



Windsor Framework Guidelines for Vehicle Movement- GB and NI

BVRLA Factsheet - May 2025

Introduction

From the 1st May 2025, if goods are transported into Northern Ireland (NI) from Great Britain (GB) the 'Simplified Processes for Internal Market Movements' under the Windsor Framework guidelines will apply where goods are considered 'not at risk' of moving into the EU.

BVRLA members will need to register for the UK Internal Market Scheme ([UKIMS](#)) should they wish to use simplified declarations for vehicle movement from this date.

Trader Support Service

Members can sign up for the free Trader Support Service ([TSS](#)) should they need help with any of the changes applicable to their business due to the implementation of the new Windsor Framework. Details of who can apply can be found [here](#).

The TSS can be used by businesses that are:

- Moving the goods themselves or
- Acting on behalf of a business moving goods i.e. a haulier.

The TSS can offer training and advice on the Windsor Framework and can complete safety and security declarations on behalf of businesses moving goods between the UK and NI so that they do not have to access HMRC systems directly.

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Customs Procedure

Registering for the UKIMS

Lease Co and Rental members will need to [register for the UKIMS](#) to be authorised to declare vehicles being brought into Northern Ireland 'not at risk' of moving into the EU. Registration under the UKIMS will mean that leased vehicles moving from GB to NI will not be subject to the same processes that apply to other goods entering NI and will only need to submit [Internal Market Movement](#) information. Internal Market Movement information is used in place of a full customs declaration. To register, businesses no longer need a registered business address in NI, only in the UK.

'Not at risk' goods will not be charged duty if entering Northern Ireland from free circulation in Great Britain.

Registration for the UKIMS will give businesses their own unique EORI number. Individually registered businesses should obtain their own EORI number even when part of a wider group model.

For examples of a typical vehicle movement process from GB to NI, please see our NI Vehicle Movement Flowchart.

Clarity on Goods Considered 'Not At Risk'

To be eligible to use Internal Market Movement information when moving goods between GB and NI with no duties due, the goods must be considered 'not at risk' under the UKIMS.

The BVRLA have engaged with HMRC on the matter, looking at some specific scenarios to establish clarity on where vehicle movement between GB and NI is 'not at risk'.

1. **A business customer with an address in NI** may move a vehicle for use by an end consumer in the UK (and meeting all other UKIMS requirements) from GB to NI as '**not at risk**'.
2. **A personal lease customer with an address in NI** may move a vehicle for use by an end consumer in the UK (and meeting all other UKIMS requirements) from GB to NI as '**not at risk**'.
3. **Where UK based leasing companies do not have a place of business in NI**, they will still be able to hold UKIMS authorization without establishment in NI provided they use an indirect representative that is established in NI when moving the goods, such as the free-to-use Trader Support Service (TSS).
4. **An employee of a firm who moves to NI during a business lease** can declare by conduct for Temporary Admission (TA) into NI if returning to GB. At the point of return, they can declare by

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conduct outbound, discharging TA, and will be able to claim Returned Goods Relief (RGR) using a declaration by conduct upon re-entry into GB.ⁱ The vehicle should be re-imported in the same state as exported and by the same person who exported them. This also applied where a **vehicle is being leased into NI but the customer is collecting the vehicle themselves from GB.**

5. **A personal lease holder who moves to NI during the period of the lease** can follow the same principle as the scenario above.
6. **TA can also generally be used by an NI resident** if they hire a vehicle under a written contract in GB to return to their place of residence or when leaving the NI/EU as long as the vehicle is reexported within 8 days.
7. **Where the requirements of TA and RGR are not met for scenarios 4, 5 and 6**, the movement into NI should be made as if it were a permanent move following the processes set out under scenario 1 and 2.
8. **Where a vehicle is ordered by a leasing company from a dealer for a customer in NI**, the responsibility for the customs processes is a commercial decision to be agreed between the parties. If the vehicle is returned, it may do so under Unfettered Access (UA) or traders may be able to claim RGR provided the vehicle was previously in free circulation in the UK.

VAT and Tariffs

Different to the process with the EU, there is no amendment to the use of VAT numbers for output VAT and import VAT and HMRC will remain responsible for this for a United Kingdom (UK) to Northern Ireland (NI) transaction.

VAT payments will be required even where vehicles are moved on an intra-company basis from the UK to NI. Both inbound and outbound declarations will be required.

Information on where zero-rated VAT can be applied to exported goods can be found [here](#).

Members should consider potential additional tariffs that may be incurred where vehicles manufactured outside of the EU are imported.

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Top Tips

This information is not applicable to end users located or residing outside of Northern Ireland or Great Britain.

To facilitate smooth transactions under the Windsor Framework, members should consider the following:

Lease Co's and Rental:

- Do you meet the following requirements of UKIMS?:
 - Do you have systems and processes in place to track goods from import to end use?
 - Do you keep documented procedures and administrative systems to determine if your goods are 'not at risk'?
 - Do you maintain well kept delivery records or inventory systems confirming the end destination of the goods?
- Where applicable, could you provide a standard template to your broker partners to enable them to share the required vehicle movement information with you?
- What internal procedures do you have to record your vehicle movements and keep record of the transactions?
- Does your process for vehicle movement cover who's responsibility it is to produce the GMR and to share this with a leasing broker or other third party?
- Are you aware that MOT's in NI are on the DVA database rather than the DVLA? Once a GMR has been received, the vehicle will need to be re-registered to NI and the vehicle plates can be changed if needed.
- When moving goods 'not at risk' under the UKIMS, are you keeping supporting evidence for each consignment which can be accessible to HMRC in the UK for 5 years?
- The business responsible for holding the evidence is the business arranging the agreement and holding the vehicle V5.

Leasing Brokers:

- How do you inform your Lease Co's that a vehicle is moving from GB to NI?
- What internal procedures do you have to record your vehicle movements and keep record of the transactions?
- Does your process for vehicle movement cover who's responsibility it is to receive and log the GMR from the Lease Co?
- Are you aware that MOT's in NI are on the DVA database rather than the DVLA and are you able to support customers with questions on this?
- When moving goods 'not at risk' under the UKIMS, are you keeping supporting evidence for each consignment which can be accessible to HMRC in the UK for 5

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Useful Resources

Members can sign up for updates from the Department for Business, Energy & Industrial Strategy [here](#).

Gov.UK information on the [Trader Support Scheme](#).

Apply for authorization for the UK Internal Market Scheme: [Apply for authorisation for the UK Internal Market Scheme if you bring goods into Northern Ireland - GOV.UK](#)

[Home - Northern Ireland Customs & Trade Academy](#)- The Northern Ireland Customs & Trade Academy (NICTA) is a digital learning platform designed to support and educate businesses who move goods under the Windsor Framework between Great Britain and Northern Ireland.

Further Questions: compliance@bvrla.co.uk

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ⁱ Time limits apply to vehicles brought to Northern Ireland under TA. These can vary depending on circumstances:

- A GB resident travelling to NI, leased vehicles for private use can stay in NI for up to 6 months.
- If a GB resident is moving on a work contract and that work assignment is of fixed duration, then vehicle would be able to stay for as long as the contract is valid.
- An NI resident can claim TA for 6 months for a vehicle which they use commercially or privately provided that they are employed by the owner, hirer or lessee of the means of transport and that the employer is established in GB
- Commercially used means of transport (owned or registered in GB) can remain in NI for the period required for carrying out transport operations (up to 24 months).

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