

TSS User Guides

Supplementary Declarations: Step-by-step guide



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HM Revenue
& Customs



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If there are any words or acronyms in this document that are unfamiliar, visit the [Jargon Buster](#) or use the search tool on the [Northern Ireland Customs & Trade Academy \(NICTA\) website](#) to find a definition.¹

Throughout this document there will be words highlighted in a **bold, blue colour**. This indicates a TSS Portal field name that will support you in completing the actions required.

1 Introduction

This guide will outline **how to complete a Supplementary Declaration in the Trader Support Service (TSS) Portal as part of the TSS Simplified Procedure**. The TSS Simplified Procedure is a two-step customs declaration process that moves goods from Great Britain (GB) to Northern Ireland (NI). This is not the same as **the simplified processes for Internal Market Movements** (see box below), which applies to eligible UK Internal Market Scheme (UKIMS) traders whose goods are moving entirely within the UK internal market, and who as a result can claim both the fiscal benefit (no tariff) and a process simplification.

The TSS Simplified Procedure allows businesses to move goods from GB to NI by making a simplified declaration before the goods move (pre-movement) and then providing the full information about the goods after they have moved (post-movement) for both [‘not at risk’](#) and [‘at risk’](#) goods. Further guidance on ‘not at risk’ and ‘at risk’ goods can be found on [GOV.UK](#).

The post-movement information that is submitted to HMRC is known as the **Supplementary Declaration**.

Traders moving [‘not at risk’](#) goods **only** from GB to NI, may be able to use the **simplified processes for Internal Market Movements**. To benefit from the simplified processes, traders need to be authorised under the **UK Internal Market Scheme (UKIMS)**. There is further guidance on [UKIMS](#) and how to apply on GOV.UK. Information on the simplified processes and available journey options can be found in the [Simplified processes for Internal Market Movements - Introduction guide](#) and dedicated [Internal Market Movement](#) page on NICTA.

This guide covers the completion of the Supplementary Declaration as the final part of the TSS Simplified Procedure.

The **TSS Simplified Procedure** requires:

- A) **A safety and security declaration**, the Entry Summary Declaration, which must be completed **prior to the goods entering NI** (this is usually done by the carrier)

¹ Terms used in this guide refer to the terminology used on the TSS Portal. These may not match the most recent terms used on GOV.UK, in HMRC’s Customs Declaration Service or the [Northern Ireland Online Tariff](#) on GOV.UK.



See the [ENS Step-by-step guide: Standard Process and Consignment First Process](#) for further information.

AND

B) The **customs declarations**, which are divided into multiple steps:

- **A Simplified Frontier Declaration**, usually auto-generated by TSS from the information provided in the Entry Summary Declaration, **made before goods movement** using a simplified dataset
- **A Supplementary Declaration**, requiring a full dataset which is always **completed after the goods move** and is used to close the customs journey and pay any required duties and other charges
 - Submission of the Supplementary Declaration is required by the tenth calendar day of the month following the goods movement
 - Submission of the Supplementary Declaration is the responsibility of the Importer of Record, as indicated by the **Importer EORI** on the TSS Simplified Frontier Declaration

This step is covered in this guide.

Note: For traders who qualify for the simplified processes for Internal Market Movements (SPIMM), TSS has added functionality that allows traders who use the TSS Simplified Procedure to convert the generated Supplementary Declaration to an Internal Market Movement Information (IMMI). No duties are payable on an Internal Market Movement (IMMI). As per the requirements under UKIMS authorisation, **for traders completing an Internal Market Movement Information (IMMI) a Final Supplementary Declaration is not required.**

- **A Final Supplementary Declaration**, detailing the number of Supplementary Declarations finalised for a reporting period (arrivals with a tax point date in the previous calendar month) compared to the Supplementary Declarations due, which TSS will automatically submit on your behalf

The TSS Simplified Procedure may be used to move certain goods from GB-NI, subject to the list of supported journeys explained in the [Supplementary Declarations are supported on the TSS Simplified Procedure for the following scenarios](#) section of this guide.

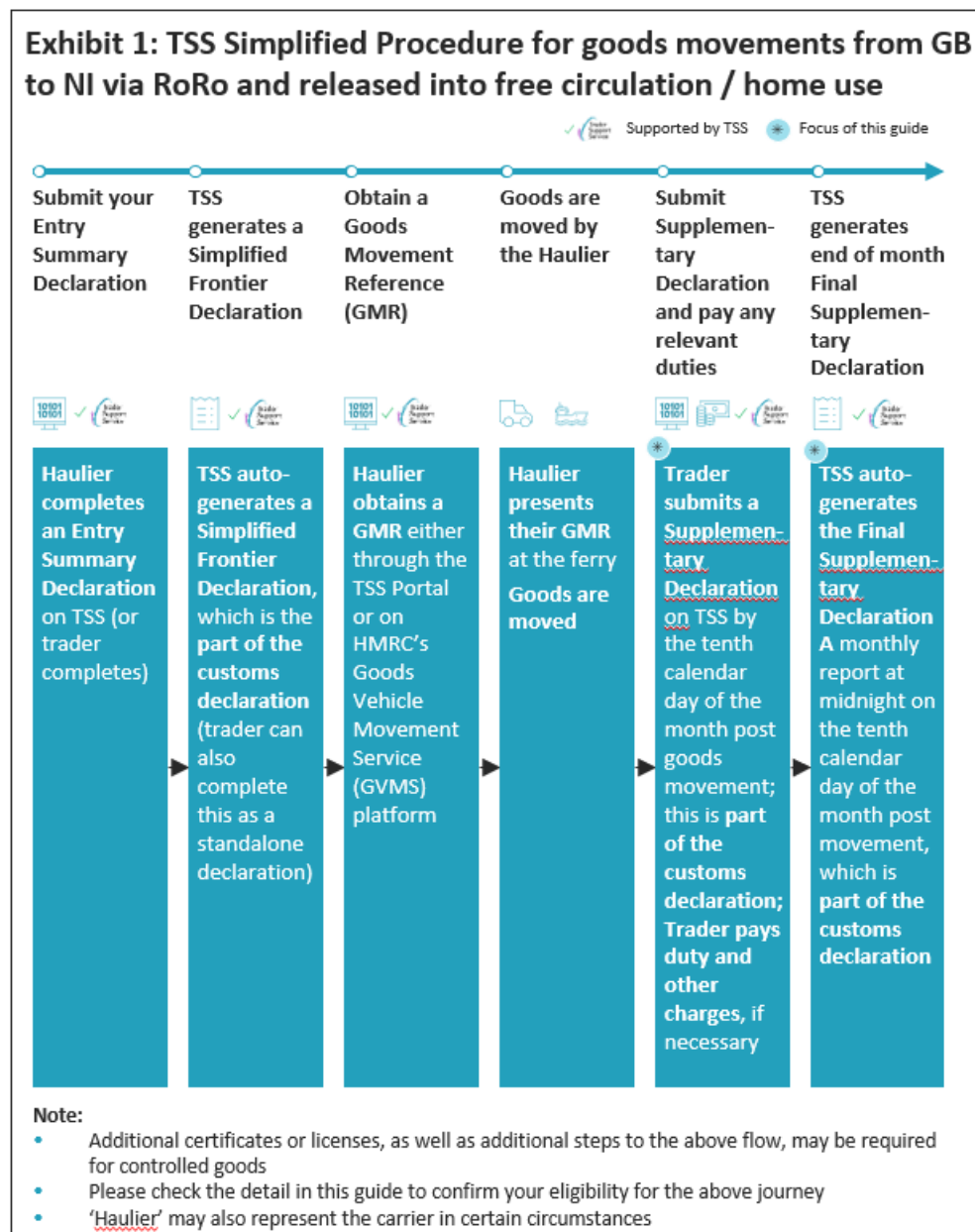
The TSS Simplified Procedure can't be used to import goods direct into NI from Rest of World excluding the European Union (RoW excluding EU). For a full list of exclusions see the [Supplementary Declarations are not supported on the TSS Simplified Procedure for the following scenarios](#) section of this guide.

The [Appendix](#) has a full list of the journeys for which Supplementary Declarations are and are not supported by TSS and **links to relevant guidance for these journeys.**



1.1 Overview of end-to-end journey for goods movement from GB to NI

Exhibit 1 shows the end-to-end TSS Simplified Procedure for goods movements from GB to NI via Roll on Roll off (RoRo) and released into free circulation. Exhibit 1 highlights where the Supplementary Declaration sits within this journey.



Click on the links below to navigate to the relevant support materials for each step.

Guidance for steps:

- Submit your Entry Summary Declaration – [ENS Step-by-step guide: Standard Process and Consignment First Process](#) on NICTA



- Obtain a Goods Movement Reference – [Creating a Goods Movement Reference](#) on NICTA
- Submit the Supplementary Declaration by the tenth calendar day of the month following the movement
- For help with completing a Supplementary Declaration, see the [Step-by-step walkthrough of the TSS Supplementary Declaration process](#) section of this guide
- To pay the relevant duties, see the [Payments: Step-by-step guide using TSS](#) on NICTA

TSS supports goods being released into free circulation from GB to NI (as shown in Exhibit 1, above), as well as a range of special customs procedures. See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for a full list of what procedures are supported on the TSS Simplified Procedure.

If the special procedure you need is authorised to be used on the TSS Simplified Procedure (see the [simplified procedures exclusion list](#) on GOV.UK) but is not yet available within TSS, you must navigate to your Supplementary Declaration in the TSS Portal and select 'Yes' for the question **Any procedure(s) not currently supported by TSS?** to let TSS know you are waiting on a procedure to become available. TSS will notify you when your procedure becomes available to enable you to complete your Supplementary Declaration.

However, if the special procedure you need is not authorised to be used on the TSS Simplified Procedure (as per the [Simplified Procedures exclusion list](#) on GOV.UK), the TSS Full Frontier Declaration journey can be used instead. Refer to the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA to check if the procedure required is supported in TSS on the Full Frontier Declaration route.

Customs agents (also known as Agents and Intermediaries) may complete declarations on your behalf in TSS if authorised to do so. Customs agents should follow the process in this guide after logging into their agent account and selecting 'represent trader'. Details on how to represent a trader in TSS can be found in [A Handbook for Customs Agents and Intermediaries](#) on NICTA.

2 How to make the most of the TSS Simplified Procedure

As outlined in the previous section, TSS supports goods moving from GB to NI into free circulation, and into certain special procedures as well as certain reliefs, by allowing you to use TSS to file a Simplified Frontier Declaration.

See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for a full list of what procedures are supported on the TSS Simplified Procedure.



In addition, you may be able to use your own Simplified Customs Declaration Procedure (SCDP), formerly known as Customs Freight Simplified Procedure (CFSP), to make Simplified Frontier Declarations.

If you move goods from GB to NI on the TSS simplified journey, and hold your own SCDP authorisation, you can choose to declare goods either using your own, or the TSS SCDP authorisation, provided the procedure is supported on TSS.

TSS supports the use of your own SCDP authorisation, if you are authorised for Simplified Declaration Procedures (SDP). To move goods using your SCDP authorisation on movements from GB to NI, you need to hold an authorisation associated with your XI EORI. You can't use your own SCDP authorisation within TSS for Entry Into Declarant's Records (EIDR).

The following guidance on GOV.UK provides further information on SCDP authorisation types:

- [Apply to use simplified declarations for imports](#)
- [Making a simplified frontier declaration](#).

When the simplified processes for Internal Market Movements (SPIMM) are not being utilised, the following steps of the TSS Simplified Procedure help you to complete a Supplementary Declaration for goods movements from GB to NI:

1. **Entry Summary Declaration:** a safety and security declaration, known in TSS as the Entry Summary Declaration, is required for goods movements from GB to NI

The Entry Summary Declaration must be completed prior to the goods entering NI and is the responsibility of the person operating the means of transport on which the goods are brought into NI. This person is commonly referred to as the carrier.

TSS can support you to generate this declaration for goods moving from or via GB to NI. For controlled goods, additional information will be required on the Entry Summary Declaration. Further guidance is available in the [Guidance on controlled goods and the online tariff tool](#) on NICTA. As the Entry Summary Declaration is not a customs declaration and is the obligation of the carrier, carriers may choose to use TSS to complete the Entry Summary Declaration, even if the importer wants to make their own arrangements to submit the customs declaration outside of TSS.

Where the carrier chooses to use TSS for the Entry Summary Declaration, but the importer wants to declare the goods outside of TSS, the carrier can select an **ENS Only Reason**, and no Simplified Frontier Declaration or Supplementary Declaration will be generated. To use this process, you will be required to select an appropriate reason. See the [ENS Step-by-step guide: Standard Process and Consignment First Process](#) guide on NICTA for the full list of reasons available.

2. **Simplified Frontier Declaration:** this is the first part of the customs declarations on the TSS Simplified Procedure



A Simplified Frontier Declaration, usually generated automatically by TSS from the information provided in the Entry Summary Declaration, is made before the goods movement using a simplified dataset. It is the responsibility of the Importer of Record to ensure the Simplified Frontier Declaration is completed in the TSS portal before the goods are due to depart from GB and is in an 'Awaiting arrival' state. This will ensure the Supplementary declaration is generated post movement.

3. **Supplementary Declaration:** this is the second part of the customs declaration; this full electronic declaration is required after goods move from GB to NI

TSS will create a 'draft' Supplementary Declaration for you and populate it with some of the required information from the Entry Summary Declaration / Simplified Frontier Declaration already completed through TSS. Some of the pre-populated fields are editable and may be amended where required. TSS will notify HMRC of the changes made accordingly.

