TSS User Guides

Full Frontier Declaration: Step-by-step guide

Trader Support Service

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HM Revenue & Customs

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

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

1 Introduction

This guide aims to provide step-by-step guidance on how to complete a Full Frontier Declaration in the Trader Support Service (TSS) Portal. Detailed flow charts for all Full Frontier Declaration journeys supported on TSS can be found in the Overview of the different journeys for Full Frontier Declarations in TSS section of this guide.

It is the **responsibility of the Importer of Record** to ensure the Full Frontier Declaration is submitted.

Traders moving 'not at risk' goods **only** from Great Britain (GB) to Northern Ireland (NI), may be able to use the **simplified processes for Internal Market Movements**. To benefit from the simplified processes, you need to be authorised under the **UK Internal Market Scheme (UKIMS)**. For further guidance on UKIMS authorisation and how to apply, refer to GOV.UK. Information on the simplified processes and available journey options can be found in the Simplified processes for Internal Market Movements - Introduction Guide and dedicated Internal Market Movement page on NICTA.

This guide assumes you are not using the simplified processes and need to know how to complete a Full Frontier Declaration using the TSS Portal.

2 The Full Frontier Declaration

2.1 How the Trader Support Service (TSS) supports Full Frontier Declarations

TSS supports the use of Full Frontier Declarations for the following:

- GB and Rest of World excluding the European Union (RoW excluding the EU) to NI movements by **air into inventory-linked locations** (Belfast International and Belfast City airports only)

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

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- GB and RoW excluding the EU to NI movements by **maritime into inventory-linked locations** (Belfast, Warrenpoint and Londonderry ports)
- GB and RoW excluding EU to NI movements by **air into non-inventory-linked locations** (Belfast International and Belfast City airports only), for example Merchandise in Baggage (MiB)
- GB to NI movements by **Roll on Roll off (RoRo) and road**, where you wish to use a Full Frontier Declaration rather than the TSS Simplified Procedure
- GB to NI movements by **RoRo and road**, with the use of special procedures or relief option, as detailed in the Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations guide on NICTA
- Goods movements from GB to NI via **fixed transport installations**

Where additional guidance is available (over and above the information contained in this guide), links to support materials have been highlighted.

2.2 How the Full Frontier Declaration process works in TSS

The TSS Full Frontier Declaration journey requires:

- A safety and security declaration, known as the Entry Summary Declaration

  The Entry Summary Declaration must be submitted prior to the goods entering NI and is the responsibility of the person operating the means of transport on which the goods are brought into NI. This person is commonly referred to as the carrier. TSS supports the submission of Entry Summary Declarations for the following types of movement:

  - Goods movement from **GB to NI via RoRo**

    Refer to the ENS Step-by-step guide: Standard Process and Consignment First Process on NICTA for details on how to complete an Entry Summary Declaration for this type of movement.

  - Goods movement from **GB to NI via maritime non-inventory-linked locations**

    Refer to the ENS Step-by-step guide for maritime movements from GB to NI on NICTA for details on how to complete an Entry Summary Declaration for this type of movement.

  TSS does not support the submission of Entry Summary Declarations for goods movements from RoW excluding EU to NI via maritime inventory-linked locations (also known as Inventory-Linked Ports (ILPs)) or for all goods movements into NI via air. Entry Summary Declarations for these movements need to be submitted by the haulier/carrier outside of TSS.

- A Full Frontier Declaration, containing all customs information in one submission, submitted before or after a goods movement, depending on the method of transport:

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- A pre-lodged Full Frontier Declaration is completed before goods move if they move from GB to NI by RoRo
- An arrived Full Frontier Declaration is completed after the goods move, if they move from RoW excluding EU to NI by air
- An arrived Full Frontier Declaration is completed if you are completing a diversion entry from a special procedure into free circulation
- A pre-lodged or an arrived Full Frontier Declaration is completed for maritime ILP movements. Refer to the Submitting an Inventory Claim through the TSS Portal (maritime ILP movements) section of this guide for more details

Refer to the Overview of the different journeys for Full Frontier Declarations in TSS section of this guide for more details of the journeys supported by TSS.

Note: Customs agents acting on your behalf, while logged into TSS on their agent account and having selected the 'representing a trader' option, should follow the same actions (unless otherwise stated) as those defined for you throughout this guide when submitting declarations on your behalf. They have additional options when making payments on your behalf and these are explained in the Methods of payments and security deposits available for Full Frontier Declarations section of this guide.

2.3 How can you prepare for completing the Full Frontier Declaration?

To prepare for completing the Full Frontier Declaration, there are key steps you should undertake:

1. Determine the commodity code for the goods that you move

   Guidance on finding commodity codes for imports can be found on the Northern Ireland Online Tariff on GOV.UK. Once the commodity codes required are determined, keep the commodity code page on GOV.UK open to help you consult the requirements and conditions.

   You may consider using grouping simplification to reduce the number of items you need to declare on the Full Frontier Declaration, if the goods are eligible for grouping. For more information and requirements on using grouping simplification refer to the Simplify your customs declarations: group goods under one commodity code guide on NICTA.

2. **Consider the mode of transport at the border**

   - If the goods are moving by RoRo from GB to NI, you will require an Entry Summary Declaration to be done separately and a **Goods Movement Reference (GMR)** to be completed within the Goods Vehicle Movement System (GVMS) on GOV.UK or the TSS Portal

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- If the goods are moving by air from GB or RoW excluding EU locations to inventory-linked locations at Belfast International or Belfast City airports, you will require an **Inventory Consignment Reference** from the operator of the Temporary Storage Facility (known as a 'shed') or ground handler who has manifested the cargo in the inventory system

  In these circumstances, an Entry Summary Declaration (or equivalent) is done outside of TSS.

- If the goods are moving by maritime from GB or RoW excluding EU locations to inventory-linked locations at Belfast, Warrenpoint or Londonderry ports (or associated locations), you will require a **Maritime Inventory Reference**

  This is also known as the **Unique Consignment Number (UCN)** and can be obtained by submitting an Inventory Claim through the TSS Portal. For further information refer to the Inventory-Linked Ports guide on NICTA.

3. **Identify whether your goods are eligible for a preferential tariff**

   Refer to GOV.UK guidance on claiming preference and how to identify whether you can claim preferential treatment under the relevant trade agreements. Further guidance can also be found in the Tariffs on goods movements into Northern Ireland (NI) on NICTA.

   If you are authorised under **UKIMS,** you can declare your goods 'not at risk' of entering the EU if goods are for sale to, or final use by, end consumers in GB. There is information on the UKIMS and how to get authorised on GOV.UK.

4. **Determine the Procedure Code and Additional Procedure Codes** you are using for the goods movement

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

   - A **Procedure Code** is a 4-digit code used to identify the requested procedure the goods are going into (such as Free Circulation) and the previous procedure they are coming from (for example, Customs Warehousing):
     - Refer to the Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations guide on NICTA for information on what Procedure Codes are supported on the TSS Full Frontier Declaration journey
     - More information on Requested and Previous Procedure Codes for Imports, including an index list, can be found on GOV.UK – this contains the specific completion rules and instructions for each Procedure Code that can be used for imports
   - An **Additional Procedure Code** is a 3-digit code used to identify any supplementary conditions that apply to your goods, and more than one Additional Procedure Code may apply:

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- Refer to the Data guide: TSS declaration data requirements on NICTA for information on Additional Procedure Codes supported on the TSS Full Frontier Declaration journey
- More information on Additional Procedure Codes for Imports, including an index list, can be found on GOV.UK – this contains the specific completion rules and instructions for each 3-digit Union and National Additional Procedure Code that can be used for imports

2.4 Methods of payments and security deposits available for Full Frontier Declarations

TSS supports a range of methods for paying customs duties, import VAT and/or excise duty on Full Frontier Declarations. Security deposits are also supported with certain methods of payment. For a full list of methods of payments for Full Frontier Declarations and types of security deposits available, refer to guidance in the Payments: Step-by-step guide using TSS on NICTA.

Any customs charges are calculated once the Full Frontier Declaration has been submitted correctly.

The methods of payment differ depending on whether you are pre-lodging a Full Frontier Declaration (goods declared to customs before arrival in NI) or you are completing an arrived Full Frontier Declaration (where the goods are declared to customs after arrival in NI).

Any customs charges for Full Frontier Declarations must be paid before the goods can be granted customs clearance. The goods cannot be delivered to the final destination without customs clearance.

If you are using the 'Card Payment through TSS' (TSS Duty Deferment Account (DDA)) method of payment for a pre-lodged Full Frontier Declaration for a RoRo movement, payment must be made to TSS before you receive your Full Frontier Declaration Movement Reference Numbers (MRNs).

If you intend to lodge a security deposit, you must ensure you have sufficient funds to pay the duties or tax types that are due via the appropriate method of payment. A security deposit may be required, in certain situations, to secure quoted duties or tax types.

TSS does not support security deposits to be triggered against the 'Card Payment through TSS' (TSS DDA) method of payment. If your declaration triggers a security deposit on the TSS DDA and you did not expect this, you should amend the declaration correctly such that a security deposit is not triggered again and then proceed to using one of the alternative methods of payment available for the declaration. If you expect a security deposit to be triggered, you must pay using your own alternative method of payment.

For more information on payments available in TSS, refer to the Payments: Step-by-step guide using TSS guide on NICTA.

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2.5 Moving goods subject to HM Government controls (such as Sanitary and Phytosanitary goods)

You should check whether the goods you intend to move require licences, authorisations or certificates from certain HM Government (HMG) departments on the Full Frontier Declaration journey. For more details on these important requirements, refer to the Guidance on controlled goods and the Online Tariff Tool on NICTA and the Northern Ireland Online Tariff tool on GOV.UK before moving your goods.

For movement of goods subject to Sanitary and Phytosanitary (SPS) rules, additional Trade Control and Expert System (TRACES NT) pre-notifications will be required to be submitted.

Goods that are moved to NI must satisfy EU SPS rules as administered by the Department of Agriculture, Environment and Rural Affairs (DAERA), which is the NI equivalent of the Department for Environment, Food and Rural Affairs (DEFRA).

NI Authorised Points of Entry (PoE)

Consignments containing SPS goods must arrive via a NI Point of Entry (PoE) for the purposes of SPS checks. Further details on Northern Ireland Sanitary and Phytosanitary (SPS) Inspection Facilities and the category of goods that may be inspected at each of these facilities, are available on DAERA-NI.GOV.UK.

For moving live animals, refer to the Live Animal Movements to Northern Ireland guide on NICTA. They must be reported to a particular Border Control Post (BCP).

TRACES NT

TRACES NT is the European Commission's multilingual, online SPS certification platform, supporting the importation of animals, animal products, food and feed of non-animal origin, and plants into the EU and NI. Its main objective is to streamline the certification process and all linked entry procedures, while offering a fully digitalised and paperless workflow.

Pre-Notification on TRACES NT

When moving SPS goods from GB to NI, the person responsible for the consignment must be registered and have access to TRACES NT to pre-notify the arrival of a consignment of goods at a NI PoE (refer to TRACES NT to register). The operator responsible for the consignment must pre-notify its arrival by completing PART ONE of a **Common Health Entry Document (CHED)** on TRACES NT 24 hours prior to its arrival in NI.

Instructions for pre-notifying the arrival of a consignment at a NI PoE is available on DAERA-NI.GOV.UK.

For further details on different CHEDs, refer to the Guidance on controlled goods and the Online Tariff Tool on NICTA.

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

Authorised traders under the Northern Ireland Retail Movement Scheme (NIRMS)

Businesses responsible for selling or facilitating the movement of food for final consumption in NI are eligible to benefit from NIRMS. These include:

- Retailers selling finished goods to end consumers
- Hospitality venues such as pubs and restaurants
- Those providing food to the public sector, for example schools, hospitals and prisons
- Wholesalers supplying smaller retail outlets
- Businesses operating factory canteens

For further details on NIRMS refer to GOV.UK.

3 Overview of the different journeys for Full Frontier Declarations in TSS

3.1 Pre-lodged Full Frontier Declaration for RoRo movements from GB to NI

When goods are travelling to NI from GB by a truck that boards a RoRo ferry, the goods will require a Full Frontier Declaration completed before the goods' arrival at the port of exit. This process is called **pre-lodgement** and is visualised in **Exhibit 1, below:**

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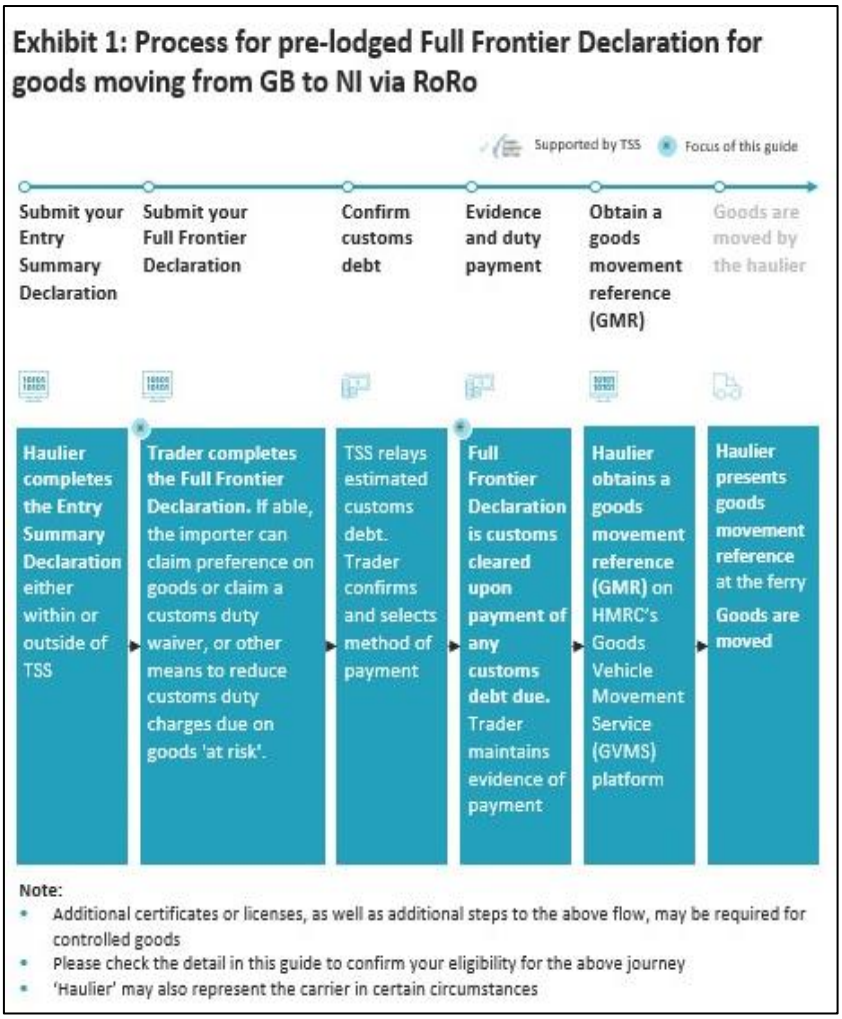

Guidance for steps:

- Submit your Entry Summary Declaration – refer to the ENS Step-by-step guide: Standard Process and Consignment First Process on NICTA
- Submit your Full Frontier Declaration – refer to the Step-by-step walkthrough of the TSS Full Frontier Declaration process section in this guide
- Evidence and duty payments – Consult the Methods of payments and security deposits available for Full Frontier Declarations section of this guide and the Payments: Step-by-step guide using TSS on NICTA
- Obtain a goods movements reference – refer to the Creating a Goods Movement Reference guide on NICTA

When a pre-lodged Full Frontier Declaration is required, it should be completed and submitted before the goods are moved into NI:

- The payment of duty, tax, or excise (if applicable) is made before the goods can proceed into NI
- The goods will rely on GVMS for RoRo cargo to arrive in NI and to close the declaration

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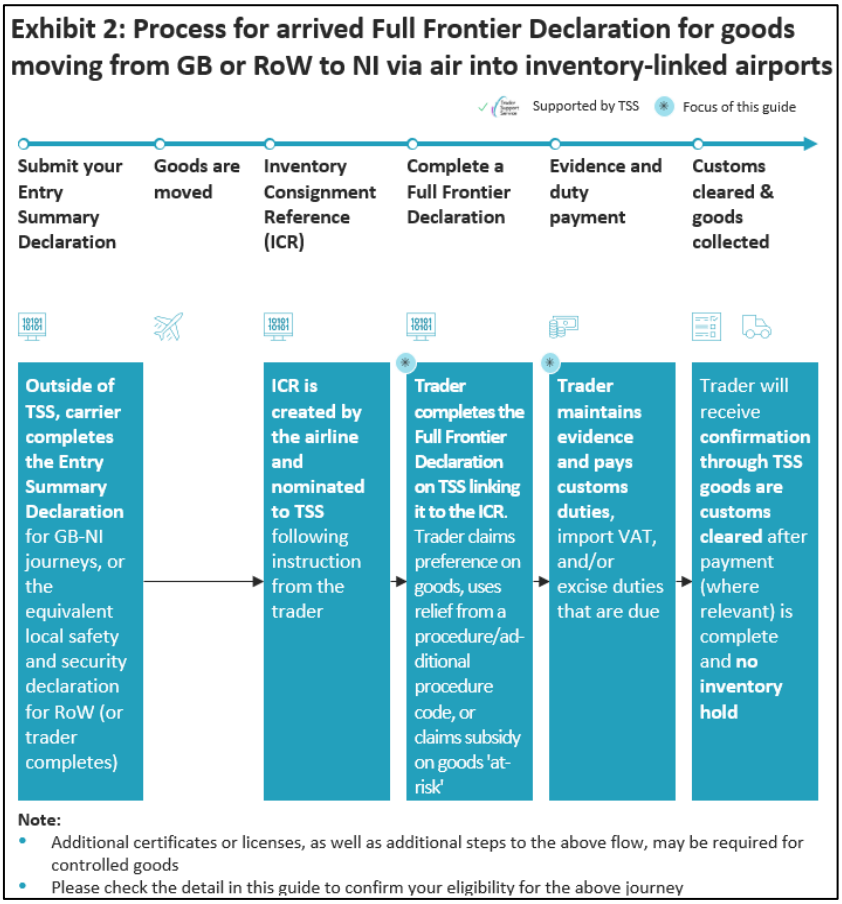
It is important that hauliers complete their Goods Movement References (GMRs) request on the GVMS system correctly and enter the two MRNs from the Full Frontier Declaration and the Entry Summary Declaration, prior to proceeding to the border.

