

TSS User Guides

Declaration data requirements: TSS Full Frontier Declarations



Published: July 2021



HM Revenue
& Customs



Contents

1. Introduction.....	1
2. When should I use the FFD process?	3
2. How can I prepare for the full frontier declaration?.....	5
3. How do I file a FFD Declaration?.....	7
4. TSS data requirements for FFD declarations.....	8
5. Data sets, declaration categories, and procedures.....	8
6. Table 1 – Consignment data requirements for FFD	10
7. Table 2 – Item level data requirements for FFD.....	23



If there are any words or acronyms in this document that you don't know, visit the jargon buster [here](#) or use the search tool on the [NICTA website](#) to find a definition.

1. Introduction

The Full Frontier Declaration (FFD) process is a new consolidated journey to help you move goods from Great Britain (GB) to Northern Ireland (NI) involving 2 major steps:

- 1. Entry Summary, Safety & Security (ENS) declaration:** required before goods move. The legal requirements are with the carrier, but a third party may lodge the declaration as long as it is done with the carrier's consent. TSS can support you to generate this declaration. For more details on TSS service offer, you can view [this guide](#).
- 2. Full Frontier declaration (FFD):** The completion of the FFD is required before goods move in this initial release. This will have to be generated separately from the ENS declaration. This must account for all the customs data in one declaration (unlike simplified declarations). The trader must ensure all the relevant data for the customs declaration is declared at this stage.

For information about the data sets for each declaration type, please see the guidance on [Volume 3 for CDS – Appendix 21](#).

Payment of charges: If duty payment is required, it is calculated once the FFD has been submitted correctly.

TSS DDA

To allow for the declaration to be accepted if the trader is using TSS DDA, the duties or any other charges must be paid before the goods can move. Refer to [this guide](#) for more information on the duty payment process.



Trader DDA

The payment should go through as long as the liability can be lodged against the trader DDA. The trader should ensure they have sufficient limits to cover the debt due when submitting their FFD.

Please note that unlike the Simplified Frontier Declaration (SFD) process the ENS declaration is a separate process and will NOT trigger the FFD creation. The trader is responsible for ensuring that both declarations are created appropriately for your goods to move smoothly.

A visual representation of the FFD process is presented in Exhibit 1.

The TSS FFD declarations process

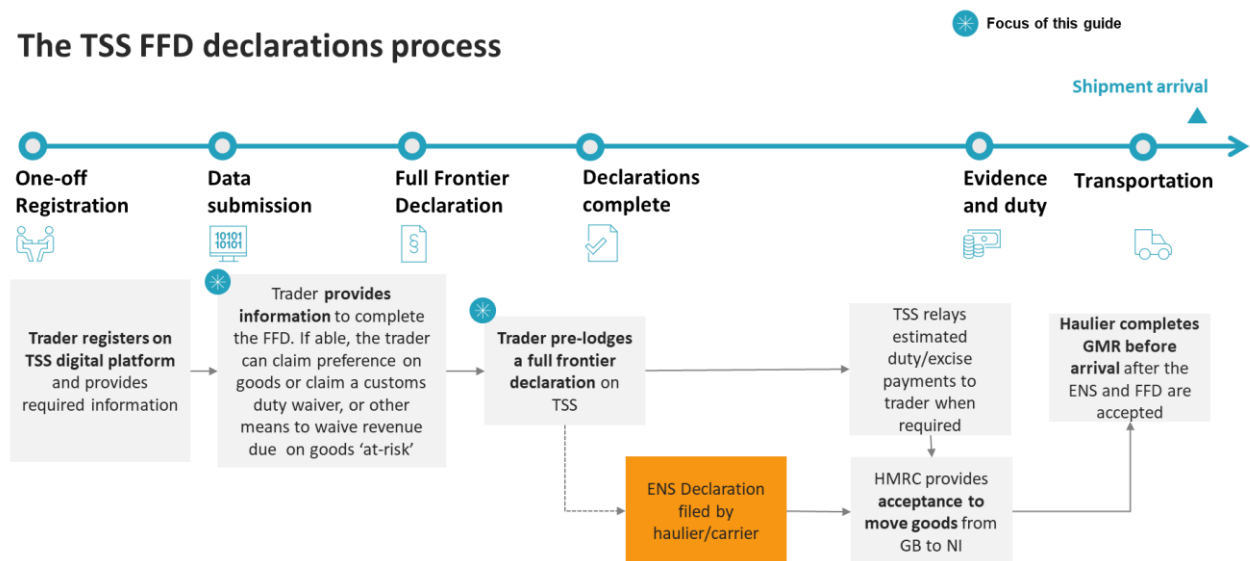


EXHIBIT 1: TSS FFD DECLARATIONS PROCESS

The use of an FFD will require more input before the goods are moved into Northern Ireland.

1. The goods will have to have a full declaration completed before the goods arrival at the port of exit. This process is called pre-lodgement.



2. The customs declaration and payment of duty, tax, or excise (if applicable) if due will take place before the goods can proceed into Northern Ireland if you are using the TSS DDA. If you are using your own DDA, you must ensure your limits are sufficient for any charges that are due.
3. The goods will rely on GVMS to be arrived into Northern Ireland and to close the declaration. It will be important for hauliers to complete their GMRs correctly and input the Movement Reference Number (MRN) from the FFD prior to proceeding to the border along with the ENS MRN. Both MRNs should be present on the GMR.

There will not be a need for a further declaration (supplementary declaration) once the goods have crossed into Northern Ireland because all the details will have been inputted prior to movement.

2. When should I use the FFD process?

As a trader, you must remember there are 2 scenarios where FFD can be used.

1. Where the procedure or additional procedure code is not supported on the simplified journey:

Procedure and additional procedure codes will be required for each goods item.

A procedure code is a 4-digit code that identifies the customs procedure the goods are being entered to.

An additional procedure code is a 3-digit code which identifies any unique circumstances that apply (e.g. a duty relief). More than one additional procedure code may be required depending on what you intend to do with the goods. Any additional procedure codes used must be compatible with the chosen procedure code.

There are exclusions from using the simplified journey that exist based on the procedure code being used. If there is an exclusion [based on the list here](#), you may be required to complete a FFD.

The support in TSS for alternate procedures will only be on the FFD route until future releases. If a supplementary declaration is created, but your procedure is not yet



supported, you can complete the “Any procedure(s) not currently supported by TSS?” box and select “Yes” and wait for the availability on the simplified journey.

Currently, if you require the use of alternate procedures that are possible on the simplified journey, but not available until future releases, you can now complete an FFD within TSS if you wish to do so.

If you are transporting goods under the following procedure codes, you can use FFD as these are currently not supported on the simplified journey:

- 0700, 0721, 4000*, 4200, 4221, 4400, 4421, 4422, 5100, 5111, 5121, 5300, 6110, 6111, 6121, 6122, 6123, 6131, 7100, 7110, 7121, 7123

***Note:** 4000 procedure code on FFD will have support for additional procedure codes not yet available on the simplified journey.

TSS is currently only able to process FFDs which are pre-lodged.

Similarly, Additional Procedure Codes (CDS DE 1/11) that require an arrived FFD are not supported. For example, those associated with diversion from a previous special procedure (e.g. 1XW or 1VW).

Furthermore the TSS Credit/Debit Card payment option does not support payment of security deposits. This means that a declaration that may generate a security deposit can only be supported through use of your own Duty Deferment Account (DDA). As a result the following cannot be supported using TSS Credit/Debit Card payment:

- Special Procedure Authorisation by Declaration (i.e. where full authorisation for special procedures is not held / use of AI Statement 00100), such as Temporary Admissions
- Additional Procedure Codes (CDS DE 1/11) that require a security (e.g. D Series)

Various additional procedure codes (DE 1/11) which correspond to the requested procedure (DE 1/10) mentioned will be included. Once you select a procedure code on the item level, TSS will filter the available associated additional procedure codes. You will be notified of more procedure code and additional procedure code support functionality within TSS in the future.



