

Movement of goods from NI to GB

TSS User Guides

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HM Revenue
& Customs



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1. Introduction

From 1 January 2021, the process for moving some specified goods from NI directly to GB and moving all goods indirectly from NI to GB via Ireland (IE) changed.

The indirect movement of all goods to GB from NI via IE now requires customs declarations.

Most goods moving directly from NI to GB will not require an export declaration, but there are some limited exceptions when an export declaration is needed:

- Under a customs special procedure in Northern Ireland (incl. Transit)
- In an authorised Temporary Storage Facility
- On a list of goods for which special processes apply, based on specific binding international obligations on the UK and EU

Options for moving goods from NI to GB:

- Direct movement of goods from NI to GB**, where declarations are required, this applies to movements with the port of export and exit in NI (e.g. moving goods via Belfast to Liverpool). Import declarations for goods moving NI to GB are not required for Qualifying NI Goods [\[add link to gov.uk guidance\]](#)
- Indirect movement of goods from NI to GB via IE**, with the port of export in NI and port of exit in IE (e.g. moving via Dublin to Holyhead)
- Transit from NI to GB via IE**, starting the transit in NI and ending it in GB (e.g. moving from Belfast to Holyhead via Dublin)
- Moving goods from NI to IE then exporting them to GB**, so the port of export and exit are in Ireland (e.g. moving goods into Ireland and then into GB).

TSS will support:

- **Direct** movements from NI to GB where declarations are required
- **Indirect** movement of goods from NI to GB via Ireland



TSS does not support:

- o **Transit** movements from NI to GB via Ireland
- o **Exporting goods** from Ireland to GB

TSS continues to work with the relevant UK authorities to deliver a simplified export process in line with the Northern Ireland Protocol.

2. Direct movement of goods from NI to GB

Most goods moving directly from NI to GB will not require declarations. However, export declarations will be required in the following limited circumstances, where goods are:

- o Placed or moving under a customs special procedure in NI (incl. Transit)
- o In an authorised temporary storage facility
- o On the following list of certain prohibited and restricted goods for which specific processes apply, based on binding international obligations on the UK and EU:
 - Drug precursor chemicals
 - Endangered plants and animals (incl. CITES)
 - Firearms, their parts and components and ammunition
 - Fish – Atlantic Tuna, Dissostichus
 - Fluorinated gases (F-gas) and ozone-depleting substances (ODS)
 - Genetically modified organisms
 - Hazardous chemicals
 - Mercury and mercury added products
 - Persistent organic pollutants
 - Rough diamonds
 - Torture goods

In these circumstances, you are required to complete an export declaration (see below for a step-by-step guide on how to do this using TSS). Import declarations are not required for goods moving directly from NI to GB.



The export declaration raised on your behalf by TSS will also satisfy your safety and security obligations and thus you will not need to raise a separate Exit Safety and Security declaration (EXS).

Licences, certificates and other documents

If your goods are subject to sanitary and phytosanitary (SPS) controls, you will be required to indicate this in your TSS submission. You must comply with DEFRA requirements and provide TSS with the appropriate SPS certificates.

If the commodity codes of your goods require any other licences, certificates or documents, you will be required to indicate this in your TSS submission and provide any associated reference numbers and attach any relevant documents.

Document checks

When TSS submits the export declaration on your behalf, the service will be notified on whether a documents check is required and if so:

- TSS will contact you to ensure all the required documents are attached to your case
- Once all required documents are attached, TSS will send the documents to HMRC and the goods will usually be released for movement after two hours
- In this two-hour window, HMRC may flag that your goods need to be physically checked. TSS will inform you if so and advise on where physical checks need to be conducted
- TSS will provide the Movement Reference Number (MRN) once the goods are released from movement

Creating a Goods Movement Reference

From 1 June you will also be required to create a Goods Movement Reference (GMR) for a direct movement from NI to GB when an export declaration is required. This must be presented to the Carrier at check-in at Belfast, Larne and Warrenpoint ports. To do this you must be [registered for GVMS](#). Once registered you can create a GMR [here](#), inputting the Declaration Unique Consignment Reference (DUCR) provided by TSS.