You must complete the additional data required for the successful submission of the Supplementary Declaration. The [Data guide: TSS declaration data requirements](#) on NICTA outlines the data requirements for completing a Supplementary Declaration successfully in TSS.

There are cases where the Supplementary Declaration may not be auto-generated from the Simplified Frontier Declaration. An example of where this might happen is if you are using certain special procedures, where you may need to submit a Full Frontier Declaration. See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for which special procedures require a standalone Supplementary Declaration or Full Frontier Declaration and how to submit these declarations in TSS.

It is the importer's obligation to provide the remaining data, complete and then submit any draft Supplementary Declarations created in TSS where the procedure is available in the TSS Simplified Procedure. See the [Appendix](#) of this guide for a full list of the journeys for which Supplementary Declarations are and are not supported by TSS.

Submission of the Supplementary Declaration in TSS is required by the tenth calendar day of the month following the goods movement.

If you need to complete large volumes of individual Supplementary Declarations per calendar month, you can reduce the number of Supplementary Declarations you submit by consolidating them into **Periodic Declarations**.

Periodic Declarations enable you to consolidate Supplementary Declarations that have similar core criteria, resulting in the submission of one collective Supplementary Declaration for the relevant calendar month. You may complete multiple Periodic Declarations in a calendar month for the Supplementary Declarations raised in TSS.

For further details refer to the [Periodic Declaration: General Guidance](#) on NICTA.



If duty payment is required, the duty liability calculation is made available on the TSS Supplementary Declaration after the successful submission of the Supplementary Declaration to HMRC's Customs Declaration System (CDS). The [Payments: Step-by-step guide using TSS](#) on NICTA has more information on the duty payment process.

4. **A Final Supplementary Declaration** is submitted by TSS at the end of a reporting period for traders using the TSS Simplified Procedure

A Final Supplementary Declaration details the number of Supplementary Declarations finalised for the reporting period compared to the number of Supplementary Declarations due. TSS will generate a Final Supplementary Declaration for all Supplementary Declarations successfully submitted for arrivals with a tax point date in the previous calendar month, also known as a reporting period.

TSS will submit the Final Supplementary Declaration for traders using TSS SCDP authorisation as well as for traders using their own SCDP authorisation in the TSS Portal. For traders using their own SCDP authorisation, there is the provision to submit multiple Final Supplementary Declarations if the trader uses several software packages and completes Supplementary Declarations outside TSS.

TSS has an obligation to complete the Final Supplementary Declaration only for the Supplementary Declarations raised in the TSS Portal.

Traders using their own SCDP authorisation on the TSS Portal will be advised by email that a Final Supplementary Declaration for all Supplementary Declarations in TSS has been submitted successfully on their behalf. You will be able to view, print and download your Final Supplementary Declaration reports from your company profile.

The Final Supplementary Declaration reporting is automated, and no interaction is required from you.

This guide covers the submission of the Supplementary Declaration and will help you prepare and complete the Supplementary Declaration. It will provide a step-by-step walkthrough of the process.

Step-by-step instructions on how to complete a Supplementary Declaration are covered in the following sections of this guide:

- [How can I prepare for the completion of a Supplementary Declaration?](#)
- [Step-by-step walkthrough of completing the Supplementary Declarations in TSS](#)

See also the [Data guide: TSS declaration data requirements](#) on NICTA, which outlines data requirements for completing a successful Supplementary Declaration in TSS.



3 How can I prepare for the completion of a Supplementary Declaration?

There are a few key steps you should undertake before completing a Supplementary Declaration on the TSS Portal.

1. **Ensure you are authorised** under UKIMS to declare that your goods are 'not at risk' of moving to the EU

Details on ['not at risk'](#) goods can be found on GOV.UK.

You need to be authorised under UKIMS to obtain the fiscal benefit (zero tariff) when you make your Supplementary Declaration. Further details on [UKIMS](#) and how to get authorised can be found on GOV.UK.

2. **Check if you can claim a customs duty waiver**

If your goods are 'at risk' (of moving into the EU), you may be able to claim a waiver on tariffs. More details on [how to claim a customs duty waiver](#) can be found on GOV.UK.

3. See the [Tariffs on goods movements into NI](#) guide for step-by-step instructions on options to minimise your tariff exposure, or watch the [Tariffs on goods entering NI – what are your options?](#) webinar on NICTA

It is highly recommended that you consult this guidance, so you do not pay more than you need to.

4. **Ensure that you hold the data required** for completion of the Supplementary Declaration:

- For an overview of data required for standard goods, refer to the [Supplementary Declarations: Checklist for traders of standard goods](#) guide on NICTA.
- For a more comprehensive list of data required, refer to the [Data guide: TSS declaration data requirements](#) on NICTA.

5. **Determine the commodity code for the goods** that you move

Guidance on finding [commodity codes](#) for imports can be found on GOV.UK. It's recommended that once the commodity codes are determined you keep the [commodity code page](#) on GOV.UK open to help you consult the requirements and conditions.

If eligible, you may consider using grouping simplification, to reduce the number of items you need to declare on the Supplementary Declaration if the goods are eligible for grouping. For more information and requirements on using grouping simplification refer to the [Simplify your customs declarations: group goods under once commodity code](#) guide on NICTA.

6. **Identify whether your goods are eligible for the preferential tariff**



There is guidance on GOV.UK on [claiming preference](#) and how to identify whether or not you can claim preferential treatment under the relevant trade agreements.

7. Determine the Procedure Code and Additional Procedure Code you are using for the goods

Duty, import VAT, and/or excise duty relief can be claimed depending on the **Procedure Code** and **Additional Procedure Code** used if you are eligible and the codes are applicable to your goods movement.

- **A Procedure Code** is a four-digit code and is used to identify the requested procedure the goods are going into (such as Free Circulation), and the previous procedure they are coming from (for example, Customs Warehousing)

See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for more information on what Procedure Codes are supported on the TSS Simplified Procedure.

- **An Additional Procedure Code** is a three-digit code used to identify any supplementary conditions that apply to your goods

See the [Data guide: TSS declaration data requirements](#) on NICTA for more information on Additional Procedure Codes supported on the TSS Simplified Procedure. The [Additional Procedure Codes: Introduction and index list](#) on GOV.UK contains the specific completion rules instruction for each three-digit Union and National Additional Procedure Code that can be used for imports.

8. Pay any charges

Any charges due on Supplementary Declarations submitted through the TSS Portal can be paid through:

- Your **Duty Deferment Account (DDA)**: this appears as 'Deferred Payment' in the TSS Portal

This allows the deferment of duty, import VAT, excise and other charges. No payment through TSS is required.

- **Card payment through TSS** ('TSS DDA' in the TSS Portal): this Duty Deferment Account (DDA) owned by TSS allows the deferment of duty, import VAT, excise and other charges

This option uses the TSS DDA to pay HMRC for customs debt on your behalf. TSS will ask you to make a payment of any customs debt through the TSS Portal.

Refer to the [Payments: Step-by-step guide using TSS](#) for detailed information for all available **Methods of Payment (MoP)** in TSS.

9. Keep relevant documents



You may need to **keep copies of the following documentation ready**, which will help you complete your Supplementary Declaration:

- Commercial invoice and other customs paperwork (for example, packing list)
- Documents relating to licensing/prohibitions and restrictions (if applicable)
- If you are seeking to use the preference in the UK-EU Trade and Cooperation Agreement (TCA), you will need to keep documents relating to the origin of the product so you can demonstrate proof that the goods satisfy the origin requirements of the TCA

4 Step-by-step walkthrough of the TSS Supplementary Declaration process

This section provides a step-by-step walkthrough of how to complete a Supplementary Declaration on the TSS Portal. Refer to the [Data guide: TSS declaration data requirements](#) on NICTA for support with each data element.

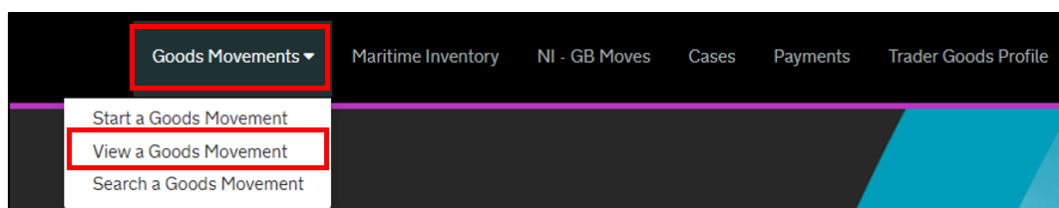
4.1 Populate consignment (header) level information

As an importer using **the TSS Simplified Procedure**, you will have to complete the draft Supplementary Declaration that is auto-generated in TSS after the goods have arrived at the NI Point of Entry and the related pre-lodged Entry Summary Declaration / Simplified Frontier Declaration receives 'Arrived' status in TSS.

TSS will automatically populate several fields in the Supplementary Declaration for each arrived consignment from the data provided on the Entry Summary Declaration / Simplified Frontier Declaration. The step-by-step instructions below specify which fields are auto-populated and which fields must be manually populated. Contact the [TSS Contact Centre](#) or raise a case via the [TSS Portal](#) if you need further support to complete a Supplementary Declaration.

4.2 Completing your Supplementary Declaration at the consignment (header) level

Navigate to the Supplementary Declaration by logging into the [TSS Portal](#), and then click on the **Goods Movements** tab at the top of the page, followed by **View a Goods Movement**.





All draft Supplementary Declarations will be listed on the [View Goods Movement](#) page of the TSS Portal via the [Supplementary Declarations \(by consignment\)](#) section, in the subsection labelled [Draft SUP Declarations](#) or via the [Quick Filter; Supplementary Declarations \(SD\) Draft](#):

[Home](#) > [View Goods Movements](#)

Search all Goods Movements

In preparation for the Simplified Process for Internal Market Movements (SPIMM), this page has been redesigned and some of the options in the list below have been renamed. Learn more at the [NICTA learning platform](#) about these changes and how they affect you.

View Goods Movement

Quick Filters

Pre-movement to-dos				Post-movement to-dos			
Entry Summary Declarations (ENS): Draft	Entry Summary Declarations (ENS): Input Required	Full Frontier Declarations (FFD): Input Required	Simplified Frontier Declarations (SFD): Input Required	Supplementary Declarations (SD): Draft	Supplementary Declarations (SD): Input Required	Supplementary Declarations (SD): Overdue	Supplementary Declarations (SD): Pending payment
3325	492	559	1392	6023	1203	7285	22

Select Type and Status to view Goods Movements and Declarations

Type	Status
Goods Movements (by movement)	Draft SUP Declarations
Goods Movement (by consignment)	Input Required SUP Declarations
Internal Market Movement Information (by consignment)	Processing SUP Declarations
SFD Declarations (by movement)	Pending Payment SUP Declarations
SFD Declarations (by consignment)	Tax Calculation Verification Declarations
Supplementary Declarations (by consignment)	Payment Received SUP Declarations
Post Movement Internal Market Movement Information (by consignment)	Final Processing SUP Declarations
Full Frontier Declarations (by consignment)	Fiscal Hold SUP Declarations
	Closed SUP Declarations
	Cancelled SUP Declarations
	All SUP Declarations

Use the [Search tab](#) or [Created period](#) drop-down to navigate to the Supplementary Declaration that is required.

Open the Supplementary Declaration record by clicking on the [Local Reference Number](#).

Supplementary Declarations (by consignment) - Draft SUP Declarations					
Local Reference Number	Trader Reference	Importer Account	Exporter Name	Status	Period Declaration - Calendar Month
SUP000000005000787		Trader Five	Trader Five	Draft	
SUP000000005000785	R24-S73-H8-9627-006	Trader Five	Trader Five	Draft	
SUP000000005000784	R24-S73-H8-9627-007	Trader Five	Trader Five	Draft	



4.2.1 Previous Movement Information

Clicking the drop-down arrow on the **Previous Movement Information** banner will list the following fields:

Previous Movement Information	
ENS Declaration Reference: DEC000000010010852	SFD Declaration Reference: DEC000000010010853
Arrival Information: Belfast Port (TEST) (GBAUBELBELBEL) on 07/03/2025 11:48:31	Transport Document Number: PS-11411-005

- **ENS Declaration Reference** – a unique identifier for the Entry Summary Declaration associated with your consignment
- **SFD Declaration Reference** – used for the Frontier Declaration, this will be a unique identifier for the consignment associated with your Supplementary Declaration
- **Arrival Information** – the date and location of your goods arrival
- **Transport Document Number** – the reference number of the applicable transport document
 - For RoRo, this is the reference number of the Road Consignment (CMR) note
 - For sea, this is the Bill of Lading reference number issued by the carrier or their agent
 - For air, this is the Air Waybill reference number issued by the carrier or their agent

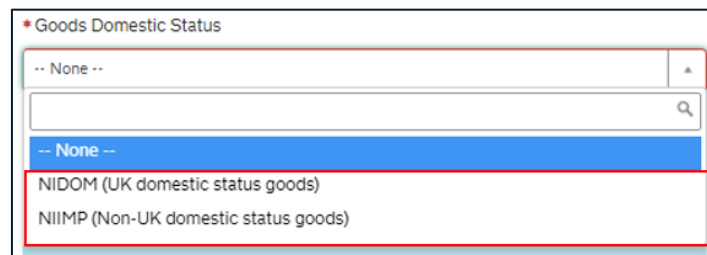
If required, you can also use the Entry Summary Declaration and Simplified Frontier Declaration references to find the respective entries for this consignment. See the [How to use the TSS Portal](#) guide on NICTA for more support.

