

TSS User Guides

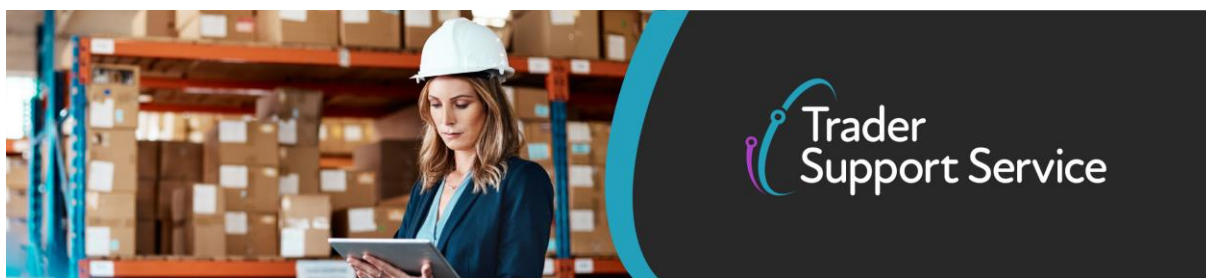
Documents for GB:NI goods
movement



Updated: April 2022



HM Revenue
& Customs



Contents

1	Glossary	2
2	Introduction	2
3	Import declarations	3
3.1	Who fills in the declaration and when	3
3.2	How TSS supports declarations	4
3.3	Information required for TSS.....	4
4	Commercial invoice	5
5	Transit documents	6
6	Packing list	6
7	Export Health Certificates	7
8	Phytosanitary certificates	8
9	Moving goods between Northern Ireland and the Channel Islands/ Isle of Man	8
9.1	What is the process for moving goods between Isle of Man (IoM) and NI?	8
9.2	What is the process for moving goods between the Channel Islands (CIs) and Northern Ireland (NI)?	9
10	I need to know more	9



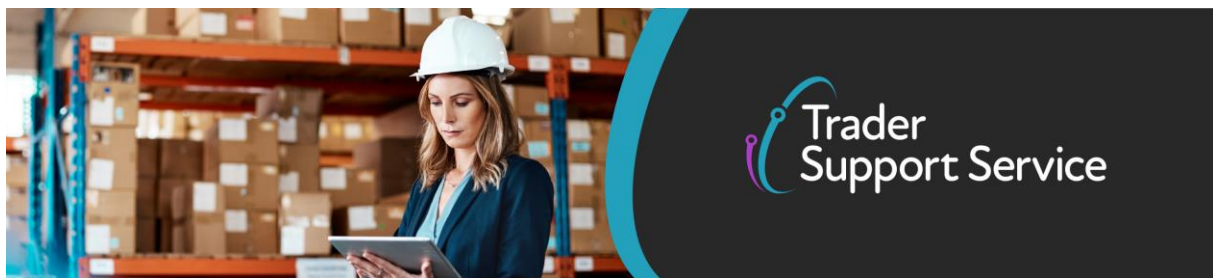
1 Glossary

If there are any words or acronyms in this document that are unfamiliar, please visit the [Jargon Buster](#) or use the search tool on the [Northern Ireland Customs & Trade Academy \(NICTA\) website](#) to find a definition.

Word	Description
Incoterms®	Incoterms are internationally agreed commercial terms identifying the transfer of risk and the responsibility for customs declarations, transportation, insurance and who bears the associated costs.
Commodity Code	<p>A sequence of digits, used to identify goods for customs purposes. When trading internationally, you will need to know the correct commodity code for your goods so you can fill out customs paperwork correctly. UK and European Union tariff codes are usually 8 digits long for exports, and 10 digits (or sometimes more) for imports.</p> <p>Most tariff codes globally are based on the Harmonized System of classification, and are often referred to as Harmonized System, or H.S. codes. The harmonized system covers only the first 6 digits of codes.</p>
ENS	In order for the goods to even leave a country, the carrier must lodge an ENS (sometimes called a 'safety and security declaration') with customs at the first place of arrival within the customs territory to let HMRC know which goods are being carried. The ENS must be lodged within certain time limits. For example, if sea transport is used, an ENS needs to be filed by the ship 24 hours before the goods are scheduled to be loaded.

2 Introduction

Knowing the key documents required for moving goods between Great Britain (GB) and Northern Ireland (NI) will help ensure your business continues to trade seamlessly now that



the United Kingdom (UK) has left the European Union (EU) Customs Union. One of the most searched-for questions online relating to moving goods is: what documents do I need? This guide covers the most important documents, with the caveat that requirements will vary depending on the type of product. Read on to discover more about the documents that will ensure your goods continue to flow smoothly from GB to NI.

3 Import declarations

From January 2021 import declarations are needed for goods moving from GB to NI so that:

- authorities are aware of what goods move between GB and NI
- tariffs are not paid on trade within the UK
- NI can benefit from UK free trade agreements
- goods destined for Ireland (e.g., the EU) pay tariffs when they should

Declarations contain:

- Who is shipping the goods, receiving them and completing the declaration
- What the goods are, where they have come from and where they were made
- Value of the goods

Although the UK has agreed a Free Trade Agreement with the EU, import declarations will still be required for goods moving from GB into NI.