Actions at the NI port

The action required at the NI port is dependent on the type of goods you are moving:



- o If you are moving goods from NI to GB that are under a customs special procedure or in authorised temporary storage facility – you must report straight to the Carrier check-in at the NI port (Belfast, Larne or Warrenpoint)
- o If you are moving certain prohibited and restricted goods for which specific processes apply, based on binding international obligations – you must take the actions listed in Appendix 1 below for the NI port you are using

3. Indirect movement of goods from NI to GB via Ireland

All goods moving indirectly from NI to GB via IE require customs declarations (see below for a step-by-step guide on how to do this using TSS).). Import declarations are required for goods moving in directly from NI to GB via Ireland.

If you use the TSS process, the export declaration raised on your behalf by TSS will also satisfy your safety and security obligations for GB and NI and thus you will not need to raise a separate Exit Safety and Security declaration (EXS).

Licences, certificates and documents

If your goods are subject to sanitary and phytosanitary (SPS) controls, you will be required to indicate this in the TSS submission.

You must comply with DEFRA requirements and provide TSS with the appropriate SPS certificates. In addition, appropriate Export Health Certificates and other SPS documents must be entered into Irish border systems by the NI exporter.

If the commodity codes of your goods require any other licences, certificates or other documents, you need to indicate this in your TSS submission and provide any associated reference numbers and attach relevant documents.

Document checks

When TSS submits the export declaration on your behalf, TSS will be notified on whether a documents check is required and if so:

- o TSS will contact you to ensure all the required documents are attached to your case
- o Once all required documents are attached, TSS will send the documents to HMRC and the goods will be released for movement after two hours



- o In this two-hour window HMRC may flag that your goods need to be physically checked. TSS will inform you of this and advise on where physical checks need to be conducted
- o TSS will provide the Movement Reference Number (MRN) once the goods are released from movement

RoRo and creating a PBN

You will need to create a PBN (Pre-Boarding Notification) on the [Irish RoRo](#) system, using the ENS MRN provided by TSS.

When creating the PBN, the haulier will need to select 'Movement Direction' as 'Out of Ireland'.

Detailed instructions on how to navigate the PBN process can be found on pages 12-19 of this [PBN user guide](#). Hauliers can also email customsPBN@revenue.ie if they have queries.

Import declarations

For most types of goods movements, the importer will have 6 months to submit an import declaration. Goods that are subject to prohibitions and restrictions on entry to GB cannot use the delayed declaration process. Click [here](#) for HM Government guidance on import declarations for GB.

If you are moving qualifying NI goods enter 'DTY' in box 47 on your import declaration to ensure you will not be charged customs duties. You should also enter the code 'VAT' in box 47 to ensure that import VAT is not charged at the point of arrival.

4. Export declarations: step by step

1. [Register](#) to the TSS to gain free support to complete your export declarations.

If hiring an intermediary to complete your declaration, you need to decide on whose TSS account that declaration will be raised, as only this account will show when the goods are cleared to move.



2. If using your own TSS account, you need to raise your 'goods movement case' via the TSS portal or by calling the contact centre. To do this, go to the home page of the [TSS portal](#), scroll down to 'declarations' and click 'Start a Declaration'.

3. Then click 'Start a goods movement NI to GB export'.

There are a few declaration options available to you and it is important to choose the right one to ensure your declaration is successful:

Entry Summary Declaration	Use this form to submit an Entry Summary Declaration (ENS). Start an Entry Summary Declaration (ENS)
Goods Movement from NI to GB	Use this form to submit Goods Movement from NI to GB. Start a Goods Movement from NI to GB Export

4. You then need to download the relevant excel attachment which when opened, should reveal this page:



Company Name		Consignor		Consignee		Representative	
Default Name		Company Name					
Your job ref	Hh	Company Address					
MOVEMENT TYPE	Permanent Export	Line 2					
Goods Under Special procedures		City					
Goods subject to international controls		Postcode					
Goods subject to SPS		IP Authorisation					
Container / Truck / Trailer no		Bonded Warehouse					
Vessel Name		IP Authorisation					
MUCH (if required)		End Use Number					
Shipping/Loading site (DEMMETYYY)		Customs Supervising office					
Country of dispatch		Previous Documents					
Country of destination							
Exit Port							
Entry Port							
Invoice number							
Invoice currency							

Item Number	Description of goods	No. of	Type of	Pkg	Mark	Item Gross	Item Net	Item	Commodity	Part	Exc	Additional
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
		0				0	0	0				

- a) Complete the relevant boxes on the excel file. A description of all of the required pieces of information is provided at the bottom of this guide
- b) Once all of the information has been entered into the excel file, save this file in a location you are familiar with
- c) Open the TSS portal, login and go to the relevant case by clicking on 'NI to GB moves' and the relevant case from the table of your cases
- d) Attach the file by clicking on the paperclip at the top right of the page and choosing it from your saved files or by dragging it from your files into the box labelled 'attachments' in the bottom right of the page
- e) Also attach a copy of any export certificates and licences and a copy of the commercial invoice and packing list
- f) Make sure you save a copy of this file for your own records.



