



We have compiled some best practices to help you complete your UKIMS application form correctly and get a quicker response from HMRC. These include detailed advice on how to complete specific sections of the form, such as establishment and indirect representatives.

To save time and effort you should:

1. **Check eligibility:** Before you apply, read the guidance on GOV.UK to ensure you are eligible for UKIMS – search ‘apply for UKIMS’ on GOV.UK.
2. **Complete the form fully:** Make sure your form is complete and that you provide full answers to all questions. Incomplete forms or missing information will cause delays in processing your application.
3. **Save and return:** If you do not have all the required information or documents at hand, you can save your progress and return to the form later.
4. **Respond promptly to HMRC to reduce delays:** HMRC may contact you with further questions regarding your application. They will reach out to the named contact on the application by email. It is crucial to respond as fully and as quickly as possible. This is the main cause of delays so please be vigilant.

### Establishment

- You must be established in the United Kingdom. There are different requirements depending on whether you are established in Northern Ireland or other parts of the UK, set out in HMRC guidance.
- You must provide a valid EORI for your business. If you hold an Economic Operators Registration and Identification Number (EORI) starting with XI, you should use it for your application. However, if you are not entitled to an XI EORI, and therefore hold a GB EORI, you must use it for your application.
- You can check if an XI EORI is valid online at:  
[https://ec.europa.eu/taxation\\_customs/dds2/eos/eori\\_validation.jsp?Lang=en](https://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Lang=en)

### People in charge of the business

- Provide the details of all the people in charge of the business, such as directors and board members on your application.
- If your business is registered with Companies House, ensure you add the details of all the company directors as listed on Companies House in the ‘Officers’ tab. If there are company directors listed on Companies House, but you don’t name them on your application form this will delay your application.
- Provide the details of the people responsible for the movement of the goods – this could be an employee (including any direct representatives) in charge of your administration, or people acting in their own name on your behalf, in relation to the movement of goods under the scheme.

## **Indirect Representative**

- If you are not established or don't have a fixed place of business in Northern Ireland, you will need to use an indirect representative when moving goods to Northern Ireland.
- This could be the Trader Support Service (TSS), and where this is the case, you will need to confirm your TSS customer number when applying.
- If you prefer, you could use another intermediary or if you are sending business-to-business (B2B) parcels to Northern Ireland you should ask your parcel carrier whether they are content to act as your indirect representative.
- Make sure you list the Northern Ireland address of your indirect representative on the application form (if using the TSS, only the TSS customer number is required).

## **Records, systems, controls and evidence**

- Provide as much information as possible to answer these questions fully and show how you will meet the conditions of the scheme.
- Provide the name of the specific software package you use to keep your records, such as accounting or logistics software, or provide further explanation if you have a traditional or physical filing system in place.
- Describe how you use your software or system and give specific details on how you can track goods from import to final sale or use by end consumers in the United Kingdom (e.g. logistics systems or stock control processes).
- For example, if you are a shop in Northern Ireland, you could explain how you will retain the invoices that will show you are selling the goods from a physical outlet in Northern Ireland. Or if you are a wholesaler or sending B2B parcels from Great Britain to Northern Ireland, you could obtain a written and signed statement (via email or letter) from your customer stating the goods will remain in Northern Ireland.
- Clearly state the procedures you have in place to protect physical and digital information from unauthorised access, destruction, and data loss (for example, how you backup your information or how you recover any data if you lose it).

## **Additional requirements for processing**

- If you move goods that will be subject to processing, provide as much information as possible, for example explaining the types of goods that you will be moving, any details of the supply chain, and your role in the supply chain.
- If you are applying for the scheme in order to access UK tariff rate quotas for sheep meat, poultry and beef from outside the United Kingdom and European Union into Northern Ireland, follow the steps below:
  - In the section titled 'Additional requirements for processing', select the option 'Goods for processing' then 'None of the above'.
  - Use the free text field to write 'Moving Agri TRQ goods'. Briefly describe the types of goods, and your role in the supply chain including the kinds of businesses you plan to sell these goods to.