3.2 Arrived Full Frontier Declaration for air shipments to NI arriving at inventory-linked locations

Arrived Full Frontier Declaration: TSS supports air consignments arriving at inventory-linked locations at Belfast International and Belfast City airports in NI, from GB or RoW excluding EU. You must submit your customs declaration (arrived Full Frontier Declaration) once the goods have arrived at the customs clearance location.

The Full Frontier Declaration process after the goods arrival for air cargo is visualised in **Exhibit 2, below**:



Guidance for steps:

- Inventory Consignment Reference (ICR) – refer to the Completion of the ICR (for goods travelling by air only) section of this guide
- Complete a Full Frontier Declaration – refer to the Step-by-step walkthrough of the TSS Full Frontier Declaration process section of this guide

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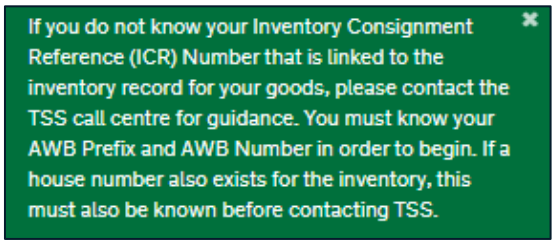
- Evidence and duty payment – consult the Methods of payments and security deposits available for Full Frontier Declarations section of this guide and the Payments: Step-by-step guide using TSS on NICTA

3.2.1 Completion of the ICR (for goods travelling by air only)

For inventory-linked consignments arriving at Belfast International and Belfast City airports, you or your agents must ensure that the cargo is linked to the inventory record at the airport when submitting Full Frontier Declarations by completing the ICR field. Also, ensure that the shed operator/inventory record controller has nominated the inventory to the TSS badge code, which is 'YOB'.

On-screen guidance is available to explain what is required for the ICR. The field reference depends on the shed operator and whether a house air waybill exists, or if the cargo record has been split.



The correct format of the ICR field in the TSS Portal is explained in detail in the Completion of consignment (header) level information for Full Frontier Declarations (all journeys) section of this guide. Contact the TSS Contact Centre if you require assistance with your ICR.

When the cargo is moving via inventory-linked locations to NI from GB or RoW excluding EU locations via air, an arrived Full Frontier Declaration must be completed **after** the goods have arrived at the destination where the goods are to be customs cleared. For more information refer to the Inventory-Linked Ports guide on NICTA.

When the goods have been successfully cleared and released by the shed, TSS will send you an email notification that you are able to collect the goods from the shed.

3.3 Full Frontier Declaration for Air Non-ILP journey for Merchandise in Baggage (MiB) movements

TSS supports the submission of Full Frontier Declaration for **MiB movements** via air non-inventory linked locations. Refer to the guidance below for completing this type of declaration.

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More information on moving MiB good can be found in Merchandise in Baggage guide on NICTA.

Guidance for completion:

- An Entry Summary Declaration is not required to be completed in this instance
- Inventory Consignment Reference (ICR) is not required
- Follow specific steps in the Completion of an Air Non-ILP declaration section of this guide
- Thereafter, complete the rest of the declaration as described in the Step-by-step walkthrough of the TSS Full Frontier Declaration process section of this guide
- Evidence and duty payment – consult the Methods of payments and security deposits available for Full Frontier Declarations section of this guide and the Payments: Step-by-step guide using TSS on NICTA

3.4 Full Frontier Declaration for maritime shipments to NI arriving at ILPs

TSS supports maritime cargo/consignments arriving at ILPs and locations at Belfast, Warrenpoint and Londonderry ports in NI from GB or from RoW excluding EU. You can submit a pre-lodged Full Frontier Declaration (where the Full Frontier Declaration is submitted before the goods arrive) or an arrived Full Frontier Declaration, which is completed once the goods have arrived at the customs clearance location.

The Full Frontier Declaration process for maritime cargo arriving at an inventory-linked location is visualised in **Exhibits 3 and 4 below**, which cover the arrived and pre-lodged journeys, respectively:

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Exhibit 3: Process for arrived Full Frontier Declaration for goods moving from GB or RoW to NI via maritime (sea) inventory-linked ports

Supported by TSS | Focus of this guide

Submit your Entry Summary Declaration	Inventory Claim Request	Inventory claimed	Goods arrive	Complete a Full Frontier Declaration	Evidence and clearance	Customs cleared & goods collected
Outside of TSS, carrier completes the Entry Summary Declarat-ion for GB-NI journeys, or the equivalent local safety and security declara-tion for RoW (or trader completes)	**Trader submits an Inventory Claim** in the TSS portal	**The inventory claim is completed** through the correct Community System Provider and the **UCN is saved to the inventory claim request.** This step is managed by TSS		**Trader completes the Full Frontier Declaration on TSS** and selects the UCN from a drop-down menu, selecting Maritime as the mode of transport at the border — initial matching occurs. Full Frontier Declaration submitted (claiming preference / relief / subsidy if relevant) and returns a Customs debt calculation. Full Frontier Declaration is arrived and TSS checks for inventory or fiscal holds	**Trader maintains evidence and pays customs duties,** import VAT, and/or excise duties that are due	Trader will receive **confir-mation through TSS goods are customs cleared** after payment (where relevant) is complete and no inventory hold

Note:
- Additional certificates or licenses, as well as additional steps to the above flow, may be required for controlled goods
- Please check the detail in this guide to confirm your eligibility for the above journey

Exhibit 4: Process for pre-lodged Full Frontier Declaration for goods moving from GB or RoW to NI via maritime (sea) inventory-linked ports

Supported by TSS | Focus of this guide

Submit your Entry Summary Declaration	Inventory Claim Request	Inventory claimed	Complete a Full Frontier Declaration	Evidence and clearance	Goods arrive	Customs cleared & goods collected
Outside of TSS, carrier completes the Entry Summary Declarat-ion for GB-NI journeys, or the equivalent local safety and security declara-tion for RoW (or trader completes)	**Trader submits an Inventory Claim** in the TSS portal	**The inventory claim is** completed through the correct Community System Provider and the **UCN is saved to the inventory claim request.** This step is managed by TSS	**Trader completes the Full Frontier Declaration on TSS** and selects the UCN from a drop-down menu, selecting Maritime as the mode of transport at the border — initial matching occurs. Full Frontier Declaration submitted (claiming preference / relief / subsidy if relevant) and returns a Customs debt calculation	**Trader maintains evidence and pays customs duties,** import VAT, and/or excise duties that are due		**Full Frontier Declaration is arrived** and TSS checks for inventory or fiscal holds. Trader will receive **confirmation through TSS goods are customs cleared** after payment (where relevant) is complete and no inventory hold

Note:
- Additional certificates or licenses, as well as additional steps to the above flow, may be required for controlled goods
- Please check the detail in this guide to confirm your eligibility for the above journey

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Guidance for steps:

- Inventory Claim Request – refer to the Submitting an Inventory Claim through the TSS Portal (Maritime ILP movements) section in this guide
- Complete a Full Frontier Declaration – refer to the Step-by-step walkthrough of the TSS Full Frontier Declaration process in this guide
- Evidence and clearance – consult the Methods of payments and security deposits available for Full Frontier Declarations section of this guide and the Payments: Step-by-step guide using TSS on NICTA

Before starting your Full Frontier Declaration, you must complete an Inventory Claim request to obtain the UCN for maritime movements.

The UCN is used to link the inventory record and the Full Frontier Declaration, which enables the goods to be cleared through customs and released for collection. Refer to the section of this guide on Submitting an Inventory Claim through the TSS Portal (maritime ILP movements) for step-by-step guidance. If you need to link multiple containers to a Full Frontier Declaration, you can use the amalgamation functionality within TSS to create a master UCN.

TSS provides services to inventory-linked locations at, or associated with, the following Community System Provider (CSP) and the related ports:

- CNS (Community Network Services) at Belfast or Warrenpoint ports
- MCP (Maritime Cargo Processing PLC) Destin8 at Londonderry port

There is more information on Community System Providers on GOV.UK and in the Inventory-Linked Ports guide on NICTA.

Inventory records are created for goods arriving at ILPs and locations to identify the consignment or cargo at the location of customs clearance. The cargo is stored in sheds at ports/wharfs/berths.

TSS must be nominated as the clearing agent for your specific Inventory Claim to allow you to submit your Full Frontier Declaration and obtain customs clearance for the goods.

Note: The importer or representative who requests the cargo to be nominated to TSS is also responsible for any port and/or handling charges that may be incurred. TSS will not be responsible for any charges associated with storage, demurrage, inspection or any port handling fees.

After submission of the Inventory Claim through the TSS system, TSS will attempt to claim the inventory record for you using the following methods:

- For all supported inventory-linked locations using **CNS Compass**, TSS has built a robotics system that will search for the inventory record with the information you have provided

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on the Inventory Claim. If the system cannot find a match, a case will be raised on the TSS Portal for an agent to assist with submission of the Inventory Claim

- For all supported inventory-linked locations using **MCP Destin8**, a case will be raised on the TSS Portal for an agent to assist with submission of the Inventory Claim

After the inventory record has been successfully claimed, the UCN is attributed to the inventory record in the TSS Portal. The UCN should be used when completing the Full Frontier Declaration to link the Full Frontier Declaration to the inventory record.

Once the goods are customs cleared and any holds have been resolved, the shed operator can release the goods to you. Any ground, storage, or port charges that have been incurred may also need to be paid before the goods are released, in accordance with the port or shed's operating procedures. Having an account with the ground handler is the most efficient way to pay these and most agents have this in place if you are using one.

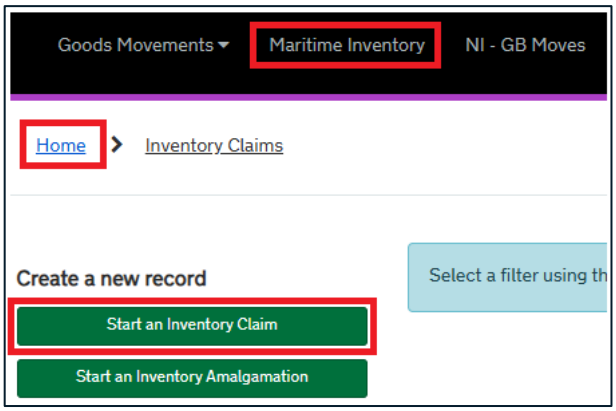
4 Step-by-step walkthrough of the TSS Full Frontier Declaration process

For further detailed guidance on the Full Frontier Declaration data fields, refer to the Data guide: TSS declaration data requirements on NICTA. You can also raise a **Get Help** enquiry for further assistance on the TSS Portal.

4.1 Submitting an Inventory Claim through the TSS Portal (maritime ILP movements)

You or your agent should complete the **Inventory Claim form** on the TSS Portal using the following process:

1. Navigate to the homepage by logging into the TSS Portal, click the **Maritime Inventory** tab, then click on **Start an Inventory Claim**:



2. Next, complete the new record that opens for an Inventory Claim

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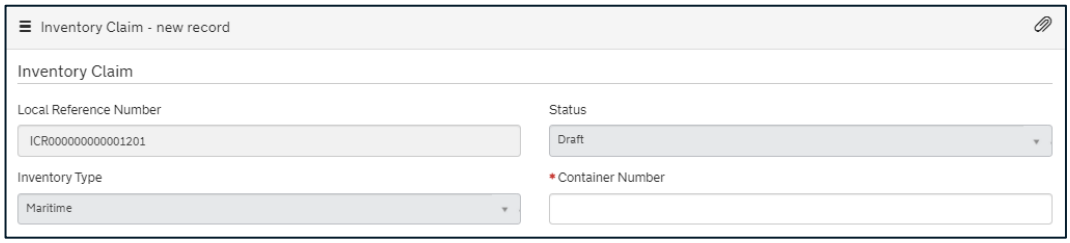
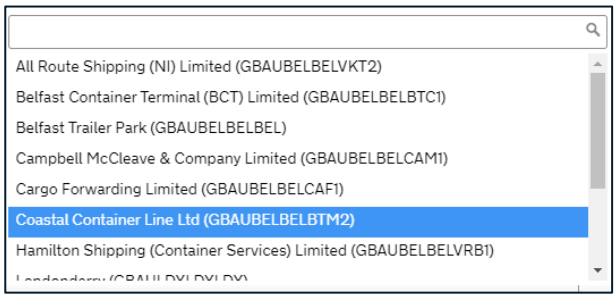
Mandatory fields are marked with an asterisk. Some fields are not mandatory but if completed the information can help with the system checks when claiming cargo.