TSS will then raise the declaration with HMRC and inform you when it is approved. If the form is completed on your intermediary's account, ensure they send you the notification they receive from TSS.

Upon submitting your completed form, please allow for at least a three-day turnaround for your declaration to be processed ahead of your shipment date.

5. Data requirements for export declarations

Data entry field name	Description
Top left of document	
Name and job reference (required)	The company contact name and the job reference
Customs Special Procedures (if required)	Customs special procedures allow you to store, temporarily use, process or repair your goods and get partial or full relief from import duty, or in some cases suspension. For more information on Customs Special Procedures click here . (majority of exporters will not need that but some may. They should know as need to be authorised by customs)
International Controls (if required)	Indicate if your goods are under international controls (controlled goods). A list of controlled goods can be seen on page 3 of this guide or by clicking here
SPS (sanitary and phytosanitary) controls (if required)	Indicate if your goods are subject to SPS (sanitary and phytosanitary) controls if moving animals or animal products and plants or plant-based products. For more information on animal product controls click here . For more detail on plant products controls click here . Place any relevant certificate or licence number in 'certificate/licence' numbers box (described below) and attach documents when submitting the declaration on TSS as these may be inspected by HMRC
Container, truck, trailer number (required)	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
Vessel Name (required)	Name of the ship or ferry on which your goods are being transported
MUCR (if required)	MUCR is required if you are transporting a groupage load. Unique Consignment References (UCRs) are a unique identifier for 'packages'



Data entry field name	Description
Top left of document	
	and/or 'containers' in which goods are transported. There are two types of UCRs: <ul style="list-style-type: none"> Declaration (DUCRs): these are assigned by the declarant to uniquely identify a single consignment of goods which is the subject of one or more customs declarations Master (MUCRs): used to group or 'link' several other UCRs under a master UCR
Shipping or Loading date (DD/MM/YYYY) (required)	Indicate the Shipping/Loading date (DD/MM/YYYY). This is the date on which the goods are loaded and shipped. For indirect movements of goods via Ireland, this is the date that goods leave NI
Country of dispatch and country of destination (required)	Enter the country of dispatch and country of destination. This is the country from which the goods will be leaving and the country of final destination of the goods. For both direct and indirect movement of goods to GB, the country of dispatch will be NI
Exit Port and Entry Port (required)	Enter the Exit Port and Entry Port: the name of the port through which they will exit (sail from) and the port through which the goods will enter GB
Invoice Number and Invoice Currency (required)	Enter the Invoice Number and Invoice Currency. Your invoice number is the commercial number for the sale of the goods, while invoice currency is the currency being used on your commercial invoice
Top right of document	
Enter the consignor and consignee EORI numbers (required)	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 takes ownership of goods post customs-clearance)
IP authorisation (if required)	Authorisation number given to you by HMRC to use Inward Processing Procedures. More information can be found here
Bonded (customs) warehouse (if required)	This is the authorisation number or warehouse keeper reference given to you by HMRC to operate a bonded (customs) warehouse. More information can be found here
OP authorisation (if required)	Authorisation number given to you by HMRC to use Outward Processing Procedures. See more details here
End Use Number (if required)	Authorisation number given to you by HMRC for 'end use procedures' which allow goods to be imported without paying import VAT/duty at