2. For convenience:

You have the option of using the FFD process when you are:

- Moving goods which require multiple tax bases for declarations, e.g excise goods.
- If you prefer to complete the payment settlement process before goods movement with the TSS DDA.
- In case you are moving larger volumes of goods more frequently, this might be preferable for you as you will not have to complete a two-step process.
- If you are moving goods subject to Sanitary and Phytosanitary (SPS) measures, you might find this easier with single declaration of all related permits and certifications.

2. How can I prepare for the full frontier declaration?

1. **Ensure that you have the data** required for completion of the FFD. Depending on the procedure code being used, you can refer to [the data sets in Volume 3 of the tariff for CDS](#). Each declaration category provides the specific declaration completion requirements and data set to be used for that particular type of declaration. These will change depending on the procedure code you select. Please see Section 6 of this data guide for more information.

The data set tables on gov.uk also state whether the data field is always required, is for the trader to choose to provide or leave blank, or to provide depending on the circumstances. [See here](#) for further information.

2. Determine the **commodity codes** for the goods that you move.
3. Identify whether your goods are **eligible** for the **preferential tariff**.
4. Apply for authorisation under the **UK Trader Scheme** if you are eligible and you can identify that your goods are 'not at risk' (such goods do not incur tariffs, more details



[here](#)), or alternatively claim a waiver for tariffs on your goods if they are 'at risk' (more details [here](#)). You should check if the EU tariff is zero to see if any duty would be due.

For a step by step guide on options to minimize your tariff exposure and how to select them in the FFD, including how to consider using preferential tariffs, the UK Trader Scheme, when your applicable EU tariff is zero, and a waiver on tariffs, **please see this [guide](#)**. It is highly recommended you consult this guidance so you do not pay more than you need to.

5. In this release, duty relief can also be claimed depending on the procedure and additional procedure codes applicable to your goods.
6. You, or your haulier, will need to generate an ENS declaration. For more details and guidance regarding how to create an ENS declaration, please refer to the the [standard ENS creation guide](#), [consignment-first ENS creation guide](#) videos on NICTA.
7. You can **pay any applicable duty/charges** through the following supported methods of payments
 - a. **Trader DDA**: duty deferment account owned by the trader that allows the deferment of duty, VAT, excise, and other charges.
 - b. **TSS DDA**: duty deferment account owned by the TSS that allows the deferment of duty, VAT, excise, and other charges. Payment will be required before the goods move.
8. You may need to **keep copies of the paperwork** ready to attach to the portal at the time of filling in the FFD;
 - a. Commercial invoice and other customs paperwork (i.e. packing list)
 - b. Documents relating to Licensing/Prohibitions & Restrictions (if applicable)
 - c. Preference supporting docs (if applicable)



3. How do I file a FFD Declaration?

The process of filing a FFD declaration will be through the TSS portal. The detailed guidance will be available on the FFD: User Guide [<insert URL to user guide>](#). Please note that you will need copies of all relevant documentation before you start off on this process.

Key Steps

1. Entry Summary, Safety & Security (ENS) declaration

- The haulier typically completes the ENS declaration and generates a unique MRN number to be added to the GMR through GVMS

2. Completion of the FFD declaration

- The trader completes the import customs declaration before the goods move to generate a second unique MRN to be added to the GMR through GVMS.

3. Payment of any duties

- Any customs debt (duty, VAT, other charges) should be settled before the movement of the goods if you are using the TSS DDA.
- If you are using your own DDA, please ensure your limits are sufficient to cover the duties that are due.

4. Completion of the GMR on GVMS

- The haulier will complete the GMR with both movement reference numbers: one for the customs declaration (FFD) and one for the ENS.

5. Arrival of the goods and closing of the declaration

- Monitor the declaration to ensure the closing of the declaration after arrival and before delivery.



4. TSS data requirements for FFD declarations

Data must be provided at 2 levels:

- Consignment (also known as header): provided once for each consignment. A consignment is a set of goods being moved from one exporter to one importer.
- Item: provided once for each item. An item is a set of goods with the same description (i.e., with the same commodity code). For example, five pallets of a single type of light bulb would be one item.

You will be able to upload documents within the declaration at multiple levels using the paperclip icons. CDS may require you to upload any licences or certificates in relation to any prohibitions, restrictions, or authorisations. It is best practice to keep a copy of your invoice as a record with your declaration.

Please note that these data requirements and processes may be updated over time.

5. Data sets, declaration categories, and procedures

The data elements below are either always required, for the trader to choose to provide, or dependent according to the declaration category that is selected when completing the box “Which type of declaration do you intend to make”. The procedure codes available on the item level (for declaration goods) within TSS is dependent upon the selection made in that box.

The options correspond to [the import declaration category data sets in Appendix 21](#). You must consult the data set guidance in [Volume 3 for CDS of the UK tariff](#) for your declaration category and the [completion notes for your procedure code](#) to determine if the data field needs to be completed.

There are four declaration categories supported in this release:

- **H1** - Declaration for release for Free Circulation; Special procedure; Specific use; and End-use (procedure codes beginning with 07, 40, 42, 44, 61)



- **H2** - Special procedure - storage - declaration for customs warehousing (procedure codes beginning with 71)
- **H3** - Special procedure - specific use - declaration for temporary admission (procedure codes beginning with 53)
- **H4** - Special procedure - processing - declaration for inward processing (procedure codes beginning with 51)

When you are using multiple procedure codes on a declaration, you can only do so if:

1. All header (consignment level) information is the same across every goods item (*except for 3/39, 8/2, and 8/3 as per [Appendix 1](#))
2. You are not combining different import declaration categories (e.g. an H2 and an H3 cannot be combined)



6. Table 1 – Consignment data requirements for FFD

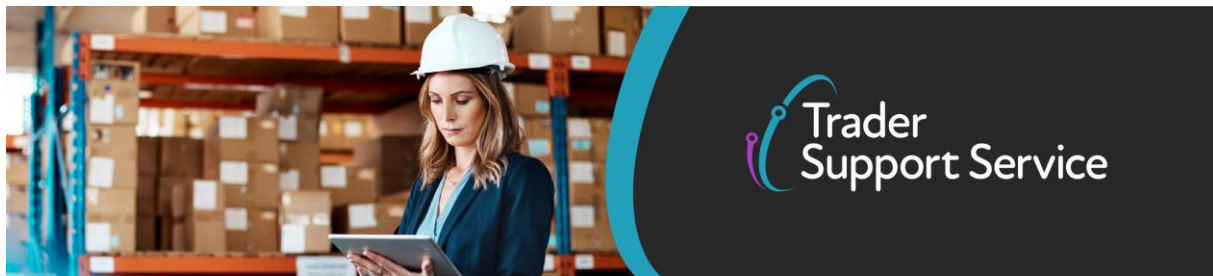
Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
Goods domestic status (DE 2/2) [goods_domestic_status]	N/A	<p>Enter NIDOM / NIIMP depending on the status of the goods:</p> <p>NIDOM movements should be used where movement is a direct GB-NI import / goods have UK-domestic status pre- movement into NI. UK domestic status implies that the goods are both in free circulation and all national taxes due have been paid (known as home use);</p> <p>NIIMP will apply by exception to GB-NI movements and should be used in cases where goods have non-UK domestic status pre movement into NI (e.g., moving under a transit movement through GB into NI). NIIMP should also be used for movements to NI from UK or EU special fiscal territories. Note that usage of NIIMP prevents ability to be able to claim a waiver (NIAID).</p> <p>Onward supply procedures (42 series) would be compatible only with NIIMP.</p>
Trader reference	N/A	This is a free text field that can be populated in the FFD at consignment level. It is for personal reference only (e.g. if you want to list an Purchase Order number with your consignment).
Header additions and deductions (DE 4/9)	45	Additions and deductions are amounts which need to be added to or deducted from the item price to calculate the customs value of the goods



Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
Header code, value & currency [header_additions_deductions]		<p>Once the customs value is determined, any liable customs duties will then be calculated as a percentage of this value.</p> <p>The customs value of goods is based on the item price, plus a number of other costs and elements if they were not included into the price paid:</p> <ul style="list-style-type: none"> • Delivery costs (until arrival in NI), including insurance • Certain commissions • Certain royalties and licence fees • Goods or services provided at reduced cost by the buyer • Containers and packing • Any proceeds due to the seller upon resale <p>Full guidance on mandatory additions and allowable deductions can be found in sections 3.15 and 3.16 of Notice 252 on GOV.UK.</p> <p>For each addition or deduction, you will need to enter a code representing the addition/deduction (found in the guidance on additions and deductions), as well as the value and currency of the addition/deduction. The lists also state the level(s) in a declaration at which each code can/must be used. Some additions or deductions can be used at either level – but they can only be declared at consignment (header) level if they apply to the full consignment – otherwise, they must be declared at item level. Please see link to the different additions or deduction codes that can be used here (whether at line/item or consignment/header level)</p>



Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
		<p><u>Additions and deductions for Data Element 4/9 of the Customs Declaration Service - GOV.UK (www.gov.uk)</u></p> <p>You may also declare freight charges, insurance costs or VAT adjustment additions at header level without needing to enter specific codes through designated fields (see relevant section below).</p> <p>Each addition or deduction code can only be declared once at header level. The same addition or deduction code cannot then be declared at item level as well. If a specific addition or deduction is being declared at item level, that addition or deduction may only be declared once per item.</p>
Freight charges & currency, Insurance charges & currency VAT adjustment & currency (DE 4/9) [Declaration freight_charge, freight_charge_currency,	44	<p>Optional fields, used to allow quick entry of common addition(s) to be entered at consignment level (please see above first for general guidance on addition(s) / deduction(s) in customs declarations).</p> <p>Where any of following additions apply and the charge/adjustment wants to be divided across the items by the value of each item as an addition, you can enter the total addition amount into the first field, followed by related currency. TSS will then auto-populate the correct corresponding code to the addition type from the CDS list:</p> <p>Freight charges should be entered where transport costs, loading and handling expenses need to be added to invoice price for all items in declaration and apportioned by value of each item* (CDS code AP)</p> <p>Insurance should be entered when insurance costs need to be added to added to invoice price for all items in declaration and apportioned by value of each item (CDS code AK)</p>



Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
insurance, insurance_currency, vat_adjustment, vat_adjust_currency]		<p>VAT adjustment should be declared where invoice price doesn't include VAT for all items in declaration and apportioned by value of each item* (CDS code AV).</p> <p>*You can also apportion freight charges / VAT adjustment across items in the declaration by gross mass. This is an equally acceptable process. In this case, the trader should enter the AQ/ AV codes and the relevant charges/adjustments directly into the additions / deductions table.</p> <p>Any additions/deductions not falling into these three categories should be specified in the standard additions and deductions table as outlined above.</p> <p>There are certain additions and deductions that will be mandated by the type of Incoterm you're using (e.g., Ex-works, Free on Board, Free Carrier, Free Alongside Ship must declare freight charges).</p>
Total invoice amount, Total invoice currency (DE 4/11) [Declaration total_invoice, total_invoice_currency]	22 (2)	<p>The total amount and currency used in the invoice for the consignment. It should always exclude VAT. For more details on invoices, consult the NICTA Introduction to Customs course.</p> <p>This is optional to declare. If completing the field, when different items (item price amount) are in different currencies they must all be converted to GBP and document code "9WKS" declared in DE 2/3 showing rate of exchange calculation used.</p>



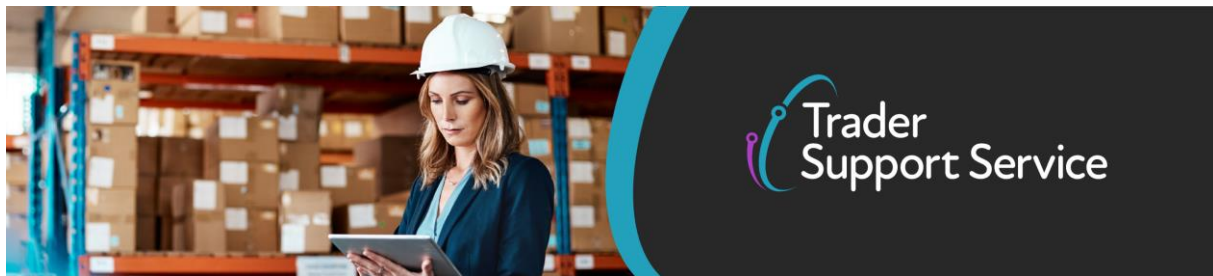
Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
Exchange rate (DE 4/15) [Declaration exchange_rate]	23	<p>Enter the exchange rate in force between the invoice currency and the currency of the Member State concerned, if a fixed exchange rate is stipulated in the contract of sale and is being used.</p> <p>If entered, you must declare document code “9WKS” into document code field and hold a copy of the worksheet or valuation declaration showing how the conversion was made and evidence to support the use of fixed rates of exchange.</p> <p>Where a fixed rate of exchange is declared, item price / amount for every item must be declared in pound sterling (GBP).</p>
INCOTERM (delivery term) (DE 4/1) [Declaration incoterm]	20	<p>Incoterm® applicable to the movement.</p> <p>Incoterms® define the responsibilities of the sender and receiver in a transaction. They may specify which party is responsible transport and the risks of loss or damage. For more information, consult the NICTA Incoterms® guide and Incoterms® 2020 - ICC - International Chamber of Commerce (iccwbo.org).</p> <p>There are certain additions and deductions that will be mandated by the type of Incoterm you’re using (e.g., Ex-works, Free on Board, Free Carrier, Free Alongside Ship must declare freight charges).</p>
Delivery location country, Delivery location town (DE 4/1)	20	<p>The country and town of delivery, as specified in the terms of the transaction. The place of delivery is where the receiver or their carrier takes receipt of the goods. This may not be the NI receiver's premises, depending on the Incoterms.</p> <p>To identify which delivery location should be entered for each please refer to GOV.UK guidance on delivery terms.</p>



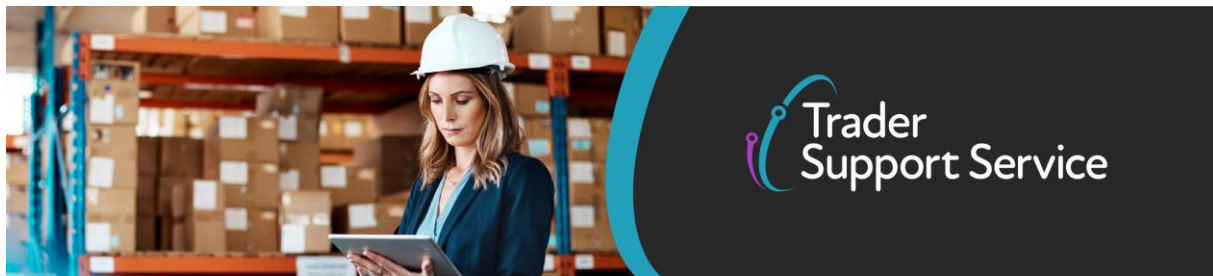
Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
[Declaration delivery_location_country, delivery_location_town]		As per NICTA error guidance, where certain terms are used additions and deductions will be required in the “Item valuation” field (4/9).The additions and deductions can be made at consignment or item level. Please refer to the online guidance for which codes can be used where.
Identification of Warehouse (DE 2/7)	49	<p>Used to declare the premises ID for goods being entered to or removed from a:</p> <ul style="list-style-type: none"> • customs warehouse, • excise warehouse or • free zone. <p>The requested procedure in DE 1/10 will correspond with the type of warehousing/removal.</p> <p>Two components:</p> <ol style="list-style-type: none"> 1. Type of warehouse 2. Warehouse identifier <p>Please see DE 2/7 for a list of types and format for identifier. If the warehouse identity is not a UK allocated code, the premises name and address must be supplied as an AI statement in DE 2/2 using the code ‘PREMS’.</p>



Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
Representative Status Code (DE 3/21)	14	<p>This indicates the relationship between the representative and the importer, not the sub-agent and any other party.</p> <p>You will be able to select a representation type. This is influenced by the procedure code used.</p> <p>Indirect representation</p> <ul style="list-style-type: none"> Representative (TSS) jointly liable for the customs debt. This is how currently declarations are submitted within TSS. <p>Direct representation</p> <ul style="list-style-type: none"> Importer is liable for the customs debt incurred. You must use direct representation for any special procedures (51XX, 53XX, 71XX for private warehousing only). You will be restricted to direct representation if you use one of these procedures. <p>Traders wishing to use any special procedures other than entry into a public customs warehouse, are required to select 'Direct Representation'. If you select 'Indirect Representation' the relevant special procedures will no longer be available to you.</p> <p>This field will default to indirect representation for all declarations not using a special procedure (free circulation).</p>
Use postponed VAT accounting? (also referred to as 'account for import VAT on	44	<p>Field currently not applicable.</p> <p>PVA is relevant for imports of goods under a customs special procedure or from the Channel Islands of Jersey and Guernsey (which are considered as RoW for VAT purposes). These are currently not supported by TSS.</p>



Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
your VAT return'), VAT number (for PVA) (DE 3/40) [Declaration postponed_vat, vat_number]		
Consignment Previous Documents Table overview, detail on field below [Declaration header_previous_document]	40	<p>Some movements will require previous documents to be declared on the declaration for the consignment, which are entered into "consignment previous documents" table.</p> <p>Where an electronic licence is associated with a DUCR, the DUCR must be declared in DE 2/1. To ensure successful matching, the DUCR entered to CDS should be the same as the one entered on the electronic licence.</p> <p>Where a DUCR is required for PEACH purposes, this must be declared in DE 2/1. To ensure successful matching, the DUCR entered to CDS should be the same as the one entered on the PEACH Advance Notification.</p>



Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
DE (2/1)		TSS will not auto-populate previous documents. At least one previous document is required for FFD. (see GOV.UK guidance listing previous document codes).
Consignment Previous Documents		Document class must be entered for every previous document declared, from the following 2 options: Option "X" to declare a declaration for temporary storage is not available in this release. Option "Z" is available and must be used to declare all previous document.
Document Class (DE 2/1)		
[Declaration header_previous_document previous_document_class]		



Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
<p>Consignment Previous Documents</p> <p>Document Type (DE 2/1)</p> <p>[Declaration header_previous_document previous_document_type]</p>		<p>Document type indicates the type of previous document wanting to be declared and should be selected from the following CDS guidance.</p> <p>For a list of previous document type codes, please see below advice:</p> <p>https://www.gov.uk/government/publications/previous-document-codes-for-data-element-21-of-the-customs-declaration-service</p> <p>An example would be code 730, which references for “Road Consignment Note”.</p>
<p>Consignment Previous Documents</p> <p>Goods Item Identifier (DE 2/1)</p>		<p>The goods item identifier is used to identify a specific goods item on a previous document that is being referenced.</p> <p>The goods item number on the previous document you are referencing can be entered in this field to make specific reference. This may be used when referencing alternative evidence for returned goods relief.</p> <p>Please note that the item number to be declared in this component is the item number from the previous document.</p> <p>Note: It is not the item number from the current declaration.</p>



Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
<p>Consignment Previous Documents</p> <p>Document Reference (DE 2/1)</p> <p>[Declaration header_previous_document previous_document_ref]</p>		<p>Document reference is an identifier which should be entered alongside the document type to identify the document (the identification number or another recognisable reference of the document).</p> <p>For each document code declared, traders should input the corresponding reference stated in “document reference” column of the CDS guidance. i.e., for code 730 (Road Consignment Note), the document number should be entered as a reference.</p>
<p>Consignment Previous Documents</p> <p>Document Reference (DE 2/1)</p>		<p>Document reference is an identifier which should be entered alongside the document type to identify the document (the identification number or another recognisable reference of the document).</p> <p>For each document code declared, traders should input the corresponding reference stated in “document reference” column of the CDS guidance. E.g., for code 785 (cargo manifest), the reference number for the cargo manifest should be entered as a reference.</p>
Holder of Authorisation 3/39,	44	Authorisation code & corresponding identifier need to be entered where procedure code in use requires importer to hold an authorisation to move those goods.



Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
<p>Authorisation type code, authorisation role ID</p> <p>[Declaration Holder_of_authorisation]</p>		<p>It is important to review the instructions for the type of procedure you are using as you may be required to provide different kinds of authorisations depending on the procedure code you want to use. Please see Appendix 1 here and read through the instructions for your procedure code.</p> <p>Authorisation type codes should be selected from the CDS guidance. Authorisation role ID is the corresponding EORI of trader holding authorisation.</p> <p>The use of an authorisation code is a legal statement to abide by the requirements / conditions of that authorisation type.</p>
<p>Delivery terms - UN/LOCODE code</p> <p>(DE 4/1)</p>	20	<p>Delivery terms code is required for declarations using valuation method 1.</p> <p>First component = Incoterm® code</p> <p>Second component = Location up to which the Incoterms® apply</p> <p>The second component will require the UN/LOCODE where the appropriate code exists. There is a field for this code that is searchable or selectable from a drop-down menu.</p>
<p>Country of destination code</p> <p>(DE 5/8)</p>	17(a)	<p>The destination country will be defaulted to “GB” for Great Britain including Northern Ireland.</p> <p>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.</p> <p>Please see Appendix 13 for a list of country codes.</p>



Consignment (header) data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
Country of dispatch/export code (DE 5/14)	15(a)	Country of dispatch/export code is the country code for the third country / territory from which the goods were initially dispatched to NI. This is defaulted to GB, but for NIIMP movements, the user may need to select the correct country from the Appendix 13: Country Codes .
Place of Loading - 27 Airport Code (DE 5/21)		This field is used to declare the airport of loading. This field is to be completed when an adjustment of air transport costs is being claimed for goods arriving from non-EU ports.
Supervising Customs Office DE (5/27)	44	This field is for the SPOFF (UK Customs Supervising Office). If there is a special procedure or a supervising office involved in the customs procedure, you must declare the relevant supervising customs office who is overseeing the movement and clearance of the goods. The trader must check Appendix 1 completion rules for their procedure code to see if a SPOFF is required. For a full list of UK SPOFF offices, please see the codes for DE 5/27 in Appendix 17 of Volume 3 for CDS in the UK tariff. Codes for the EU customs offices can be found here .