3. The following fields will appear greyed out and will be 'read only':
   - **Local Reference Number** (LRN) – a unique LRN is generated for your declaration and added to the Inventory Claim form
   - **Status** – the value in this field will change to reflect the status of your declaration
   - **Inventory Type** – the value in this field will be set to 'Maritime':

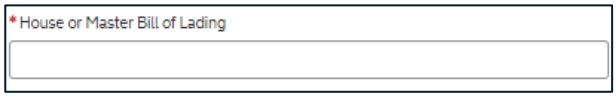


4. Complete the **Container Number**:

5. Select the **Final Destination Location Code** from the drop-down menu – this should be the final location of the goods where customs clearance will take place:



6. Fill in the **House or Master Bill of Lading** number:



7. Add the number of packages to the **Package Count** field

   This should match exactly what has been manifested in the inventory record and the total number of packages on your commercial documents, which should reflect the smallest external packaging:

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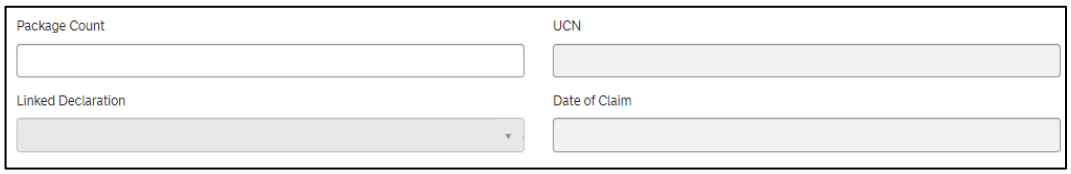
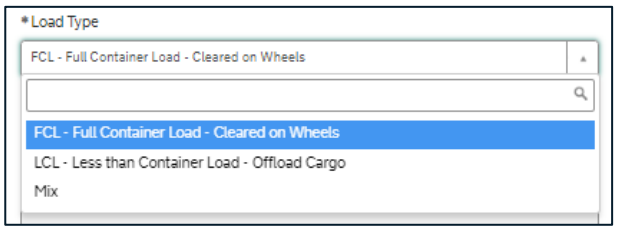
8. The following fields will appear greyed out and are 'read only'. These will be automatically populated once the inventory record has been successfully claimed:
   - **UCN** – the Unique Consignment Number
   - **Date of Claim** – the date that the inventory record is successfully claimed

   The **Linked Declaration** field will be populated when you have linked the inventory record to a Full Frontier Declaration:



9. Choose the **Load Type** from the drop-down menu:



10. The options for **Load Type** are as follows:
    - 'FCL – Full Container Load – Cleared on Wheels': where the cargo fills a whole shipping container
    - 'LCL – Less than Container Load – Offload Cargo': where the cargo is not large enough to fill a whole shipping container on its own and is combined with other cargo to fill the shipping container (known as groupage)
    - 'Mix': a combination of cleared on wheels and offload cargo; goods that have been loaded on to a trailer and manifested within CNS
11. Select whether the goods are **Cargo or Consignment** from the drop-down menu:
    - 'Cargo': full-load shipments
    - 'Consignment': part-load shipments

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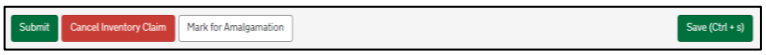
12. The **Weight** field is not mandatory but will assist in matching your **Inventory Claim** to the inventory record

    The gross weight should be entered in kilograms and needs to include all packaging (but not the carrier's equipment). The weight must match the weight on the inventory record:

13. Once you have completed all mandatory fields and any optional fields that you choose to complete, you have the option to **Submit** or **Save** your **Inventory Claim** form

14. You must click **Save** so the details are retained – after saving you will have two additional buttons: **Cancel Inventory Claim** and **Mark for Amalgamation**:



15. On clicking **Mark for Amalgamation**, the inventory claim will be assigned as inventory available to be grouped together as a shipment of more than one container. For full details, refer to the Inventory-Linked Ports guide on NICTA
16. Clicking **Submit** will start the Inventory Claim process using the information you have provided

    The method that TSS will use to claim the inventory record on your behalf is determined by the location code you have entered in the **Final Destination Location Code** field as detailed at the start of this section.

17. **Cancel Inventory Claim** – reasons for cancelling include:
    - Claiming the wrong cargo record
    - Non-arrivals to port
    - Where the customs declaration is being done outside of TSS – call the TSS Contact Centre for an agent to help with re-nominating the inventory record to another agent

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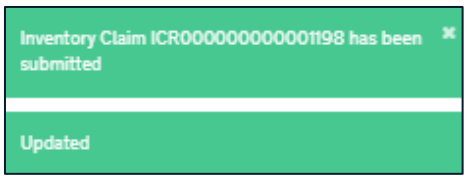
18. Once you have submitted your **Inventory Claim** form you will see a confirmation message displayed in green at the top of the screen and the **Status** of the **Inventory Claim** form will change to 'In Claiming':



19. If your Inventory Claim is unsuccessful, the **Status** of the Inventory Claim form will change to 'Input Required' and you will receive an email notification to advise you of this

    You should check the information for errors, correct them and resubmit your application. If you believe that the information you inputted was correct, you should raise a case on the TSS Portal. A TSS agent can assist to claim the **UCN** and advise you once the inventory record has been claimed:

20. TSS will send you an email notification if your Inventory Claim is successful

    The **Status** of the Inventory Claim will change to 'Claimed' and the **UCN** and **Date of Claim** fields will be updated. You then need to complete a Full Frontier Declaration linked to the inventory record to clear the goods through customs and release them from the shed.

4.2 Completion of an Air Non-ILP declaration

When creating a Full Frontier Declaration in this instance, you need to follow all other steps for completing a Full Frontier Declaration as shown in **Section 4.3**, subject to the following:

1. Select '**Air (MiB / Non-ILP)**' option in the **Mode of Transport** field within the **Transport Details** section of the declaration:

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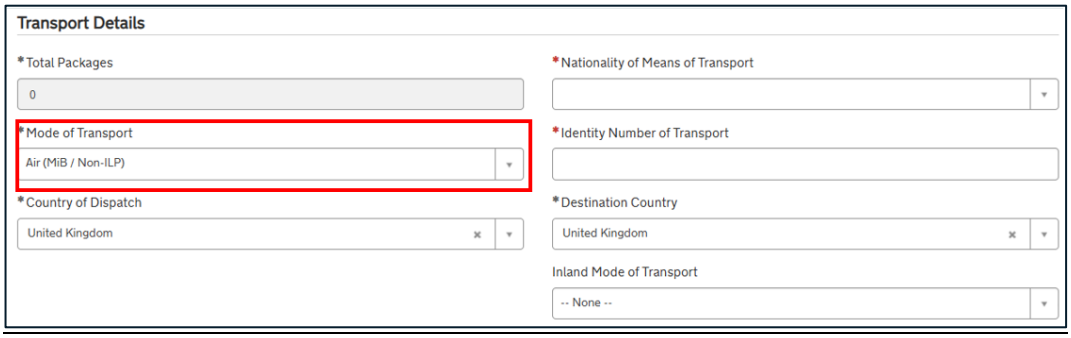


2. Insert the **nationality of the airline** into the mandatory **Nationality Means of Transport** field

3. Insert the **IATA flight number** into the mandatory **Identity Number of Transport** field

4. Complete the mandatory **Country of Dispatch** field

5. Complete the mandatory **Destination Country** field, which has a default value of '**United Kingdom**'

You may complete the **optional** **Inland Mode of Transport** field.

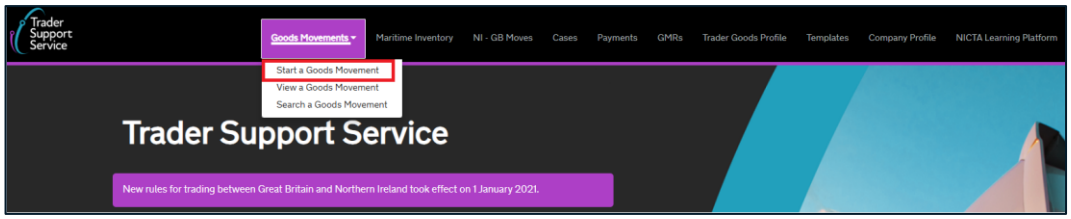
An Inventory Claim Reference is **not** required.

Refer to the Merchandise in Baggage guide on NICTA for further details.

4.3 Completion of consignment (header) level information for Full Frontier Declarations (all journeys)

Prior to starting this process, ensure you (the importer) are registered with TSS. For more details on how to register, refer to Registration: step-by-step guide using TSS on NICTA. To start a Full Frontier Declaration:

1. Login into the TSS Portal and from the **Goods Movements** tab drop-down menu in the navigation bar, select **Start a Goods Movement** to reveal a **Goods Movement Options** window:



2. In the **Additional Goods Movement Options** window select **Start a Full Frontier Declaration (FFD)** to create a new declaration:

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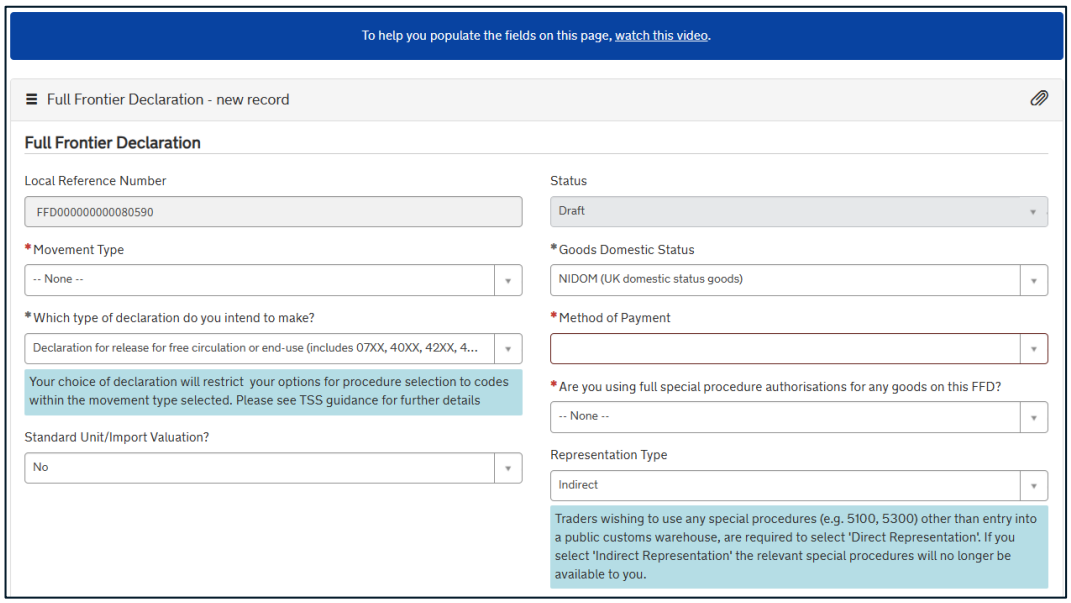
Full Frontier Declaration	Use this form to complete a Full Frontier Declaration (FFD). Start a Full Frontier Declaration (FFD)

Note: An Entry Summary Declaration will need to be completed in addition to your Full Frontier Declaration. For full details, refer to the How the Full Frontier Declaration process works in TSS section earlier in this guide.

3. The following fields will appear:

- A **Local Reference Number** (read only) will be generated for your declaration starting with the pre-fix 'FFD'. This will be unique to the consignment
- The **Status** (read only) field reflects the status of the declaration at each stage until the declaration is closed:



4. The declaration **Status** field will change to 'Under Controls' (read-only) when there is a customs or fiscal control on the goods. In the example below, the goods are 'Under Controls' pending the presentation of further documentation. You may be contacted by TSS to provide further information:

Other controls may include 'Pending Payment' or 'Pending Authorisation'.

5. Check the **Goods Domestic Status** has been set correctly. This defaults to '**NIDOM (UK domestic status goods)**'. Goods from RoW excluding EU to NI will use '**NIIMP (Non-UK**

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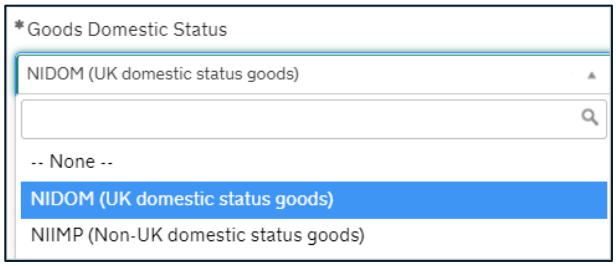
domestic status goods)', which is also used for goods moving into NI from GB under duty suspension:



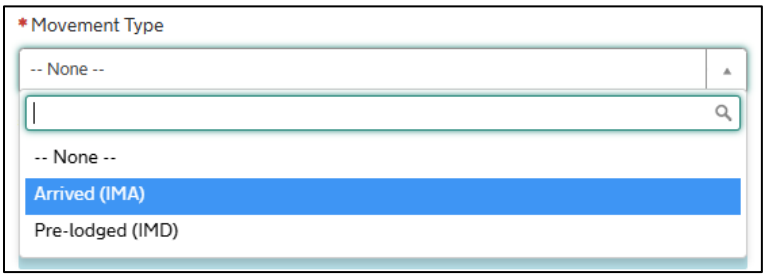
6. The **Movement Type**:

- 'Arrived (IMA)' means the goods have arrived at the place of customs clearance in NI. This declaration type is used for all goods that have arrived, regardless of mode of transport

  Note: All inventory-linked air consignments and diversion entries must be completed as arrived declarations. Certain Procedure Codes require the use of this declaration type. Consult Requested and Previous Procedure Codes for Imports on GOV.UK for details.

- 'Pre-Lodged (IMD)' This indicates that the declaration will be completed prior to the goods movement into NI. This process is called pre-lodgement

  Note: Goods travelling by RoRo must use this process to get the Full Frontier Declaration MRN before the goods move, which should be used when obtaining the GMR from GVMS or the TSS Portal:



7. Indicate **Which type of declaration you intend to make?** This is based on the Procedure Code used on the declaration

8. Select **Method of Payment** from the drop-down menu

   Depending on how your or your customs agent's company profile is configured, and the declaration type ('IMD' or 'IMA') selected, different **Methods of Payment (MoPs)** will be available for you or the customs agent as follows:

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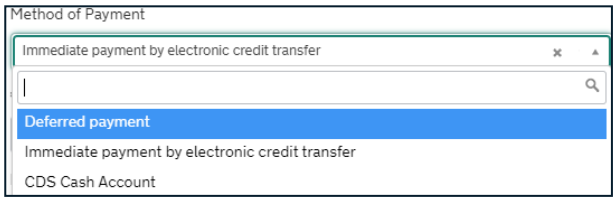
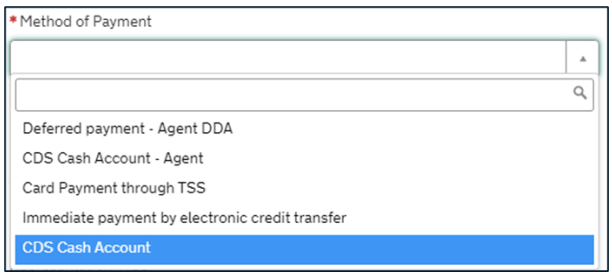
- Payment by your or your customs agent's DDA ('Deferred Payment') will require input on the company profile. This can be used for both pre-lodged and arrived Full Frontier Declarations
- Payment by your or the customs agent's 'CDS Cash Account' will require input on the company profile. This can be used for both pre-lodged and arrived Full Frontier Declarations
- Payment by 'Immediate Payment by Electronic Credit Transfer' will be available to you and the customs agent without any configuration on the Company Profile for Full Frontier Declaration types. This can be used for both pre-lodged and arrived Full Frontier Declarations
- Payment by 'Card Payment through TSS' will be available for pre-lodged Full Frontier Declarations for RoRo only

  Note: TSS does not support security deposits triggered against the 'Card Payment through TSS' method of payment.

Trader view:



Agent view:



Refer to the Payments: Step-by-step guide using TSS on NICTA for more details on methods of payment.

9. The field **Are you using full special procedure authorisations for any goods on this FFD?** offers a '**Yes**' or '**No**' choice and will indicate if you are using a full authorisation for the use of a special procedure:

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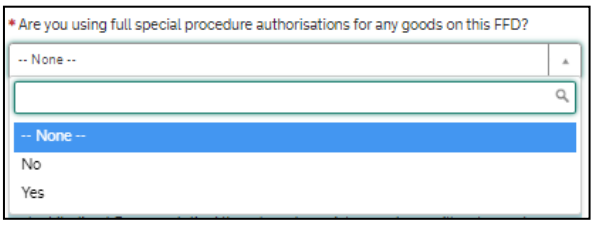
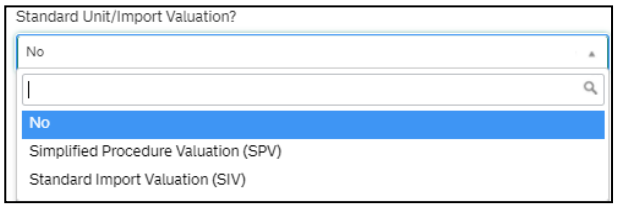


For further guidance in relation to special procedures authorisations and their use in the TSS Portal, refer to the Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations guide on NICTA.

10. **Standard Unit/Import Valuation?**

This drop-down field is used to accommodate completion of a Full Frontier Declaration when 'Simplified Procedure Value (SPV)' or 'Standard Import Value (SIV)' is used to determine customs value for specific fresh fruit and vegetables:



- **Simplified Procedure Valuation (SPV)** should be selected for the use of the following Additional Procedure Codes**:**
  - **E01** – imports of fresh fruit and vegetables with the customs value and duty calculated using a SPV when the **EU SPV** rate as detailed in Additional Procedure Code E-Series (Appendix 2A) on GOV.UK applies

  OR

  - **1SV** – imports of fresh fruit and vegetables with the customs value and duty calculated using a SPV when the **UK SPV** rate applies, as detailed in Additional Procedure Code 1-Series (Appendix 2B) on GOV.UK
- **Simplified Import Valuation (SIV)** should be selected for the use of following Additional Procedure Code:
  - **E02** – imports of fresh fruit and vegetables with the customs value and duty calculated using a Standard Import Value (SIV) listed in Annex VII, Part A to Commission Delegated Regulation 2017/891 and the *Official Journals* of *the EU(OJEU)*

    Details for the use of E02 can be found in Additional Procedure Code E-Series (Appendix 2A) on GOV.UK.

