HM Government

UK TRANSITION

Trader Support Service

TSS How-To Guides

Declaration data requirements: TSS ENS Safety & Security declarations for non-controlled and controlled goods

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Introduction

This purpose of this document is to outline what an ENS Safety and Security declaration is, who usually provides the information to complete them, how the Trader Support Service supports this process and the data requirements for completing an ENS Safety and Security declaration for both standard and controlled goods.

The amount of data required for ENS Safety & Security declaration completion depends on whether the consignment contains only standard goods or contains any controlled goods. Consignments containing any controlled goods require all the data elements that standard goods do, but also require further data fields to be completed in addition to those required for standard goods. For more information on how to find out if your goods are controlled goods, please see section 6 and the first row of Table 2 in this guide.

1. What are ENS Safety & Security declarations? Who completes them?

As of 1st January 2021, Entry Summary Safety & Security declarations (also called ENS declarations) are required for all goods moved from Great Britain to Northern Ireland.

Carriers have the legal responsibility to ensure that the UK customs authority is provided with Safety & Security pre-arrival information for goods being moved to Northern Ireland, by way of an ENS Safety & Security declaration. For these declarations, the carrier is defined as the operator of the active means of transport.

For roll-on/roll-off movements, this would mean the haulier if goods are accompanied, or the ferry operator if goods are unaccompanied. The carrier can agree to pass the requirement onto the trader; however, the carrier retains legal responsibility.

For controlled goods, the importer usually supplies the extra data required for these goods. They can supply this information directly to TSS and assign the consignments to carriers using the 'consignment first' process. For more information on how an importer can do this, please refer to NICTA for the latest guidance. Alternatively, they can provide the necessary information to the carrier who can then complete the full ENS Safety & Security declaration themselves. Item price data will only be visible to the importer and the party entering the data for this field, should this be a different party to the importer.

The legal requirement is that the ENS Safety & Security declaration is complete and accurate to the best of the declarant's knowledge at the time.

2. How will ENS Safety & Security declarations work in the TSS process?

The Trader Support Service (TSS) will provide a portal and bulk upload API for registered traders, carriers and hauliers to provide Safety & Security data, which TSS will use to generate and submit ENS Safety & Security declarations to HMRC.

TSS will then provide hauliers with the reference numbers which must be inputted in the Goods Vehicle Movement System (GVMS) to receive authorisation to move goods. These references will be provided almost immediately after an ENS is successfully submitted.

3. How will TSS support import declarations?

In addition to ENS Safety & Security declarations, import declarations are also required for goods moved from GB to NI.
For TSS registered and eligible traders, TSS will use the ENS Safety & Security declaration data provided by the carrier to generate import declarations. **This process maximises the chances that traders' import declarations are completed on time for the goods to move**.

Q: As a haulier, what if my customer is not registered with TSS?

TSS can only generate import declarations for TSS registered users. You should ensure your customers are registered for TSS, or that they will submit their own import declarations and provide you with an import declaration Movement Reference Number (MRN) for entry into GVMS.

For controlled goods, if the customer is not registered with TSS the full set of additional data is not required but again, you should ensure the importer has provided the import declaration MRN (SFD / FFD) to you directly.

Q: As an importer, what if the carrier does not use TSS to submit the ENS Safety & Security declaration, but I want to use the TSS import declaration process?

To use the TSS import declaration process, the ENS Safety & Security declaration must be submitted through TSS.

If the haulier has already submitted an ENS Safety & Security declaration for the consignment separately, we recommend that the haulier cancel that ENS and re-submit a new one through TSS.

In exceptional cases where this is not possible, you (the importer) may submit the consignment's ENS Safety & Security declaration through TSS -- but must ensure the data is fully accurate (including transport details) and the previous ENS for the consignment has been cancelled. You must then pass the TSS-provided reference numbers to the haulier for input into GVMS.

4. TSS data requirements for ENS Safety & Security declarations

Data must be provided at 3 levels:

- Movement: provided once for all consignments on a vehicle (e.g., truck)

- Consignment: provided once for each consignment. A consignment is a set of goods being moved from one consignor (sender) to one consignee (receiver). TSS will generate one ENS Safety & Security declaration for each consignment.

- Item: provided once for each item. An item is a set of goods with the same description (i.e., with the same commodity code). For example, 5 pallets of a single type of apples would be one item. On the TSS portal, this is called 'Declaration Goods.'

You will also be able to upload documents at any of the 3 levels. This is optional – no documents are mandatory to upload, but you may choose to do so for record-keeping.

