

Supplementary declarations

A checklist *for traders of standard goods*



➤ Using TSS, you will have already generated the declarations required to send your goods from GB to NI



➤ Your goods have since been successfully delivered to NI



TSS will request additional information (see below) after your goods are delivered in order to complete the Supplementary declaration (SDI) – the final step of the TSS declarations process



Additional information provided & SDI must be submitted by the fourth working day of the month following the goods movement ¹



TSS generates an SDI using the additional information you provide and data you already submitted for the Entry Summary declaration



You should maintain evidence of the movement to demonstrate if goods are 'not at risk' (see right)



If your goods are 'at risk' pay the duty requested by TSS or claim a waiver if eligible. See our Tariffs guide.



If you encounter an errors, then our Common Error Guide will help you resolve these

NEXT STEPS FOR COMPLETING SDIs

1. Capture **required data** for SDI – see list below
 2. Confirm your **commodity codes**
- Options to manage duty liability:**
3. Determine if your goods are of **preferential origin**
 4. Apply for the **UK Trader Scheme** (and use code NIREM) if goods 'not at-risk'
 5. Understand rules on **claiming a waiver** (and use code NIAID) if goods are 'at-risk'

What is 'At Risk'?

'At-risk': applies to goods that enter NI but may later be sold or consumed within the EU

'Not at-risk': applies to goods that will be for sale to or final use by end-consumers located in the UK

Claiming a waiver

If your imports fall into the 'at-risk' category and a duty is liable, you may be eligible to claim a waiver for this duty.

The waiver is provided as 'de minimis aid' up to a maximum of €200,000 over three fiscal years. Lower allowances apply for certain sectors.

1 – For January and February 2021 see guidance emailed direct

Data requirements for Supplementary declarations

Consignment data

- Is this a controlled goods consignment?
- Are any previous / additional procedures applicable
- Header additions and deductions **
- Header code, value & currency **
- Freight charges & currency **
- Insurance charges & currency **
- VAT adjustment & currency **
- Total invoice amount and currency
- Incoterm
- Delivery location country, town **
- Use postponed VAT accounting?
- VAT number (for PVA) **

Item data

- Commodity code *
- Country of origin **
- Country of preferential origin **
- CUS code *
- Preference code *
- NI Additional Information Codes **
- Net mass (KG) *
- Supplementary units **
- Statistical value
- Item currency and price / amount *
- Valuation method *
- Valuation indicator **

- Nature of transaction *
- Invoice number **
- Item valuation (item additions and deductions) **
- Item addition/deduction code, value & currency **
- Detail previous documents

* Denotes mandatory

** Denotes mandatory under certain conditions

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Tradersupportservice.co.uk

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