For further information on SPV and SIV visit Working out the customs value of your imported goods on GOV.UK.

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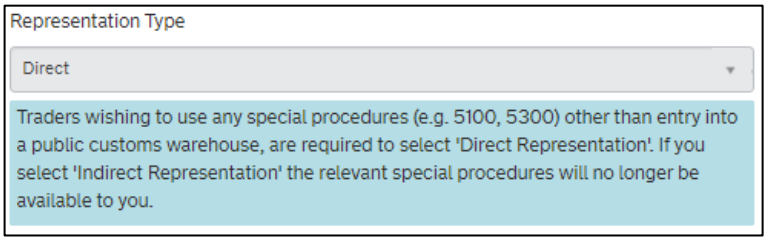
11. When special procedures (for example, 5100, 5300 or 7100) are used, the **Representation Type** will default too 'Direct':



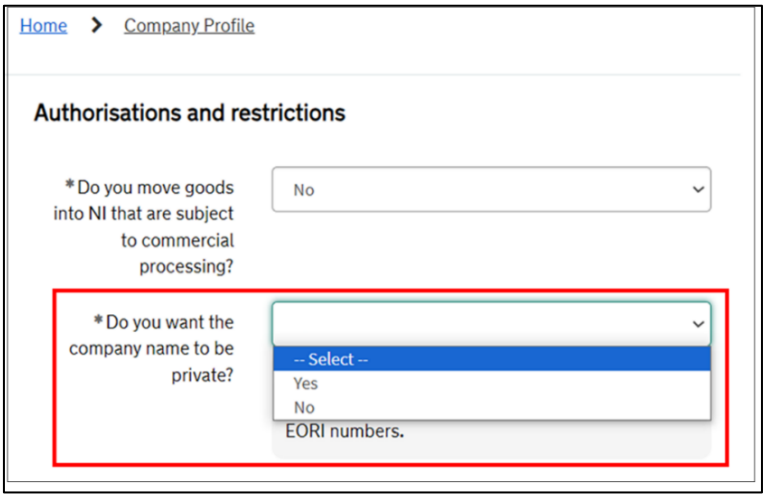
12. In the **Parties** section, the **Importer EORI** field will be automatically populated by TSS with the most appropriate EORI number listed on your Company Profile, as follows:

- If you have an active or pending verification UKIMS authorisation listed on your Company Profile, TSS will automatically populate the EORI associated to that authorisation into the **Importer EORI** field; otherwise
- If you have an XI EORI this will be automatically populated

The party listed in the **Importer EORI** is legally responsible for the import declaration and the customs debt that is due.

- If you do not have an XI EORI then your GB EORI will be automatically populated with the associated name and address of the GB EORI holder

Note: For a **GB EORI**, the **associated name and address** of the GB EORI holder must be entered into the **Importer EORI** field. This will be auto-populated for you, unless your company name is set to **Private** in your Company Profile (see below), in which case you will need to enter the associated name and address manually:



Note: Depending on your location and the specific role you perform in the process of moving goods to NI, you may require a valid XI EORI number. You can find detailed instructions and conditions on how to get an EORI number on GOV.UK.

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13. You must also populate the **Exporter EORI** field with the exporter's XI EORI:

14. The **Carrier EORI** is a mandatory field for Full Frontier Declarations

    This must be an XI EORI and obtained prior to completion. The **Haulier EORI** is optional:

15. The **Deferment Account Number** field will appear pre-populated in the declaration if you or the customs agent have/has authorised TSS through the company profile to use your/their DDA as a method of payment

    You can currently only use one **Deferment Account Number** within the TSS Portal.

    If 'CDS Cash Account' has been chosen as the method of payment in the Company Profile, this field will not be available in the declaration.

    You or the customs agents cannot use the 'Card Payment through TSS' (TSS DDA) method of payment when completing an arrived Full Frontier Declaration, a pre-lodged Full Frontier Declaration for maritime inventory-linked movements, or if a security deposit is required.

    If you or the customs agent have/has entered your/their DDA details in the company profile and given standing authority to TSS to use that DDA, then the respective DDA details will be populated in the field below, if 'Deferred Payment' has been chosen as the preferred method of payment:

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16. The **Guarantee Type** indicates the type of guarantee being used to support the method of payment (refer to GOV.UK for an overview of the types of guarantee)

    There is a separate tab to add additional guarantee types at the bottom of the consignment (header) level page if multiple guarantee types are required.

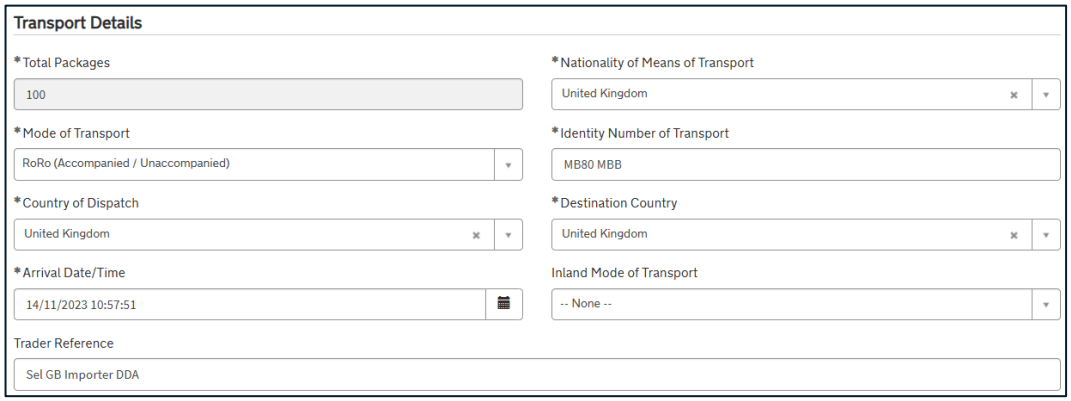
    If you are using **Authorisation by Declaration (ABD)** for a special procedure, the additional guarantee type 3 will appear in the **Guarantee Type** tab at the bottom of the page.

    Depending on the method of payment selected in the company profile, this field will be populated differently:

    - For 'DDA', this will default to '1' for comprehensive guarantee and will be editable by the user, if a guarantee waiver or a different type of guarantee is being used
    - If you choose to use your 'CDS Cash Account', this field will pre-populate to 'Y' and be non-editable
    - If you choose 'Immediate Payment by Electronic Credit Transfer', this will be left blank:

17. The **Guarantee Reference Number** field in the declaration will be auto-populated with the CGU reference corresponding to the GB or XI EORI updated in the company profile, as per the rules applied by the TSS system

18. The **Transport Details** section contains data on the cargo and means of transport. It is important to obtain the details from the carrier/haulier as these fields are not pre-populated:



19. The **Total Packages** field is tallied against the line totals

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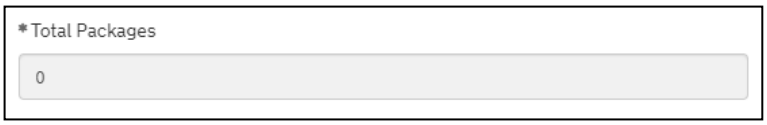
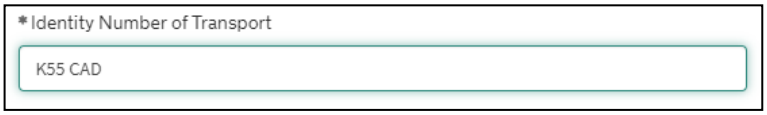
For inventory-linked cargo, the total packages should match with the smallest external packaging type. If you are submitting a maritime or air inventory-linked declaration, TSS will check if the number of packages added to the declaration matches the number of packages on the inventory record when the declaration is submitted. If there is a mismatch, you will not be able to submit the declaration and must correct the number before re-submitting:

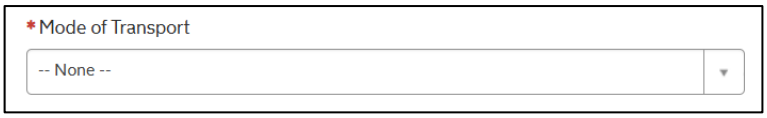


20. **Nationality of Means of Transport** is the nationality of the active means of transport crossing the border (for example, the country where an aircraft or vessel is registered)

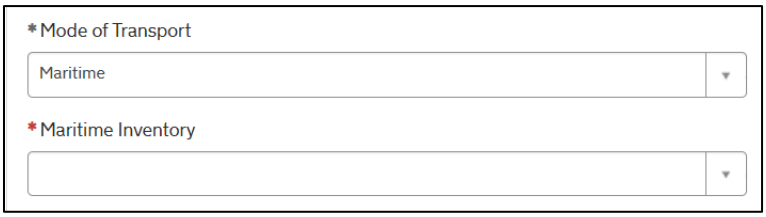
21. **Identity Number of Transport** relates to the means of transport that the goods are directly loaded on at the time of presentation at the customs office of import (for example, the vehicle registration number for RoRo transport, the IATA flight number for air transport or the vessel name for maritime transport):



22. **Mode of Transport** refers to the mode of transportation at the border – this is the active means of transport that moves the goods to the point of clearance:



When 'Maritime' is selected as the **Mode of Transport**, the **Maritime Inventory** field becomes active, and a drop-down shows the list of the inventory records you have claimed through the TSS Portal. Select the relevant inventory record from the list to link the inventory to the declaration:



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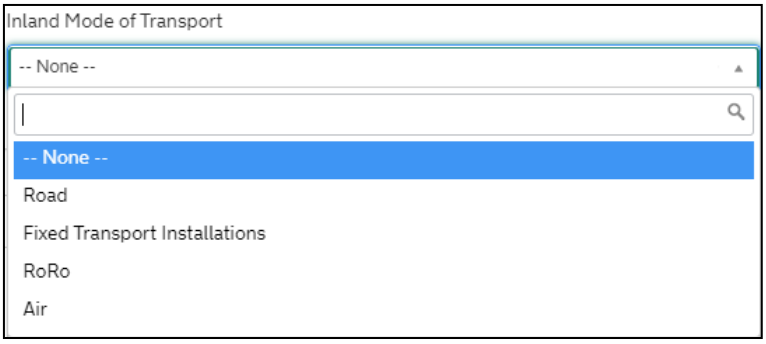
23. **Inland Mode of Transport** refers to the mode of transportation going inland and must be completed where the import formalities are carried out away from the PoE, except for entry into a customs warehouse or removals from a free zone

    This field is mandatory in Full Frontier Declarations for diversion entries, which are arrived Full Frontier Declarations where goods enter free circulation from a previous special procedure:



    Options for **Inland Mode of Transport** within TSS are as follows:

    - 'Road': where road is used to transport goods inland to complete the import formalities
    - 'Fixed Transport Installations': pipelines or electric power lines that are used for the continuous transport of goods

      To declare goods moving through a pipeline or power line, you can use the Full Frontier Declaration process. Refer to GOV.UK for more information on the process for Fixed Transport Installations.
    - 'RoRo': RoRo will be used for road freight travelling by ferry from GB to NI
    - 'Air': goods arriving to an NI airport

24. **Country of Dispatch** will default to United Kingdom but can be changed for goods travelling by 'Air' or 'Maritime' dispatched from RoW excluding EU to NI

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

    If onward supply relief (OSR) procedure is being used, the country of destination must be an EU member state.

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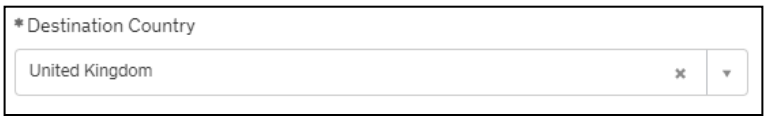
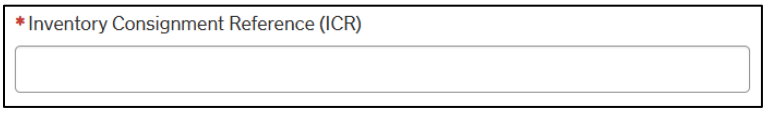


26. The **Inventory Consignment Reference** (ICR) is used to link the inventory with the declaration for air ILPs and locations

    This field is mandatory for all air inventory-linked declarations. All declarations with an ICR number must be completed as arrived declarations. You must have confirmation of arrival from the shed operator or your agent:



    If you know the ICR number from your haulier/carrier, you can add this manually. The ICR is a maximum of 25 characters and should be made up of:

    - **Airport Code** (1 letter)
    - **Shed Code** (3 letters)
    - **Air waybill (AWB) Prefix** (3 letters and/or numbers)
    - **Air waybill (AWB)** (8 numbers)
    - **House air waybill (HAWB)** (8 numbers, or 8 spaces if this does not exist)
    - **Split Reference** (2 numbers, if it exists)

    Note: Split references occur when the cargo has been split into two records. If your ICR number includes a split reference without a house number, you must add eight spaces between the air waybill (AWB) and the split reference within the ICR number to successfully match your declaration with your inventory in the Customs Declaration Service (CDS).

    If you need help finding your ICR number, you should call the TSS Contact Centre to obtain it. Before contacting TSS you need to know the air waybill prefix, air waybill number and house air waybill number (if the house number exists). You should also know the weight and number of pieces in the consignment. You can obtain this information from your agent/carrier.

    Ensure the carrier has informed the shed operator to nominate the goods to the TSS badge code 'YOB' before completing the **ICR Reference** field box. When you click **Save** the ICR reference will be checked against TSS records. If a match for the reference you have entered cannot be found, you should check with your agent to ensure the inventory record has been correctly assigned to TSS or call the TSS Contact Centre for assistance.

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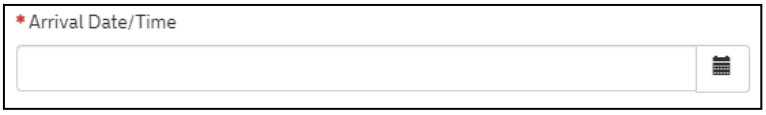
When you click **Save**, TSS will also check whether the number of pieces and weight on the bill do not match, and if so, you will receive an error message.

In case of an error message, check that you have entered the correct number of pieces expected. If not, contact the TSS Contact Centre for further assistance.

27. The **Arrival Date/Time** should be the expected arrival date and time of the goods entering NI (only appears when 'Pre-Lodged IMD' is selected for the **Declaration Category**):



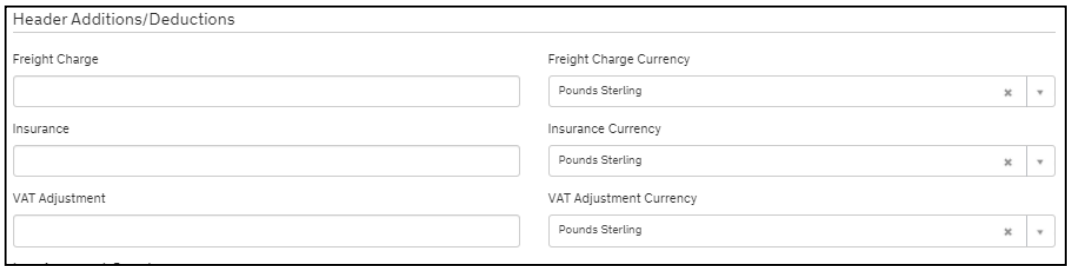
28. **Trader Reference** is a free-text field populated by the declarant to identify the shipment at consignment (header) level (for example, the job number or unique internal reference number)

    This field is also present on the Entry Summary Declaration and can contain the same reference if needed to keep a clear audit trail. It is recommended that you complete this field on the Full Frontier Declaration and have your haulier/carrier do so on their Entry Summary Declaration using the same reference.

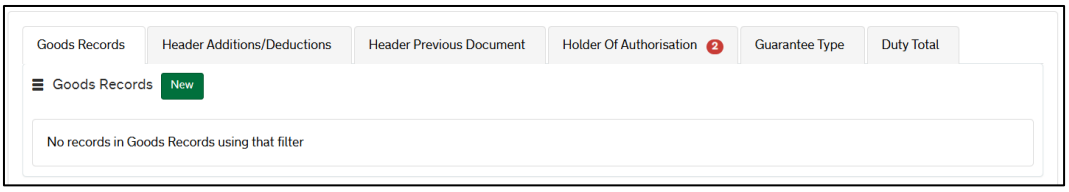
    Adding this information for unique reference will help you to track declarations against your commercial records.

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

    In this section, depending on your Incoterms® 2020, you may need to declare any **Freight Charge**, **Insurance**, or **VAT Adjustment** for your value build up.