3.1 Who fills in the declaration and when

Declarations are required for goods moving from GB to NI.

The Incoterms® determine who is responsible for making sure the import declarations are completed and are agreed between the sender and receiver of the goods and is a way of describing the details of a trade transaction. The Incoterms® are normally included in sales contracts. These are set by the International Chamber of Commerce.

For example, a larger supplier in GB will have more opportunity to arrange transport, working with a freight forwarder.



They may therefore choose to use DDP (Delivered Duty Paid) Incoterms[®] because under DDP, the sender/seller of goods is ultimately responsible for the information filed in the declaration.

However, declarations are usually completed by a carrier or intermediary acting on the trader's behalf – with the support of the free Trader Support Service (TSS), if they so choose.

For more information on Incoterms[®] please see the [GB:NI Trade Guides](#) and [How to use Incoterms[®]](#) guide on NICTA

3.2 How TSS supports declarations

There are different forms of declarations you or your carrier may need to complete to move goods from Great Britain to Northern Ireland, including:

- Entry Safety and Security declarations
- Simplified Frontier declarations
- Supplementary declarations
- Full import declarations

The TSS provides a portal for digital submission of declarations.

Hauliers can send Safety & Security data, which TSS will use to generate and submit Safety & Security declarations to HMRC.

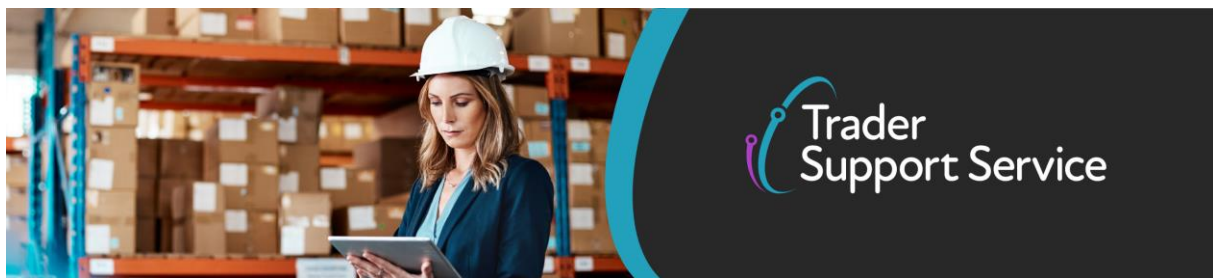
For registered and eligible traders, TSS will use the Safety & Security data provided by the carrier to generate and submit a Simplified Frontier Declaration on the trader's behalf.

TSS will then facilitate digital submission of Supplementary declarations, via the TSS portal.

For more information about the different types of import declarations and how TSS supports you to complete them, visit the [NICTA website](#).

3.3 Information required for TSS

For details of the information required to complete Safety & Security declarations – data which is also used by TSS to generate Simplified Frontier Declarations, please see the [Data Guide: TSS declaration data requirements](#) on NICTA



Commodity codes classify goods for country-to-country movement. They allow traders or their freight forwarders to fill in declarations and to check if there's duty or VAT to pay. For more information on commodity codes see [An overview of tariff classification](#) guide on NICTA

HMRC requires further information for supplementary declarations. More information on the TSS requirements for supplementary declarations is available in the [Data Guide: TSS declaration data requirements](#) on NICTA

Additional information for supplementary declarations includes, but is not limited to:

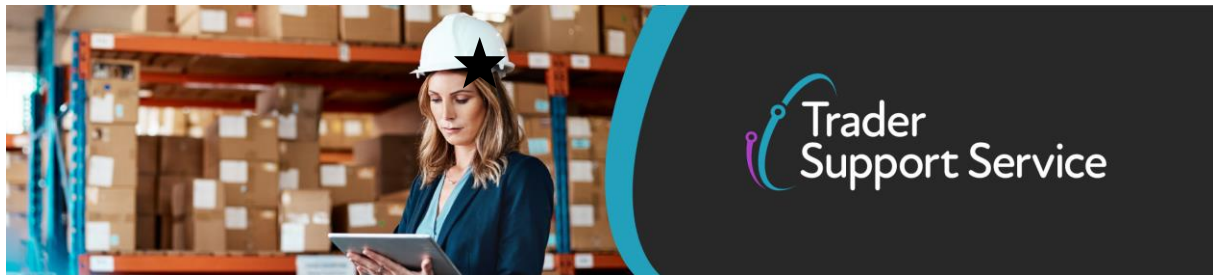
- Commodity code and any additional codes
- Applicable documents and licences for import
- Value of goods
- Country of origin
- Incoterms®

4 Commercial invoice

A commercial invoice is one of the most important pieces of documentation in trade as it sets out how and when a company selling the goods will be paid and is usually completed by the seller of goods. The seller will use the invoice to set out how and when they require to be paid for the trade transaction. It is considered good practice for the invoice to accompany a consignment, but is not essential.