4.2.2 Consignment (header) level data completion

Within the Supplementary Declaration, some fields of data are auto-populated by the TSS Portal, and other fields will require additional input of data before submission of your Supplementary Declaration.

1. A **Local Reference Number** will be auto-generated for your declaration starting with the prefix 'SUP' and this will be unique to the consignment
2. An **SFD Declaration Reference** number will be auto-populated to reflect the declaration reference for the consignment (header) level data of the previous declaration
3. Select the **Goods Domestic Status** from the drop-down list
 - This defaults to 'NIDOM (UK domestic status goods)' which applies to the majority of GB to NI movements

- 'NIIMP (Non-UK domestic status goods)' is used for goods coming to NI from the Rest of the European Union (RoW excluding EU) or when entering or being diverted from a special procedure



* Goods Domestic Status

-- None --

-- None --

NIDOM (UK domestic status goods)

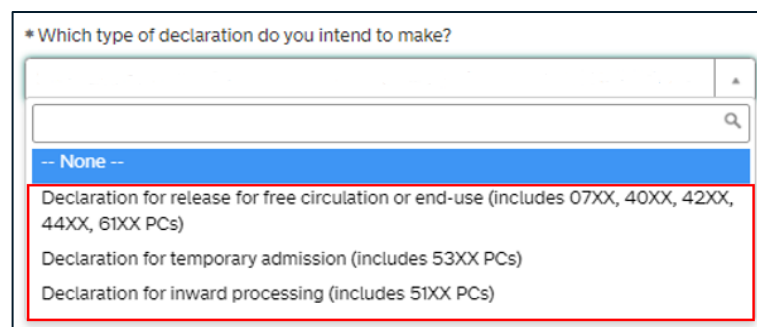
NIIMP (Non-UK domestic status goods)

- The **Status** of the declaration is read-only and changes after submission

This will be in 'Draft' status when starting a declaration and will automatically update as the declaration is processed.

- Which type of declaration do you intend to make?**

The TSS Portal will default to the first option of the 'Declaration for release for free circulation or end-use' procedure. You must ensure the correct type of declaration is selected for your goods at time of movement into NI. Check whether your goods are going to be released into free circulation or whether they are going into a special procedure. Select the type of declaration that applies to the unique circumstances/conditions of the movement.



* Which type of declaration do you intend to make?

-- None --

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)

Declaration for temporary admission (includes 53XX PCs)

Declaration for inward processing (includes 51XX PCs)

Special procedures require the entry of a specific **Procedure Code**. For customs special procedures, you need to be aware of the procedure and additional procedure codes that TSS is supporting. See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA.

- Answer the question **Any procedure(s) not currently supported by TSS?**

If your **Procedure Code** is not available in the TSS Portal, you must answer 'Yes' to this question. TSS will contact you once the **Procedure Code** is available in the TSS Portal for use. You can save and exit the Supplementary Declaration and complete it once the procedure code is available.



* Any procedure(s) not currently supported by TSS?

-- None --

Yes

No

- In the **Parties** section, check that the EORI numbers for the **Importer EORI** (the GB or XI EORI number of the declarant/person bringing the goods into NI) and the **Exporter EORI** are correct (as per the **Incoterm** agreed between parties)

If incorrect, contact the [TSS Contact Centre](#) by raising a case via the TSS Portal.

Note: If you are declaring goods 'not at risk' by using NIREM, you must use the EORI number that is associated with your UKIMS authorisation in the **Importer EORI** field. If a non-UKIMS-associated EORI was used as the Importer EORI at Entry Summary Declaration (ENS) / Simplified Frontier Declaration (SFD) stage, TSS will replace the non-UKIMS associated EORI number with your UKIMS-aligned EORI number if this information is available on your Company Profile.

- Importer Parent Organisation EORI** is an optional field for cases where a child company is using a parent company DDA for the deferment of duty, import VAT, excise and other charges
 - The field is visible only if **Do you need to use a Parent Organisation Authorisation on your declarations** is answered with 'Yes' on the company profile

In these cases, the **Importer Parent Organisation EORI** is either auto-populated with the relevant GB or XI parent company EORI number or is blank and editable depending on the company profile set up.

Parties	
* Importer EORI	Importer Parent Organisation EORI
GB000012340005	

- If **Do you need to use a Parent Organisation Authorisation on your declarations** is answered with 'No' on the company profile, the **Importer Parent Organisation EORI** field is not visible or available for input on the Supplementary Declaration

Should you wish to use the DDA of your parent company to defer customs charges, review the **Do you need to use a Parent Organisation Authorisation on your declarations** field in your company profile and make the respective changes. For details on how to do so see the [Registration: Step-by-step guide using TSS](#) on NICTA.



Note: functionality for you to have visibility, authorise and manage related parties (for example, Carrier, Haulier, ENS Submitter and Exporter) on your declarations is in the **‘Related Parties’** section in the Company profile.

This functionality is not triggered for Agents acting on behalf of the Importer.

9. The ‘Transport Details’ section is auto-populated from the Entry Summary Declaration data submission

Note: If completing a standalone Supplementary Declaration (where you haven’t submitted your Entry Summary Declaration / Simplified Frontier Declaration through TSS), you will need to populate these fields with the relevant supporting data for the goods movement.

Transport Details	
* Total Packages 20	Nationality of Means of Transport United Kingdom ✖ ▼
* Type of Movement RoRo (Accompanied / Unaccompanied) ▼	Identity Number of Transport MB80 MBB

10. **Total Packages** is tallied with the item line totals

* Total Packages 12

11. **Nationality of Means of Transport** is the nationality of the active means of transport crossing the border

* Nationality of Means of Transport United Kingdom ✖ ▼

12. **Type of Movement** refers to the mode of transportation at the border – this is the active means of transport used for the goods to arrive in NI

* Type of Movement RoRo (Accompanied / Unaccompanied) ▲
<input type="text"/> 🔍 -- None -- RoRo (Accompanied / Unaccompanied) Air



13. **Identity Number of Transport** relates to the means of transport on which the goods are directly loaded on at the time of presentation at the customs office of import (for example, the vehicle registration number of the truck for RoRo cargo)

Identity Number of Transport

14. **Destination Country** will default to 'United Kingdom' for NI

If onward supply relief (OSR) procedure is being used the destination code should not be GB or IM. The country of destination must be an EU member state (for example, Ireland).

*Destination Country

United Kingdom
✕
▼

15. **Trader Reference** is a free-text field populated by the declarant/submitter in the Entry Summary Declaration at consignment (header) level

Trader Reference

The text is carried through to the Simplified Frontier Declaration and Supplementary Declaration from the Entry Summary Declaration. You should update this field with your own additional information (for example, a movement reference number for the goods, purchase order number, or a collection point).

16. Confirm any additions or deductions to the customs value in the **Header Additions/Deductions** section

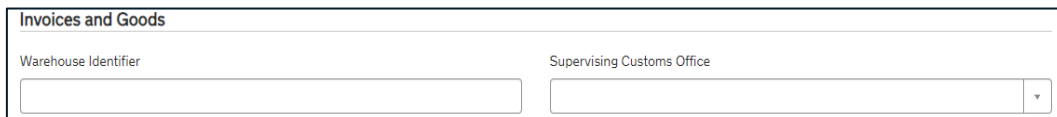
Header Additions/Deductions	
Freight Charge <input type="text"/>	Freight Charge Currency <div>Pounds Sterling ✕ ▼</div>
Insurance <input type="text"/>	Insurance Currency <div>Pounds Sterling ✕ ▼</div>
VAT Adjustment <input type="text"/>	VAT Adjustment Currency <div>Pounds Sterling ✕ ▼</div>

In this section, depending on your **Incoterms**, you may need to declare any **Freight Charge**, **Insurance**, or **VAT Adjustment** for your value build up. For further information see the [How to use Incoterms® 2020](#) guide on NICTA or the [International trade contracts and incoterms overview](#) on GOV.UK.

The currency defaults to 'Pounds Sterling' but can be amended to another currency if required.

For consignments where more than one Supplementary Declaration is raised, the amounts in these fields must be apportioned across all subsequent Supplementary Declarations. For details on how to apportion costs, refer to the [Data guide: TSS declaration data requirements](#) on NICTA.

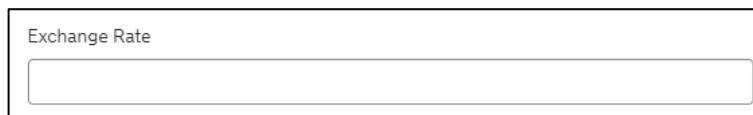
In the **Invoices and Goods** section at the consignment (header) level, you will see the **Warehouse Identifier** and **Supervising Customs Office** fields, which require completion for goods under special procedures described in the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA. For goods where the declaration for release for free circulation or 'end-use' procedure is used, leave those fields blank.



The screenshot shows a form titled 'Invoices and Goods'. It contains two input fields: 'Warehouse Identifier' and 'Supervising Customs Office'. The 'Supervising Customs Office' field has a small downward arrow on its right side, indicating it is a dropdown menu.

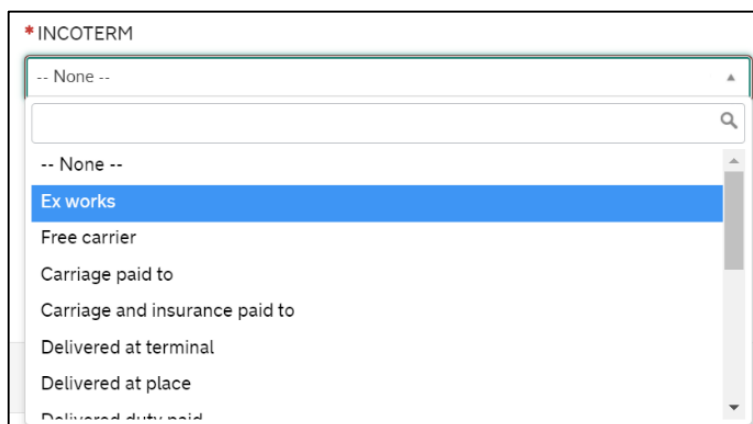
17. Where a fixed rate of exchange is stipulated in the contract of sale and is being used to convert currency and declare **Freight Charge** and **Insurance** in 'Pounds Sterling' in the 'Header Additions/Deductions' section, you should enter it in the **Exchange Rate** field for evidence purposes

Alternatively leave the **Exchange Rate** field blank.



The screenshot shows a single text input field labeled 'Exchange Rate'.

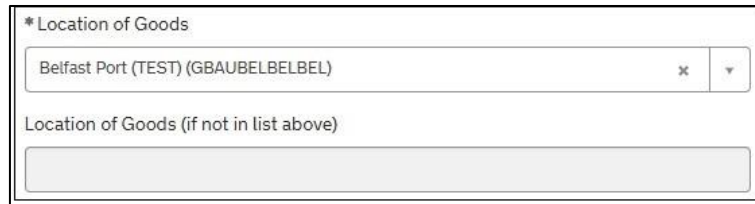
18. Select the associated **INCOTERM** using the drop-down list



The screenshot shows a dropdown menu titled '* INCOTERM'. The menu is open, displaying a list of options. The first option is '-- None --'. Below it is a search bar with a magnifying glass icon. Another '-- None --' option is visible below the search bar. The 'Ex works' option is highlighted in blue. Other visible options include 'Free carrier', 'Carriage paid to', 'Carriage and insurance paid to', 'Delivered at terminal', 'Delivered at place', and 'Delivered duty paid'.

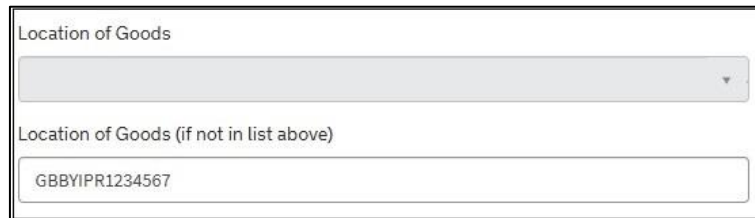
19. The **Location of Goods** is a drop-down menu of the border locations for ports and airports (locations) of entry

If this field is pre-populated, you cannot complete the **Location of Goods (if not in list above)**. This must be the final clearing location of the goods.

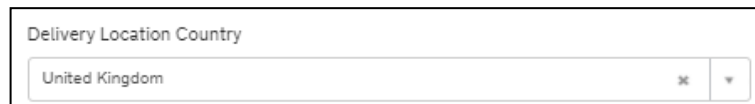


20. The **Location of Goods (if not in list above)** is a free-text field for use where the location of customs clearance is inland from the port or for special procedures

If this field is populated, you cannot complete the **Location of Goods**.



21. **Delivery Location Country** will default to 'United Kingdom'



22. Add the **Delivery Location Town**



This is the place where the goods are delivered to (the town listed on the delivery address). You do not have to complete this field or the **Delivery Location Town** field if the **UN/LOCODE** is completed.

23. The **UN/LOCODE** is the location up to which the **Incoterms** apply





Use this field to search for the correct code or select from the drop-down menu. You can view the country and town/city associated with the code when searching. If you complete this field, you do not have to complete the [Delivery Location Country](#) or the [Delivery Location Town](#).