There is a separate tab at the bottom of the consignment (header) level page where further additions/deductions can be made at the consignment (header) level:



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30. If the goods are being entered into or removed from a customs warehouse, the **Warehouse Identifier** must be completed

    Note: TSS will only support entry into private customs warehouses and does not support entry into public warehouses:

    Warehouse Identifier

    This field is used to declare the premises identifier for goods being entered to or removed from the following:

    - Customs warehouse
    - Excise warehouse

    The requested procedure on the item level will correspond with the type of warehousing/removal. There are two components:

    - Type of warehouse
    - Warehouse identifier

    Refer to GOV.UK for guidance on Identification of Warehouse. If the warehouse identity is not a UK allocated code, the premises name and address must be supplied as an additional information statement in the **Additional Information (AI) Code** field at **Goods Records** level using the code 'PREMS'.

31. The **Supervising Customs Office** field is only completed when a special procedure is used

    In this case, a code for the relevant UK Customs Supervising Office (SPOFF) involved in the customs procedure and overseeing the movement and clearance of the goods should be inserted in the field. There is a list of UK supervising office codes on GOV.UK:

    Supervising Customs Office

32. The **Exchange Rate** field is used to declare the fixed exchange rate when currency conversion applied to the declaration as explained below; otherwise leave the field blank

    Where a fixed rate of exchange is stipulated in the contract of sale and is being used to convert currency and declare **Freight Charge** and **Insurance** in 'Pounds Sterling' in the

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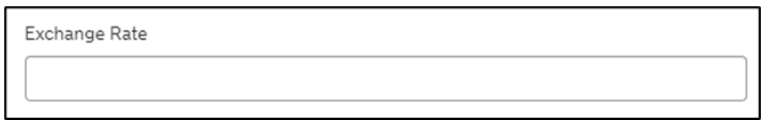
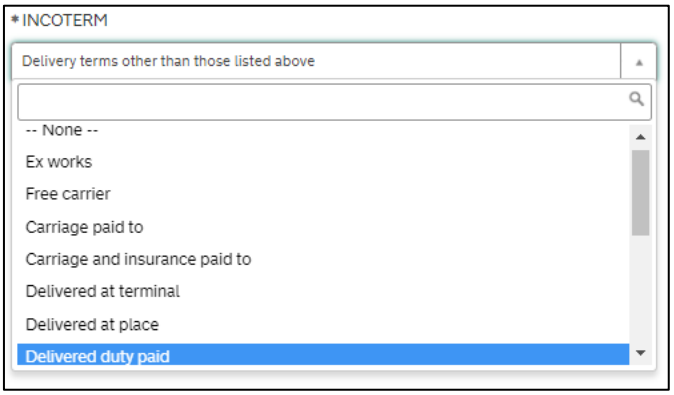
Header Additions/Deductions section, you should enter it in the **Exchange Rate** field for evidence purposes:

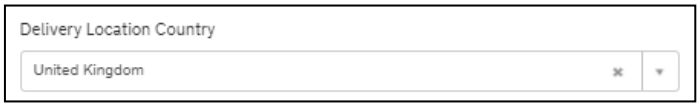


33. Select the associated **INCOTERM** using the drop-down list:

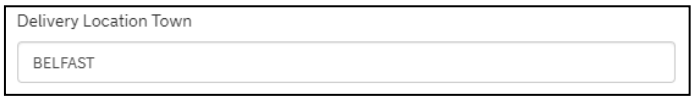


For more details refer to the How to use Incoterms®2020 guide on NICTA.

34. The **Delivery Location Country** will default to United Kingdom; update this as per the terms of the transaction:



35. The **Delivery Location Town** should be completed as appropriate:



36. Goods can be cleared at either border locations (ports or airports of entry) **or** inland locations away from the border/ports

    Complete one (but not both) of the following fields depending on the option chosen: **Location of Goods** or **Location of Goods** (if not in list above):

    - The **Location of Goods** is a drop-down menu of the border locations for ports and airports (locations) of entry, which must be the final clearing location of the goods

      For maritime shipments, the inventory will be cleared by either CNS (Belfast or Warrenpoint) or MCP (Londonderry). The system will assign the correct badge code depending on the location of goods and add this to the declaration header for you:

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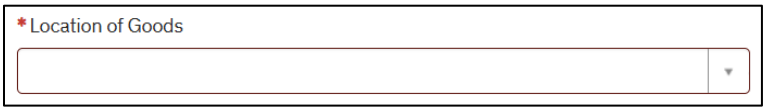
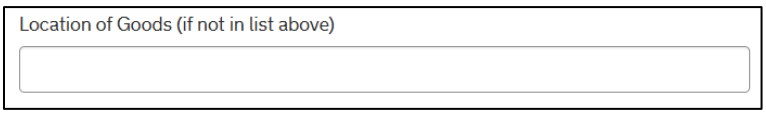


- When the **Movement Type** is 'Arrived (IMA), the **Location of Goods (if not in list above)** is available for completion and must be completed with a valid location code

  This code identifies where the goods are customs cleared at a location that is inland and is the final clearing location of the goods:



37. If there is no VAT liability and/or the goods are 'NIDOM' status, respond 'No' to the question **Use Postponed VAT Accounting?**

    This question is only relevant if you are importing:

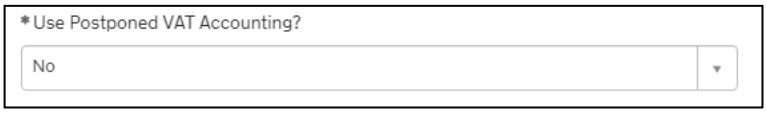
    - Non-domestic goods entered under a customs special procedure in GB for release into free circulation in NI

    OR

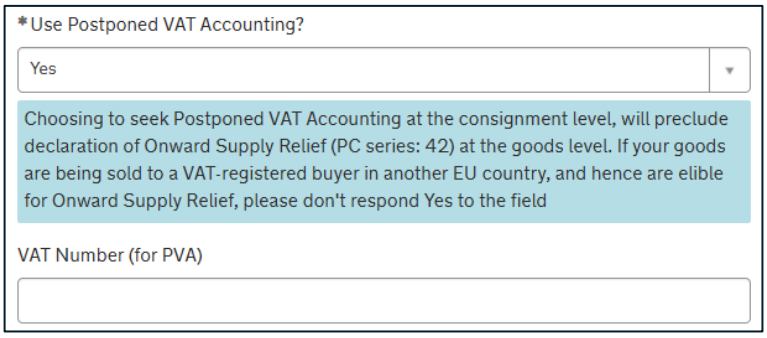
    - From RoW excluding EU to NI

    OR

    - From the Channel Islands of Jersey and Guernsey (which are treated as RoW excluding EU locations for VAT purposes) to NI:



38. To **Use Postponed VAT Accounting?** answer 'Yes' and you will be asked to enter the importer's GB **VAT Number (for PVA)**:



39. The **UN/LOCODE** is optional:

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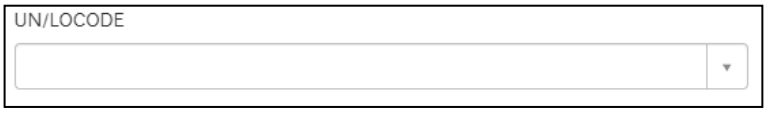


40. Then, click **Save (Ctrl + s)**

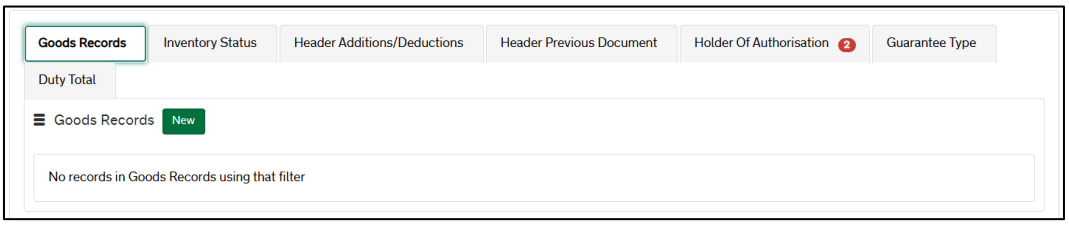
41. At the bottom of the form there are several tabs (**Related Records**) which hold detail for:

    - **Goods Records** which are items within the consignment
    - **Inventory Status** for air inventory-linked consignments to view the inventory record
    - **Header Additions/Deductions**, for other types of additions/deductions not listed on the form above
    - **Header Previous Documents**
    - **Holder of Authorisation** details
    - **Guarantee Type** for the addition of multiple guarantees
    - **Duty Total**

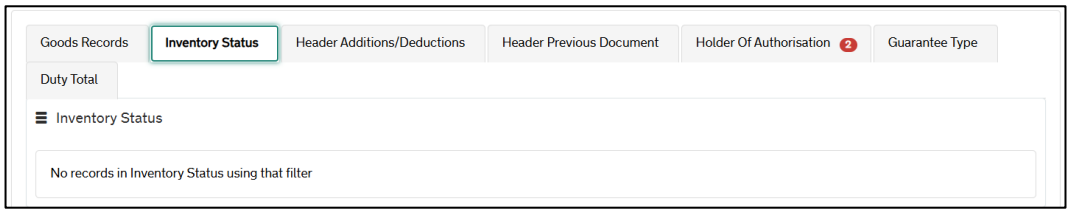
    Explanations for each tab are given below. **Note:** the red number on the tab relates to the total number of lines on that tab.

42. The **Goods Records** tab is used to update information on your goods at an item level

    There are full details on steps required to do this in the Completion of Goods Records information for Full Frontier Declarations (all journeys) section of this guide:



43. **Inventory Status** will show you the inventory record once an ICR has been successfully attributed for your air consignment:



    To view your air inventory record, click the **Agents Reference** number in the **Inventory Consignment Ref** field to move to the following screen:

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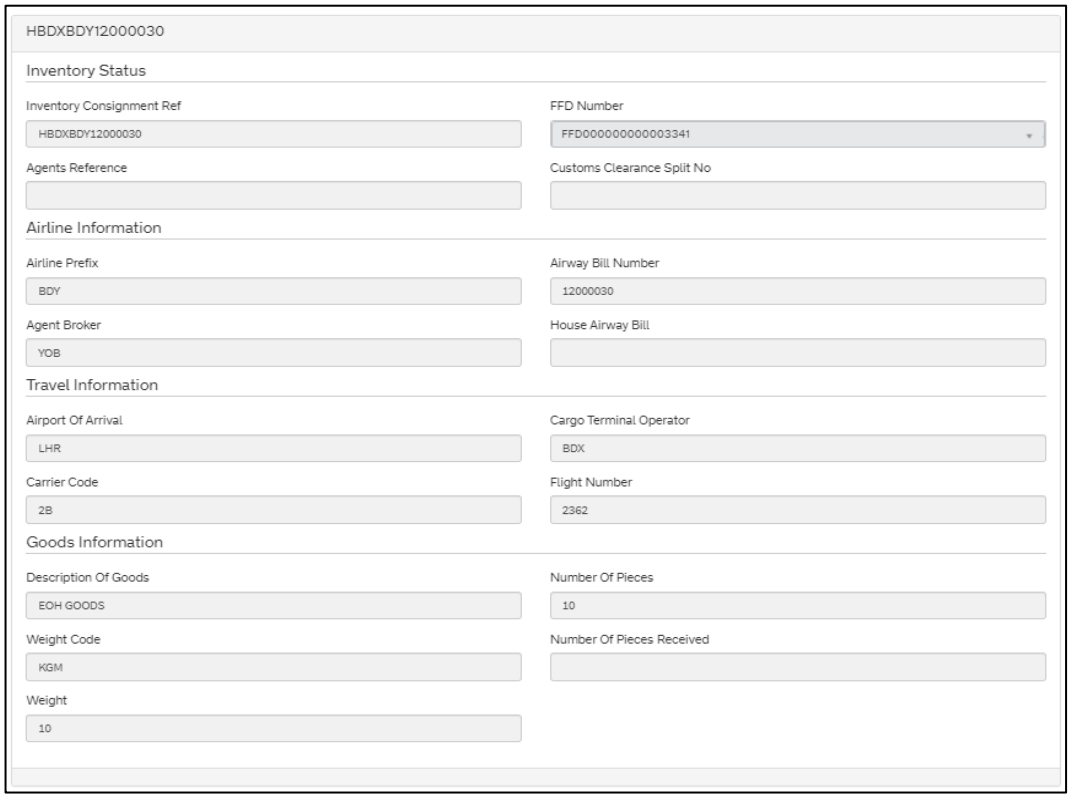
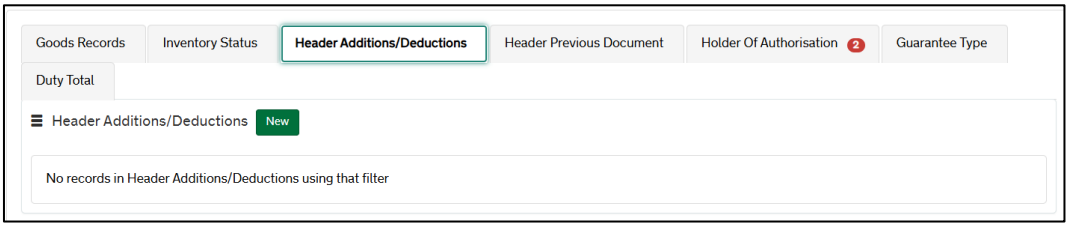
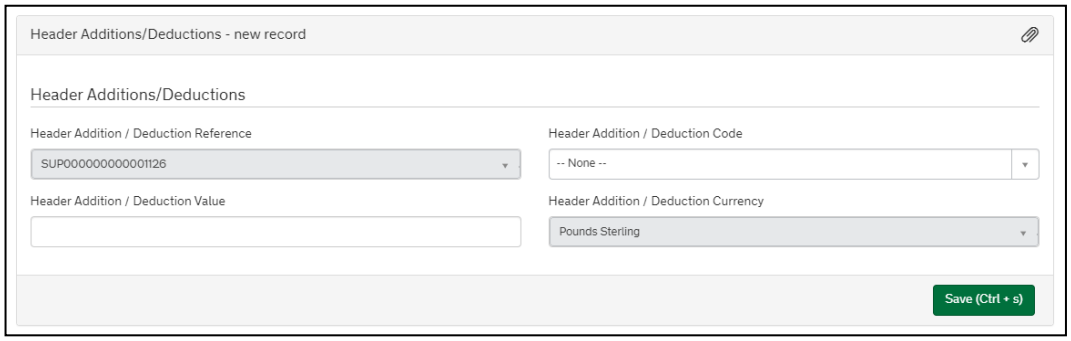


44. The **Header Additions/Deductions** field is used to add consignment additions/deductions not captured in the earlier fields (for example, in addition to previously entered **Freight Charges**, **Insurance**, **VAT adjustment**):



Click **New** to include an addition or deduction. Complete the details on the form using the selection list for **Header Addition / Deduction Code**, adding the value to the **Header Addition / Deduction Value** field:



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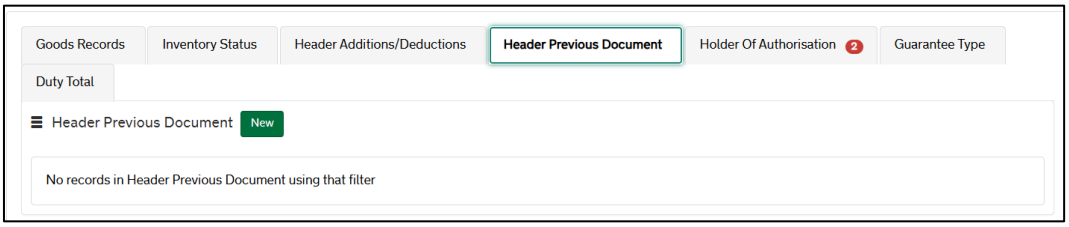
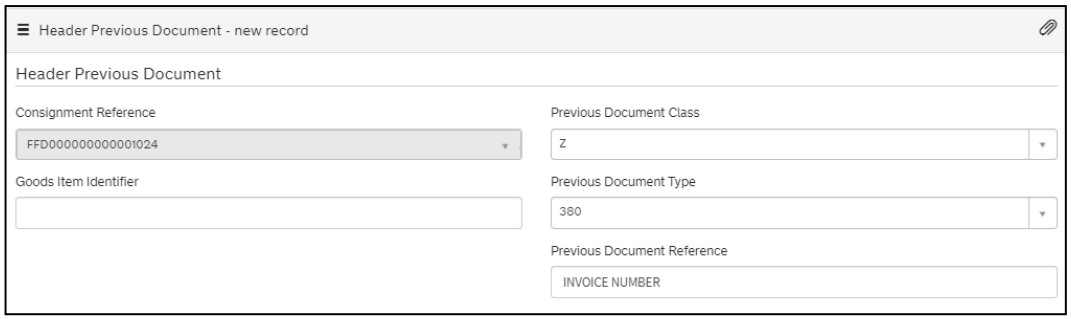
45. The **Header Previous Document** field contains the list of documents linked to this consignment. At least one previous document must be declared:



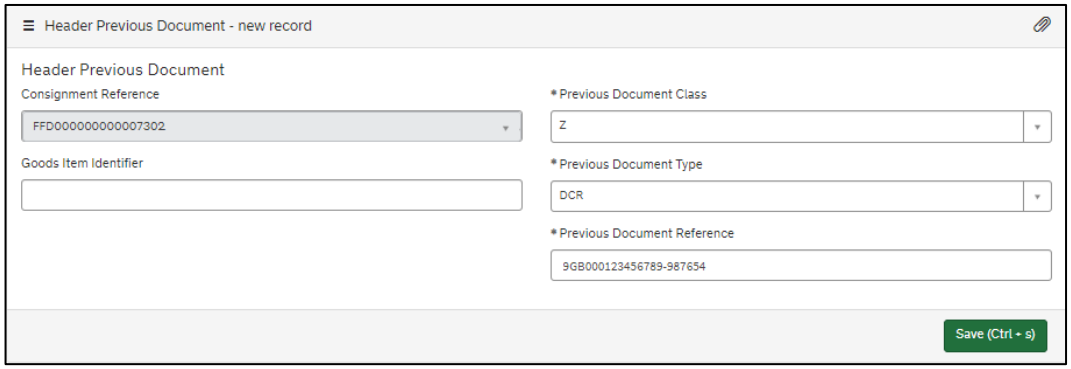
Previous Documents at the consignment (header) level can be added by clicking the **New** button and completing the details on the form:



The fields are populated as follows:

- **Previous Document Class:** 'Z'
- **Goods Item Identifier** refers to the item number from the previous document, not the current declaration
- **Previous Document Type** field uses a selection list (example below)
- **Previous Document Reference** enables you to add up to 35 characters in length for the reference for that document

  Note: The **Declaration Unique Consignment Reference** (DUCR) is not mandatory unless an electronic licence is involved. It must be an exact match to the one quoted on the licence.