7. Table 2 – Item level data requirements for FFD

Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
Procedure Code (DE 1/10)	37/1	<p>Describes the procedure that the goods are being entered into / released from.</p> <p>Use the Procedure Code index list and their completion notes to help you identify the correct code to use and for guidance on how to complete the declaration (i.e., 4000 requested procedure code is for entry into free-circulation and home use of non-Union goods).</p> <p>Procedure codes (DE 1/10) or Additional Procedure Codes (DE 1/11) that require an arrived FFD are not supported. For example, those associated with diversion from a previous special procedure (e.g. 1XW or 1VW).</p> <p>The TSS Credit/Debit Card payment option does not support payment of security deposits. This means that a declaration that may generate a security deposit can only be supported through use of your own Duty Deferment Account (DDA). As a result, the following cannot be supported using TSS Credit/Debit Card payment:</p> <ul style="list-style-type: none"> ▪ Special Procedure Authorisation by Declaration (e.g. where full authorisation for special procedures is not held / use of AI Statement 00100) ▪ Additional Procedure Codes (CDS DE 1/11) that require a security (e.g. D Series)



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
		<p>The codes TSS currently supports, subject to the limitations above, are as follows:</p> <p>0700, 0721, 4000, 4200, 4221, 4400, 4421, 4422, 5100, 5111, 5121, 5300, 6110, 6111, 6121, 6122, 6123, 6131, 7100, 7110, 7121, 7123.</p> <p>For more details on supported Procedure Codes, please refer to Appendix 1.</p> <p>Procedure codes are split into 2 components:</p> <ul style="list-style-type: none"> • 1st / 2nd digits indicate the Requested Procedure: the customs procedure to which the goods are being entered into in NI for a GB-NI movement; • 3rd / 4th digits which indicate the Previous Procedure: the customs procedure from which the goods are being removed from in GB for GB-NI movement. 000 implies no direct previous procedure i.e., goods in free circulation in GB before entry. <p>The majority of GB-NI movements will be entered into free circulation in NI with no previous customs procedure. For these movements code 4000 will apply and be the suggested default by TSS. Traders should only enter a different code where known a different procedure will apply.</p> <p>The use of a procedure is a legal declaration to abide by the requirements / conditions of that procedure. You only be able to use authorisation by declaration with your own DDA. Otherwise, you will need a full authorisation in order to use special procedures.</p> <p>More support for other procedures in TSS will be in future releases.</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
Additional procedure code (DE 1/11)	37/2	<p>Enter the appropriate (3-digit) Additional Procedure Code.</p> <p>TSS will filter the additional procedure codes available based on the procedure code you select. You need to check each of the additional procedure codes in the drop-down list to check if you need to include it. You can do this using the index list and completion notes:</p> <p>https://www.gov.uk/government/publications/appendix-2-de-111-additional-procedure-codes-of-the-customs-declaration-service-cds</p> <p>You may be required to add in more than one additional procedure code for your movement. To do this you should enter first additional procedure in “Additional procedure field” and any extra codes in the “Additional information” table at the bottom of the item form. You cannot use “000” until you have eliminated every other available code for that procedure.</p> <p>TSS currently supports additional procedure codes which can be used with the requested procedures stated in DE 1/10 of this data guide.</p> <p>Please see limitations listed in this data guide for Procedure Code (DE 1/10) as some additional procedure codes may not be supported.</p> <p>Additional Procedure Codes (DE 1/11) that require an arrived FFD are not supported. For example, those associated with diversion from a previous special procedure (e.g. 1XW or 1VW).</p> <p>The TSS Credit/Debit Card payment option does not support payment of security deposits. This means that a declaration that may generate a security deposit can only be supported through use of your own Duty Deferment Account (DDA).</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
		<p>As a result, the following cannot be supported using TSS Credit/Debit Card payment:</p> <ul style="list-style-type: none"> Special Procedure Authorisation by Declaration (e.g. where full authorisation for special procedures is not held / use of AI Statement 00100) Additional Procedure Codes (CDS DE 1/11) that require a security (e.g. D Series) <p>The use of a procedure is a legal statement to abide by the requirements / conditions of that additional procedure code.</p>
Commodity code (DE 6/14 and 6/15)	33	<p>10-digit import/inbound commodity code for the goods. This is a numerical code to identify your goods. The TSS system requires a ten-digit code.</p> <p>Exception on the customs warehousing procedure code, which may allow the user to have 8 digits, is not available through the TSS portal.</p> <p>Commodity codes classify goods for movement and are essential as they link the goods to duty and VAT rates. You can use the Northern Ireland (EU) Tariff to look up the commodity codes for your goods.</p> <p>The Import tab of the commodity code page will list any additional requirements for the goods – including any controls on moving the goods, supplementary units and document codes. The TSS portal also allows users to search for commodity codes.</p>
Standard Unit/Import Valuation		<p>This data element is to be used only when simplified procedure values or standard import values have been used to arrive at a customs value for specific fresh fruit and vegetables. Only goods using</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
		<p>additional procedure codes E01 or E02 can be declared on the declaration when this box is completed. You cannot use this box if valuation method 1 has been used.</p> <p>When you complete this box, it will remove some of the data fields that are not relevant as per the E-series completion notes and default the valuation method to 4.</p>
<p>National additional code(s)</p> <p>(DE 6/17)</p>	33	<p>National additional codes are 4-character codes. They are used, in conjunction with information provided elsewhere in the declaration, to calculate the duties and taxes applicable. You can find a list of codes and a description of the goods associated with each code in the dedicated GOV.UK guidance.</p> <p>The national additional code associated with the goods (if required) is specified by the commodity code. You can find out whether a national additional code applies to your commodity by searching the Northern Ireland (EU) Tariff, and looking for “additional code”.</p> <p>If no national additional code is required, this data element can be left blank.</p> <p>Excise codes beginning with X (e.g., for alcoholic beverage content, tobacco containing products) are examples of national additional codes but only apply to a scenario where controlled goods are being moved.</p> <p>However, codes which could apply would be those used to indicate any exemptions or reduced rates of taxes which may be applicable for national taxes and other charges (e.g., to indicate VAT exemption of children’s clothing). The declaration of a national additional code for an exemption or reduction constitutes a legal declaration that the</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
		<p>claimant is eligible for the relief or exemption. An incorrect claim may render the legal declarant liable to a demand for the relieved revenue and other sanctions or penalties.</p> <p>In some cases, more than 1 national additional codes could be supplied per item, using the drop-down menu. If this applies all codes must be entered.</p> <p>These are goods with the following UK excise / national additional codes, listed in appendix 19:</p> <p>X407, Beer made in UK (standard rate, that is, annual production more than 60,000 hectolitres)</p> <p>X440, Beer made in UK - small brewery beer eligible to reduced rates (variable rate, that is, annual production more than 5,000 hectolitres but not exceeding 60,000 hectolitres)</p> <p>X441, Imported beer - small brewery beer eligible to reduced rates (variable rate, that is, annual production more than 5,000 hectolitres but not exceeding 60,000 hectolitres)</p> <p>X611, Cigarettes.</p>
TARIC additional code(s)	33	<p>Some commodity codes require that a TARIC additional code(s) also be entered.</p> <p>If applicable, this will be listed in NI online tariff under the Customs Duties measure as a third country duty for Meursing Codes. This will have one of the codes in bold below:</p> <p>"EA": agricultural component (measure type 674); "EAR": reduced agricultural component (measure type 674);</p>
(DE 6/16)		



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
		<p>"ADSZ": additional duty on sugar contents (measure type 672); "ADSZR": reduced additional duty on sugar contents (measure type 672);</p> <p>"ADFM": additional duty on flour contents (measure type 673) "ADFMR": reduced additional duty on flour contents (measure type 673).</p> <p>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.</p> <p>The Meursing Code is applicable where no preference is being claimed.</p> <p>Please use the meursing code look up tool to determine the correct TARIC additional code.</p> <p>For other TARIC additional codes, these will appear under the EU Control Measures or under the UK Control Measures on the NI online tariff (e.g. vehicles with ozone depleting substances will have the choice between 4115 or 4999 TARIC additional codes).</p> <p>In some cases, more than 1 TARIC additional code could be supplied per item. If this applies all codes must be entered in a single string (no spaces between them) in the portal field.</p>
Country of origin (DE 5/15)	34a	<p>The goods' country of origin classifies where the goods were produced, wholly obtained, or underwent their last substantial change. It is the economic nationality of the goods and should not be confused with the country where the goods have shipped from as this may be different.</p>