24. **Use Postponed VAT Accounting?** This question is only relevant if you are importing:

- From 'RoW excluding EU' to NI
- Non-domestic goods entered under a customs special procedure in GB for release into free circulation in NI
- From the Channel Islands of Jersey and Guernsey (which are considered as RoW excluding EU locations for VAT purposes) to NI

Respond 'No' to the question **Use Postponed VAT Accounting?** if there is no VAT liability and/or the goods are 'NIDOM' status.

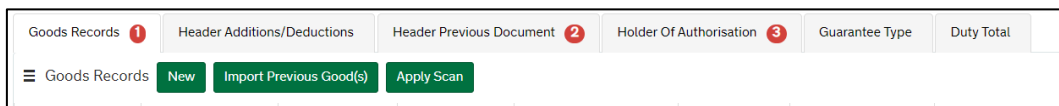
25. Then, press **Save (Ctrl + s)**

4.2.3 Related records at the consignment (header) level

At the bottom of the consignment (header) level form, there are several tabs ([Related Records](#)) that hold details of your consignment. See the [Data guide: TSS declaration data requirements](#) on NICTA for a detailed explanation on each of these tabs and fields:

- **Goods Records** – goods items within the consignment
- **Header Additions/Deductions** – for other types of additions/deductions not listed above; for a complete list of all types of [additions and deductions](#) you may need to declare, see Appendix 10 on GOV.UK
- **Header Previous Document**
- **Holder of Authorisation**
- **Guarantee Type**

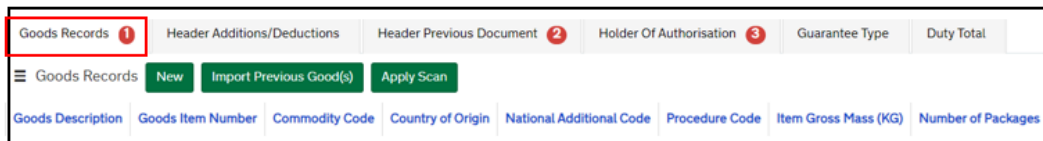
- **Duty Total**


 This screenshot shows the top navigation bar of the system. The 'Duty Total' tab is highlighted. Other tabs include 'Goods Records' (with a red '1'), 'Header Additions/Deductions', 'Header Previous Document' (with a red '2'), 'Holder Of Authorisation' (with a red '3'), and 'Guarantee Type'. Below the tabs are three buttons: 'New', 'Import Previous Good(s)', and 'Apply Scan'.

The number in red on the tab relates to the total number of records detailed within the tab.

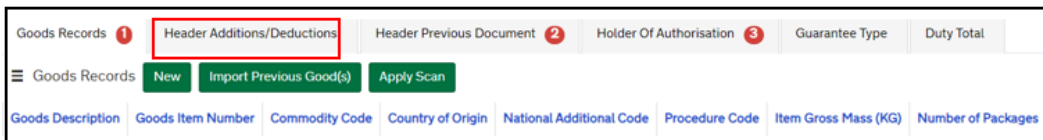
1. **Goods Records**

Use this tab to update information on your goods at an item line. Populate item line information in this section.

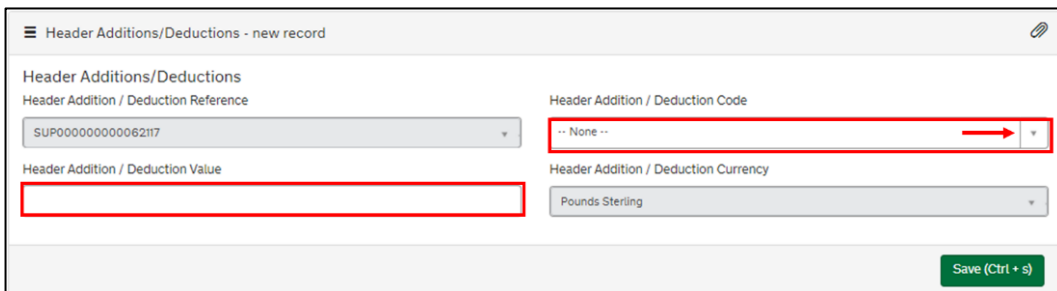

 This screenshot shows the 'Goods Records' tab selected. The tab is highlighted with a red box and a red '1'. Below the tabs are three buttons: 'New', 'Import Previous Good(s)', and 'Apply Scan'. At the bottom, there is a list of fields: 'Goods Description', 'Goods Item Number', 'Commodity Code', 'Country of Origin', 'National Additional Code', 'Procedure Code', 'Item Gross Mass (KG)', and 'Number of Packages'.

2. **Header Additions/Deductions**

Use this tab to add consignment additions/deductions not captured in the earlier fields (in addition to previously entered freight charges, insurance, and VAT adjustment). For a complete list of all types of [additions and deductions](#) you may need to declare, see Appendix 10 on GOV.UK


 This screenshot shows the 'Header Additions/Deductions' tab selected. The tab is highlighted with a red box and a red '1'. Below the tabs are three buttons: 'New', 'Import Previous Good(s)', and 'Apply Scan'. At the bottom, there is a list of fields: 'Goods Description', 'Goods Item Number', 'Commodity Code', 'Country of Origin', 'National Additional Code', 'Procedure Code', 'Item Gross Mass (KG)', and 'Number of Packages'.

Click **New** to add a new addition or deduction. Complete the details on the form using the selection list for the **Header Addition/Deduction Code**, adding the associated positive or negative value to the **Header Addition/Deduction Value** field. For example, if the goods are being moved under the **Incoterm** Ex works (EXW), the freight charge must be declared here as a positive value under the **Header Addition/Deduction Value**.


 This screenshot shows the 'Header Additions/Deductions - new record' form. It has two main sections. The left section contains 'Header Addition / Deduction Reference' (a text field with 'SUP000000000062117') and 'Header Addition / Deduction Value' (a text field). The right section contains 'Header Addition / Deduction Code' (a dropdown menu with '-- None --' selected and a red arrow pointing to it) and 'Header Addition / Deduction Currency' (a dropdown menu with 'Pounds Sterling' selected). A 'Save (Ctrl + S)' button is at the bottom right.

3. **Header Previous Document**



Use this tab to show the list of documents linked to this consignment. Some of these documents are added automatically by TSS and are visible to you on this tab.

Goods Records 1

Header Additions/Deductions

Header Previous Document 2

Holder Of Authorisation 3

Guarantee Type

Duty Total

Header Previous Document

New

Consignment Reference	Previous Document Type	Previous Document Reference	Previous Document Class
SUP000000005000787	CLE	20240726	Y
SUP000000005000787	DCR	4XI000012340005-000000010003684	Y

<

>

Rows 1 - 2 of 2

Additional **Header Previous Documents** can be added at the consignment (header) level by selecting the **New** button and completing the details on the form.

The fields are populated as follows:

- The **Previous Document Class** options are 'Y' (initial declaration of goods under simplified procedure) or 'Z' (previous document)

NOTE: 'X' must not be used for **Previous Document Class** on Supplementary Declarations.

- The **Previous Document Type** field uses a drop-down list

See GOV.UK for a full list of [document types](#).



- **Previous Document Reference** is a free-text field that allows you to add up to 35 characters as a reference for that document

- The **Holder Of Authorisation** tab enables the importer to declare the type of customs authorisation held

You should use this data field to declare the EORI number against the appropriate authorisation type code. This should be done for each type of authorisation required to declare the goods to the customs procedure.

If you are importing goods for release into free circulation (which will apply to most GB to NI movements), you don't need to enter specific authorisations into this field.

If you are using a special procedure (customs procedures other than release into free circulation), you should check the [procedure completion notes](#) on GOV.UK to determine requirements and if a specific **Authorisation Type Code** is required.

Note:

- TSS supports the use of a trader's own SCDP authorisation if they are authorised for Simplified Declaration Procedures (SDP)
- You can't use your own SCDP authorisation within TSS for EIDR

The corresponding authorisation decision number must be declared in the **Document Reference (DE 2/3)** tab at the item line against the respective **Document Code**.

When completing a Supplementary Declaration in TSS the **Holder of Authorisation**, **Authorisation Type Code**, and **Authorisation Role ID** will be auto-populated from the Entry Summary Declaration / Simplified Frontier Declaration but can be edited if needed. Note, TSS will inform HMRC if you edit this field.



Goods Records 1

Header Additions/Deductions

Header Previous Document 2

Holder Of Authorisation 3

Guarantee Type

Duty Total

Holder Of Authorisation

New

Authorisation Role Type	Authorisation Type Code	Authorisation Role ID	EORI	EORI Unknown
HA	DPO	GB000012340005		false
HA	EIR	XI000012340001		false
HA	CGU	GB000012340005		false

<

>

Rows 1 - 3 of 3

Note: The **Authorisation Role ID** is the EORI number of the holder of authorisation.

Holder Of Authorisation - new record

Holder Of Authorisation

Consignment Reference

SUP000000000192905

Authorisation Type Code

-- None --

Authorisation Role ID

Authorisation Role Type

HA

Save (Ctrl + s)

The **Authorisation Type Code** can be selected from the drop-down list if it needs to be edited. There is a full list of [type codes](#) on GOV.UK.

Holder Of Authorisation - new record

Holder Of Authorisation

Consignment Reference

SUP000000000192905

Authorisation Type Code

-- None --

ACE

ACP

ACR

ACT

AEOC

AEOF

AENS

Authorisation Role ID

Authorisation Role Type

HA

Save (Ctrl + s)

3. Duty Total

This tab is used to advise how much duty will be paid on your consignment. The fields will be populated after the declaration is submitted and once duty total has been calculated. This is a read-only field.

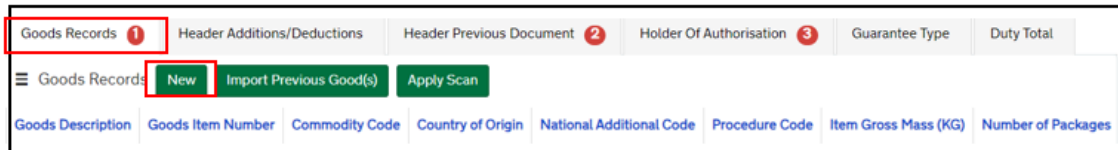
Goods Records 1 Header Additions/Deductions Header Previous Document 2 Holder Of Authorisation 3 Guarantee Type **Duty Total**

Duty Total

No records in Duty Total using that filter

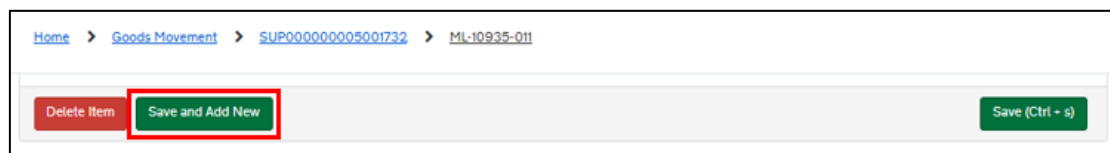
4.3 Completing your Supplementary Declaration at the item line

To add goods items to your consignment, you must select the **New** button on the **Goods Records** tab shown below:



Update the item line information on goods in the **Goods Records** tab. An item is described as a set of goods with the same commodity code and country of origin. **Client Job Number**, **Consignment Parent** and **Goods Reference Number** will all be auto-populated from the Entry Summary Declaration / Simplified Frontier Declaration.

If you wish to add more item lines to your consignment, press the **Save and Add New** button to save the current item record and automatically open a new goods item line record for you to complete.

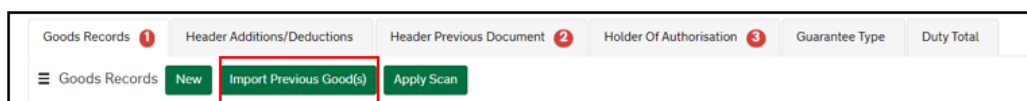


Alternatively press **Save (Ctrl + s)** to close the record and proceed with submission.

4.3.1 Import previous goods

If you declare the same type of goods on a regular basis, you do not have to repeat all the steps to complete a Supplementary Declaration from scratch. Instead, you can copy item line goods information from one Supplementary Declaration to another. You must know the **Local Reference Number** of the declaration you want to copy the item line information from before you use this tool.

1. Open the draft Supplementary Declaration you want to populate
2. Navigate down to the bottom of the page to the **Goods Records** tab and select the **Import Previous Good(s)** button to open a new page



3. Enter the **Local Reference Number** (LRN) of the past Supplementary Declaration from which you want to import goods items



4. Select the **Goods to import** from the drop-down menu, which will populate once you complete the **SDI to import from** field, then search for a specific goods item by entering the **Commodity Code** or **Goods Description**

5. Press **Submit** once the goods have been selected

You will then be taken back to your declaration automatically and the goods item will be copied.

6. Importing data from one Supplementary Declaration to another:

- Will auto-populate:
 - All editable fields from the copied goods item
 - Any attached documents
- Will **not** auto-populate:
 - Read-only and TSS-generated fields
 - **Document ID**

- [Reference Price](#)
- [Invoice Number](#)
- [Licence Number](#)
- [Item Price](#)
- [Additions and deductions](#)
- [Net Mass](#) and [Gross Mass](#)
- [Supplementary Units](#)

You can add up to 99 items to a Supplementary Declaration. If you try to add a new goods item record to a Supplementary Declaration that already has 99 goods items associated with it, a message will be displayed stating **'99 goods items limit has been reached, please raise another Supplementary Declaration to continue adding goods items'**.