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For **air** inventory-linked movements, the MCR (**Master Consignment Reference**) is automatically attributed in the following format once the ICR field is completed. The format is as follows:

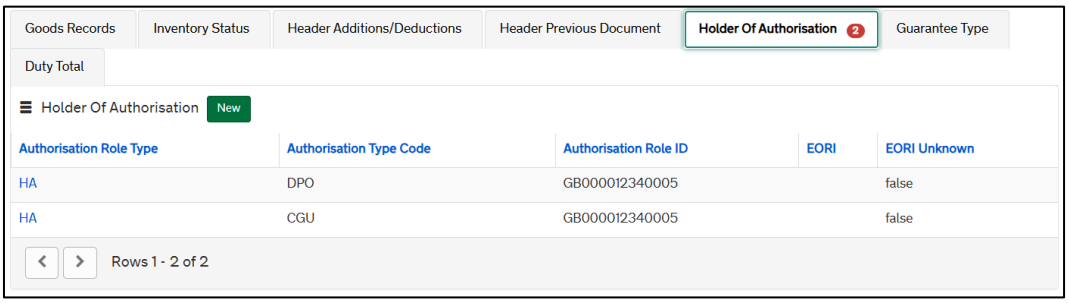
- **Previous Document Class:** 'Z'
- **Previous Document Type:** Enter the relevant **Document Code**, for example, '703' (House airway bill), '740' (airway bill), '741' (master airway bill) or '380' (Commercial Invoice)
- **Previous Document Reference:** Enter the **Document Reference** of the document used

For **maritime** inventory-linked movements, the Master Consignment Reference (MCR) is automatically attributed in the following format once the maritime inventory field is completed. The format is as follows:

- **Previous Document Class:** 'Z'
- **Previous Document Type:** 'MCR'
- **Previous Document Reference:** the maritime inventory reference – the UCN (this will be auto-populated from the maritime inventory reference box when completed at consignment (header) level)

46. **Holder of Authorisation**: this enables the importer to add data related to authorisation documents that are required when using certain special procedures (Procedure Codes 07 series '0700', '0721' for example) which is used when goods are moved under excise duty suspense)

    Additional entries other than those populated by TSS only apply when using special customs procedures. For more details, refer to the Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations guide on NICTA.



Note: **Authorisation Role ID** field is for the GB or XI prefixed EORI number of the authorisation holder, which is 17 characters long. Select the **Authorisation Type Code** from the drop-down list.

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DPO

Holder Of Authorisation

Consignment Reference	Authorisation Role ID
FFD000000000013673	XI000012340001
Authorisation Type Code	Authorisation Role Type
DPO	HA

47. **Guarantee Type** can be used to declare multiple guarantees

Guarantee Type - new record

Guarantee Type

Guarantee Type	Guarantee Reference Number

Save (Ctrl + s)

48. **Duty Total** is used to advise how much duty will be paid on your consignment. Records will be populated after declaration submission

    This is a read-only field and will populate with the **HMRC Payment Reference** if using immediate payment methods.

Duty Total 3

Duty Total

Number	HMRC Payment Reference	Declaration reference	Duty	VAT	Excise	Total	Subsidy Total	State
TOT000000000004294	6a5852d	FFD000000000002879	1.20	0.00	0.00	1.20	0.00	Complete
TOT000000000004254		FFD000000000002879	1.20	0.00	0.00	1.20	0.00	Complete
TOT000000000004290		FFD000000000002879	1.20	0.00	0.00	1.20	0.00	Complete

4.4 Completion of Goods Records information for Full Frontier Declarations (all journeys)

1. Update item level information on goods in the **Goods Records** tab. An item is described as a set of goods with the same commodity code and country of origin
2. Add the **Equipment Number (If containerised)** for the container number if goods are being shipped in a container. If not shipped in a container, this field remains blank:

Equipment Number (if Containerised)

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

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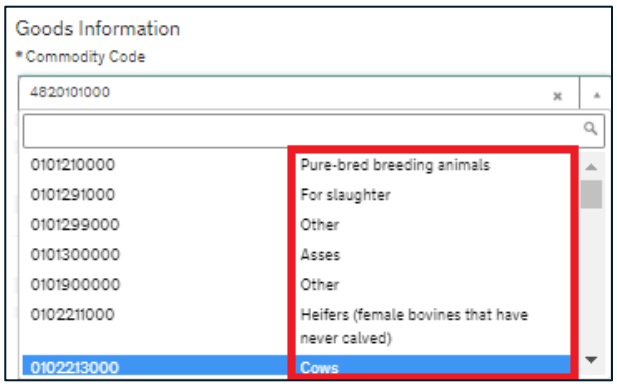
This is a 10-digit code that classifies goods for movements. The TSS How-To Guides: An overview of tariff classification on NICTA introduces commodity codes and provides guidance on finding your commodity codes:

If you are unsure what your commodity code is, click the **this link** text, as shown in the screenshot, to the Northern Ireland Online Tariff tool on GOV.UK, where you can look up the correct commodity code.

The TSS Portal also allows users to search for **Commodity Code** by short description – see screenshot below.



4. Populate **National Additional Code**, if relevant for the commodity code

   Note: if you wish to add multiple National Additional Codes, you can do so at the bottom of the page at the item level.

5. Some commodity codes require that TARIC additional code(s) also be entered – if applicable, this will be listed on the TARIC Consultation website

   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.

   In some cases, more than one TARIC additional code could be supplied per item. If this applies, all codes must be entered in single string (no spaces between them) in the TSS Portal field.

   Meursing codes are used to determine how much duty is applicable to your goods at importation into the EU and would only be needed for RoW-NI movements. Only one Meursing code is permitted per goods item.

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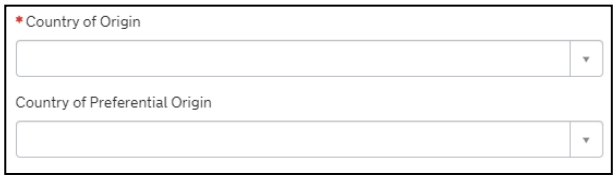
6. The **Country of Origin** is used to classify where goods were produced (or substantially transformed) and is used to determine duty rates

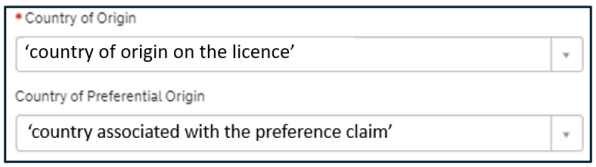
   This will be mandatory if you are claiming preference whereby you are certifying that your goods satisfy the rules of origin of a specific trade agreement:



7. If you are claiming preference (a tariff benefit under a trade agreement), populate the **Country of Preferential Origin** field (a country that is part of the trade agreement the goods are claiming origin for to access the tariff benefit) instead of the **Country of Origin**, unless the goods are subject to an electronic licence

   If claiming preference, you must ensure you have the required documentation in accordance with the trade agreement in place with the originating country.

   When moving controlled goods, if preference is being claimed and electronic licensing is being used to move goods, the country of origin on the licence is entered in **Country of Origin** and the country associated with the preference claim is required in **Country of Preferential Origin**:



   - It is imperative that you check the rules of origin for the trade agreement to make sure that you are compliant, and these can be found in the UK's trade agreements on GOV.UK
   - If your products are entering NI in free circulation, you will need to check the appropriate preference under the EU not the UK free trade agreements and preference programmes

     See the **UK-EU Trade and Cooperation Agreement (TCA)** section of the Tariffs on goods movements into NI guide on NICTA for more support.
   - Claiming preferential origin incorrectly on a customs form could lead to fines and penalties

8. **Preference** is a 3-digit code that should be completed using the drop-down menu, where the goods are entering a free circulation regime (including end-use), or where a

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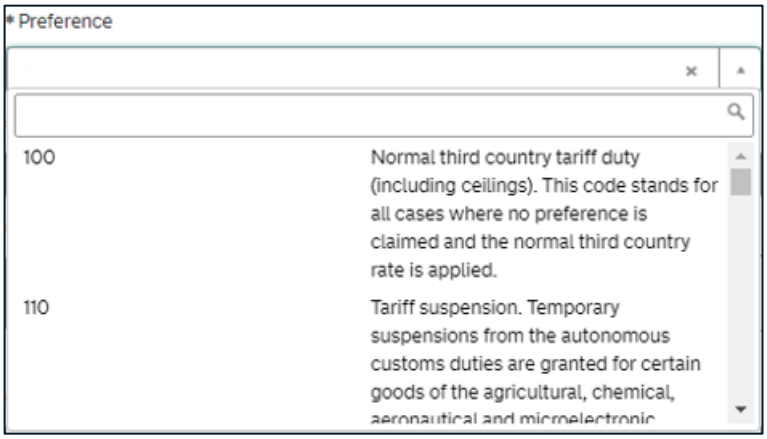
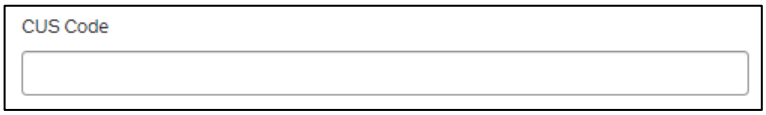
claim to tariff preference or quotas is established upon entry to the customs procedure. It indicates whether a reduction in, or relief from, import duty applies

This includes specific duties and other equivalent charges applicable to Common Agricultural Policy (CAP) goods:



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

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



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

You can select from the following options:

- 'Goods are not 'at risk' (NIREM)' – if you are approved under the UKIMS. There is further information on applying for the UKIMS on GOV.UK
- 'Within subsidy limit and claiming waiver (NIAID)'
- 'Preference under the TCA'
- 'None of the above – goods are at risk and attract duty'

If you would like to learn more about options to reduce the duty you pay (for example, what it means to declare your goods 'not at risk', claim a Customs Duty waiver (on 'at risk' goods) or claim 'Preference under the TCA'), refer to the Tariffs on goods

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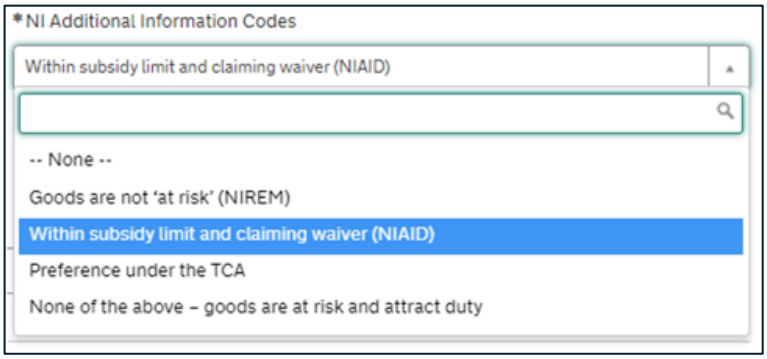
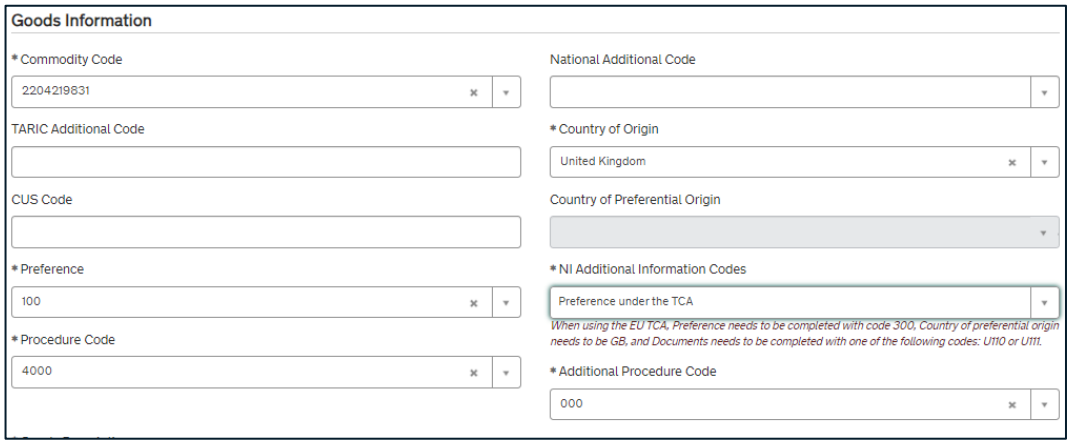
movements into Northern Ireland (NI) guide on NICTA. You can find out more about when and how you can move goods 'not at risk' on GOV.UK.

In a declaration with a 'NIDOM' status where the goods are 'at risk', the Customs Duty waiver can be claimed using the 'NIAID' option. This will allow you to offset any duty payable against your subsidy limit:



In a declaration with a 'NIIMP' status, the Customs Duty waiver can also be claimed for 'at risk' goods using the 'NIAID' option. In this scenario, the difference in duty rate between the EU tariff and the UK duty rate will be offset against your subsidy limit.

Note that if you select 'Preference under the TCA' you will be prompted to fill in the **Country of Preferential Origin** field:



11. Enter the **Procedure Code**

Once you select a **Procedure Code** on the item level, TSS will filter the available associated **Additional Procedure Code(s)** as a drop-down list based on your selection. These codes specify where the importer has customs requirements above and beyond the standard procedure. Check each of the **Additional Procedure Code(s)** in the drop-down list to see if you need to include it, using the Additional Procedure Codes for Imports on GOV.UK.

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The TSS default code will be '000', which indicates no additional conditions apply. You must go through all potential **Additional Procedure Codes** that apply before confirming this selection:

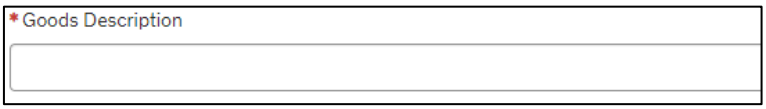
You can find further information about Procedure Codes and Additional Procedure Codes in the Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations guide on NICTA.

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

    - What are the goods?
    - What are they made of?
    - What are they used for?

    If the package contains any branded items, it is advisable to include the brand and model number along with the description. It is also recommended that the goods are packaged as sets and sizes are added into the description (for example, 'women's cotton T-shirts, size 14, packs of 3').