Item data fields Table in TSS portal (if applicable)	CHIEF BOX	Description
		<p>Country of preferential origin (DE 5/16) is used to determine if goods are eligible for reduced or nil duty rates based on preference.</p> <p>For instructions on establishing the country of origin for goods, consult the Rules of Origin guidance on GOV.UK.</p> <p>The origin country should be entered into this field (if required) where no preference is being claimed (i.e., "Preference" (DE 4/17) at item level begins with 1).</p> <p>Where a preference is being claimed, the origin country should always be entered in country of preferential origin (DE 5/16), and this field (DE 5/15) should generally be left blank.</p> <p>If you are using customs warehousing, different rules may apply. Please see the H2 data set completion notes.</p> <p>Where preference is being claimed and a country of preferential origin has been declared in DE 5/16, DE 5/15 may also need completing when the goods are subject to an electronic licence requirement.</p> <p>Where a licence has been declared in DE 2/3 with a document status code beginning with E (e.g., EE, EA etc.), DE 5/15 will be mandatory.</p> <p>Where preferential or non-preferential quota is being claimed, the correct preference code may need to be used in DE 4/17.</p> <p>For a complete list of country codes for CDS please see the list on GOV.UK.</p>
Country of preferential origin	34b	Once you have clarified the origin of the goods you're importing, you can find out if they qualify for preferential treatment under a tariff preference scheme.



Item data fields Table in TSS portal (if applicable)	CHIEF BOX	Description
(DE 5/16)		<p>For details on how to check if goods qualify for a preference scheme, consult the Rules of Origin guidance on GOV.UK.</p> <p>Rules of origin for goods moving between the UK and EU - GOV.UK (www.gov.uk)</p> <p>You can find preference arrangements in the Northern Ireland (EU) Tariff under the import tab for the commodity code.</p> <p>If the goods qualify for preferential treatment (i.e., preference code (DE 4/17) entered doesn't start with 1), the preferential country of origin must be entered.</p> <p>Please note that goods of EU origin that have NIDOM status (imported into GB with all duties/taxes paid for free circulation) would lose their preferential origin under the TCA when moving to NI.</p>
CUS code (DE 6/13)	31	<p>The CUS code is an eight-digit code which identifies chemicals. CUS codes are listed in ECICS -European Customs Inventory of Chemical Substances, which allows users to clearly identify and classify chemicals. You can search ECICS by chemical name or commodity code (called 'CN code' in ECICS).</p> <p>Where the goods concerned are subject to a TARIC measure in relation to a CUS code, the CUS code must be provided.</p> <p>The provision of the CUS code is optional for chemicals where no TARIC measure exists for the goods concerned.</p>
Preference (DE 4/17)	36	<p>A 3-digit code indicating whether you are claiming a reduction in, or relief from, import duty in relation to the country of preferential origin of the goods – and if so, what type you are claiming.</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
		<p>Where traders will not be claiming any preference, code '100' would apply.</p> <p>You can find any preference arrangements in the NI online tariff under the import tab for the commodity code. You can determine the relevant code from this list.</p> <p>If you are claiming preference, you will also need to:</p> <ul style="list-style-type: none"> • complete the country of preferential origin (see above) • input the additional document code specified in the NI online tariff under the import tab for the commodity code. <p>Note that if preference is claimed, the following data fields must be consistent: preference, country of preferential origin, and the document code.</p> <p>If quota is being claimed (DE 8/1), the correct preference code must be declared. Please see Appendix 12 for the complete list of preference codes. This should match the type of quota being declared. Document codes may be required to be entered in DE 2/3 for some quotas.</p> <p>Please see Appendix 5A for details.</p> <p>The code that is declared here will impact on how country of origin (DE 5/15) and country of preferential origin (5/16) are declared, see above.</p>
Additional information (DE 2/2)	44	Some movements could require additional information codes to be entered on a declaration as specified by the procedure code or commodity code. You can use the NI online tariff to identify your commodity code (as specified above).



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
Additional information codes, Additional information description		<p>Review procedure code and additional procedure code completion notes for AI statements that are required.</p> <p>AI statements can be used when you have been given specific authorisation by HMRC to override duty due when a manual calculation is needed (e.g. OVR01). The authority will be by gov.uk guidance, such as excise duty off-set mechanism, another additional information code, or the procedure code which allows for a manual calculation.</p> <p>For certain types of goods, a prohibition and restriction (P&R) code may need to be declared (e.g., Produce of Phytosanitary relevance, AI code PAR10).</p> <p>For some non-release into free circulation movements / certain additional procedures, additional AI codes could need to be supplied as mandated in procedure / additional procedure completion notes.</p> <p>A full list and description of scenarios additional information codes apply can be found in this GOV.UK guidance.</p> <p>Note that in certain cases, these additional information codes will require accompanying descriptions. You can use the link above to find out if your goods require additional information.</p> <p>Note that the NI Additional codes, NIDOM and NIIMP, will be auto-entered as additional information codes based on "Goods domestic status" entry.</p> <p>A declaration cannot be made for goods items that have both NIIMP and NIDOM statuses.</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
NI Additional Information Codes (DE 2/2)	44	<p>Choose from the drop-down:</p> <ul style="list-style-type: none"> ▪ Goods are not “at risk” (NIREM). To use NIREM, you need to hold authorisation or have provisional authorisation under UKTS. ▪ Within subsidy limit and claiming waiver (NIAID). If you choose this option, you will also need to ensure the code NIDOM is inputted into “Goods domestic status” to indicate it is a GB to NI import declaration where the goods have UK domestic status. If NIDOM is not included on the declaration it will be rejected. ▪ Preference under the TCA. See also “Preference” field (4/17). Choosing this option requires other fields to be completed. Preference needs to be completed with code 300. Documents needs to be completed with one of the following codes (see also this guide on preferential rates of duty between UK and EU): <p>U110 – if the claim is based on a ‘statement on origin’ for a single shipment (must be declared with (i) status code AE, AF, AG, AP, AS, AT, GE, GP, HP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB (ii) commercial document reference number in the document reference)</p> <p>U111 – if the claim is based on a ‘statement on origin’ for multiple shipments of identical products to cover a 12-month period (must be declared with (i) status code AE, AF, AG, AP, AS, AT, GE, GP, HP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB (ii) commercial document reference number in the document reference)</p>