You can create multiple Supplementary Declarations if you have more than 99 items.

The [Copy Consignment](#) option can be used to create a new Supplementary Declaration, copying all relevant information from the existing record into a new Supplementary Declaration.

The following fields will **not** be copied from the original Supplementary Declaration to subsequent Supplementary Declarations. These fields need to be manually split and apportioned across all Supplementary Declarations.

- Any [Header Additions/Deductions](#) fields including:
 - [Freight Charge](#)
 - [Freight Charge Currency](#)
 - [Insurance](#)
 - [Insurance Currency](#)
 - [VAT Adjustment](#)
 - [VAT Adjustment Currency](#)
- [Total Packages](#)
- [Goods Records](#)
- [Duty Total](#) (also known as Calculation of Taxes – Total)
- [Local Reference Number](#)
- [Status of the declaration](#) (unique to the Supplementary Declaration)

You can view all Supplementary Declarations associated with an Entry Summary Declaration/ Simplified Frontier Declaration by using the Simplified Frontier Declaration list view on the



TSS Portal and filtering on related Supplementary Declarations. Each Supplementary Declaration has a unique LRN, which can be used to distinguish it from any others.

The **Declaration Unique Consignment Reference** (DUCR) number in the **Header Previous Document** tab is a unique consignment reference number that links the Entry Summary Declaration, the Simplified Frontier Declaration and the Supplementary Declaration associated.

4.3.2 Adding new goods and updating item line information

Add new goods items or update item line information from the **Goods Records** tab.

For **Goods Information**, some fields may be auto-populated from the Entry Summary Declaration data submission (for example, the **Commodity Code**, **Procedure Code**, and **Additional Procedure Code**) if the goods were declared as controlled on the Entry Summary Declaration.

1. Enter the **Commodity Code** for the goods



* Commodity Code

If you are unsure what your commodity code is, please click [this link](#) which will take you to the HMRC tariff tool.

If you are unsure what your commodity code is, use the link to the HMRC tariff tool or visit the [Northern Ireland Online Tariff](#) tool on GOV.UK to look up the correct commodity code.

- The TSS Portal also allows users to search for **Commodity Codes** by short description

Goods Information

* Commodity Code

0101210000	Pure-bred breeding animals
0101291000	For slaughter
0101299000	Other
0101300000	Asses
0101900000	Other
0102211000	Heifers (female bovines that have never calved)

Note: For Maritime, RoRo Accompanied (ICS2) and RoRo Unaccompanied (ICS2) movements, the TSS Portal will populate the 6-digit commodity code from the Entry Summary Declaration (ENS). You will be required to classify and complete the 10-digit commodity code for your Supplementary Declaration.

- Some goods movements will require the addition of **National Additional Code(s)** for some **Commodity Codes**

For more details on this field, refer to the [Data guide: TSS declaration data requirements](#) on NICTA.

Note: If you wish to add multiple **National Additional Code(s)**, you can do so at the bottom of the item page. For more details, see the relevant [National Additional Codes](#) section of this guide. You can't enter more than one VAT code.

National Additional Code(s)

VATE
VATR
VATZ



4. Some goods may require a **TARIC Additional Code** to be entered (for example, vehicles with Ozone Depleting Substances (ODS) will have the choice between 4115 or 4999 **TARIC Additional Codes**)

If applicable, this will be listed in the [EU TARIC tool](#) or listed as required for the commodity code on the [Northern Ireland Online Tariff](#) tool on GOV.UK. 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 (ADD). In some cases, more than one TARIC additional code could be supplied per item. **If this applies, all codes must be entered in single string (no blank spaces between them).**

TARIC Additional Code

5. The **Country of Origin** is used to classify where goods were produced (or substantially transformed) and is used to determine duty rates

This will be mandatory unless you are claiming preference, in which case you are certifying that your goods satisfy the rules of origin of a specific trade agreement.

Country of Origin

* Country of Preferential Origin

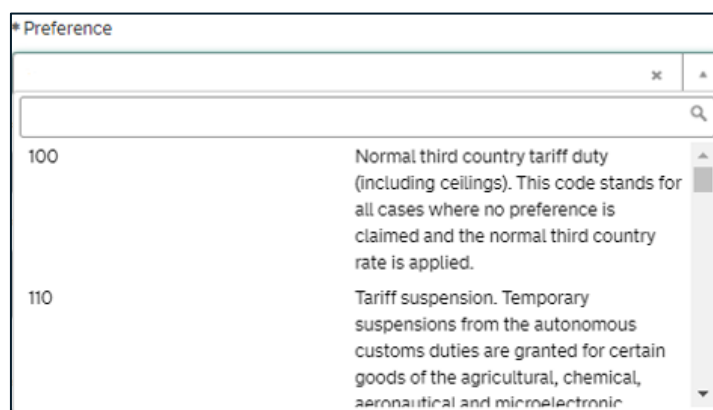
When moving controlled goods, if preference is being claimed and electronic licensing is being used to move goods, you should enter 'country of origin on the licence' into this field and 'country associated with the preference claim' into the **Country of Preferential Origin** field.

- It is imperative that you check the rules of origin on the trade agreement to make sure that you are compliant. These can be found in the [UK's trade agreements](#) on GOV.UK
- If your products are entering NI in free circulation, then you will need to check the appropriate preference under the EU free trade agreements and preference programs

See the 'Can you claim preferential tariffs as a result of EU-UK Trade and Cooperation Agreement for GB to NI movements?' section of the [Tariffs on goods movements into NI](#) guide on NICTA for more support.

- Claiming preferential origin incorrectly on a customs form could lead to fines and penalties
6. If you are claiming preference (a tariff benefit under a trade agreement), populate the **Country of Preferential Origin** field (a country that is part of the trade agreement which the goods are claiming origin for to access the tariff benefit) instead of the **Country of Origin**
 7. **Preference** is a three-digit code that should be completed where the goods are entering a free circulation regime (including end-use), or where a claim to Tariff preference or quotas is established upon entry to the customs procedure

It indicates whether a reduction in, or relief from import duty applies. This includes specific duties and other equivalent charges applicable to Common Agricultural Policy (CAP) goods.

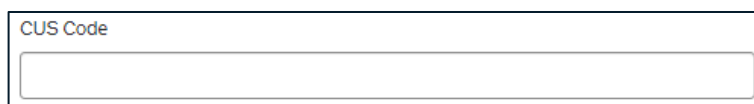


* Preference	
100	Normal third country tariff duty (including ceilings). This code stands for all cases where no preference is claimed and the normal third country rate is applied.
110	Tariff suspension. Temporary suspensions from the autonomous customs duties are granted for certain goods of the agricultural, chemical, aeronautical and microelectronic

For goods imported from RoW excluding EU into NI and declared with **Additional Information Code** 'NIIMP', the declaration will be validated against both the UK Integrated Online Tariff and the Northern Ireland Online Tariff. In a limited number of cases the preference code requirements will not match in both tariffs. In such cases refer to the [EUPRF guidance](#) and [Additional Information \(AI\) Statement Codes \(Appendix 4B\)](#) on GOV.UK for further completion instructions.

8. When moving certain chemicals, the eight-digit **CUS Code** is added to identify the chemical

Review the **Search by Chemical** function on the [Northern Ireland Online Tariff](#) on GOV.UK to look up the appropriate **CUS code**.



CUS Code

9. You will be required to populate the **NI Additional Information Codes** field and declare if you are claiming an option to reduce the duty you pay



* NI Additional Information Codes

None of the above – goods are at risk and attract duty

Search

-- None --

Goods are not 'at risk' (NIREM)

Within subsidy limit and claiming waiver (NIAID)

Preference under the TCA

None of the above – goods are at risk and attract duty

Consult [Additional Information \(AI\) Statement Codes \(Appendix 4B\)](#) on GOV.UK for a description and usage of codes and then select from the following options:

- 'Goods are **'NOT at risk'** (NIREM)'

You can select this option if you are authorised under the UKIMS and you can identify that your goods are ['not at risk'](#) (see GOV.UK).

- 'Within subsidy limit and claiming a customs duty waiver (NIAID)'
- If you choose this option, in conjunction with 'NIDOM' in the field **Goods domestic status**, then the applicable duty will be offset against your customs duty waiver allowance
- If 'NIIMP' is selected as the status of the goods, then the difference between the EU and UK tariff will be the amount of duty that is offset against the customs duty waiver allowance
- 'Preference under the TCA' – the Trade and Cooperation Agreement (TCA) established between the EU and the UK sets out preferential arrangements
- 'None of the above' indicates that goods are 'at risk' of moving to the EU and attract duty

If you would like to learn more about options to reduce the duty you pay (for example, what it means to declare your goods 'not at risk', claim a customs duty waiver on 'at risk' goods or claim preference under the TCA), see the [Tariffs on goods movements into NI](#) guide on NICTA.

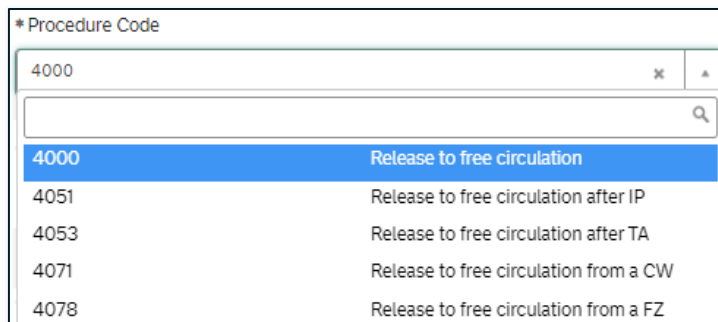
Note that if you select 'Preference under the TCA', you will be prompted to populate **Country of Preferential Origin**. For details on what this means, see the [Data guide: TSS declaration data requirements](#) on NICTA.

* NI Additional Information Codes

Preference under the TCA

When using the EU TCA, Preference needs to be completed with code 300. Country of Preferential Origin needs to be an EU MS and Documents needs to be completed with one of the following codes: U110, U111 or U112.

10. Enter the **Procedure Code**; for example, where items are released into free circulation, with no previous procedure in GB, this will be '4000'



* Procedure Code

4000

4000 Release to free circulation

4051 Release to free circulation after IP

4053 Release to free circulation after TA

4071 Release to free circulation from a CW

4078 Release to free circulation from a FZ

11. The **Additional Procedure Code** will specify where the importer has customs requirements above and beyond the standard procedure

The standard TSS default code will be '000', which indicates no additional conditions apply. You should go through the conditions for all possible **Additional Procedure Codes** in relation to your **Procedure Code** before declaring '000'.

'000' should only be selected if no other **Additional Procedure Code**, from those available, applies to the unique circumstances/conditions of the movement.

For controlled goods, the additional procedure codes of '1CG' for controlled goods or '1CD' for controlled drugs must be entered.



* Additional Procedure Code

000

0GD

1BN

1CD

1CG

1DP

1EB

1CC

12. Populate the **Goods Description** field with a plain language description of the goods that is precise enough for customs to be able to identify what the goods are

For guidance on what an acceptable goods description should contain, including examples, see the [Goods Description Guide](#) on NICTA.



* Goods Description



13. Confirm the **Item Gross Mass** (weight) in kilograms for all packages; the weight (**Item Gross Mass**) needs to include all packaging (but not the carrier's equipment)

* Item Gross Mass (KG)

14. Add the **Net Mass** in kilograms, which is mandatory for all items, and excludes item packaging

Note: Packaging is defined as materials and components used in any packaging operation to wrap, contain, or protect the goods during transport. **Net Mass** must be equal to or less than the value you have populated for **Item Gross Mass**.

Net Mass (KG)

15. Populate the **Supplementary Units** field if the commodity code must be described not only by mass, but by a second measure such as volume in litres

Supplementary Units

If applicable, this will be listed in the [Northern Ireland Online Tariff](#) tool on GOV.UK under the 'Value' column of 'Import measures and restrictions for the commodity code'. Where required, enter the supplementary units as a number.

When supplementary units are mandatory and there is no entry in this field, the following help text is returned at the bottom of the page.

Tariff Requirements

SUPPLEMENTARY UNITS
 Supplementary Units required for the Commodity Code and Country of Origin/Country of Preferential Origin selected.

16. **Statistical Value** is a numerical value that may be required in certain circumstances

See the [Data guide: TSS declaration data requirements](#) on NICTA for more information on when **Statistical Value** is required.

Statistical Value



17. **Tax Type** code identifies the kind of duty or tax to be paid or secured, depending on the commodities being declared and the Procedure and Additional Procedure Codes entered – this corresponds to the tax base unit and tax base quantity

You can override the **Tax Type** where you have been authorised by HMRC. There is a full list of [tax types](#) on GOV.UK. This field is used to declare additional duties and taxes.

Tax Type

-- None --

18. The **Tax Base Quantity** is the quantity of the goods and is based on the **Tax Base Units**

For example, if the **Tax Base Unit** is LTR (litres), enter the quantity in litres. If this field is required for the goods, it will show as mandatory.

Tax Base Quantity

19. A **Tax Base Unit** will need to be declared on a Supplementary Declaration where the commodity code requires the declaration of a third quantity for goods clearance and controls (for example, you need to enter pure alcohol content for certain alcoholic beverages)

The field is structured as follows: 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.

Tax Base Unit

GBP*

EUR Euro (used for statistical surveillance)

FC1 Factor

FC1X Factor Hectolitre

GBP* Pounds (£) Sterling

GFI Gram of fissile isotopes

GPI Gross Production

GP1X Gross Production Hectolitre

GRM Gram

You can check [measurement codes](#) and their descriptions on GOV.UK.