    For guidance on what an acceptable goods description should contain including examples, refer to the Goods Description guide on NICTA:



13. The **Item Gross Mass** (weight) needs to be entered in kilograms for all packages. The weight (**Item Gross Mass**) needs to include all packaging (but not the carriers' equipment)

    For air inventory-linked consignments, you must make sure the total gross mass matches the inventory record.

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

    Note that packaging is defined as materials and components used in any packaging operation to wrap, contain or protect the goods during transport.

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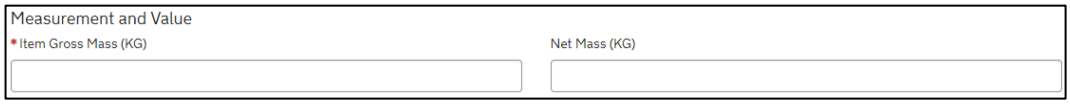
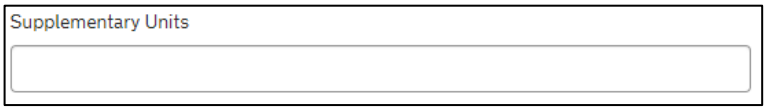
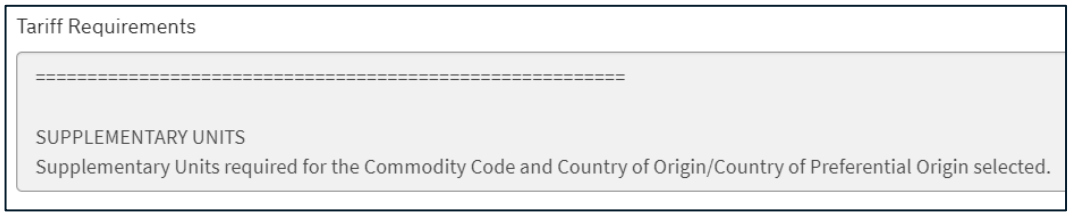
For goods that require TRACES NT documentation, the net and gross mass should match exactly with what has been inputted on TRACES NT. Refer to the section on TRACES NT above for more details.



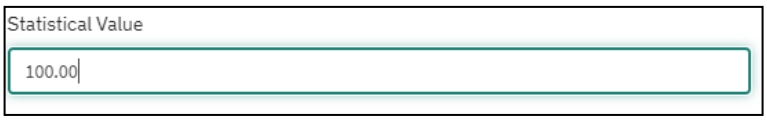
15. Populate the **Supplementary Units** field if the commodity code must be described not only by mass, but by a second unit of measure:



- If applicable, this will be listed in the Northern Ireland Online Tariff tool on GOV.UK under the **Value** column of **Import measures and restrictions** for the commodity code. Where required, enter the supplementary units as a number
- For live animal commodity codes requiring supplementary units, this must be an exact match to what has been inputted into TRACES NT
- In situations when supplementary units are mandatory and there is no entry in this field, the following help text is returned at the bottom of the screen page:



16. **Statistical Value** is a numerical value that may be required in certain circumstances – this must only be to 2 decimal places and must not contain commas:



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

    You can override the **Tax Type** where you have been authorised by HMRC. Refer to GOV.UK for a full list of tax types. This field is used to declare additional duties and taxes:

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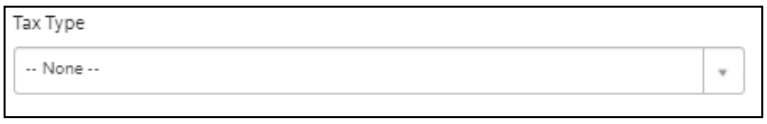
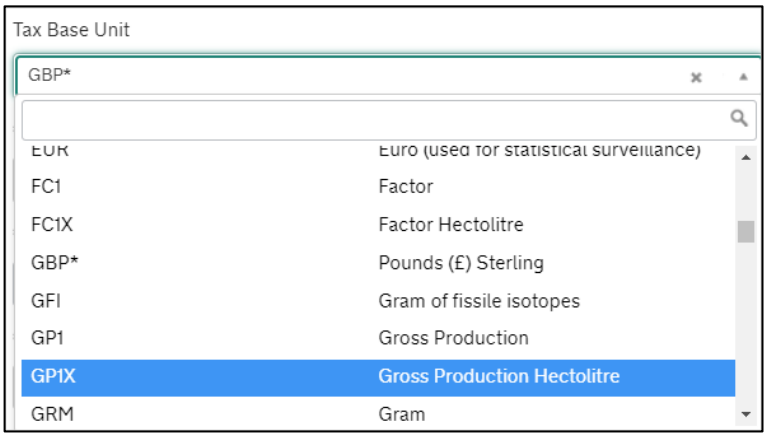
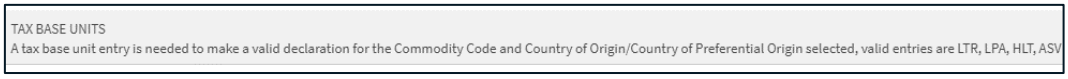


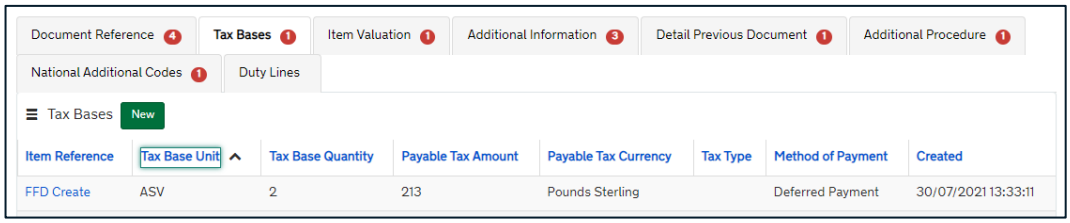
18. A **Tax Base Unit** will need to be declared where the commodity code requires the declaration of a third quantity for goods clearance and controls (for example, enter the pure alcohol content for certain alcoholic beverages):



Based on the commodity code and country of origin information input into the system, it will provide you with guidance on a range of the correct **Tax Base Unit** to enter. This guidance is found in the **Tariff Requirements** section, near the end of the page:



There is a **Tax Bases** tab at the bottom that will allow you to add **Tax Base Unit** and associated **Tax Base Quantity** / **Tax type**, with the capability of overriding the tax type detected:



19. The **Tax Base Quantity** is the quantity of the goods and is based on the tax base units; for example, if the **Tax Base Unit** is LTR (litres), write the quantity in litres:

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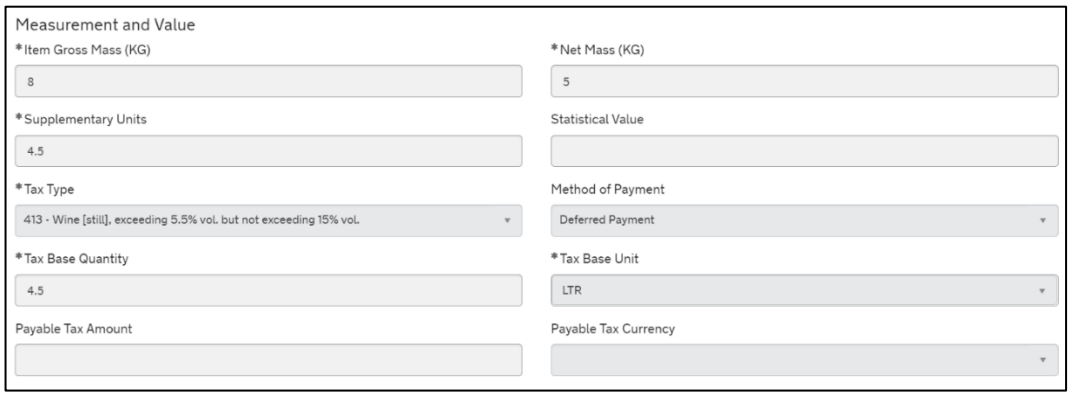
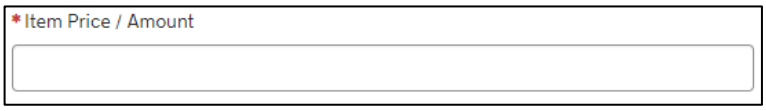


20. The **Payable Tax Amount** should only be used if a manual calculation for duty is being completed and an override of the calculation of debt is needed

    Manual calculations should be authorised according to the **Procedure Code** used. Manual calculations may also be required for some Procedure Codes available on Full Frontier Declarations. A manual calculation is required when using the excise duty-off set mechanism, which would require an override of automatic calculation, and a value declared. Refer to Excise Notice 197 on GOV.UK for more information.

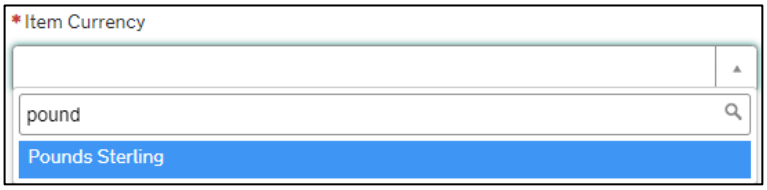
21. If you have a **Payable Tax Amount**, enter the corresponding **Payable Tax Currency**. This will default to 'Pounds Sterling' but can be selected from a drop-down menu:

The **Item Price / Amount** is the amount charged for the item listed on the invoice. Where goods have a payable price (Valuation Method 1 on GOV.UK), this is the amount charged for the item and the currency used, as listed on the invoice. There is more detail on working out the customs value of your imported goods on GOV.UK.



22. The **Item Currency** field presents a drop-down menu with currency codes to select the currency used to invoice the goods

    A list of currency codes can be found on GOV.UK.



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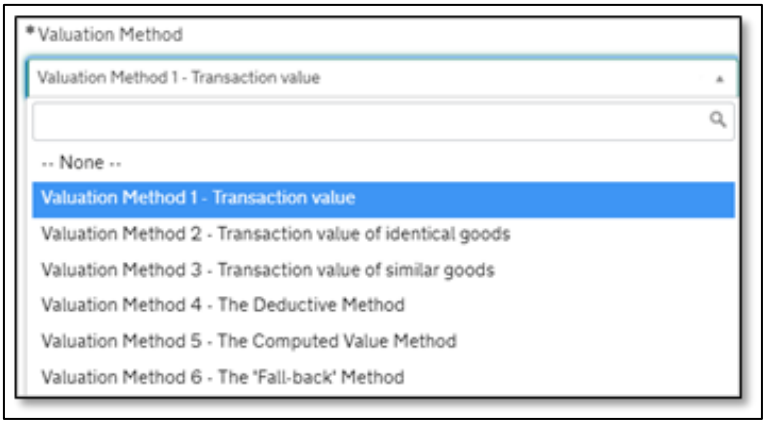
23. The **Valuation Method** field offers a drop-down of the available methods in TSS that determine the customs value of the goods

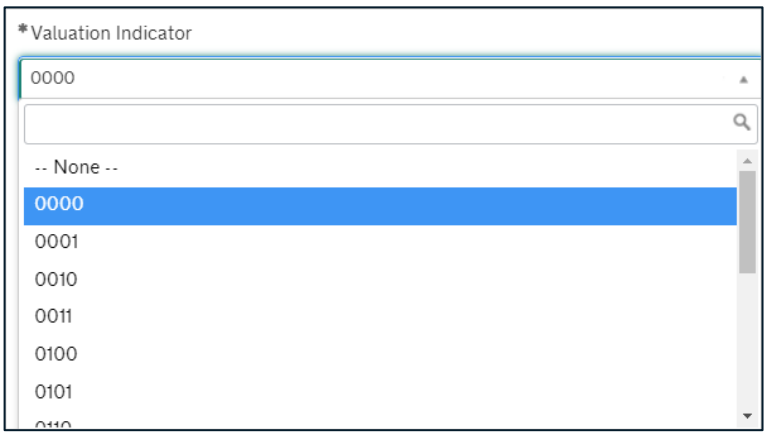
    'Valuation Method 1 – Transaction value' is where the value of goods is declared based on the actual price of goods, which is generally shown on the invoice. This is the usual Valuation Method that applies to over 90% of situations.

    In situations where there is no transaction value, or where the transaction value is not acceptable as the customs value because the price has been distorted in certain conditions, customs' stakeholders need to consider Valuation Methods 2 to 6 in hierarchical order and then apply the method that most suits the case.

    The guidance on working out the customs value of your imported goods on GOV.UK gives an overview of all **Valuation Methods** and the requirements for each:



    The **Valuation Indicator** is a 4-digit code that indicates whether the invoice price for goods was affected by four specific factors. The data element will be automatically completed when Valuation Method 1 is used. If other **Valuation Methods** are used, then code '0000' cannot be selected:



24. **Nature of Transaction** is a 1- or 2-digit code describing the nature of the transaction: for example, an outright sale, the return of goods or aid shipments

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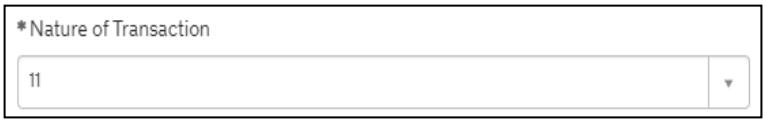
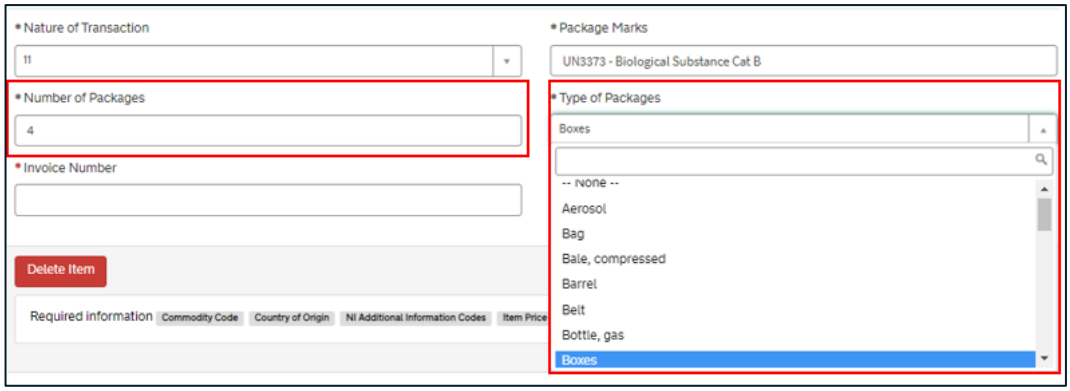
The second digit is optional and may be left blank. There is a simple table setting out the relevant Nature of Transaction codes on GOV.UK. **Note:** if valuation by transaction value (Valuation Method 1) is being used, this can always be entered as '1':



25. The **Package Marks** should be added to each item line

    Where containerised, the equipment number could be in this field as a shipping mark:

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



Note: For goods that are subject to pre-notification on TRACES NT, these should match to the exact quantities input in TRACES NT (if applicable):

27. Input the **Invoice Number**

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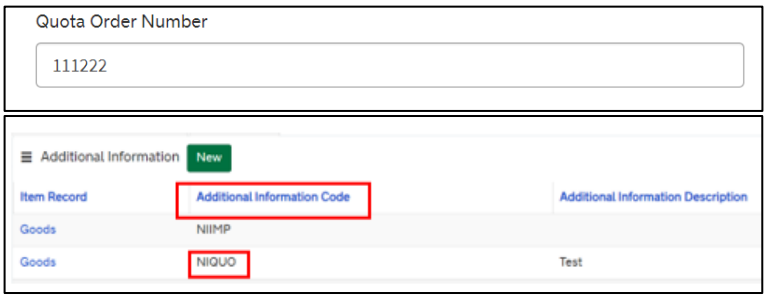
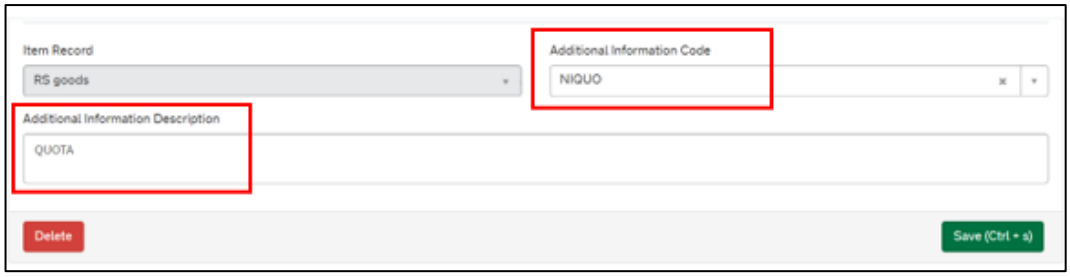
Note that TSS will auto-populate the invoice as a document to declare with the reference number provided. If you are using Valuation Methods other than Method 1 (transaction value), this field is optional:

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

Enter the order number of the tariff quota that applies and the Additional Information Code 'NIQUO' will automatically be added in the **Additional Information** tab by TSS, to satisfy declaration completion requirements when claiming a tariff UK quota:



If you intend to make an **EU** Quota claim, the procedure is different for both the journeys – 'RoW excluding EU to NI' and 'GB to NI': Enter **NIQUO** in the **Additional Information Code** field; and the word 'QUOTA' followed by the quota number in the **Additional Information Description** free-text field:



28. If you wish to add more **Goods Records** to your Consignment, use the **Save and Add New** button to open a new record – the system will save the current goods record and automatically open a new record for you to complete:

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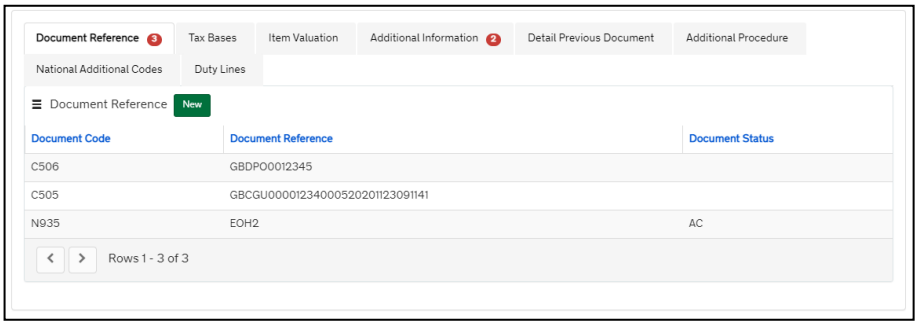
Alternatively, click **Save (Ctrl + s)** to close the record and proceed with submission.

