NAJ Guidance Note

WINDSOR FRAMEWORK

Implications for members in or trading with Northern Ireland

Version 1. March 2025.



Introduction

The Windsor Framework is a set of trade rules, in effect from 31st March 2025. It simplifies the movement of goods from Great Britain (England, Scotland, and Wales) to Northern Ireland by reducing checks and paperwork. It replaces the previous Northern Ireland Protocol while ensuring Northern Ireland can continue to trade freely with both the UK and the EU. This guidance note outlines the key processes members need to be aware of.

Shaping professional excellence in jewellery businesses and their people

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1. Understanding the Windsor Framework

The Windsor Framework introduces a new system for goods moving between Great Britain and Northern Ireland, reducing red tape and ensuring a smoother trading process. The key aspects affecting businesses include:

- **Green Lane:** Reduced checks for goods staying within Northern Ireland.
- **Red Lane:** Standard customs procedures for goods destined for the EU.
- **VAT and Tax Adjustments:** Certain UK VAT and tax policies now apply to Northern Ireland.
- **Regulatory Alignment:** A reduction in EU rules applying to Northern Ireland, with local oversight mechanisms.

2. Moving Goods Between Great Britain and Northern Ireland

Green Lane (UK Internal Market Scheme - UKIMS)

- Applies to goods **staying in Northern Ireland** and not moving into the EU.
- Requires registration under the **UK Internal Market Scheme (UKIMS)**.
- Goods will be subject to minimal checks and no customs paperwork.
- Traders using the green lane will:
  - Provide a **significantly reduced dataset** based on existing commercial information.
  - Not be subject to customs checks, except when necessary, based on intelligence and risk assessment.
  - Not be required to complete a supplementary declaration.

Red Lane (EU Bound Goods)

- Applies to goods that may move onward to the Republic of Ireland (EU).
- Requires standard EU customs checks and paperwork before movement.

New Consumer Route (Effective from 31st March 2025)

Businesses can send parcels to consumers in Northern Ireland through authorised carriers **without** customs declarations or duty.

The sender or customer **does not** need to be signed up for UKIMS.

Goods must move through an authorised carrier (such as Royal Mail, DHL, FedEx, and most large courier companies).

Weight limits apply: 100KG for a single item or 31.5KG if the consignment is made up of multiple items.

3. Customs and Documentation Requirements

- **For Green Lane Goods:** Minimal customs declarations and simplified certification.
- **For Red Lane Goods:** Full customs declarations, potential tariffs, and compliance with EU standards.

4. VAT & Tax Considerations

- **UK VAT Rules Extended to Northern Ireland** – Certain exemptions and rates now align with the rest of the UK.
- **Goods Moved Between NI & GB** – VAT treatment remains the same as intra-UK trade.
- **Sales to EU from NI** – Continue to follow EU VAT rules.

5. Product Standards & Compliance

- Businesses must ensure **products meet UK standards** for trade within Northern Ireland.
- Certain **EU product safety and labelling laws** still apply to goods that may move into the EU.
- **Jewellery Hallmarking:** Ensure compliance with relevant UK and EU hallmarking laws if trading across both regions.
- **General Product Safety Regulation:** Businesses supplying goods to the EU, including those moving

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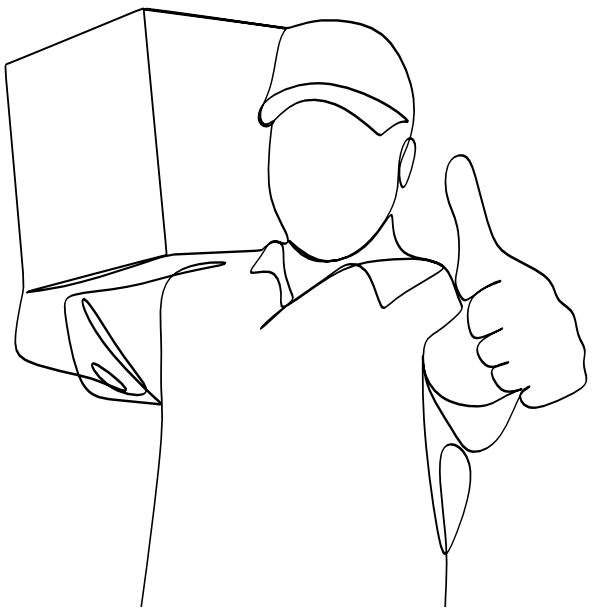
through Northern Ireland, must comply with the EU General Product Safety Regulation (EU GPSR). This includes ensuring products meet safety requirements, are correctly labelled, and include required documentation.

6. Dispute Resolution & Regulatory Oversight

- The **'Stormont Brake'** mechanism allows Northern Ireland to opt out of new EU laws that significantly impact trade.
- Members facing issues with customs, VAT, or product compliance should seek guidance from **UK Government Trade Support Services** or relevant industry bodies.

7. Support for Traders

- The **Trader Support Service (TSS)** will continue to provide assistance for businesses moving goods into Northern Ireland via both the green and red lanes.
- Businesses should register for UKIMS to take advantage of the simplified processes under the Windsor Framework.



Frequently Asked Questions (FAQs)

Does the Windsor Framework affect all NAJ members?

No, the Windsor Framework only applies to shipments from Great Britain (England, Scotland, and Wales) to Northern Ireland. It does not impact parcels sent within Northern Ireland, from Northern Ireland to Great Britain.

Do the new regulations apply to all carriers?