5. Submitting ENS data for controlled goods

If you are moving controlled goods, you are required to provide further information at a consignment and item level when completing an ENS Safety & Security declaration.

Goods are controlled if they are subject to special health, licensing or environmental controls and as such must be placed under customs control at the border. Controlled goods must be presented at the border for specific pre-clearance or Border Inspection Post controls. Goods shown as restricted in the [Northern Ireland (EU) Tariff](#) must be entered as controlled goods and be accompanied by full supporting documentation such as Home Office licences, veterinary certificates and phytosanitary certificates.

As well as those goods shown as restricted in the Northern Ireland (EU) Tariff, the following are also classed as controlled goods:

a) Common Agricultural Policy (CAP) goods

b) Excise goods including unmanufactured tobacco and tobacco refuse

To find out the extra information required for controlled goods please refer to Table 2.

Please note that these data requirements and processes may be updated over time.

6. Table 1 – Data requirements for ENS Safety & Security declaration (all goods)

Movement information	Description*
Type of Movement	The means of transport: Ro-Ro, air[1], or maritime. Ro-Ro includes both accompanied and unaccompanied movements, and will cover most cases for GB-NI trade. Maritime covers movements by sea without a vehicle onboard (e.g., container shipping).
Identity number of Transport	For accompanied Ro-Ro, enter the haulier's Vehicle Registration and Trailer numbers, separated by a space. For example: *BD51SMR A1234567* For unaccompanied Ro-Ro, enter the trailer number only. For Sea movements, enter the vessel's International Maritime Organization (IMO) number. For Air movements, field is not required - the IATA flight number should be included in the data field 'Conveyance Reference number'.
Conveyance Reference Number	Optional unless goods are travelling by Air. If goods are travelling by Air, the IATA flight number is required. This can contain up to 8 alphanumeric characters, and must include the carrier code (3), the flight number (4) and an optional suffix (1)

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[1] Where air cargo is transported on modes of transport other than air, the other mode of transport shall be declared. (e.g., unaccompanied Ro-Ro cargo).

	without any separator between the two or three elements.
	For Ro-Ro, you can optionally enter the ferry company name.
	For Sea, you can optionally enter *XFER* followed by the lorry registration plate number.
Nationality of means of transport	The nationality of the means of transport (chosen from a drop-down). For all transport types, this is the vehicle's country of registration.
Carrier XI/EU EORI and details	The carrier's/haulier's EORI number, which must be an XI or EU EORI.
	For accompanied Ro-Ro movements, haulage company's EORI should be entered. For unaccompanied Ro-Ro shipments, the ferry company's EORI should be entered.
Arrival date/time	Date and time (GMT) of expected arrival at the NI seaport or airport.
Port of arrival	The first seaport or airport goods enter NI through.
Seal Number	If seals are affixed to the transport equipment, the identification numbers of the seals should be provided.
	This is an optional field, if not populated TSS will input "No Seal."
Route	Either GB to NI (e.g., Cairnryan to Larne), or GB to NI via IE (e.g., Holyhead to Dublin and on to Belfast).
	Additional processes and data are required for Transit movements (including GB to NI via IE). Details of this process, and availability of TSS support, will be confirmed shortly.
Place(s) of loading	The name(s) of the seaport, airport, freight terminal or other place where goods are loaded onto the means of transport.
	For accompanied Ro-Ro movements the place of loading would be a description of where goods are loaded onto the truck (e.g., city).
	If there are multiple places of loading for a Ro-Ro movement (e.g., groupage), provide the best indication of primary locations, up to 35 characters (e.g., "Edinburgh, Glasgow").
Place(s) of unloading	The name(s) of the seaport, airport, freight terminal or other place where goods are unloaded from the means of transport.
	For accompanied Ro-Ro movements the place of unloading would be a description of where goods are unloaded off the truck (e.g., city).
	If there are multiple places of unloading for a Ro-Ro movement (e.g., groupage), provide the best indication of primary locations, up to 35 characters (e.g., "Belfast, Larne").
Transport charges	The method of payment (from the trader to the haulier) for transporting the goods. Chosen from a list: cash, credit card, cheque, electronic credit transfer, account holder with carrier, not pre-paid, and other.

