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Update on movements of steel into Northern Ireland

Dear Trader,

You are receiving this letter because our records show that you have previously moved steel into Northern Ireland. From 24 March 2024, we'll be making changes that will affect how you make declarations into Northern Ireland through the Customs Declaration Service (CDS).

To move steel without being subjected to safeguard charges where relevant quotas are open, from 24 March 2024 you (or your agent or intermediary) must no longer use the code 'NIREM'. Instead, you must use the code 'NIQUO' in field DE 2/2 (additional information).

Where you use the code 'NIQUO' to move steel subject to safeguard charges from any country outside the UK or the EU to Northern Ireland, you must still provide the UK Quota order number in DE 8/1 (quota).

You should only use the code NIQUO in the instances prescribed in this letter.

Detailed instructions on how to access quotas for all categories of steel from 24 March 2024 are provided in the annex to this letter.

How to get further support

The [Steel Notice](#) will be updated on 24 March 2024 setting out the changes (please search for 'steel notice' on GOV.UK, or go directly to:

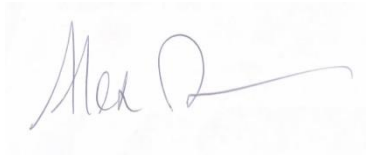
<https://www.gov.uk/government/publications/reference-document-for-the-customs-northern-ireland-eu-exit-regulations-2020/the-steel-notice>).

For additional support on moving steel into NI, the [Trader Support Service](#) provides assistance and can make these declarations on behalf of traders (please search for 'trader support service' on google, or go directly to: <https://www.gov.uk/guidance/trader-support-service>).

If you have any further queries, please feel free to contact:

nistakeholderengagementteam@hmrc.gov.uk

Yours faithfully,

A handwritten signature in black ink, appearing to read "Alex Pienaar", with a long horizontal flourish extending to the right.

Alex Pienaar
Director, Customs and Border Design

ANNEX: Instructions on how to access quotas for all categories of steel from 24 March 2024

UK-origin steel: GB to NI movements only, categories 7, 8, 9, 13, 17, 25A and 28

Under the Windsor Framework, the UK and EU have agreed new NI-specific quotas for UK-origin steel for categories 7, 8, 9, 13, 17, 25A and 28 moving from GB to NI.

For GB to NI movements of UK-origin steel, traders will have to utilise the EU-UK (NI) country allocation quota first before being able to use the EU Global quota for their movements. To do so, traders must take the following steps:

1. Traders must select the EU-UK(NI) quota only until it exhausts. Traders will ensure the quota is open and balance is available by referring to the EU [tariff quota consultation webpage](#) by using the correct quota order number.
2. Once the EU-UK (NI) quota has exhausted, traders must select the EU Global quota. Traders must ensure there is balance at the EU [tariff quota consultation webpage](#).
3. Traders that do not select the correct quota will have their declarations rejected.
4. On their [customs declaration](#), traders must include:
 - the Additional Information codes 'NIDOM' and 'NIQUO' in Data Element 2/2
 - either the EU global order number or EU-UK(NI) order number in the free text box of Data Element 2/2 and the word 'QUOTA'
 - evidence of their certificate of origin reference number in Data Element 2/3 as described in [tariff volume 3](#).
5. The relevant quota order numbers are as follows:

Steel Category	EU-UK (NI) Order Number	Global Order Number (Q1 July – Q3 March)	Global Order Number (Q4 April– June)
Category 7	098498	098617	098618
Category 8	098491	098619	098620
Category 9	098492	098621	098622
Category 13	098493	098627	098628
Category 17	098499	098635	098636
Category 25A	098494	098657	098658
Category 28	098495	098655	098656

6. If a quota reaches 90% capacity, also known as 'critical capacity', traders will need to take further steps to access it. This is to reduce the risk that movements are made out-of-quota. Traders should either:
 - provide evidence of their Comprehensive Customs Guarantee (CCG) by entering "GBCGU:" followed by the CCG authorisation number in the free text box of Data Element 2/2 ensuring the full amount of potential duty is covered
or

- not use the NIQUO code on their customs declaration and pay the relevant safeguard charge. Then, if quota allocation is successful, a reimbursement for the duty collected can be claimed using form C285 according to the amount of quota allocated

Quotas operate on a first come, first served basis. As such, if the quota is closed at the time of allocation, safeguard duty will apply.

Traders should consider the capacity of both quotas ahead of making a claim. Traders can avoid having to take these additional steps described above by choosing a non-critical quota.

Claims will not be processed if the information has been entered incorrectly, and traders may be charged safeguard duty. If the chosen quota exhausts before the declaration is accepted, traders must be prepared to pay safeguard duty.

UK-origin steel: movements GB to NI, other than categories 7, 8, 9, 13, 17, 25A, and 28

For movements of UK-origin steel from GB to NI other than categories 7, 8, 9, 13, 17, 25A, and 28, traders will need to take the following steps:

1. Before moving the goods, check that there is EU quota capacity remaining for the relevant product category on the EU TARIC site.
2. If there is remaining capacity in the EU quota, traders must include the following on their customs declaration:
 - the Additional Information codes 'NIDOM' and 'NIQUO' in Data Element 2/2 to ensure no customs duty is charged when moving goods into NI
 - the relevant EU quota order number in the free text box of Data Element 2/2 and the word 'QUOTA'

Rest of World origin steel: Direct movements Rest of World to NI, all categories

Traders moving Rest of World origin steel (steel that is not of UK or EU origin) may continue to move these goods into Northern Ireland without being subject to safeguard charges where relevant quotas are open.

1. In line with the existing process, before moving the goods, traders must check that there is both UK and EU quota capacity (for the relevant country of origin) remaining for the relevant product category. To access this process, capacity must exist under both the [UK](#) and [EU](#) quotas. Traders can check the remaining balances of UK quotas via the UK Integrated Online Tariff on [GOV.UK](#), and via [EU TARIC](#) for EU quotas.
2. Traders will need to apply for the correct UK quota following the standard process as described in tariff volumes 1 and 3. However, in addition, they must include the following on their customs declaration:
 - the Additional Information codes 'NIIMP' and 'NIQUO' in Data Element 2/2
 - the relevant EU quota order number and the word 'QUOTA' in the free text box of Data Element 2/2

Rest of World origin steel: Movements GB to NI, all categories

For movements of Rest of World origin steel from GB to NI, which are in free circulation in GB, traders will need to take the following steps:

1. Before moving the goods, check that there is [EU](#) quota capacity (for the relevant country of origin) remaining for the relevant product category. To access this process, capacity must exist under the EU quota.
2. On their customs declaration, traders must include:
 - the Additional Information codes 'NIDOM' and 'NIQUO' in Data Element 2/2
 - the relevant EU quota order number and the word 'QUOTA' in the free text box of Data Element 2/2

Categories 7, 8, 9, 13, 17, 25A and 28 – Do not apply this guidance. Follow guidance at the top of letter for these specific categories.

Rest of World origin steel: Movements Rest of World to GB to NI, all categories

For Rest of World origin steel that has not been cleared by customs into free circulation in GB, traders should instead follow the process set out for Rest of World steel that moves directly into NI, as outlined above.