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Customs and Border Design

Room G/54
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To whom it may concern,

I wanted to give you more guidance on importing and moving steel of different origins into Northern Ireland and set out the necessary steps to benefit from the Government's interim steel solutions.

To ensure that your data is fully compliant with HMRC processes, here is some more information on completing the three different forms I sent you on 21 January. We have also revised the forms (attached) so that they are clearer on the information that you need to provide. Please use only these revised forms to submit your data.

You must submit your form to the department of Business (BEIS) within 24 hours of declaring your goods into free circulation in Northern Ireland.

Further clarifications on completing the forms:

- **Commercial processing.** Please indicate whether your goods will be subject to commercial processing in Northern Ireland, as set out in the [UK-EU Joint Committee Decision on 'at risk'](#) and as detailed in Annex A.
- **Date of the customs declaration.** Please ensure this field is completed as it is particularly important for quota monitoring processes. Please complete one form for each date you make declarations.
- **Declaration reference.** Please provide the MRN (Movement Reference Number) for your declaration. If you are submitting declarations from GB-NI via the TSS, please also provide your TSS Local Reference Number (e.g. DEC000000000012345).
- **Date of release into free circulation.** Please ensure you specify whether your goods have been released into free circulation, and provide the corresponding (or anticipated) date.
- **Commodity codes.** Please ensure you check that the commodity codes (as well as the country of origin) you are declaring are valid to claim the steel quotas.
- **Quota order number.** Please provide the corresponding quota order number for each commodity code.
- **Units.** Please fill out the 'Quantity of product moved' field in **kgs only**.
- **Excel format.** Please provide us your data in electronic Excel format, using the Excel templates which are attached to this email. Please do not alter the format of these forms.

- **File name and email subject.** Please use the following naming convention when saving your Excel file/titling your email:
 - form date – type of shipment (GB-NI or RoW-NI or RoW-GB-NI) – supplier, e.g. 20210211 – GB to NI – CoolSteelsLtd.

Please ensure each Excel file has a different file name. Where an amended form is submitted this should follow the naming convention described but also include 'AMENDED' in the file name and email subject.

In my letter on 21 January I mentioned that we would confirm the process for making a customs declaration in CHIEF for steel movements from outside the UK and the EU directly into Northern Ireland. From 3rd March, traders using CHIEF should access the relevant quota by entering the corresponding 6-digit quota order number beginning with '05' in box 39 in the CHIEF declaration. Where other duties still apply, for example anti-dumping duties, traders should follow the [CHIEF guidance](#) on manually calculating what duty is owed.

For movements of steel into Northern Ireland from Great Britain, in the few cases where other duties such as anti-dumping duties apply, please get in contact with us via the HMRC stakeholder engagement email address below.

If you don't submit information in the correct format this will lead to delays in processing your claim and may risk your claim being rejected. We will be in touch if we receive incomplete forms and need more information.

Please continue to send your forms to BEIS at: steelndeclarations@beis.gov.uk

If you have any queries about this letter, please contact:
externalstakeholders.customs@hmrc.gov.uk

Yours sincerely,



Aidan Reilly
Director Customs and Border Design

Annex A: Commercial Processing

Processing means any alteration or transformation of goods in any way, or any subjecting of goods to operations other than for the purpose of preserving them in good condition or for adding or affixing marks, labels, seals or any other documentation to ensure compliance with any specific requirements.

If your goods are subject to processing, they can still in some cases be considered as not subject to commercial processing under the [UK-EU Joint Committee Decision on 'at risk'](#) if they meet the criteria below.

Non-commercial processing

A good shall not be considered to be subject to commercial processing where:

- a) the person who lodges a declaration for release for free circulation in respect of that good or on whose behalf such declaration is lodged ("importer") had a total annual turnover of less than GBP 500,000 in its most recent complete financial year; or
- b) the processing is in Northern Ireland and is for the sole purpose of:
 - i. the sale of food to an end-consumer in the United Kingdom;
 - ii. construction, where the processed goods form a permanent part of a structure that is constructed and located in Northern Ireland by the importer;
 - iii. direct provision to the recipient of health or care services by the importer in Northern Ireland;
 - iv. not-for-profit activities in Northern Ireland, where there is no subsequent sale of the processed good by the importer; or
 - v. the final use of animal feed on premises located in Northern Ireland by the importer