

TSS User Guides

**Simplify your customs
declarations: group goods
under one commodity code**

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**HM Revenue
& Customs**



Contents

1	Introduction.....	2
2	What is the grouping simplification?	2
2.1	How does the grouping simplification work?	2
2.2	What are the benefits of the grouping simplification?	3
2.3	Are there any downsides?	3
2.4	Should I use the grouping simplification?	3
3	How to use the grouping simplification	4
3.1	Three key steps to using the grouping simplification on your declarations.....	4
3.1.1	Confirming you meet the criteria to use grouping simplification	4
3.1.2	Determining the correct rate of duty for grouping simplification	6
3.1.3	Declaring your use of grouping simplification on your declaration	7
3.2	How to declare excise goods using the grouping simplification	7
3.3	Conditions and restrictions of use in NI.....	8
4	I need to know more	8
5	Changes to guidance and policy.....	9



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 definition¹.

1 Introduction

If you move goods from Great Britain (GB) to Northern Ireland (NI), you are required to provide HMRC with certain information about the movement of your goods.

For businesses moving multiple goods items in a particular consignment, this normally involves completing detailed information for each item being moved. The customs rules allow a simplification that can benefit traders whose consignments contain multiple goods items by allowing traders in certain circumstances to group goods under a single commodity code.

This guide will introduce this **grouping simplification**, setting out the criteria that must be met for it to be used, covering its benefits and downsides, and explaining how to use it.

2 What is the grouping simplification?

2.1 How does the grouping simplification work?

The applicable customs legislation ([Union Customs Code Article 177](#)) contains a simplification that can benefit traders who move consignments containing multiple goods items.

Article 177 allows traders to group together multiple goods items on their customs declaration where:

- The goods fall under different tariff sub-headings; and
- Separating them into each individual goods item would involve disproportionate work or expense in relation to the duty chargeable

Where a grouping simplification approach is taken, the consignment must be grouped under the single commodity code that attracts the highest rate of duty (and duty, where due, will be charged on that basis).

If goods are being grouped but attract different Meursing codes or VAT rate national additional codes, only one Meursing Code or VAT rate national additional code can be

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 System or the [Northern Ireland Online Tariff](#) on GOV.UK.



declared. In each case, this should be the code that attracts the highest rate (and duty/taxes will be charged on that basis).

You do not need to use the TSS to take advantage of this simplification.

2.2 What are the benefits of the grouping simplification?

The main benefit of grouping multiple goods together on a customs declaration is that you reduce the number of goods lines that you need to include on your customs declaration.

2.3 Are there any downsides?

As consignments must be grouped under the single commodity code that attracts the highest rate of duty, you may need to pay more duty using grouping simplification than if you declared each item individually.

If you are claiming a waiver for the duty due you may therefore also find that you reach your subsidy limit more quickly.

2.4 Should I use the grouping simplification?

If your goods meet the criteria set out in the section on [How to use the grouping simplification](#) in this guide, you have the option to use the grouping simplification if you choose. In deciding whether to do so you should consider factors such as the benefits and the downsides discussed above, the number of items you move per consignment, the duty rates on your goods, and the implications on the ability of your business to claim de minimis aid (including customs duty waivers).

The grouping simplification is particularly beneficial if you group consignments of multiple goods items together which all have no duty, because you will reduce the number of items that need to be included on your goods movement information to a single or few lines.

Even where duty is chargeable, and especially where duty rates have very little difference between them, it could be beneficial to group together and declare multiple goods items under the commodity code which attracts the highest rate of duty.

There may be significant savings in the effort to submit multiple declarations for little extra duty. You can then potentially reduce that liability to zero if you use the customs duty waiver aid scheme to offset your tariff liabilities.

You should however consider the potential increase in the amount of de minimis aid claimed and its effect on your ability to access the customs duty waiver and other de minimis aid schemes in future.

If the tariff on the goods you move is low, the value of your goods is low, or you are only moving goods infrequently, you may be less likely to exceed the total de minimis aid you are



eligible for (which, for most businesses, is €300,000 over three rolling tax years) by using the grouping simplification.

Visit the NI Customs and Trade Academy (NICTA) website and refer to the guide on [How to claim a customs duty waiver](#) for more information.