Consignment information	Description*
Goods description	A plain language description of the goods that is precise enough for customs to be able to identify what the goods are. The description should cover: What are the goods? What are they made of? What are they used for? If the package contains any branded items, it is advisable to include the brand and model number along with the description. It is also recommended the description includes how they are 'packaged' regarding sets and sizes, e.g., Women's Cotton T-Shirts, size 14, packs of 3. Examples of acceptable and unacceptable descriptions (e.g., "Refrigerator" vs "Appliances", "Spares", "Parts") are available from European Commission guidance.
Consignor and Consignee EORI and details	XI or EU EORI number of the consignor (the party delivering the goods as stipulated in the transport contract) and the consignee (the party that is the recipient of goods). If the XI or EU EORI is unavailable, company name and address can be provided as an alternative.
Importer EORI and details	GB EORI number of the importer. The importer is the party responsible for completing customs procedures for the arrival of the goods. This could be the sender, receiver, or their intermediary, and should be pre-agreed in the delivery terms. If you know the importer's XI EORI, you can obtain the GB EORI by replacing the "XI" prefix with "GB". **The importer EORI must be provided (and registered with TSS) for TSS to generate import declarations, which are required for goods to move.** In exceptional cases where the importer is submitting import declarations without using TSS, the importer's name and address can be provided in place of their EORI. However, this will prevent TSS from generating import declarations – so you must first ensure that the importer provides you with the reference numbers (MRNs) of their import declarations, for entry into GVMS.
Exporter EORI and details	GB EORI number of the exporter. The exporter is the party responsible for completing customs procedures for the departure of goods (either directly or through an intermediary). For GB-NI trade, and all other cases where no export procedures are required, this would usually be the consignor. If you know the exporter's XI EORI, you can obtain the GB EORI by replacing the "XI" prefix with "GB". If the exporter GB EORI is unavailable, name and address can be provided as an alternative.

Transport document reference (Number)	The reference number of the applicable transport document.
	For Ro-Ro, this is the reference number of the CMR document (also known as a Road Consignment Note) filled out by the sender, the carrier, or their agent(s). If unavailable, you can also provide the delivery note reference number.
	For sea, Bill of Lading reference number issued by carrier or their agent. For air, Airway Bill reference number issued by carrier or their agent.

Item (Declaration Goods) information	Description*
Equipment number, if containerised	Optional, unless goods are in a container (as opposed to in packages or transfer units). If goods are in a container, enter the container number.
UN dangerous goods code	Optional field that only needs to be entered in exceptional circumstances where goods have a United Nations Dangerous Goods identifier (UNDG). A unique serial number assigned by the UN to dangerous substances and articles (e.g., chemicals, weapons) If you think this could apply to your goods please see further information from the HSE.
Type of packages	The type of packaging. Options are: Cases, Boxes, Pallets, Bulk container.
Number of pieces or packages	If goods are in bulk (unpackaged), enter the number of individual pieces of goods. If goods are not in bulk, enter the number of packages. This is the number of individual items that are packaged in such a way that they cannot be divided without undoing the packing. For example, for palletised goods that are covered/wrapped, provide the number of pallets.
Package Marks	A description of the marks and numbers on the transport units or packages. This should include a description and any information that will allow customs to identity this package within the load. If goods are in a container, the container number can replace the shipping marks.
Gross Mass (KG)	Gross Mass in KG of the goods, including the packaging, excluding the carrier's equipment.
Goods Description	A plain language description of the goods that is precise enough for customs to be able to identify what the goods are.

	The description should cover: What are the goods? What are they made of? What are they used for?
	If the package contains any branded items, it is advisable to include the brand and model number along with the description. It is also recommended the description includes how they are 'packaged' regarding sets and sizes, e.g., Women's Cotton T-Shirts, size 14, packs of 3.
	Examples of acceptable and unacceptable descriptions (e.g., "Refrigerator" vs "Appliances", "Spares", "Parts") are available from European Commission guidance.
	Consignment descriptions should only be replicated at (copied to) item level if there is one type of item. If there is more than one type of item, you must <u>not</u> copy the consignment description to all item descriptions.
Invoice number	This field is optional and should only be entered if available.
	The invoice number for goods. For more information, consult the NICTA Introduction to Customs course.

7. Table 2 – Data requirements for ENS Safety & Security declaration (controlled goods only)

<u>For multiple data elements you will need to refer to the Northern Ireland (EU) Tariff – we recommend you keep the relevant page for the commodity code of your good open throughout the ENS submission process.</u>

Name of data field	CDS DE	CHIEF Code	Required?	Description
Consignment data				
Controlled goods consignment?	N/A			Enter "Yes" if consignment contains all / some controlled goods at item level.
				If "yes", additional information will need to be entered for the consignment where the importer is TSS-registered and therefore requires TSS to submit this additional data to HMRC for their movement.
			All consignments	Goods are controlled if they are subject to special health, licensing or environmental controls and as such must be placed under customs control at the border. Controlled goods must be presented at the

				border for specific pre-clearance or Border Inspection Post controls.
				