Data entry field name	Description
Top left of document	
	the time of import. An authorisation from customs is required and the importer is required to keep customs records to show the goods have been put to an eligible use as prescribed by customs
Customs Supervising Office (if required)	Required for goods under special customs procedures. The supervising customs office is the office responsible for monitoring compliance with the conditions and requirements of the special procedure after the authorisation has been issued. More information can be found here
Previous documents (required)	If goods have been imported before then you are required to provide details and codes of any relevant documents associated with that movement. For more information on previous documents and their codes click here
Middle of document	
Description of your goods (required)	A plain language description of your goods that is precise enough for customs to be able to identify what the goods are. The description should cover what the goods are and what they are made of, as well as their use. If the package contains any branded items, it is advisable to include the brand and model number along with the description
Number of pieces or packages (required)	If goods are in bulk (unpacked), enter the number of individual pieces of goods. If goods are not in bulk, enter the number of packages, ie the number of individual items packaged in such a way that they cannot be divided without undoing the packing. For example, for palletised goods, provide the number of pallets
Type of packages (required)	The type of packaging. Options include: Cases, Boxes, Pallets, Bulk container
Package marks (required if present)	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 identify this package within the load. If goods are in a container, the container number can replace the package marks
Item gross mass (required)	Gross Mass in KG of the goods, including the packaging, excluding the carrier's equipment
Item net mass (required)	This is the net mass in KG of the goods excluding packaging
Item value (required)	This is the total sales value of the item as per the commercial invoice



Data entry field name	Description
Top left of document	
Commodity code (required)	This is the 8-digit export commodity code for the goods. Commodity codes classify goods for movement and are essential as they link the goods to duty and VAT rates. The NICTA classification guide introduces commodity codes and provides guidance on how to find the relevant codes for your goods
Certificate or licence numbers (if required)	This is the number of any export certificate or licence that applies to your good as specified by the item's commodity code. You must also attach the relevant certificates to the submission as they may be inspected by HMRC
Customs Procedures Codes (required if known)	These are to be provided if they are known, with more information here .



6. Appendix 1 – Actions for certain prohibited and restricted goods at the NI port

Belfast	Larne	Warrenpoint
<ul style="list-style-type: none"> • You must report to the DAERA facility before you check in at the Port of Belfast. This facility is located at: 8 Duncrue Street, Belfast, BT3 9BJ • When reporting to the DAERA facility you must present the Declaration Unique Consignment Reference (DUCR) provided by the declarant plus the necessary <u>evidence/certificates/permits</u> confirming you can move the goods – these will be inspected by Border Force officials • After checks have been completed, Border Force officials will either provide “Permission to Progress” to the exiting Port or alternatively will advise on what corrective action needs to be taken 	<ul style="list-style-type: none"> • You must check in with the Carrier at the Port of Larne and present your Goods Movement Reference – tell the Carrier at check-in that you are carrying goods for which specific processes apply based on specific international obligations (see point 2 above) • The Carrier will then confirm whether you can proceed and board the vessel or alternatively if a check is required • If a check is required, you must attend the DAERA facility onsite at the Port of Larne for inspection – you must present the Declaration Unique Consignment Reference (DUCR) provided by the declarant plus the necessary <u>evidence/certificates/permits</u> confirming 	<ul style="list-style-type: none"> • You must report to the DAERA facility onsite at the Port of Warrenpoint (outside of the Seatruck office Building) before you check in with the Carrier • When reporting to the DAERA facility you must present the Declaration Unique Consignment Reference (DUCR) provided by the declarant plus the necessary <u>evidence/certificates/permits</u> confirming you can move the goods – these will be inspected by Border Force officials • After checks have been completed, Border Force officials will either provide “Permission to Progress” to the exiting Port or alternatively will advise on what corrective action needs to be taken



<ul style="list-style-type: none"> • If given “Permission to Progress”, the goods will be sealed by Border Force who will confirm you can continue to Carrier check in at the Port of Belfast • Upon arrival at the Carrier check in you must present your Goods Movement Reference <p>Important: failure to attend the DAERA facility at Belfast in advance of your journey may result in delays to travel and clearance of your goods</p>	<p>you can move the goods – these will be inspected by Border Force officials</p> <ul style="list-style-type: none"> • After checks have been completed, Border Force officials will either provide “Permission to Progress” to board the vessel or alternatively will advise on what corrective action needs to be taken <p>Important: failure to attend the DAERA facility at Larne when advised to do so may result in delays to travel and clearance of your goods</p>	<ul style="list-style-type: none"> • If given “Permission to Progress” by Border Force, you can continue to the Carrier check in at the Port of Warrenpoint • Upon arrival at the Carrier check in you must present your Goods Movement Reference <p>Important: failure to attend the DAERA facility Warrenpoint in advance of your journey may result in delays to travel and clearance of your goods</p>
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