Item data fields Table in TSS portal (if applicable)	CHIEF BOX	Description
		<ul style="list-style-type: none"> None of the above – goods are at risk and attract duty. <p>Notably you must enter NIREM in the 'NI additional information code field' (description below) to state your goods are not-at-risk, and therefore exempt from duty, or NIAID to claim a waiver for duties (see this guide and the webinar at the bottom of this page for more information).</p> <p>When goods are entering a customs duty suspense procedure, you will still need to select an NI Additional information code.</p> <p>For additional detail see also the guide on tariff liability options.</p>
Net mass (KG) (DE 6/1)	38	<p>The net mass is the weight of the goods (in kg), without any packaging.</p> <p>"Packaging" means materials and components used in any packaging operation to wrap, contain or protect the goods during transport.</p>
Supplementary units (DE 6/2)	41	<p>Some commodity codes need to be described not only by mass, but also by a second measure (for example, volume in litres).</p> <p>If applicable, this will be listed in the NI online tariff under the "Value" column of "Import measures and restrictions" for the commodity code. Where required, traders should enter the supplementary units as a number.</p>
Statistical value	46	<p>The statistical value is the approximate theoretical/definitive value of the goods where they are entered into NI. This is dependent on the procedure code being used. In many cases this will be auto calculated</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
(DE 8/6)		<p>by CDS and not require trader input, however manual calculation could be requested by the procedure code.</p> <p>Therefore, the statistical value consists of the (intrinsic) value of the goods and the incurred or calculated cost for transport and insurance from their point of the transport related departure to the point of entry into this Member State.</p> <p>For more information on how to determine statistical value if manual entry desired see CDS guidance.</p>
Calculation of Taxes - Tax type (DE 4/3)		<p>The tax type codes identify the kinds of duty or tax being declared.</p> <p>Please see the List of Tax Types.</p> <p>For Northern Ireland, there are additional tax types which may appear based on whether your goods are 'at risk' or 'not at risk'. Please see the Part 2 CDS Declaration Completion Requirements for the Northern Ireland Protocol for these NIP Tax types.</p> <p>Any manual calculations must be authorised by HMRC by the procedure code AI code or other gov.uk guidance. The manual calculation requires an override statement (i.e. OVR01) in the Additional Information statement DE 2/2. A 9WKS document code is required as evidence of the manual calculation in DE 2/3. There should be a Tax Base (DE 4/4), the Payable Tax Amount (DE 4/6), and a Total Taxes (DE 4/7).</p>
Calculation of Taxes - Payable tax amount	47(d)	When a manual calculation is authorised, this field should be completed showing the amount of revenue due to be paid for each tax type.



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
(DE 4/6)		The currency must be declared in GBP.
Tax Base Unit and qualifier (3rd quantity)(4/4)	47(b)	<p>A tax base will need to be declared where the commodity code requires the declaration of a 3rd quantity for goods clearance or controls (e.g., need to enter pure alcohol content for certain alcoholic beverages).</p> <p>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. A list of these codes, their associated qualifiers (if present) and a description of them can be found in this appendix. If your intended measurement unit includes a qualifier you should enter all 4 digits in this field.</p> <p>If a commodity code requires a 3rd quantity to be declared it will be specified in the commodity code's tax details. See the UK global online tariff for more details on commodity codes. For example, value column for gin (2208501100) indicates excise duty is calculated per "Litre pure 100% alcohol", and thus the required measurement unit & qualifier would be "LTRA."</p> <p>If you identify a commodity code requires a measurement unit, you can use the above referenced list to get the associated code for the measurement unit type</p> <p>If you are authorised for a manual calculation, tax base unit must also be completed as GBP.</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
Tax base quantity (3rd quantity)(4/4) (DE 4/4)	47(b)	<p>This is the quantity associated with the commodity and is related to the measurement unit code. For example, if the measurement unit code is LTR (litres), this field would be the quantity declared in litres.</p> <p>If you are authorised for a manual calculation, this would be the customs value of the goods.</p>
Item (invoice) amount / price and currency (4/14)	42	<p>Where goods have a payable price (i.e., valuation method 1 – see below for details), this is the amount charged for the item and the currency used, listed on the invoice. For more details on invoices, consult the NICTA Introduction to Customs course. Invoice values should exclude VAT.</p> <p>Where other valuation methods are used, this will be the customs value of the goods before any additions or deductions (see above). You must determine the customs value according to Notice 252 on GOV.UK.</p> <p>Currency used to invoice the goods. A list of currencies and their corresponding codes can be found in the UK trade tariff.</p> <p>If you have multiple invoices within the same goods item that are in different currencies, they must all be converted to GBP and document code 9WKS declared in DE 2/3 showing rate of exchange calculation used.</p>
Valuation method (DE 4/16)	43	<p>The method you have used to determine the customs value of the goods. There are six valuation methods.</p> <p>For many imports, the goods are the subject of a sale and can be declared under method 1. Method 1 is the price paid or payable, by the buyer to the seller – the transaction value -- for the goods. The transaction value must be adjusted in accordance with specific rules</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
		<p>and the sale must meet certain conditions. If the goods have been subject to a sale that is acceptable under these specific rules, you must use valuation method 1. If method 1 is not applicable (there is no payable price), the other methods must be tried in turn. Notice 252 explains all methods and the requirement for each.</p> <p>You will not be able to use valuation method 4(b) when a security is required for the account sales procedure. Security deposits will be available in future releases.</p> <p>GOV.UK also provides answers to common questions about the valuation methods.</p>
Valuation indicator (DE 4/13)	45	<p>Four-digit code indicating whether the invoice price for goods was affected by four specific factors. Each digit is linked to a factor:</p> <ol style="list-style-type: none"> 1. a party relationship between buyer and seller 2. restrictions on the use of the goods 3. condition or consideration on the transaction 4. future proceeds from resale or use of the good accruing to the seller. <p>Each digit of the code is '0' if there is no effect, and '1' if there is an effect. Where the 4-digit code is anything other than '0000', then method '1' cannot be used. For more details, consult UK Trade Tariff on GOV.UK.</p> <p>If you are not using valuation method 1, leave this field blank.</p>
Nature of transaction	24	<p>A one- or two-digit code describing the nature of the transaction: for example, an outright sale, the return of goods, or aid shipments. The</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
(DE 8/5)		<p>second digit is optional and may be left blank. A simple table setting out the relevant codes can be found here.</p> <p>Note if valuation by transaction value (valuation method = 1) is being used, this can always be entered as 1.</p>
Invoice number (No direct field in CDS, TSS enter in DE 2/3)	44	<p>The invoice reference number. Note that TSS will auto-enter the invoice as a document to declare (under element 2/3) with the reference number provided.</p> <p>Where multiple invoices apply to the goods item they can be entered as a range rather than listing each individual invoice reference number.</p>
Document reference Table overview, detail on fields below	44	<p>Some movements will require additional documents, certificates, authorisations or references to be declared on the declaration. These should be entered into the “Detail documents” table.</p> <p>Apart from excise goods, additional documents are always required to be declared for controlled goods (e.g., to indicate certificate or exemption for import controls). Documents are required when claiming preference (e.g., preference under the TCA). They can also be mandated by some customs procedure codes (e.g., to indicate an authorisation to use a special customs procedure). This may also include certificates of authenticity or additional documents required if you are not using valuation method 1.</p> <p>To check whether a commodity code requires a document to declare go to CDS Northern Ireland (EU) Tariff and look for any conditions that apply in the “import measures and restrictions” section of the import tab for the relevant page of the good you are moving. For some commodities, you may be able to enter the proof of the certificate for the goods (Document codes beginning with C) or confirmation that</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
		<p>this certificate is not required for your movement (Document codes beginning in Y). Some commodities will always require a C code where a certificate is due.</p> <p>In order to check if your procedure code requires a document to declare, please see the procedure code guidance and the additional procedure code guidance.</p> <p>TSS will currently automatically enter the document code for valuation with the invoice reference where one is provided.</p>
Document reference		<p>The document code is mandatory for all documents and specifies the type of document being declared.</p> <p>The correct document code should be identified by following guidance above, and selected from CDS list of national, union, or government department document codes.</p> <p>For a list and description of the Union codes see here and National codes see here.</p> <p>For a list of government department licences and their associated codes click here.</p>
Document Code (DE 2/3)		
[Goods item document_references document_code]		
Document reference		<p>This is the reference number associated with the documents for the specific document being used. The exact type of reference number required will depend on the document type code. The fourth column of Tables 1 (union codes) and 2 (national codes), entitled “details to be entered on the declaration,” shows the necessary reference number associated with each document code.</p>
Document reference number (DE 2/3)		



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
		This reference number must identify the unique document, authorisation, licence or certificate being declared.
Document reference		The document status is a two-letter code that needs to be declared with the document code above.
Document status (DE 2/3)		<p>Based on the document code you have entered, you will be presented with a drop down of the associated document status codes, with a plain-English description of the code.</p> <p>A full list of the document status codes and their descriptions can be found here.</p> <p>A full list of the document status codes and their descriptions can be found here.</p> <p>Where a document code permits the use of status codes “XX” or “XW” or any document status beginning with “U”; a statement supporting the use of those status codes must be provided in the section “document status reason” (see below). A document ID is still required.</p> <p>Use of status code XX, XW, or U is a legal declaration that the goods are exempted from the documentary controls.</p> <p>Sufficient evidence must be held in records to demonstrate eligibility for the waiver or exemption which must be produced on demand.</p>
Document reference		Some documents require line item (part) number.
Document part (DE 2/3)		For example, some licences cover many products with each defined as a line. The document part is used to identify the line number in the case of many products associated with a specific licence.