				Goods shown as restricted in the [Northern Ireland (EU) Tariff](#) must be entered as controlled goods and be accompanied by full supporting documentation such as Home Office licences, veterinary certificates and phytosanitary certificates.
				
				As well as those goods shown as restricted in the UK Trade Tariff, the following are also classed as controlled goods:
				
				   c) Common Agricultural Policy (CAP) goods: A significant number of commodities are subject to CAP licences when released to free circulation. These licences are issued by the Rural Payments Agency in the UK. Those goods which require a CAP import licence are identified in the [Northern Ireland (EU) Tariff](#). These commodities must always be declared as controlled goods at the border whether or not they are being released to free circulation or any other customs procedure.
				   d) Excise goods including unmanufactured tobacco and tobacco refuse

Goods domestic status	Entered into [2/2](#)	44		Enter NIDOM / NIIMP depending on the status of the goods NIDOM will apply to majority of GB-NI movements and should be used where movement is a direct GB-NI import / goods have UK-domestic status pre movement into NI (e.g., previously in free circulation in GB). UK domestic status implies that the goods are both in free circulation and all excise, VAT and national taxes due have been paid (known as home use). NIIMP will apply by exception to GB-NI movements and should be used in cases where goods have non-UK domestic status pre movement into NI (e.g., under duty suspension in GB whilst in an ETSF). NIIMP should also be used for movements to NI from UK or EU special fiscal territories.
			All consignments	Note usage of NIIMP prevents ability to be able to claim a subsidy (NIAID).

Customs warehouse identifier	2/7	49	Some controlled goods consignments, where goods formally entered / removed from customs / entered to an excise warehouse or removed from a free zone	This data element is used to declare premises ID for goods being: • entered to or removed from a customs warehouse, • entered to an excise warehouse or • removed from a free zone. Data element is made up of two components, Warehouse type and Warehouse ID, both of which should be entered in same field (e.g., R1234567GB). If the warehouse identity is not a UK allocated code (suffixed by 'GB'), the premises name and address must be supplied through entering an additional information code 'PREMS' in "Additional information" table. For more guidance on the format of identifier to be entered, see the following CDS guidance
Supervising Customs Office	5/27	44	Some controlled goods consignments, where mandatory for procedure / additional procedure	Enter code to identify office specified as the supervising office in the authorisation for a procedure if in use. Entry should include country prefix followed by 6-digit location code. This will not be required for the majority of GB-NI movements where movements fall into standard release into free circulation case. To find out whether to put this field in, go to the notes associated with the procedure code you have entered, (reference procedure code guidance), then refer to your authorization letter which will state the supervising office, then look up the code in appendix 17. It will be required for entries into special procedures (e.g., customs warehousing, inward processing).
Declaration unique consignment reference (DUCR)	Entered into 2/1	40	Some controlled good consignments, where manual entry required to match licence entry (otherwise TSS auto	The declaration unique consignment reference (DUCR) is a unique reference which links the SFD / EIDR record to the supplementary declaration in CDS. In most cases, and where the DUCR field is left blank, TSS will autogenerate this reference on the importers behalf so no entry required However, for cases the importer is using electronic licencing (e.g., PEACH) the DUCR entered on the

			populates value)	SFD should match that entered on the licence to ensure matching / acceptance in CDS. In these cases, the trader should first enter their own DUCR into licence application and then enter the same reference field in the TSS portal Note, TSS will then auto-populate the DUCR as a previous document reference to declare on the SFD, with a matching entry on the following supplementary declaration
Header - Consignment Previous Documents *Table overview, detail on field below*	2/1	40	Only where required by procedure (in addition to TSS pre-populated entries)	Some movements will require previous documents to be declared on the supplementary declaration for the consignment, which are entered into 'consignment previous documents' table. TSS will auto-populate the following previous documents on your behalf on the SFD, which are the only mandatory previous documents to input for most movements using 4000 procedure. Any other entries optional and should only be inputted if relevant to the goods being moved (other than entry of temporary storage document where used as a previous procedure in GB). See here for a list of previous document codes: • '355' – The ENS reference once authorised for movement • 'DCR' – The declaration unique consignment reference (DUCR) to link the supplementary declaration to SFD / EIDR record generated by TSS. The DUCR reference will be autogenerated by TSS, unless trader enters their own to match licence details (see below for DUCR field below for details). Note this table and the related fields will also be present in the TSS portal for non-controlled consignments but will always be optional for such cases.
Consignment Previous Documents				Document class must be entered for every previous document declared, from the following 2 options: • 'X' where inputting a declaration for temporary storage. This will not apply to UK domestic / NIDOM movements being released into free circulation but could be