Based on the **Commodity Code** and **Country of Origin** information entered, the system will provide you with guidance on the range of applicable **Tax Base Units** to enter (see



screenshot below). This guidance is found in the **Tariff Requirements** section of the declaration, near the end of the page.

TAX BASE UNITS
A tax base unit entry is needed to make a valid declaration for the Commodity Code and Country of Origin/Country of Preferential Origin selected, valid entries are LTR, LPA, HLT, ASV

Additional **Tax Base Units** can be added in the **Tax Bases** tab, at the bottom of the page.

20. The **Item Price / Amount** is the amount charged for the item and the currency used, as listed on the invoice – this field is mandatory

Where **Valuation Methods** other than Method 1 are used, the **Item Price / Amount** will be the customs value of the goods before any additions or deductions ([see above](#)). There is guidance on [Working out the customs value of your imported goods](#) on GOV.UK.

21. The **Item Currency** is the currency used to invoice the goods; a table of [currency codes](#) can be found on GOV.UK
22. The **Valuation Method** is the method used to determine the customs value of the goods

‘Valuation Method 1 – Transaction value’ is used for most international goods movements, where the value of the goods declared is based on the actual price of the goods shown on the seller’s invoice or other document against which payment is being made. Valuation Method 1 is the usual method of valuation and applies to over 90% of situations.

For cases in which there is no transaction value, or where the transaction value is not acceptable because the price has been distorted, importers need to consider, in hierarchical order, Valuation Methods 2 to 6 and apply the method that suits the case.

The guidance on [Working out the customs value of your imported goods](#) on GOV.UK gives an overview of all **Valuation Methods** and the requirements for each.



Valuation Method

-- None --

Valuation Method 1 - Transaction value

Valuation Method 2 - Transaction value of identical goods

Valuation Method 3 - Transaction value of similar goods

Valuation Method 4 - The Deductive Method

Valuation Method 5 - The Computed Value Method

Valuation Method 6 - The 'Fall-back' Method

23. **Valuation Indicator** is a four-digit code that shows whether the invoice price for goods was affected by four specific factors – if any code other than '0000' is selected, then Valuation Method 1 cannot be used

*Valuation Indicator

0000

-- None --

0000

0001

0010

0011

0100

0101

0110

24. The **Nature of Transaction** is a one-digit or two-digit code describing the nature of the transaction, such as an outright sale, the return of goods, or aid shipments; the second digit is optional and may be left blank

A simple table setting out the [completion codes](#) can be found on GOV.UK. **Note:** if valuation by transaction value (Valuation Method 1) is being used, this should always be entered as '1'.

Valuation Method	*Valuation Indicator
-- None --	-- None --
*Nature of Transaction	*Package Marks
-- None --	

25. The **Package Marks** will be auto-populated from the Entry Summary Declaration / Simplified Frontier Declaration

Where goods are containerised, the container number can be entered here to replace the shipping marks.



<p>* Nature of Transaction</p> <p>-- None --</p>	<p>* Package Marks</p> <p></p>
<p>* Number of Packages</p> <p></p>	<p>* Type of Packages</p> <p>-- None --</p>

26. Update the **Number of Packages** and the **Type of Packages** from the drop-down list

<p>* Number of Packages</p> <p></p>	<p>* Type of Packages</p> <p>-- None --</p> <p>Aerosol</p> <p>Bag</p> <p>Bale, compressed</p> <p>Barrel</p> <p>Belt</p> <p>Bottle, gas</p>
<p>* Invoice Number</p> <p></p>	

27. Input the **Invoice Number**

Note that TSS will populate the invoice as a document to declare with the reference number provided. Where multiple invoices apply to the goods item, they can be entered as a range rather than listing each individual invoice reference number.

<p>* Number of Packages</p> <p></p>	<p>* Type of Packages</p> <p>Boxes</p>
<p>* Invoice Number</p> <p></p>	<p>Quota Order Number</p> <p></p>

28. The **Quota Order Number** field should be completed for movements from the RoW excluding EU to NI if you intend to make a claim for quota that is available on the commodity

Enter the order number of the tariff quota that applies and the Additional Information code NIQUO will automatically be added in the **Additional Information** tab by TSS, to satisfy declaration completion requirements on claiming Quota.

<p>Quota Order Number</p> <p></p>

29. Click **Save (Ctrl + s)** to save your progress



* Nature of Transaction <input type="text" value="11"/>	* Package Marks <input type="text" value="BX-1234228/34"/>
* Number of Packages <input type="text" value="200"/>	* Type of Packages <input type="text" value="Boxes"/>
* Invoice Number <input type="text"/>	
<div> <input type="button" value="Delete Item"/> <input type="button" value="Save and Add New"/> <input type="button" value="Save (Ctrl + s)"/> </div>	

30. If you wish to add more item lines to your consignment, use the **Save and Add New** button to open a new item line record

The system will save the current item line record and automatically open a new goods item line record for you to complete.

* Nature of Transaction <input type="text" value="11"/>	* Package Marks <input type="text" value="BX-1234228/34"/>
* Number of Packages <input type="text" value="200"/>	* Type of Packages <input type="text" value="Boxes"/>
* Invoice Number <input type="text"/>	
<div> <input type="button" value="Delete Item"/> <input type="button" value="Save and Add New"/> <input type="button" value="Save (Ctrl + s)"/> </div>	

31. The **Tariff Requirements** section will appear near the bottom of the page at the item line after saving

You will receive guidance on the various Document Codes that relate to your goods based on the **Commodity Code** and the **Country of Origin** and/or **Country of Preferential Origin** entered.

Tariff Requirements DOCUMENT REQUIREMENTS Import control - CITES Y: Other conditions - C400: Presentation of the required "CITES" certificate. Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein. See also Document Codes, C635, C638 and Y900 - Import/export allowed after control OR - Y900: Declared goods do not belong to the Washington Convention (CITES) Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein. See also Document Codes C400, C635 and C638 - Import/export allowed after control Import control of organic products B: Presentation of a certificate/licence/document <div style="border: 2px solid red; padding: 2px;"> - C644: Certificate of inspection for organic products. Council Regulation (EC) No 834/2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91. See also document code Y929 - Import/export allowed after control </div> OR <div style="border: 2px solid red; padding: 2px;"> - Y929: Goods not concerned by Regulation (EC) No 834/2007 (organic products) Council Regulation (EC) No 834/2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91. See also document code C644 - Import/export allowed after control </div> Veterinary control B: Presentation of a certificate/licence/document - C640: Common Health Entry Document for Animals (CHED-A) (as set out in Part 2, Section A of Annex II to Commission Implementing Regulation (EU) 2019/1715 (OJ L 261)), used for animals referred to in point (a) of Article 47(1) of Regulation (EU) 2017/625 - Import/export allowed after control SUPPLEMENTARY UNITS Supplementary Units required for the Commodity Code and Country of Origin/Country of Preferential Origin selected.
--



32. The **Document Code** suggestions will appear in the following format:

- Document Code: description of the code

If you see multiple codes appear (for example, Y929 and C644 in the screenshot above), you must choose the ONE correct code to enter in the **Document Code** field. Refer to the [instructions below on Document Codes](#) for advice on selecting the correct code for your situation.

You can also review guidance on how to correctly identify and enter **Document Codes** on your declaration in the [Document Code Guide](#) on NICTA.

4.3.3 Related records at the item line

You will then see several tabs to supplement the information provided in the earlier fields of this section:

1. **Document Reference**
2. **Tax Bases**
3. **Item Valuation**
4. **Additional Information**
5. **Detail Previous Document**
6. **Additional Procedure**
7. **National Additional Codes**
8. **Duty Lines**

Document Code	Document Reference	Document Status
N935	INV2232	AC
C505	XICGU00001234000520201123091141	
C512	XISDE000012340001120201123091141	
C506	XIDPO0012345	

1. Use the **Document Reference** tab if the movement requires declaration of additional documents, certificates, or references

For more details on when these are required, refer to the [Data guide: TSS declaration data requirements](#) guide on NICTA.



Where populated in the Entry Summary Declaration, the **Document Reference(s)** will be auto-populated into the associated Supplementary Declaration, including references entered at the item line, but can be edited if needed.

To add **Document References**, select **New**. You will be presented with several fields to populate.

Document Code	Document Reference	Document Status
N935	INV2232	AC
C505	XICGU00001234000520201123091141	
C512	XISDE000012340001120201123091141	
C506	XIDPO0012345	

To complete the **Document Reference**, see below:

- **Document Code**: enter the correct **Document Code** to specify the type of document being declared

Use the **Document Code** guidance provided in the **Tariff Requirements** section to populate this field with the correct codes. Where populated in the Simplified Frontier Declaration, the **Document Code** and **Document Reason** will be auto-populated into the associated Supplementary Declaration but can be edited if needed.

If you wish to add more **Document References** against the same goods item line, use the **Save and Add New** button to open a new record. The system will save the current **Document Reference** record and will automatically open a new one for you to complete.



Home > Goods Movement > SUP000000005001732 > ML-10935-011 > XIIR000012340005/20231031133254

For guidance on completing ENS/SFD related fields, please refer to [this guide](#).
For guidance on completing Supplementary Declaration related fields, please refer to [this guide](#).
For guidance on how to complete the FFD, please refer to [these user guides and videos](#).

XIIR000012340005/20231031133254

Document Reference

Item Reference: ML10935-011

* Document Code: C514

* Document Reference: XIIR000012340005/20231031133254

Document Status:

Document Part Reference:

Document Reason:

Writing Off

Currency:

Date of Validity: DD/MM/YYYY

Amount:

Issuing Authority:

Quantity:

Measurement Unit:

Delete Item Save and Add New Save (Ctrl + s)

When selecting the **Document Code**, you will see a description of the code in the drop-down.

XICGU00001234000520201123091141

Document Reference

Item Reference: Sprint 36 Testing Over 365

* Document Code: C505

* Document Reference: XICGU00001234000520201123091141

Document Part Reference:

Document Reason:

Writing Off

C505 Where Comprehensive Guarantee is Required CGU - Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver (Column 4a, Annex A of Delegated Regulation (EU) 2015/2446). (See following code for when a guarantee is not required) For cases where a comprehensive guarantee is not required (including deferment

You can also review guidance on how to correctly identify and enter **Document Codes** on your declaration in the [Document Code Guide](#) on NICTA.

- **Document Reference** and **Document Part Reference / Document Reason**: once you have selected the correct **Document Code**, you will see help text appear that explains what information needs to be entered into the **Document Reference** and **Document Reason** fields



Document Reference

Item Reference

Granny Smith Apples, grown in Dorset UK, for human consumption

Document Code

C505

* Document Reference

XICGU00001234000520201123091141

Document Status

-- None --

Document Part Reference

Document Reason

- **Document Reference:** this is typically the reference number on the document, certificate, or licence
- **Document Part Reference:** this is typically the line reference numbers where a licence/certificate has many products associated with it
- **Document Reason:** this is typically a written description of the reason for the document
- **Document Status:** you will be presented with a drop-down list that shows you the valid options for the **Document Code** provided, with a description of the **Document Status**. This will be updated if the **Document Code** is changed

Document Status

CC

Authorisation issued under the Community Customs Code – CCG not required

XB

Document not required – quantity below 'de minimus'

XW

Waiver claimed

Licences and certificates for controlled goods being moved from GB to NI may be subject to format, validity and content checks. It is your responsibility to ensure that all details on documents match the information that has been input into the TSS Portal. More information about document requirements can be found in [Guidance on controlled goods and the online tariff tool](#) on NICTA and on [Moving licensed goods into or out of Northern Ireland](#) on GOV.UK.

- **Writing Off:** this is required for goods where the document being declared refers to a specific quantity

For example, a licence allows 1000 litres to be imported, and the declaration is for 200 litres. This field is usually only required for licences and certificates.



Writing Off

Currency

Date of Validity

Amount

Issuing Authority

Quantity

Measurement Unit

- The **Tax Bases** tab is used to add multiple **Tax Base Units**, **Tax Base Quantities** and associated **Tax Types**

Tax Bases - new record

Tax Bases

Item Reference

EOH Goods

Tax Type

-- None --

Tax Base Quantity

Tax Base Unit

Payable Tax Amount

* Payable Tax Currency

Pounds Sterling

Method of Payment

Card Payment through TSS

- The **Item Valuation** tab is used to specify when there are additions and deductions at an item line that are not included in the invoice

Note: you must not repeat additions and deductions already included at the consignment (header) level.

Document Reference
Tax Bases
Item Valuation
Additional Information
Detail Previous Document
Additional Procedure

National Additional Codes
Duty Lines

Document Reference
New

Document Code

Document Reference

Document Status

C512

XISDE000012340001120201123091141

C505

XICGU0000123400120201123091141

C506

XIDPO0012341

N935

inv123

< > Rows 1 - 4 of 4

To add the item valuation, select **New**. You will be presented with a number of fields to populate.



Item Valuation - new record

Item Valuation

Item Record
Granny Smiths apples grown in Dorset UK for human consumption.

Item Addition / Deduction Code
-- None --

Item Addition / Deduction Value

Item Addition / Deduction Currency
Pounds Sterling

Save (Ctrl + s)

4. The **Additional Information** tab – some items require **Additional Information Codes** to be attached to them

Document Reference Tax Bases Item Valuation **Additional Information** Detail Previous Document Additional Procedure

National Additional Codes Duty Lines

Additional Information **New**

Additional Information Code Additional Information Description

NIDOM

< > Rows 1 - 1 of 1

Click **New** to add **Additional Information Codes**. You will be presented with two editable fields.

