

Supplementary Declarations: Checklist for traders of standard goods [1/2]

Action

Active step No action required



Using the Trader Support Service (TSS), you will have already generated the declarations required to send your goods from Great Britain (GB) to Northern Ireland (NI). Your goods have since been successfully delivered to NI.



TSS generates a Supplementary Declaration using data you already submitted for the Entry Summary Declaration.



Full data sets (see details on next page) are required for completion to close the customs journey and pay any duties and other charges.



Submission of the Supplementary Declaration in TSS is required by **the tenth calendar** day of the month following the goods movement. You do not have to make use of this additional time and can continue to submit your Supplementary Declaration by the fourth working day of the following month if preferred.



Maintain evidence of the movement to demonstrate if goods are 'not at risk' (see section on right).



If your goods are 'at risk' pay the duty requested by TSS or claim a waiver if eligible. For further help, please refer to the [Tariff guide](#).

Next steps for completing Supplementary Declarations

- Capture required data - see following page
- Confirm your commodity codes

Options to manage duty liability

- Determine if your goods are of preferential origin.
- Ensure you are authorised under the UK Internal Market Scheme to declare your goods are 'not at risk' (see [GOV.UK](#) for further details).
- Understand rules on claiming a waiver (and use code NIAID) if goods are 'at risk'.

If you encounter any errors, then the [Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations](#) on NICTA will help you resolve these.

What is 'at risk'?

- 'At risk': Applies to goods that enter NI but may later be sold or consumed within the EU.
- 'Not at risk': Applies to goods that will be for sale to or final use by end-consumers located in the UK.

Claiming a waiver

If your imports fall into the 'at risk' category and duty is liable, you may be eligible to claim a waiver for this duty. The waiver is provided as de minimis aid up to a maximum of €300,000 over three fiscal years. Lower allowances apply for certain sectors.

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Data requirements for Supplementary declarations

1. Mandatory
2. Mandatory under certain conditions

Consignment data

- Is this a controlled goods consignment?
- Are any previous/additional procedures applicable?
- VAT number (for PVA)¹
- Header code, value & currency²
- Freight charges & currency²
- Insurance Charges & Currency²
- VAT Adjustment & Currency²
- Total invoice amount and currency
- Incoterm
- Delivery Location Country/Town²
- Use Postponed VAT Accounting?
- Header Additions and Deductions²

Item data

- Commodity Code¹
- Country of Origin²
- Country of Preferential Origin²
- CUS Code¹
- Preference Code¹
- NI Additional Information Codes²
- Net Mass (KG)¹
- Supplementary Units²
- Statistical Value
- Item Currency and Price/Amount¹
- Valuation Method¹
- Valuation Indicator²
- Nature of transaction¹
- Invoice Number²
- Item Valuation (item additions and deductions)²
- Item Addition/Deduction Code, Value & Addition/Deduction currency²
- Detail Previous Documents

For further help, please refer to the [Supplementary Declarations: Step-by-step guide](#) or consult the TSS Contact Centre for support on 0800 060 8888.