Document Class				required where NIIMP in use and goods moving from temporary storage in GB to NI. • 'Z' where inputting any other previous document on SFD Note 'Y' option will not apply to SFD entries as only applicable to a supplementary declaration, where simplified declaration / EIDR record referenced (will be auto populated by TSS)
Consignment Previous Documents **Document Type**				Document type indicates the type of previous document wanting to be declared and should be selected from the following [CDS guidance](#)
Consignment Previous Documents **Document Reference**				Document reference is an identifier which should be entered alongside the document type to identify document For each document code declared, traders should input the corresponding reference stated in "document reference" column of the [CDS guidance](#) E.g., for code 785, Cargo Manifest reference would be entered in this field
Holder of Authorisation **Authorisation type code, authorisation role ID**	[3/39](#)	44	Some controlled goods consignments, where mandatory for procedure / additional procedure	Authorisation code & corresponding identifier need to be entered where customs procedure in use requires importer to hold an authorisation. If you are importing goods for release into free circulation, you don't need to enter specific authorisations into this field unless you are an authorized weigher of bananas (code AWB). If you are using customs procedures other than release into free circulation, you should check the [procedure completion notes](#) to determine whether mandatory authorisations need to be declared under 3/29. Authorisation type codes should be selected from the [CDS guidance](#). Authorisation role ID is corresponding EORI of trader holding authorisation.

| | | | | Note TSS will currently auto-enter its own Customs Freight Simplified Procedures (CFSP) authorisation to allow the movement to use simplified procedures, which doesn't need to be entered by the trader.

The use of an authorisation code is a legal statement to abide by the requirements / conditions of that code.

Note these fields will also be present in the TSS portal for non-controlled consignments but will always be optional for such cases. |

Item data				
Name of data field	**CDS DE**	**CHIEF Code**	**Required?**	**Description**
Are the items deemed controlled goods?	N/A	N/A	All items	Yes/No. Select Yes if the items are controlled.

See the first data field in this table for information on how to identify if goods are controlled.

Controlled goods items will require additional information to be supplied before goods are moved for a successful frontier declaration.

These fields will only be present in the TSS portal where "Yes" selected. |
| **What type of controlled goods are you carrying?** | N/A | N/A | All items | Choose from list:

Goods of animal origin

Plant-based products

Fruits and vegetables

Fish products

Endangered species (CITES-listed endangered animals and plants or their products)

Weapons

Goods requiring certificates (e.g., controlled drugs, rough diamonds)

Excise goods |
| **Net mass (KG)** | 6/1 | 38 | Only mandatory for items where | The net mass is the weight of the goods (in kg), without any packaging. |

			licences require net mass on declaration to match that on licence, and for goods being released from bulk consignment[2]	'Packaging' means materials and components used in any packaging operation to wrap, contain or protect the goods during transport. Examples where a licence requires this field to be completed and the net mass in this field to **exactly** match that on the licence are TRACES and PEACHES where Automatic Licence Verification System (AVLS) is being used to match to the declaration.
Procedure	1/10	37/1	All items in controlled goods consignment	Describes the procedure that the goods are being entered into / released from. Use the Procedure Code index list and their completion notes to help you identify the correct code to use and for guidance on how to complete the declaration. E.g., 4000 Entry for free-circulation and home use of non-Union goods. Procedure codes are split into 2 components • 1st / 2nd digits indicate the Requested Procedure: the customs procedure to which the goods are being entered into in NI for a GB-NI movement • 3rd / 4th digits which indicate the Previous Procedure: the customs procedure from which the goods are being removed from in GB for GB-NI movement. 00 implies no direct previous procedure i.e., goods in free circulation in GB before entry The majority of GB-NI movements will be entered into free circulation in NI with no previous customs procedure. For these movements code 4000 will apply and be the suggested default by TSS. Traders should only enter a different code where known a different procedure will apply (e.g., entering goods directly into a special customs warehouse in NI) Any procedure codes entered here will automatically be entered into the associated supplementary declaration

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[2] Excludes cases goods being entered into temporary admission