Additional Information - new record

Additional Information

Item Record
Granny Smiths apples grown in Dorset UK for human consumption.

Additional Information Code

Additional Information Description

Save (Ctrl + s)

5. The **Detail Previous Documents** tab follows the same structure as the consignment (header) level, but is used where a previous document is to be declared for a single item within the declaration

Document Reference Tax Bases Item Valuation Additional Information **Detail Previous Document** Additional Procedure

National Additional Codes Duty Lines

Detail Previous Document **New**



Click **New** to add a **Previous Document**. You will be presented with three editable fields:

- The **Additional Procedures** tab is used to enter more than one **Additional Procedure Code** for an item

The first **Additional Procedure Code** can be entered into the **Additional Procedure Code** field in the goods information section of the declaration. Any further codes should then be added sequentially to this table.

Note: **Additional Procedure Code '000'** can only be used when no other **Additional Procedure code** applies.

Click **New** to add an **Additional Procedure code**. You will be presented with the option to input an **Additional Procedure Code**.

- The **National Additional Codes** tab is used when you need to add more than one **National Additional Code** for your item

Click **New** to add a **National Additional Code**. You will be presented with the option to input a **National Additional Code**.



National Additional Codes - new record

National Additional Codes

Item Reference
Granny Smith Apples, grown in Dorset UK, for human consumption

National Additional Code

Save (Ctrl + s)

8. The **Duty lines** tab will be used to view charges calculated once your Supplementary Declaration has been submitted and will list any payments associated with your item. An overview of tax [Type Codes](#) can be found on GOV.UK

National Additional Codes	
Duty Lines 6	
Duty Lines	
Type Code	Payment Amount
A50	5.00
A50	5.00
B05	1.00

5 Submission of the Supplementary Declaration

The submission of the Supplementary Declaration occurs after you have populated all the information at the consignment (header) level and item line. On submission, the declaration is sent to CDS, which is the UK's single customs platform for completion of declarations. CDS calculates if there is any customs debt arising from the information declared for the goods.

1. Click the top of the page to navigate to the consignment (header) level

[Home](#) > [Goods Movement](#) > **SUP000000005001732** >

2. If you have completed all the data required for the submission of the declaration, navigate to the **Submit** button on the consignment (header) level under **Invoices and Goods**



Invoices and Goods

Warehouse Identifier

Supervising Customs Office

Exchange Rate

*INCOTERM

Delivered at place

* Location of Goods

Belfast Port (TEST) (GBAUBELBELBEL) x

* Delivery Location Country

United Kingdom x

Location of Goods (if not in list above)

* Delivery Location Town

Belfast

* Use Postponed VAT Accounting?

No

UN/LOCODE

Add to Periodic Declaration

Convert to IMMI

Submit

Save (Ctrl + s)

- A pop-up will ask you to confirm that fields have been populated correctly

Please ensure you have reviewed all Declaration Goods associated to this Supplementary Declaration and completed all mandatory fields (Commodity Code, Net Mass, Country of Origin etc.) prior to submission. To ensure you do not pay more than you need to, make sure you have considered the options outlined in the tariff guide and completed this declaration in line with your chosen option. These options include claiming a waiver or a preferential tariff on 'at risk' goods and declaring goods as 'not at risk'. Click 'OK' to proceed with the submission or 'Cancel' to return to the record.

OK

Cancel

- If you have made any amendments to auto-populated fields, you will be asked for a justification

Amendments Justification

Have you made any changes in this declaration to pre-filled information inherited from the frontier declaration?

If so then please provide a justification for the changes in the box below and click 'Yes'. Otherwise leave the box blank and click 'No.'

No

Yes

TSS will inform HMRC of any changes made to data fields pre-populated from the Entry Summary Declaration / Simplified Frontier Declaration and will ask for a justification for the change in the following scenarios:



- Where goods declared as non-controlled at the Entry Summary Declaration stage are being changed to be declared as controlled
 - Where **Goods Domestic Status** has changed from 'NIIMP' to 'NIDOM'
 - Where the **Importer EORI** has been amended
 - Changes to **Custom Supervising Office** in cases of special procedures
 - Any other changes to **Procedure Code** or **Additional Procedure Code**
 - Introduction of prohibition and restriction codes in the **Document References** field where not previously included
 - In cases with controlled goods and electronic licences only, where the change may require the revision of quantities reserved/attributed against electronic licences when inherited values are changed in the Supplementary Declaration for:
 - **DUCR**
 - **Document Code and Document Reference ID**
 - **Exporter EORI, Exporter name, Exporter street and number, Exporter city, Exporter country and Exporter postcode**
 - **Importer EORI**
 - **Item Price**
 - **Net Mass**
 - **Supplementary Units**
 - **Commodity Code**
 - **TARIC Additional Code**
 - **Total Packages**
5. When submitting or re-processing your Supplementary Declaration, the TSS system will validate the parties involved in the declaration (for example, Carrier, Haulier, ENS Submitter and Exporter) against your **Related Parties** in the Company profile

If one or more of the parties mentioned in the roles of Carrier, Haulier, ENS Submitter and Exporter **do not exist** in the **Related Parties** list **OR** they **do exist** in the **Related Parties list** but have **Authorised** set to 'No' or 'None' then the following validation pop-up will be displayed:



Related Parties

×

This declaration includes parties not currently "authorised" under your Related Parties in your account profile. By proceeding to submit this declaration, any named parties will be added as "authorised" to the Related Parties unless previously specified as "not authorised" by the primary account holder. Do you wish to proceed?

Confirm

Cancel

Press either **Confirm** or **Cancel**. For further details on the functionality for you to specify and manage declaration **Related Parties** see [How to use the TSS Portal](#) on NICTA.

6. If you are completing more than one Supplementary Declaration for an Entry Summary Declaration, you will be asked 'Before submitting, check all 'amount' fields have been attributed accurately across all Supplementary Declarations'

Once you have confirmed this, the **Status** of the declaration will move into 'Submitted' and quickly to 'Processing'.

If the **declaration cannot be processed due to an error**, and/or the status is shown as 'Trader Input Required' a notification will be sent via email with instructions to return to the TSS Portal and navigate to the Supplementary Declarations (by consignment) section.

7. To find the Supplementary Declaration that you need to amend, go to the section **Input Required SUP Declarations** in the TSS Portal or use the **Quick Filter; Supplementary Declarations (SD): Input Required** and open the relevant Supplementary Declaration and review the error message at the top of the page



Home > **View Goods Movements** Search all Goods Movements

In preparation for the simplified processes for Internal Market Movements (SPIMM), this page has been redesigned and some of the options in the list below have been renamed. Learn more at the [NICTA learning platform](#) about these changes and how they affect you.

View Goods Movement

Quick Filters

Pre-movement to-dos				Post-movement to-dos			
Entry Summary Declarations (ENS): Draft	Entry Summary Declarations (ENS): Input Required	Full Frontier Declarations (FFD): Input Required	Simplified Frontier Declarations (SFD): Input Required	Supplementary Declarations (SD): Draft	Supplementary Declarations (SD): Input Required	Supplementary Declarations (SD): Overdue	Supplementary Declarations (SD): Pending payment
4225	851	561	1598	6677	1231	7947	3

Select Type and Status to view Goods Movements and Declarations

Type	Status
Goods Movements (by movement)	Draft SUP Declarations
Goods Movement (by consignment)	Input Required SUP Declarations
Internal Market Movement Information (by consignment)	Processing SUP Declarations
SFD Declarations (by movement)	Pending Payment SUP Declarations
SFD Declarations (by consignment)	Tax Calculation Verification Declarations
Supplementary Declarations (by consignment)	Payment Received SUP Declarations
Post Movement Internal Market Movement Information (by consignment)	Final Processing SUP Declarations
Full Frontier Declarations (by consignment)	Fiscal Hold SUP Declarations

8. Navigate into the declaration and make the appropriate changes – you will receive an error message below the first section of the declaration that will detail the issue

SUP0000000000059731

Supplementary Declaration

Local Reference Number: SUP0000000000059731

SFD Declaration Reference: DEC000000000323416

* Goods Domestic Status: NIIMP (Non-UK domestic status goods)

Status: Trader Input Required

* Which type of declaration do you intend to make: Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...

* Any procedure(s) not currently supported by TSS? No

Your choice of declaration will restrict your options for procedure selection to codes within the declaration category selected. Please see TSS guidance for further details

No - all items in the consignment are being submitted into procedures supported by TSS, with no additional procedure except those corresponding to the supported additional procedures. 'Yes' - one or more items in the consignment do not fit the above criteria

Error Message

CDS12058 Relation error: Two or more fields that are related have an invalid combination of data elements.
 ->Declaration->Shipment->Shipment->Item Line(1)->Item Line(1)->GovernmentProcedure->PreviousCode->GovernmentProcedure->PreviousCode
 Continuation of Relation Error->Declaration->Shipment->Shipment->Item Line(1)->Item Line(1)->AdditionalInformation->StatementCode->AdditionalInformation->StatementCode

See the [Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations](#) on NICTA for further support with error codes.

You can also view the [Introduction to error messages](#) video on NICTA, or get in touch with the [TSS Contact Centre](#) for support on 0800 060 8888.

9. Once you have made the relevant changes and saved them, select the **Reprocess** button at the bottom of the consignment page:



Location of Goods (if not in list above)	* Delivery Location Town
<input type="text"/>	<input type="text" value="Belfast"/>
* Use Postponed VAT Accounting?	UN/LOCODE
<input type="text" value="No"/>	<input type="text"/>
<input type="button" value="Add to Periodic Declaration"/>	<input type="button" value="Convert to IMMI"/>
<input type="button" value="Reprocess"/>	<input type="button" value="Save (Ctrl + s)"/>

10. Once the Supplementary Declaration has been processed, TSS will notify you by email if VAT and/or duty payments are due, with instructions on how to arrange payment
11. If your declaration is successful, depending on the method of payment the declaration will:
 - Move to 'Closed' status if no customs debt is due (for example, if there is zero rate duty)
 - Move to 'Closed' status if you are using your own DDA with sufficient funds
 - Moved to 'Pending Payment' status if you are using the TSS DDA and there is customs debt

6 How do I edit a Supplementary Declaration submitted to CDS?

6.1 Amending payment when status is 'Pending Payment'

It is highly recommended that where you have payment due, you ensure you have reviewed the [Tariffs on goods movements into NI](#) guide on NICTA as it covers a number of schemes and options available that can reduce the payments you have to make.

If you have not used the options outlined above, or you did not populate your information correctly, you should return your Supplementary Declaration to 'Draft' status to make amendments.

- To return your declaration to 'Draft' status, click on [Goods Movements](#) at the top of the TSS Portal home page and then click on [View a Goods Movement](#)
- Find the [Supplementary Declarations \(by consignment\)](#) section on the left-hand side of the page followed by [Pending Payment SUP Declarations](#) or use the [Quick Filter; Supplementary Declarations \(SD\) Pending payment](#) to display all declarations in pending payment state:



Home > **View Goods Movements**

Search all Goods Movements

In preparation for the simplified processes for Internal Market Movements (SPIMM), this page has been redesigned and some of the options in the list below have been renamed. Learn more at the [NICTA learning platform](#) about these changes and how they affect you.

View Goods Movement

Quick Filters

Pre-movement to-dos				Post-movement to-dos			
Entry Summary Declarations (ENS): Draft	Entry Summary Declarations (ENS): Input Required	Full Frontier Declarations (FFD): Input Required	Simplified Frontier Declarations (SFD): Input Required	Supplementary Declarations (SD): Draft	Supplementary Declarations (SD): Input Required	Supplementary Declarations (SD): Overdue	Supplementary Declarations (SD): Pending payment
4225	851	561	1598	6677	1231	7947	3

Select Type and Status to view Goods Movements and Declarations

Type	Status
Goods Movements (by movement)	Draft SUP Declarations
Goods Movement (by consignment)	Input Required SUP Declarations
Internal Market Movement Information (by consignment)	Processing SUP Declarations
SFD Declarations (by movement)	Pending Payment SUP Declarations
SFD Declarations (by consignment)	Tax Calculation Verification Declarations
Supplementary Declarations (by consignment)	Payment Received SUP Declarations
Post Movement Internal Market Movement Information (by consignment)	Final Processing SUP Declarations
Full Frontier Declarations (by consignment)	Fiscal Hold SUP Declarations

- Select the Supplementary Declaration you wish to edit
- Click the **Recall to Draft** button in the 'Payment Summary' section
- The Supplementary Declaration will be returned to 'Draft' status, and you will be able to edit fields again

Home > Goods Movement > SUP000000005000858

Payment Summary

SUP000000005000858

Payment Due: £1.97

- VAT: £0.00
- Duty: £1.97
- Excise: £0.00

Total Amount Payable: £1.97

- VAT: £0.00
- Duty: £1.97
- Excise: £0.00

Recall to Draft Pay Now

Payments can be made using a Personal Debit Card or a Corporate Debit or Credit card only.

Once certain you have populated all fields correctly, complete the declaration by clicking **Submit** at the bottom of the consignment page.



You will be asked **Have you made any changes in this declaration to pre-filled information inherited from the frontier declaration?** If you answer 'Yes', you will need to indicate the justification for the amendment. TSS will inform HMRC of any changes made and they may contact you if further information is required.

