has amended Delegated Regulation 2015/2446, simplifying customs procedures for trusted traders and for sending parcels into Northern Ireland from another part of the United Kingdom. Delegated Regulation 2023/1128 is effective from 29 June 2023.

Previously, goods brought to Northern Ireland from another part of the United Kingdom had to be covered by a customs declaration which included more than 80 data fields. The new regulation allows trusted traders to use a "super-reduced dataset" (H8) for direct transport goods that are not at risk of subsequently being moved into the EU or that will form part of another good under article 5(1) and (2) of the Protocol on Ireland/Northern Ireland.

Similarly, some customs formalities will be waived for goods of a non-commercial nature sent in parcels by direct transport by a private individual from another part of the United Kingdom to a private individual residing in Northern Ireland. This will also apply to parcels sent by direct transport through a carrier registered in accordance with articles 12 and 13 of Decision No 1/2023 by an economic operator in the United Kingdom to a private individual residing in Northern Ireland.

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