				The use of a procedure is a legal declaration to abide by the requirements / conditions of that procedure.
Additional procedure code	1/11	37/2		Enter the appropriate (3 digit) Additional Procedure Code. You can reference the procedure code guidance to see what additional procedure code can be used with your specific procedure code. You can then find your additional procedure code using the relevant Additional Procedure Code index list and completion notes.
				For controlled goods moving into a special procedure in NI (e.g., customs warehousing, inward processing) 2CG should be entered. For controlled drugs, 2CD will apply.
				For controlled goods moving into free circulation in NI, 1CG should be entered. For controlled drugs, 1CD should be entered.
				You may be required to add in more than one additional procedure code for your movement. To do this you should enter first additional procedure in "Additional procedure field" and any extra codes in the "Additional information" table at the bottom of the item form.
				Any procedure codes entered here will automatically be entered into the associated supplementary declaration
				The use of a procedure is a legal statement to abide by the requirements / conditions of that procedure.
			All items in controlled goods consignment	Note if you are intending to use "1BN" to import bananas without a weight certificate you currently do not need to enter this code here. Alternatively, you should enter the document code "C046" into Document table, with corresponding status code "AE" in the interim
Country of origin	5/15	34A		The goods' country of origin classifies where the goods were produced and is used to determine duty rates. This is not necessarily where the goods were sent from.
			All controlled good items	For guidance on establishing the country of origin for goods, consult the Rules of Origin here.

				For a complete list of country codes for CDS please see here.
Commodity code	6/14 & 6/15	33	All controlled good items	10-digit import commodity code for the goods. Commodity codes classify goods for movement and are essential as they link the goods to duty and VAT rates. You can use the Northern Ireland (EU) Tariff to look up commodity codes for your goods. The Import tab of the commodity code page will list any additional requirements for the goods – including supplementary units and document codes. The TSS portal also allows users to search for commodity codes.
Item (invoice) price / amount and currency	4/14	42	All controlled good items	Where goods have a payable price (i.e., valuation method 1), this is the amount charged for the item and the currency used, listed on the invoice. For more details on invoices, consult the NICTA Introduction to Customs course. Where other valuation methods are used, this will be the customs value of the goods before any additions or deductions. You must determine the customs value according to Notice 252 on GOV.UK, Note, item price entered will only be visible to the importer and the party entering the data field should they be different from the importer (e.g., if importer filling in consignment and item level data, carrier will not be able to see value entered) Currency used to invoice the goods. A list of currencies and their corresponding codes can be found here
Supplementary units	6/2	41	Some controlled goods items, where required for	Some commodity codes need to be described not only by mass, but also by a second measure (for example, volume in litres). If applicable, this will be listed in the Northern Ireland (EU) Tariff under the 'Value' column

			commodity code	(column 3) of 'Import measures and restrictions' for the appropriate commodity code. Where required, traders should enter the supplementary units as a number.
CUS Code	6/13	31	Some controlled goods items, where required for commodity code (chemicals)	The CUS code is an eight-digit code which identifies chemicals. CUS codes are listed in ECICS -European Customs Inventory of Chemical Substances, which allows users to clearly identify and classify chemicals. You can search ECICS by chemical name or commodity code (called 'CN code' in ECICS). Where the goods concerned are subject to a TARIC measure (see below) in relation to a CUS code, the CUS code must be provided. The provision of the CUS code is optional where no TARIC measure exists for the goods concerned.
TARIC additional code(s)	6/16	33	Some controlled goods items, where required for commodity code	Some commodity codes require that a TARIC additional code(s) also be entered. If applicable, this will be listed in EU TARIC tool. These codes indicate that there may be additional duty payable, for example duty applicable to some dairy or sugar products (identified by a Meursing code), or anti-dumping duty. In some cases, more than 1 TARIC additional code could be supplied per item. If this applies all codes must be entered in single string (with no spaces between them) in portal field
Tax base unit and qualifier (3rd quantity)	4/4	47	Some controlled goods items, where required for commodity code	A tax base will need to be declared on an SFD where the commodity code requires the declaration of a 3rd quantity for goods clearance and controls (e.g., need to enter pure alcohol content for certain alcoholic beverages) The measurement unit code is a three-letter code and a qualifier (if present) is a single letter to indicate which type of third quantity is being entered. A list of these codes, their associated qualifiers (if present) and a description of them can be found here.