If you are using your own Duty Deferment Account (DDA), submission of the Supplementary Declaration in TSS is required **by the tenth calendar day of the month following the goods movement.**

Each Supplementary Declaration customs debt due will be charged against your DDA and the Supplementary Declaration will automatically be processed and moved to the 'Closed SUP Declarations' section.

For additional details, refer to the [Payments: Step-by-step guide using TSS](#) guide on NICTA.

6.2 What do I do if I have underpaid duty or VAT?

Use [form C2001CDS](#) on GOV.UK to apply for a voluntary clearance amendment (underpayment) arising on the import of goods, where extra duty or VAT is due.

For the completion of the voluntary amendment the following information is required:

- **Movement Reference Number (MRN)** of the Supplementary Declaration against which you are making the voluntary amendment. Note: your MRN will have been emailed to you by TSS
- Name, address, telephone number and EORI number of the Importer
- Name, address, telephone number and EORI of the Representative
- Original **Procedure Code** and **Additional Procedure Codes**
- Revised **Procedure Code** and **Additional Procedure Codes**, if changed
- **Commodity Code** including item number and data element (DE) number in the Customs Declaration System (see the [Data guide: TSS declaration data requirements](#) guide for a mapping of TSS data fields to CDS data elements)
- Details of and reason for the amendment
- Underpayment details such as the amount of any duty or VAT paid already. In addition, you'll need details of amount of duty or VAT owed to HMRC and evidence of the amounts owed

For further guidance on how to [apply for a voluntary clearance amendment \(underpayment\)](#) see GOV.UK.

For help on using the TSS Portal to find the right Supplementary Declaration or to download or export your declaration, see the [How to use the TSS Portal](#) guide on NICTA.



6.3 What do I do if I have overpaid duty or VAT?

Use [form C285CDS](#) on GOV.UK to claim for repayment if you've overpaid import duty and VAT. You'll be applying under the Union Customs Code (UCC) legislation as your goods arrived in NI.

To apply for a repayment of import duty and VAT if you've overpaid, the following information is required:

- Name, address, telephone number and EORI number of the Importer
- Name, address, telephone number and EORI number of the Representative
- **Movement Reference Number (MRN)** of the Supplementary Declaration against which you are applying for repayment of duties. Note: your MRN will have been emailed to you by TSS
- Commercial invoice for the imported goods
- Packing list
- Transport documents
- Amount of Import Duty or VAT that was paid to HMRC
- Amount that should have been paid to HMRC

For further guidance on how to [apply for repayment of import duty and VAT](#), see GOV.UK.

For help on using the TSS Portal to find the right Supplementary Declaration or to download or export your declaration, see the [How to use the TSS Portal](#) guide on NICTA.

6.4 How do I claim duty and/or VAT on rejected imports?

You can claim repayment of import duty and VAT on goods moved into NI which you subsequently rejected, providing certain conditions are met, as explained below.

6.4.1 Conditions for claiming

You can claim for a repayment of charges on goods, on which they have been charged import duties (including import VAT) **at the UK border**, and the goods:

- Are the same goods from the original customs declaration and you have subsequently rejected because they:
 - Do not meet the conditions of the contract, and/or
 - Are defective, and/or
 - Are damaged before customs clearance



- Have not been used, other than the minimum necessary to establish they were defective or did not meet the conditions of the contract
- Have not been sold after having found to be defective, damaged, or not meeting the conditions of the contract
- Will be re-exported or destroyed

You can't make a claim if you already knew the goods were damaged or defective when the contract for sale was made.

Note: For details on claiming VAT on [rejected imports](#) refer to the guidance on GOV.UK.

6.4.2 How to claim and when to apply

For goods imported into NI in TSS, use form C&E1179CDS and follow the [guidance](#) on GOV.UK. You must submit:

- Your claim within one year from notification of the debt for rejected imports
- The form C&E1179CDS at least 48 hours before the goods are packed for re-export or destruction

6.4.3 What you'll need

Some of the important information required to support your [form C&E1179CDS](#) claim (see GOV.UK) is listed below:

- Name, address, telephone number and EORI number of the Representative
- **Movement Reference Number** (MRN) of the Declaration against which you are applying for repayment of duties and VAT on rejected imports. **NOTE:** your MRN will have been emailed to you by TSS
- Commercial invoice for the imported goods or other documentary proof of entitlement
- Calculation worksheet if you're claiming a proportion of the charges paid

For further guidance on how to make a [claim of duty or VAT on rejected imports](#) see guidance on GOV.UK.

For help on using the TSS Portal to find the right declaration or to download or export your declaration, see the [How to use the TSS Portal](#) guide on NICTA.



6.5 How do I make a claim under the Duty Reimbursement scheme?

6.5.1 What is the Duty Reimbursement scheme

As a result of the Windsor Framework the UK Government introduced a scheme to reimburse the payment of EU duties paid on goods moving into NI declared 'at risk', providing you can supply evidence to show your goods did not enter the EU.

To make a reimbursement claim you must be the importer of record for the original 'at risk' movement into NI, or an agent acting on behalf of the importer of record.

6.5.2 What you can claim

For duty paid or deferred on:

- Movements of goods from GB to NI, you can claim for the full amount
- Imports to NI from a country outside of the UK or EU, if the EU duty was greater than the UK duty at the time of import, you can claim for the difference between the two rates

6.5.3 What you'll need

You will be able to claim reimbursement if you have paid EU duty and you can provide evidence that your goods were not sold or used in the EU. This means that you will need to show that your goods meet one of the following conditions, after you moved them into NI:

- Goods moved from NI to GB
- Goods from NI to a location outside of the UK or the EU
- Goods consumed in NI
- Goods permanently installed in NI
- Goods destroyed in NI
- Goods for retail sale or use in NI

You must provide sufficient evidence to show that the goods you're claiming for meet the conditions under the scheme. Claims can be backdated to January 2021.

Further details on the [Duty Reimbursement scheme](#), all conditions, including examples of evidence you can provide to support your claim can be found on GOV.UK.

6.5.4 How to make a claim for a reimbursement of duty paid under the Duty Reimbursement scheme?

You will need to electronically submit a claim including accompanying documents and evidence via a digital form available on GOV.UK. You can submit claims in **bulk** if the claims



are all based on the same reimbursement circumstance(condition) as described in the guidance on GOV.UK and listed above.

To apply for a [repayment of import duty](#) under the Duty Reimbursement scheme the following information is required:

- **Movement Reference Number (MRN)** of the Supplementary Declaration against which you are making a claim for repayment of duties under the scheme. **NOTE:** your MRN will have been emailed to you by TSS at the time your Supplementary Declaration closed
- Name, address, telephone number and EORI number of the Importer
- Name, address, telephone number and EORI number of the Representative
- Claim details (circumstance that applies to your goods brought into NI)
- Supporting evidence for the circumstance that applied
- Details about your goods (you will have to complete a 'goods template')
- Amount of Import Duty paid to HMRC
- Amount of Import Duty that should have been paid to HMRC

6.5.5 How TSS can help you identify goods that may be eligible for duty reimbursement under the scheme

To identify declarations completed in TSS for which you paid duties and for which you may be eligible to claim a repayment under the Duty Reimbursement scheme you can use the 'Report of Declarations with Duty Paid' functionality in the TSS Portal and request a report.

Request the Production of a Declaration Duty Paid Report

Use this process to request the production of a Declaration Duty Paid report
[Request Report](#)

This report lists all declarations including their item lines for a single calendar month where duties have been paid.

For a step-by-step guide on how to request a 'Report of Declarations with Duty Paid' from TSS, refer to the [How to use the TSS Portal](#) guide on NICTA.

For further guidance on how to apply to claim a repayment or remission of import duty on 'at risk' goods brought into NI, refer to the [Duty Reimbursement Scheme](#) on GOV.UK

7 I need to know more

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

- [Data guide: TSS declaration data requirements](#)



- [Tariffs on goods movements into NI](#)
- Video of the [Tariffs on goods entering NI – what are your options?](#)
- Video of the [Supplementary Declarations GB-NI – a step-by-step guide](#)
- If your Supplementary Declaration cannot be processed due to an error, see the [Guidance on resolution to common error codes](#) for the Supplementary Declaration for instructions on how to resolve the most common errors
- [Guidance on controlled goods and the Online Tariff Tool](#)
- [How to use the TSS Portal](#)
- [Simplified processes for Internal Market Movements – Introduction guide](#)

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



8 Appendix: Overview of where Supplementary Declarations are and are not supported on the TSS Simplified Procedure

Below is a list of the journeys where Supplementary Declarations are and are not supported by the TSS Simplified Procedure. Where additional guidance is available (over and above the information contained in this guide), links to support materials have been highlighted.

For any journeys where specific guidance is not available, reach out to the [TSS Contact Centre](#) for support on 0800 060 8888.

8.1 Supplementary Declarations are supported on the TSS Simplified Procedure for the following scenarios

- Goods movements from GB to NI via RoRo on the TSS Simplified Procedure (Entry Summary Declaration, Simplified Frontier Declaration, Supplementary Declaration) and released into free circulation. **Note: the TSS Simplified Procedure is relevant for the majority of GB to NI goods movements on TSS**
- Goods movements from GB to NI via RoRo on the TSS Simplified Procedure, where goods are moved under special procedures or relief options supported on the TSS Simplified Procedure and the importer is using their own SCDP authorisation. See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for more details on special procedures and how to use your own SCDP authorisation on TSS
- Transit goods movements on the GB to NI via Ireland journey (route is 'GB-IE-NI'). See the [TSS Transit service: a step-by-step guide for traders](#) guide on NICTA for more information
- Goods movements initially originating from RoW excluding EU, placed in a customs special procedure under duty suspension in GB, and onward movement into NI through non-inventory-linked locations (route is 'RoW excluding EU-GB-NI')
- Goods movements from GB to NI on the TSS Simplified Procedure, where the importer holds a Customs Freight Simplified Procedure (SCDP) authorisation and has completed the initial pre-movement declaration outside of TSS

8.2 Supplementary Declarations are not supported on the TSS Simplified Procedure for the following scenarios

- Goods movements from GB to NI via RoRo where you are moving goods under special procedures or relief options excluded on the TSS Simplified Procedure



- Goods movements from GB to NI via RoRo where you want to use special procedures or relief options but does not have your own Customs Freight Simplified Procedure (SCDP) authorisation. In this case, a Full Frontier Declaration is required if you are using TSS

See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for more details on special procedures and the [Full Frontier Declaration: Step-by-step guide](#) on NICTA for more information.

- Goods moved from GB to NI or RoW excluding EU to NI via maritime (sea) or via air into inventory-linked locations; a Full Frontier Declaration is required if you are using TSS

See the [Full Frontier Declaration: Step-by-step guide](#) on NICTA for more information.

- Goods moved directly from RoW excluding EU to NI via maritime (sea) or via air into non-inventory linked locations; customs declarations are submitted by the trader outside of TSS
- Exports from NI to GB, either direct or via Ireland; customs declarations only required in limited cases

See the [Movement of goods from NI to GB: Step-by-step guide](#) on NICTA for more information.

- Goods movements from GB to NI where a written customs declaration is not required and goods can be moved without a written declaration, or the goods are declared using an oral or by conduct basis (for example, the haulier is transporting an empty container)

An Entry Summary Declaration may be required in some cases. See the '**How Entry Summary Declarations work in the TSS process**' section of the [ENS Step-by-step guide: Standard Process and Consignment First Process](#) guide on NICTA for information on submitting Entry Summary Declarations on TSS without any subsequent customs declarations.

See the [Oral Declarations: Checklist for traders](#) guide on NICTA for information on what goods can be moved under an oral declaration or on a by conduct basis and how TSS supports this process.



9 Changes to guidance and policy

Last updated July 2025.

July 2025: Updates on ICS2 requirements.

June 2025: Hyperlink added for government guidance on moving licensed goods into or out of Northern Ireland.

May 2025: Removal of Windsor Framework disclaimer.

March 2025: Windsor Framework updates.

November 2024: Updated to reflect changes to Customs Warehouse Identifier field.

June 2024: Updated to reflect changes in XI EORI.

March 2024: Text amendment regarding use of NIREM and UKIMS.

January 2024: Updated details to show how Supplementary declarations, required after goods move, can be completed through TSS.

October 2023: Updated to reflect current status of UKTS and UKIMS.

September 2023: Guide updated with details of the Duty Reimbursement Scheme.

July 2023: Section 4 updated to reflect Parent EORI functionality change.
Section 3 and 4.3.2. updated to reflect UK Internal Market Scheme (UKIMS) change.

June 2023: Updated to reflect Periodic Declarations changes and minor edit to Notice 252 reference.

April 2023: Updated to reflect new 'Importer Parent Organisation' field, including reference to new EUPRF guidance and update of visuals.

February 2023: Updated to reflect Country of Destination, Import Previous Goods functionality and UCC changes.

January 2023: Updates to Valuation Methods and Dual Tariff.

December 2022: Updated to reflect GMR automation on TSS and to reflect TSS Portal re-design.

October 2022: Updated to reflect GMR automation on TSS and to reflect TSS Portal re-design.

July 2022: Minor text improvements.

June 2022: Updates for auto-generation of Final Supplementary Declaration as the last step on TSS Simplified Procedure and addition of an appendix listing all scenarios supported on the TSS Simplified Procedure.



April 2022: Addition of new section on claims for over and underpayments and TSS Simplified Procedure visual.

February 2022: Updates for special procedures on the TSS Simplified Procedure.