3 How to use the grouping simplification

3.1 Three key steps to using the grouping simplification on your declarations

1. Confirm you meet the criteria for using grouping simplification
2. Determine the highest rate of customs duty that applies to your goods
3. Declare the use of grouping simplification on your declaration

3.1.1 Confirming you meet the criteria to use grouping simplification

You do not need an authorisation to use the grouping simplification. However, you do need to be able to demonstrate that your goods fall under at least two different commodity codes (CN codes) and that it would involve disproportionate work or expense, in relation to the duty chargeable, for you to deal with each goods item in your consignment on an individual basis.

This is a subjective test, but it will naturally be easier to meet where there is little (or no) duty chargeable on the goods you are moving.

You need to make sure that your goods are not excluded from the grouping simplification. The following conditions must **all** be met for the goods to be included in grouping simplification:

- Goods may not be entered into or removed from customs duty suspense
- Goods may not be subject to any prohibitions and restrictions
- Goods must not be subject to any licensing requirements
- Claims to quotas in respect of those goods may not be made
- Goods must not be subject to Common Agricultural Policy (CAP) charges or Anti-Dumping Duty (ADD) charges
- Goods being imported into GB and NI may not be grouped (the goods must be declared on separate customs declarations)
- Goods ineligible for preference must not be grouped with goods eligible for preference



- Goods which do not all meet the terms and conditions of the procedures and treatments to which they are being declared may not be grouped together
- Rest of World (RoW) goods cannot be grouped with UK domestic status goods
- Where GB to NI movements contain a mixture of 'at risk' and 'not at risk' goods these cannot be grouped into a single goods item – any 'at risk' goods must be declared as a separate item on the declaration from the 'not at risk' goods

Note: If a prohibited or restricted measure (including a licensing requirement) is shown against a commodity code in the NI online tariff, but all the goods would be declared individually as exempt from controls or restrictions, they may be grouped together.

Refer to the [Additional Procedure Code F-Series \(Appendix 2A\)](#) guidance for code F47 on GOV.UK for further information.

Excise goods

Excise goods can be grouped where the following additional conditions are met:

- The goods are moving from GB to NI
- The goods are in free circulation prior to dispatch from GB
- Goods in excise duty suspension must be consigned from an excise warehouse or registered consignor in GB to an excise warehouse in NI
- The goods comply with the conditions and restrictions of Grouping as defined in [Additional Procedure Code F47](#)
- Excise goods will not be grouped on the same goods item as non-excise goods
- The goods will be declared under the commodity code that attracts the highest excise duty rate
- All grouped excise goods are eligible for the Procedure Code being declared
- Evidence which demonstrates compliance with the terms and conditions of the Additional Procedure Code must be retained and made available to HMRC on request
- A detailed breakdown of the excise goods being grouped must be kept in your commercial records and subject to audit
- Excise goods on which UK excise duty has been paid must not:
 - Be liable to payment of any additional duty on entry to NI following the application of the excise duty offset mechanism

OR

- Be declared to a customs or excise duty suspension arrangement in NI

Refer to the [Additional Procedure Code 1-Series \(Appendix 2B\)](#) guidance for code 1EB on GOV.UK for further information.



3.1.2 Determining the correct rate of duty for grouping simplification

If you decide that you could benefit from grouping simplification, and you have identified the items to group that meet the conditions mentioned, the next step is to determine the item in your consignment that attracts the highest rate of duty. This is because where grouping simplification is used the duty for the whole consignment must be charged based on the goods item, which is subject to the highest rate.

The approach you take will vary depending on whether your goods are 'at risk' or 'not at risk'. To find out if goods you bring into NI can be declared 'not at risk' visit the guidance on [Moving goods you bring into Northern Ireland as 'not at risk' of moving to the EU](#) on GOV.UK.

Where all the items in your consignment are 'not at risk', none of them will attract duty assuming they are entering NI with UK domestic status in GB. In cases where all the goods attract zero duty, you may group them under any item in the consignment.

In the context of a GB-NI movement, it might be that no duty is payable because:

- The goods are 'not at risk'
- The goods are 'at risk' but you are claiming a waiver; or
- The goods are 'at risk' but are eligible for preferential treatment

The guide on [Tariffs on goods movements into NI](#) will help you identify whether your goods may be liable for tariffs and to understand your options for managing tariff liability.

Note: Goods which are 'not at risk' cannot be grouped together with 'at risk' goods.

Where your goods are 'at risk' you need to look up the duty rate in the [Northern Ireland Online Tariff](#) on GOV.UK and identify the item with the highest rate in your consignment.

Most goods will be subject to a standard rate of duty. However, where the goods are subject to a non-standard rate, the customs legislation ([Article 228 of the Implementing Act to the Union Customs Code](#)) contains additional rules for determining how you should calculate the highest duty.