				If a commodity code requires a 3rd quantity to be declared it will be specified in the commodity code's tax details. See here for more details on commodity codes. For example, value column for gin (2208501100) indicates excise duty is calculated per "Litre pure 100% alcohol", and thus the required measurement unit & qualifier would be "LTRA"
				If you identify a commodity code requires a measurement unit, you can use the above referenced list to get the associated code for the measurement unit type
				.
Tax base quantity (3rd quantity)	4/4	47	Some controlled goods items, where required for commodity code	This is the quantity associated with the commodity and is related to the measurement unit code. For example, if the measurement unit code is LTR (litres), this field would be the quantity declared in litres.
National additional code(s)	6/17	33	Some controlled goods items, where required for commodity code	This is a 4-character code. It is used, in conjunction with information provided elsewhere in the declaration, to calculate the duties and taxes applicable. You can find a list of codes and a description of the goods associated with each code here.
				The national additional code associated with the goods (if required) is specified by the commodity code.
				If no national additional code is required, this data element can be left blank.
				In some cases, more than 1 national additional codes could be supplied per item. If this applies all codes must be entered in single string (with no spaces between them) in portal field
				Excise codes beginning with X (e.g., for alcoholic beverage content, tobacco containing products) are examples of national additional codes that should be declared for goods subject to excise duty. If you think excise could apply, you can check which code applies through looking for an

				"Additional code" description in the import tab of the Northern Ireland (EU) Tariff.
				The codes can also be used to indicate where commodity code attracts an exemption or reduced rates of VAT. However, you could indicate VAT exemptions at the supplementary declaration stage.
				The declaration of a national additional code for an exemption or reduction constitutes a legal declaration that the claimant is eligible for the relief or exemption. An incorrect claim may render the legal declarant liable to a demand for the relieved revenue and other sanctions or penalties.
				More information on national additional codes can be found here.
Detail previous document **Document class, document type document reference**	2/1	40	Only where required by procedure (in addition to TSS pre-populated entries)	Please first see full guidance on 'consignment previous document' table (earlier in this guide) on how to determine whether to declare a previous document Item table follows the same format but should only be used where a document is to be declared for a single item within the declaration opposed to once per consignment / declaration.
Additional information **Additional information code, Additional information description**	2/2	44	Mandatory only for certain cases	Some movements could require additional information codes, as specified by the procedure code or commodity code. You can use the Northern Ireland (EU) Tariff to identify your commodity code (as specified above). Review this full list of additional information codes for any that relate to the commodity/procedure code of your goods. For certain types of controlled goods, a prohibition and restriction (P&R) code will need to be declared (e.g., E.g., Produce of Phytosanitary relevance, AI code PAR10). Note that NIDOM and NIIMP codes will be auto-entered as additional information codes based on "Goods domestic status" entry. Other NI codes e.g., to indicate non at-risk or a subsidy claim can be entered on the supplementary declaration

				Note that NIREM / NIAID codes would need to be entered in this field to indicate whether you wanted to claim goods not-at-risk, and therefore exempt from duty, or to claim a subsidy waiver for duties. <u>However, these should be declared at the supplementary declaration stage</u> **unless you are moving steel**, (For more details see the <u>supplementary data guide</u>) For some non-release into free circulation / certain additional procedures, additional AI codes could need to be supplied as mandated in <u>procedure</u> / <u>additional</u> procedure completion notes Note that in certain cases, these additional information codes will require accompanying descriptions. To see where this is the case consult the <u>GOV</u>.uk guidance on additional information codes
Document reference *Table overview, detail on field below*	<u>2/3</u>	44	Some controlled goods items or items using non-4000 / additional procedures	Some movements will require additional documents, certificates, authorisations or references to be declared on simplified the declaration. These should be entered into the "Detail documents" table. Apart from excise goods, additional documents are always required to be declared for controlled goods (e.g., to indicate certificate required for import controls). Documents may also be mandated by some customs procedure codes (e.g., to indicate an authorisation to use a special customs procedure). To check whether a commodity code requires a document to declare go to CDS <u>Northern Ireland (EU) Tariff</u> and look for any conditions that apply in the 'import measures and restrictions' section of the import tab for the relevant page of the good you are moving. For some commodities, you may be able to enter the proof of the certificate for the goods (Document codes beginning with C) or confirmation that this certificate is not required for your movement (Document codes beginning in Y). Some commodities will always require a C code where a certificate is due. E.g., for live cows you would enter C644 where goods organic and certificate held or Y929 to confirm non-organic. In order to check if your procedure code requires a document to declare, please see the <u>procedure</u>