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
		<p>You should complete this field if the licence/certificate you are referencing has more than one item.</p> <p>If left blank, this defaults to 1 and the system will attribute the declaration to the item on the first (or only) line of the licence.</p>
Document reference		Enter a text description of the 'reason' associated with the document status code. This is required if you have entered a status code XX or XW or U.
Document status reason (DE 2/3)		The document code will specify if a reason is required, however when you are using an XX, XW, or U document status code, you need to provide both document ID and document reason.
Document reference	44	The details for writing off are to be declared, as appropriate, alongside any document code details inputted (outlined above). Note that writing off details will be required for licences even when a waiver status code is used.
Writing Off - Issuing Authority 8/7 (2/3)		<p>These details will provide further information on the documents provided. They are required for goods being released into free circulation, where the document being declared refers to a specific quantity, e.g., a licence allows 1000 litres to be imported and the declaration is for 200 litres.</p> <p>In the Issuing Authority section, enter a free text description of the Issuing Authority. The issuing authority is the governing body that issued the relevant document/certificate/authorization produced.</p>
Document reference	44	This is the date of validity of any licences/certificates (if required). This field must be in the format yyyyymmdd.



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
Writing off - Date of validity 8/7 (2/3)		<p>For licences and non-preference certificates, the date to be declared is the expiry date of the licence or certificate. This field is mandatory for Government Department licences listed in this appendix.</p> <p>For preferential proofs of origin (e.g., Statements of Origin, Invoice Declarations), the date, if required by the specific document code being referenced (the guidance for the reference code in this appendix will state if date required) , is the date of issue.</p>
Document reference	44	<p>A measurement unit and qualifier are only required where a specific quantity and measurement type has to be associated with a specific document. For example, a licence has been issued for a total quantity of liquids in litres. Here the unit would be litres.</p>
Writing Off - Measurement Unit (and qualifier) 8/7 (2/3)		<p>Where the specific document requires a measurement unit (and qualifier) to be declared, enter the appropriate unit code followed by a qualifier if required for the commodity's or document's measurement unit type using the following list.</p> <p>For example, if the document requires a quantity in litres, enter the measurement unit code of LTR. The quantity of litres being declared should be entered in the data field "writing off – quantity." If the document requires a quantity in litres of total alcohol, enter the code LTRA.</p> <p>Where a waiver previous status code is used a measurement unit is still required. If no quantity, measurement unit or qualifier is required, this data element should be omitted.</p>
Document reference	44	<p>Enter the quantity being attributed to the specific document code being referenced. For example, a measurement unit (above) could be litres, and the quantity could be number of litres.</p>



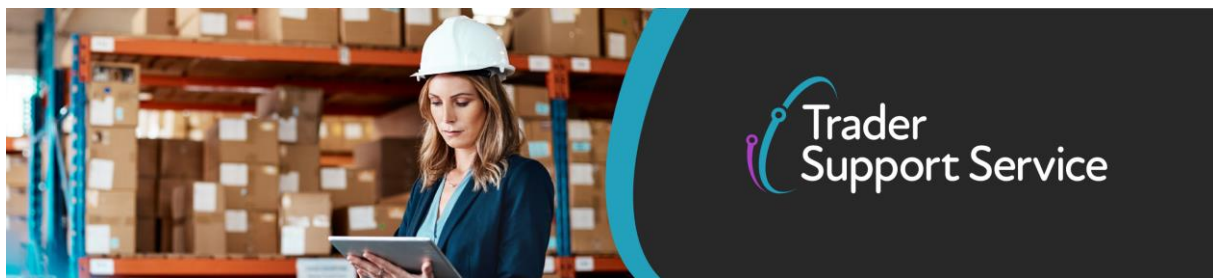
Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
Writing Off – Quantity 8/7 (2/3)		Where a waiver previous status code has been used a quantity of 0 should be entered.
Document reference Writing Off – Currency 8/7 (2/3)	44	If the specific amount to be associated with the document / writing off details is a monetary amount, the measurement unit must be a currency (e.g., GBP). You may declare the currency type in this field if not already provided in the measurement unit field.
Document reference Writing Off – amount 8/7 (2/3)	44	Where a currency has been declared in “Writing off – currency” field, enter the monetary amount associated with the document / writing off details in this field.
Quota order number	39	This field must be populated if the user intends to make a claim for quota that is available on the commodity. The order number of the tariff quota for which the declarant is applying will be added here. Quota is available on certain commodities and are typically issued periodically. It is important to check the status of the quota



Item data fields Table in TSS portal (if applicable)	CHIEF BOX	Description
(DE 8/1)		<p>(exhausted, blocked) and how much of the quota is left to claim on the appropriate tariff.</p> <p>For goods moving into NI from outside the EU and UK, traders cannot access the EU tariff quotas for any goods. Importers will be able to access the UK Tariff quota for goods determined to be not 'at risk'.</p> <p>The order number is what is used to recognize the quota associated with the commodity code on the customs tariff. The order numbers for CDS will begin with '05' and relates to the completion of the correct preference code in DE 4/17.</p> <p>Check Appendix 5A to see if a document code is required in DE 2/3 to claim quota.</p>
Item valuation (item additions and deductions) Item addition/deduction code, value & currency (DE 4/9)	45	<p>Please first see full guidance on header additions / deductions document table for how to determine where required.</p> <p>Please note you cannot use the same types of additions/deductions at consignment and item level. Item level table should be used where there are additions and deductions specific to individual items. Use the header level entry when additions and deductions can be split across consignment.</p>
Detail previous documents Document class, document type document	40	<p>Please first see full guidance on consignment previous document table for how to determine whether to declare a previous document.</p> <p>Item table follows the same format but should only be used where a document is to be declared for a single item within the declaration. Use the header level entry when document applies across consignment.</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
reference (DE 2/1)		Other types of previous documents may be required depending on the procedure code .
Detail previous documents Goods item identifier (DE 2/1)		<p>The goods item identifier is used to identify a specific goods item on a previous document that is being referenced.</p> <p>The goods item number on the previous document you are referencing can be entered in this field to make specific reference. This may be used when referencing alternative evidence for returned goods relief.</p> <p>Please note that the item number to be declared in this component is the item number from the previous document. It is not the item number from the current declaration. This will relate specifically to the item at this level.</p>
Additional Parties tab Additional fiscal references identification No. - Identifier		<p>This field is only required when procedure code begins with 42 (Onward Supply Relief [OSR]) is used for the customs procedure and if VAT has not been accounted for in GB. Therefore, at the item level, this will only be used with NIIMP.</p> <p>VAT must be accounted for in the Member State of final destination.</p> <p>There are two components to this field:</p>



Item data fields		
Table in TSS portal (if applicable)	CHIEF BOX	Description
(DE 3/40)		<ol style="list-style-type: none"> 1. Role code = party responsible for the VAT and their role in the transaction 2. The VAT identification number of the party <p>The role codes can be found in Volume 3 for CDS of the UK Tariff under the instructions for completing an import declaration, Group 3. Onward supply with role code FR3 will not be supported in TSS where the tax representative is the importer.</p>