These can apply where, for example, the duty is charged based on a unit of measure (such as, per kg) or an ad valorem duty (based on the value of the goods) and a specific duty. However, it may be easier to declare these items individually rather than to group under one goods item, as determining duty in this way can be complicated.

If the highest duty rate on your goods is determined by converting specific duties to an ad valorem duty in accordance with Article 228, you will need to supply the detailed calculations you have made in a worksheet. In the [Document Reference](#) section of your declaration, you will need to declare the document code '9WKS' with document status code 'AE' and Article 228, duty conversion calculations.



Document Reference - new record

Document Reference

Item Reference
Car Parts

* Document Reference
See attached worksheet

Document Part Reference

Document Reason

* Document Code
9WKS

Enter Document ID 'See attached worksheet' and/or provide an audit trail reference to the commercial records where the breakdown of the calculations can be verified.

* Document Status
AE

Refer to the guidance for [Data Element 2/3: Documents and Other Reference Codes \(Union\)](#) on GOV.UK for further information.

Where you are using grouping simplification for 'at risk' goods you need to consider the impact on the amount that you will pay or subsidy that you will use. As the goods are declared as a single item under the highest tariff rate, using grouping simplification in this way may use up your subsidy limit more quickly or mean that you pay more duty than you would otherwise have to.

3.1.3 Declaring your use of grouping simplification on your declaration

If you are using grouping simplification, you will need to enter the Additional Procedure Code (APC) 'F47' on your declaration in the field **Additional Procedure Code**:

* Additional Procedure Code

F47

Refer to the [Additional Procedure Code F-Series \(Appendix 2A\)](#) guidance for code F47 on GOV.UK for further information.

You also need to declare all grouped goods as a single item on your declaration, using the correct commodity code as at the time of the movement and description of the goods which attracts the highest duty rate. The weights and item price values declared must reflect the total value and weight of the items being grouped.

3.2 How to declare excise goods using the grouping simplification

Excise goods moving in excise duty suspension must be declared using the controlled goods data set for Simplified Declaration Procedure (SDP) regular use. They can be grouped and declared using Additional Procedure Code (APC) '1EB', alongside Additional Procedure Code



'F47' (DE 1/11). Refer to the [Additional Procedure Code 1-Series \(Appendix 2B\)](#) guidance for code 1EB on GOV.UK for further information.

Excise goods on which UK duty has been paid can be grouped with standard goods.

3.3 Conditions and restrictions of use in NI

NI-specific conditions:

For grouped goods being imported into Northern Ireland, the following additional conditions must be met. See [DE 2/2 Additional Information](#) on GOV.UK for more information.

- Where NIDOM is declared in DE 2/2 all the goods being grouped must have UK domestic status
- Where NIREM is declared in DE 2/2 all the goods being grouped must be 'not at risk'

Goods can be grouped together where goods are of a different country of origin, using F47 **only if** declaring 'NIDOM'/'NIREM' in DE 2/2, and provided you are not claiming preference.

- Where NIIMP is declared in DE 2/2 all the goods being grouped must have the same status, for instance being imported from Rest of World excluding the European Union (RoW excluding EU) or from a UK or EU Special Fiscal Territory

NI-specific restrictions:

Goods may not be grouped as a single goods item on the declaration where all the items being grouped do not have the same status, as explained in [DE 2/2 Additional Information](#) on GOV.UK:

- Rest of World excluding European Union (RoW excluding EU) goods cannot be grouped with UK domestic status goods
- Where GB to NI movements contain a mixture of 'at risk' and 'not at risk' goods these cannot be grouped into a single goods item. Any 'at risk' goods must be declared as a separate item on the declaration from the 'not at risk' goods

Refer to the [Additional Procedure Code F-Series \(Appendix 2A\)](#) guidance for code F47 on GOV.UK for further information.

4 I need to know more

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

- [How to use the TSS Portal](#)
- [Data guide: TSS declaration data requirements](#)
- [Supplementary Declarations: Step-by-step guide](#)



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

5 Changes to guidance and policy

Last updated September 2025

September 2025: Updates made as part of continuous improvements.

June 2025: Minor formatting changes.

January 2024: Updated to reflect the increased de minimis aid limit.

September 2023: Updated the name and link for the Customs Duty Waiver guide.

July 2022: Addition of change log.

February 2022: Updated to reflect new process for grouping commodity codes on Supplementary Declarations, valid from 29 January 2022.