				code guidance and the additional procedure code guidance. Note for release into free circulation / home usage, with no previous / additional procedure (4000/000), no additional documents are mandatory to declare other than those entered by TSS. TSS will currently automatically enter TSS Customs Freight Simplified Procedures (CFSP) authorization.
Document reference **Document Code**	2/3			The document code is mandatory for all documents and specifies the type of document being declared. The correct document code should be identified by following guidance above, and selected from CDS list of national or union document codes For a list and description of the Union codes see here and National codes see here. For a list of government department licences and their associated codes click here. Where both Union and National document codes are being declared, enter any Union codes first.
Document reference **Document reference number**	2/3	44	Some controlled goods items or items using non-4000 / additional procedures	This is the reference number associated with the documents for the specific document being used. The exact type of reference number required will depend on the document type code. The fourth column of Tables 1 (union codes) and 2 (national codes) of this guide shows the necessary reference number associated with each document code. The fourth column is entitled 'details to be entered on the declaration'. This reference number must identify the unique document, authorisation, licence or certificate being declared.
Document reference **Document status**	2/3	44	Some controlled goods items or items using non-4000 / additional procedures	The document status is a two-letter code that needs to be declared with the document code above. You should reference the description associated with your document code to see what status codes are permitted for that document code. The appropriate document status code for each document code can be found in the fourth column

				of tables 1 (union codes) and 2 (national codes). The title of the fourth column is 'details to be entered on the declaration'.

A full list of the document status codes and their descriptions can be found here.

Where a document code permits the use of status codes 'XX' or 'XW', a statement supporting the use of those status codes must be provided in the section 'document status reason' (see below).

Use of status code XX or XW is a legal declaration that the goods are exempted from the documentary controls.

Sufficient evidence must be held in records to demonstrate eligibility for the waiver or exemption which must be produced on demand. |
| *Document reference*

Document part | 2/3 | 44 | Some controlled goods items or items using non-4000 / additional procedures | Some documents require line item (part) number.

For example, some licences cover many products with each defined as a line. The document part is used to identify the line number in the case of many products associated with a specific licence.

You should complete this field if the licence/certificate you are referencing has more than one item.

If left blank, this defaults to 1 and the system will attribute the declaration to the item on the first (or only) line of the licence. |
| *Document reference*

Document (status) reason | 2/3 | 44 | Some controlled goods items or items using non-4000 / additional procedures | Enter a free text description of the 'reason' associated with the document status code. This is only required if you have entered a status code XX or XW. |
| *Document reference*

Writing Off - Issuing Authority | 8/7 (2/3) | 44 | Some controlled goods items, where licence requires writing off | The details for writing off are to be declared, as appropriate, alongside any document code details inputted (outlined above).

These details will provide further information on the documents provided. They are required for goods being released into free circulation, where the document being declared refers to a specific |

			details to be declared	quantity. E.g., a licence allows 1000 litres to be imported and the declaration is for 200 litres. In the Issuing Authority section, enter a free text description of the Issuing Authority. The issuing authority is the governing body that issued the relevant document/certificate/authorization produced.
Document reference **Writing off - Date of validity**	8/7 (2/3)	44	Some controlled goods items, where licence requires writing off details to be declared	This is the date of validity of any licences/certificates (if required). This field must be in the format yyyymmdd. For licences and non-preference certificates, the date to be declared is the expiry date of the licence or certificate. This field is mandatory for Government Department licences listed in this appendix. For preferential proofs of origin (e.g., Statements of Origin, Invoice Declarations), the date, if required by the specific document code being referenced (the guidance for the reference code in this appendix will state if date required) , is the date of issue.
Document reference **Writing Off - Measurement Unit** (and qualifier)	8/7 (2/3)	44	Some controlled goods items, where licence requires writing off details to be declared	A measurement unit and qualifier are only required where a specific quantity and measurement type has to be associated with a specific document. For example, a licence has been issued for a total quantity of liquids in litres. Here the unit is litres. Where the specific document requires a measurement unit (and qualifier) to be declared, enter the appropriate unit code followed by a qualifier if required for the commodity's or document's measurement unit type using the following list. For example, if the document requires a quantity in litres, enter the measurement unit code of LTR. The quantity of litres being declared should be entered in the data field 'writing off – quantity'. If the document requires a quantity in litres of total alcohol, enter the code LTRA. If no quantity, measurement unit or qualifier is required, this data element should be omitted.

Document reference **Writing Off - Quantity**	8/7 (2/3)	44	Some controlled goods items, where licence requires writing off details to be declared	Enter the quantity being attributed to the specific document code being referenced. For example, a measurement unit (above) could be litres, and the quantity could be number of litres.
Document reference **Writing Off – Currency**	8/7 (2/3)	44	Some controlled goods items, where licence requires writing off details to be declared	If the specific amount to be associated with the document / writing off details is a monetary amount, the measurement unit must be a currency (e.g., GBP). You may declare the currency type in this field if not already provided in the measurement unit field.
Document reference **Writing Off – amount**	8/7 (2/3)	44	Some controlled goods items, where licence requires writing off details to be declared	Where a currency has been declared in 'Writing off – currency' field, enter the monetary amount associated with the document / writing off details in this field.