Yes, all parcel carriers must comply with the Windsor Framework regulations, which take effect from March 31, 2025.

Are all parcels covered under the Windsor Framework?

No, the framework only applies to parcels that contain goods. Personal letters and correspondence are excluded.

What types of parcel movements exist under the Windsor Framework?

- **Business to Consumer (B2C):** A company in Great Britain sending a parcel to a private individual in Northern Ireland for personal use.
- **Consumer to Business (C2B):** A private individual in Great Britain sending a parcel to a business in Northern Ireland (e.g., returning an item to a retailer).
- **Consumer to Consumer (C2C):** A private individual in Great Britain sending a parcel to another private individual in Northern Ireland for personal use.
- **Business to Business (B2B):** A company in Great Britain sending a parcel to another business in Northern Ireland.

What is the UK Internal Market Scheme (UKIMS)?

UKIMS is a scheme that allows registered businesses to submit a reduced dataset when shipping B2B parcels from Great Britain to Northern Ireland. By registering, businesses can declare their goods as 'not at risk' of entering the EU.

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Is UKIMS registration compulsory?

No, UKIMS registration is only necessary for **B2B shipments**. Businesses that are UKIMS-registered benefit from simplified customs procedures and reduced data submission requirements.

What are the benefits of registering for UKIMS?

Registered businesses will experience **fewer delays, fewer inspections, and reduced customs requirements** compared to those that are not registered. UKIMS also helps avoid additional customs charges for qualifying goods.

What does 'not at risk' mean?

Goods classified as 'not at risk' are B2B shipments that are not intended for onward movement into the EU. These goods require minimal customs documentation.

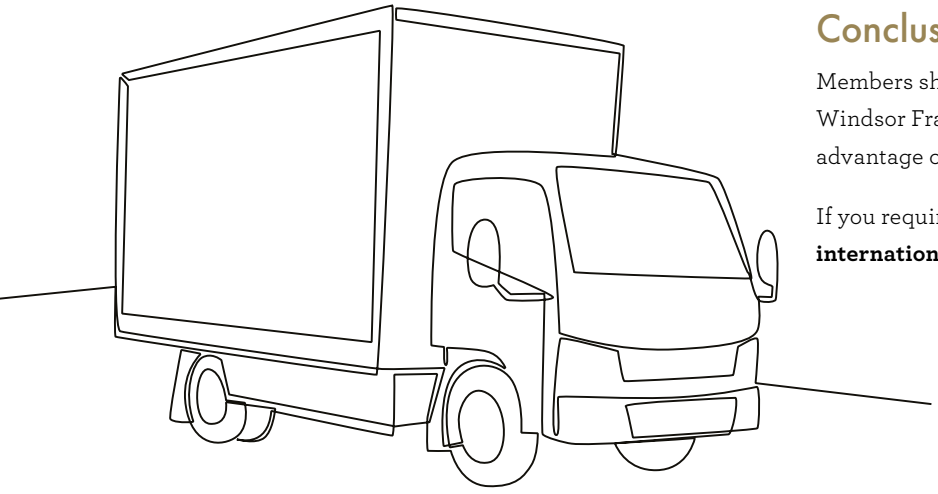
What does 'at risk' mean?

Goods classified as 'at risk' are B2B shipments that could potentially move into the EU. These shipments are subject to **full customs checks and declarations**.

Key Contacts & Resources

For detailed guidance, refer to official documents available on the UK government's website or consult with relevant regulatory bodies.

- **UK Internal Market Scheme (UKIMS) Registration:** Gov.uk - UKIMS
- **Northern Ireland Customs & Trade Guidance;** Trading and moving goods in and out of Northern Ireland - GOV.UK
- **VAT & Tax Regulations:** Future arrangements for moving parcels from Great Britain to Northern Ireland under the Windsor Framework - GOV.UK
- **Jewellery & Hallmarking Compliance:** NAJ Codes of Practice
- **EU General Product Safety Regulation (GPSR):** EU Regulation 2023/988 on General Product Safety: detailed guidance - GOV.UK
- **Trader Support Service (TSS);** Trader Support Service
- **Global Trade Dept;** Global Trade Department



Conclusion

Members should familiarise themselves with the Windsor Framework to ensure compliance and take advantage of the reduced trade barriers.

If you require further guidance, please contact **international@batf.co.uk** for tailored support.

NAJ Professional Standards Definitions

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Code of Conduct

The NAJ Code of Conduct is a set of rules and standards based on honesty, integrity and professionalism that members MUST abide by. The honouring of this commitment to the Code of Conduct sets members businesses apart from others.

Code of Practice

An NAJ Code of Practice is a set of rules regarding a particular subject. Most often, these Codes of Practice are translations of existing UK law. A Code of Practice provides explanations of how to uphold the law. Members MUST follow these codes in order to remain legally compliant.

Guidance Notes

An NAJ Guidance Note is a document produced to help members better understand their obligations in various areas. Guidance Notes can be on various subjects and are not always based on a specific UK Law. Members are expected to follow these instructions as best practice, although there is no statutory requirement. Guidance notes will be considered by The NAJ Professional Technical Standards Group for elevation to a Code of Practice after a period of two years has elapsed since their publication.

Disciplinary Procedure

The NAJ Disciplinary process is a series of steps that the NAJ can take to address member behaviour that falls short of the expectations as set out in the Code of Conduct.

These documents are live documents and subject to continued review; they can all be accessed on the NAJ website here; Codes of Practice (naj.co.uk)

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NAJ Disciplinary Procedure Tree