A commercial invoice should include:

- a description of the goods being sent (including a commodity code)
- the address of the shipper and sender
- the delivery and payment terms (or the Incoterms® used)



5 Transit documents

'Transit' procedures allow goods to be moved through multiple territories under duty suspension and without completing customs declarations each time.

This enables:

- GB and NI traders to access simplified movements of goods via Ireland
- Goods to travel to destination before declarations and duties need to be completed or paid

Additional declarations and authorisations are required to move goods using Transit procedures.

TSS supports Transit movements for GB-NI via Ireland. For details of the process and TSS support, for more information on Transit, please see the [TSS Transit service: a step-by-step guide for traders](#) on NICTA.

Example: Transit procedures can be used to move goods from GB via Holyhead to Ireland (an EU country) before moving them on to NI. Transit can also be used for 'land bridge' movements via GB from NI to an EU mainland country such as France.

6 Packing list

A packing list will show what goods are being sent in a package and the type of packaging being used to transport them. Goods will usually be transported in a box, crate, drum, carton or pallet.

It is considered good practice, though not essential, for a packing list to accompany a consignment.

Where import declarations are required, a packing list is usually more detailed than a domestic one because it can also be used to help if authorities conduct a physical examination of goods being moved.

If part of a shipment gets lost or damaged while being transported, the packing list can also help you to identify quickly and accurately which goods have been affected.

Packing lists should include the following:



- Number and type of packages
- Contents of the packages
- Gross weight and dimensions
- Any other markings

7 Export Health Certificates

If you send livestock, fish or products of animal origin (e.g., milk or cheese) from GB to NI, you will need to get a veterinary certificate – also known as an Export Health Certificate. A catch certificate will be additionally needed if moving certain species of fish.

An Export Health Certificate confirms that the products you are sending meet the health requirements of the destination country or territory. If sending a consignment with multiple and different products of animal origin, you must complete a certificate for each product type.

Export Health Certificates are signed by Official Veterinarians (OVs) or Official Fish Inspector (OFIs). OVs or OFIs can be hired by government departments or can be private vets who have completed the appropriate training. In the case of OFIs they can be EHOs who have completed the fish inspector training. To find an OV or OFI near you see the [GOV.UK](https://www.gov.uk) website for a list.

You will require an Export Health Certificate for the following movements of live animals, fish and animal-origin products:

- from GB to the EU
- from GB to NI
- for Transit through Ireland and into NI

To support agri-food traders with these goods movements, and to help with additional costs, the Movement Assistance Scheme (MAS) has been introduced by DEFRA. Find out more about the MAS see [GOV.UK](https://www.gov.uk).



8 Phytosanitary certificates

To protect plant health, authorities set policies and enforce controls and restrictions on the import, movement and keeping of certain plants, plant pests and other materials such as wood and soil.

Goods such as plant, plant products, wood and timber moving from GB to NI must comply with EU controls and regulations. You will need to get a phytosanitary certificate to prove this.

If you are moving plants or plant products, you will need to apply for a phytosanitary certificate through the [Animal and Plant Health Agency \(APHA\)](#).

To support agri-food traders with these goods movements, and to help with additional costs, the Movement Assistance Scheme (MAS) has been introduced by DEFRA. Find out more about the MAS see [GOV.UK](#).

For the following products, you will need to apply for a phytosanitary certificate through APHA's Forestry Commission:

- Trees, wood, bark, soil or forest tree seed
- Non-manufactured wood products including packaging cases, boxes and crates

9 Moving goods between Northern Ireland and the Channel Islands/ Isle of Man

9.1 What is the process for moving goods between Isle of Man (IoM) and NI?

IoM to NI

If you are moving goods between IoM and NI, these will require customs processes and will be treated identically to movements between GB and NI. Import declarations, including Entry Summary Declarations (ENS), are required on all commercial goods movements from IoM to NI.

NI to IoM



There will be no requirements for export declarations for goods movements from NI to IoM with the same limited exceptions that apply for GB. Customs duty rules will be the same as for movements between GB and NI.

Traders moving goods between IoM and NI may use the TSS declaration service to satisfy the customs requirements.

9.2 What is the process for moving goods between the Channel Islands (CIs) and Northern Ireland (NI)?

CIs to NI

If you are moving goods between the CIs and NI, these are subject to the same declaration requirements as movements between GB and NI. Import declarations, including ENS, are required on all commercial goods movements from CIs to NI. Customs duty calculations may differ when selecting country codes corresponding to CIs (GG/JE), but the process for declaring goods as not-at-risk will be similar as for goods moving from GB to NI

NI to CIs

There will be no requirements for export declarations for goods movements from NI to CIs with the same limited exceptions that apply for GB.

Traders moving goods between CIs and NI may use the TSS declaration service to satisfy the customs requirements.

10 I need to know more

There are additional guides available on [NICTA](#) to support you with trade into and out of NI:

- [GB:NI Trade Guides](#)
- [How to use Incoterms®](#)
- [Data Guide: TSS declaration data requirements](#)
- [An overview of tariff classification](#)



- [TSS Transit service: a step-by-step guide for traders](#)

You can also consult the [TSS Contact Centre](#) for support on 0800 060 8888.