4.5 Adding further information to the declaration (all journeys)

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

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



The following will detail each tab, and the information required for completion.

Based on the **Commodity Code** and the **Country of Origin** and/or **Country of Preferential Origin** input, you will receive guidance on the various document codes that relate to your goods. This will be shown in the **Tariff Requirements** section, near the bottom of the page:

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Tariff Requirements

DOCUMENT REQUIREMENTS
Import control - CITES
Y: Other conditions
- C400: Presentation of the required "CITES" certificate. Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein. See also Document Codes, C635, C638 and Y900 - Import/export allowed after control
OR
- Y900: Declared goods do not belong to the Washington Convention (CITES) Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein. See also Document Codes C400, C635 and C638 - Import/export allowed after control

Import control of organic products
B: Presentation of a certificate/licence/document
- C644: Certificate of inspection for organic products. Council Regulation (EC) No 834/2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91. See also document code Y929 - Import/export allowed after control
OR
- Y929: Goods not concerned by Regulation (EC) No 834/2007 (organic products) Council Regulation (EC) No 834/2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91. See also document code C644 - Import/export allowed after control

Veterinary control
B: Presentation of a certificate/licence/document
- C640: Common Health Entry Document for Animals (CHED-A) (as set out in Part 2, Section A of Annex II to Commission Implementing Regulation (EU) 2019/1715 (OJ L 261)), used for animals referred to in point (a) of Article 47(1) of Regulation (EU) 2017/625) - Import/export allowed after control

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

If you see multiple codes appear (for example 'Y929' and 'C644' in the screenshot), you must choose one correct code to enter in the **Document Reference** tab. These document codes are reflected in the Northern Ireland Online Tariff tool on GOV.UK when you search for the commodity code.

Document Reference 3 | Tax Bases | Item Valuation | Additional Information 1 | Detail Previous Document | Additional Procedure
National Additional Codes | Duty Lines

Document Reference New

Document Code	Document Reference	Document Status
C644	DE-DEBE-070-15990-BCD-2023-V-11	AE
N935	VG INVOICE 123	AC
Y929	Excluded from Reg 834/2007	

1. **Document Reference** tab: use this if the movement requires the declaration of additional documents, certificates, authorisations or references. To add a **Document Reference**, select '**New**'. You will be presented with several fields to fill in (screenshot below), including:

Document Reference

Item Reference: Item 1
* Document Code: C505
* Document Reference: XICGU00001234000120201123091141
Document Status:
Document Part Reference:
Document Reason:

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

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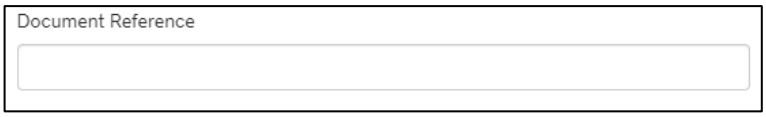
Use the **Document Code** guidance provided in the Tariff Requirements section to populate this field with the correct code.

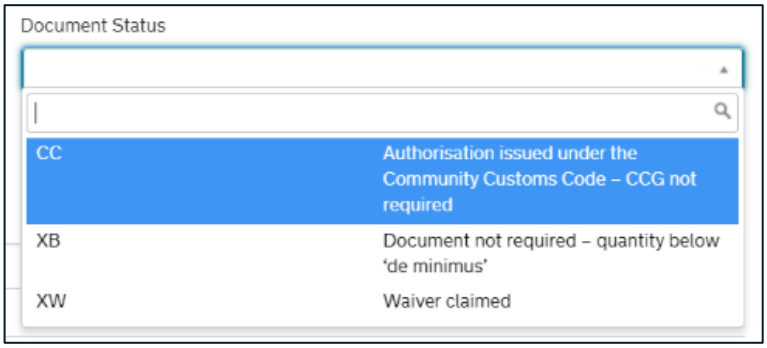
When selecting the **Document Code**, there is a description of the code on the drop-down to help you. You can also review guidance on how to correctly identify and enter **Document Codes** on your declaration in the Document Code Guide on NICTA:

- To complete the **Document Reference**, refer to the information provided in the Documents and Other Reference Codes (Appendix 5A) guidance on GOV.UK

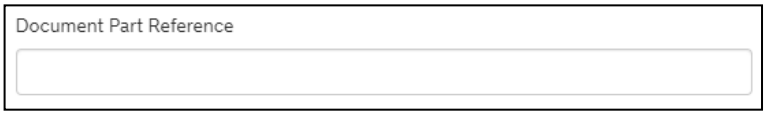
  Use the search tool in the appendix to look up the **Document Code** and find the relevant **Document Reference**:



- **Document Status**: you will be presented with a drop-down list that shows you only the valid options for the document code provided, with a description of the document status. This will be updated if the document code is changed:



- **Document Part Reference**: you should complete this field if the licence or certificate you are referencing has more than one item:



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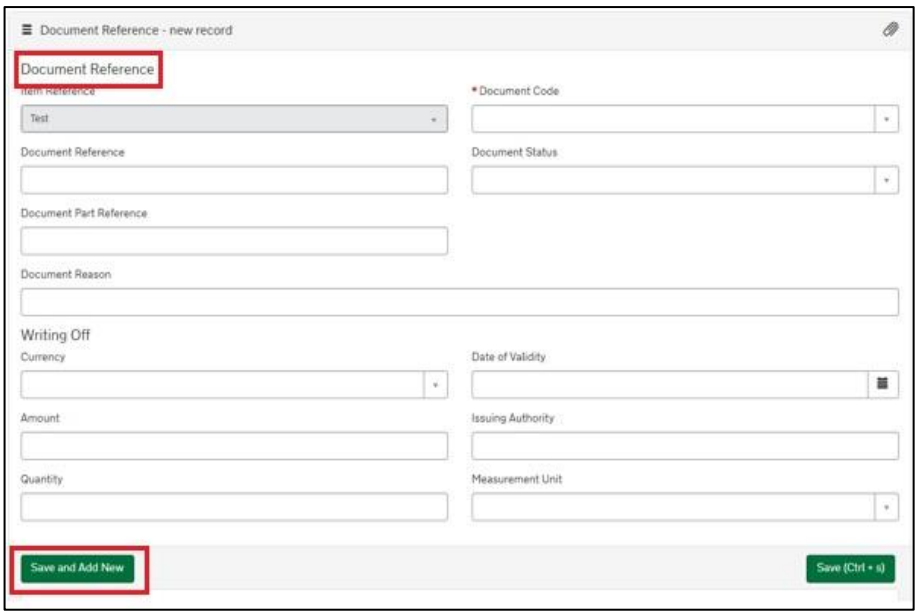
- **Document Reason**: enter a text description of the reason associated with the **Document Status** code

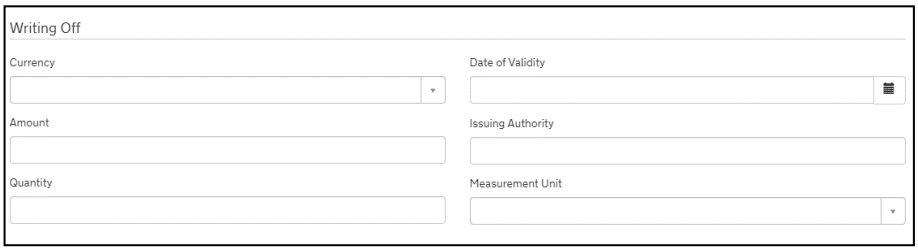
  This is required if you have entered a status code 'XX', 'XW' or 'U'. Refer to the notes in the Documents and Other Reference Codes (Appendix 5A) guidance on GOV.UK to see if a **Document Reason** is required:

Click **Save and Add New** if you wish to create a new **Document Reference** record, otherwise click **Save (Ctrl + s)**:



- **Writing Off**: this is required for goods being released into free circulation, where the document being declared refers to a specific **Quantity**

  For example, a licence allows 1,000 litres to be imported and the declaration is for 200 litres. This field is usually only required for licences and certificates:



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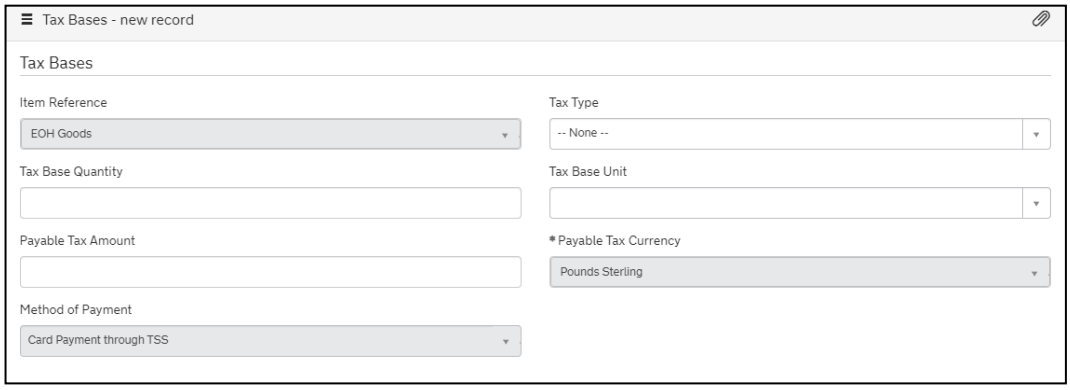
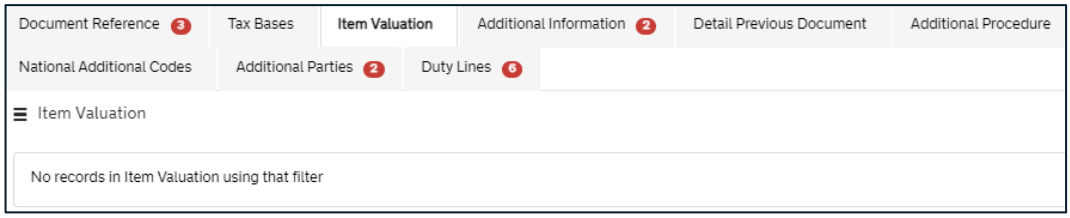
2. The **Tax Bases** tab is used to add multiple **Tax Base Units** / **Tax Base Quantities** and associated **Tax Types**:

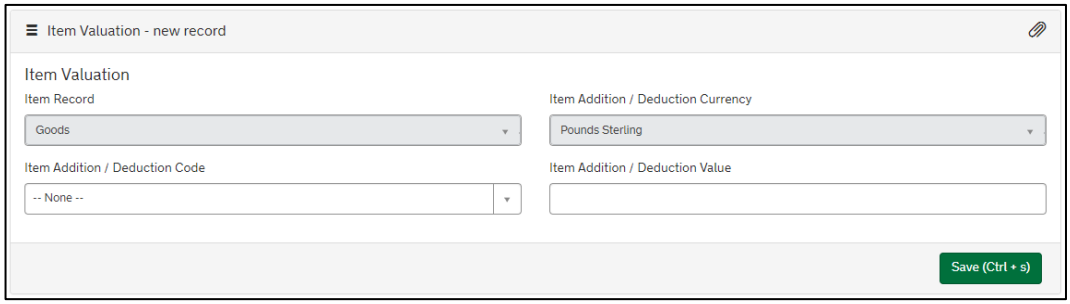


3. **Item Valuation**: this field is used to specify when there are additions and deductions at an item level that are not included in the invoice

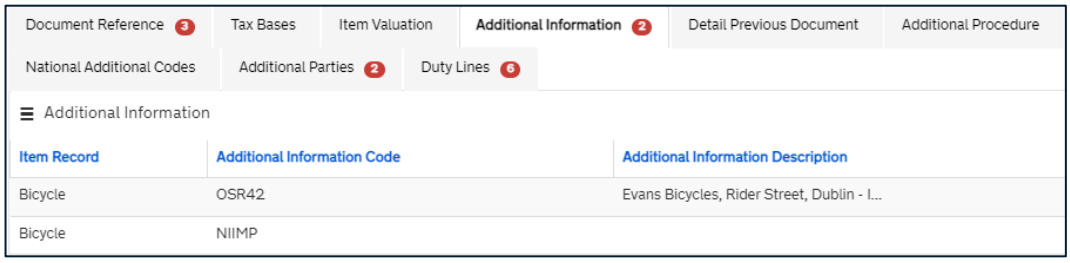
   Note: you must not repeat additions and deductions already included at consignment (header) level:



   To add an item valuation, select **New**. You will be presented with further fields to fill in:



4. **Additional Information** tab: some items require additional information codes to be attached to them:



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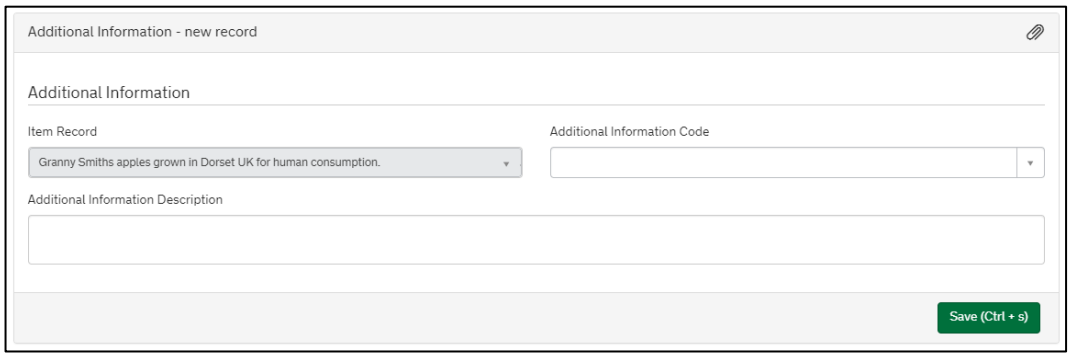
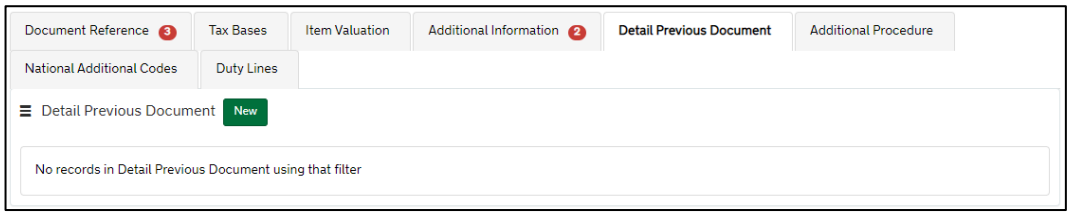
Click **New** to add **Additional Information** codes. You will be presented with two editable fields:

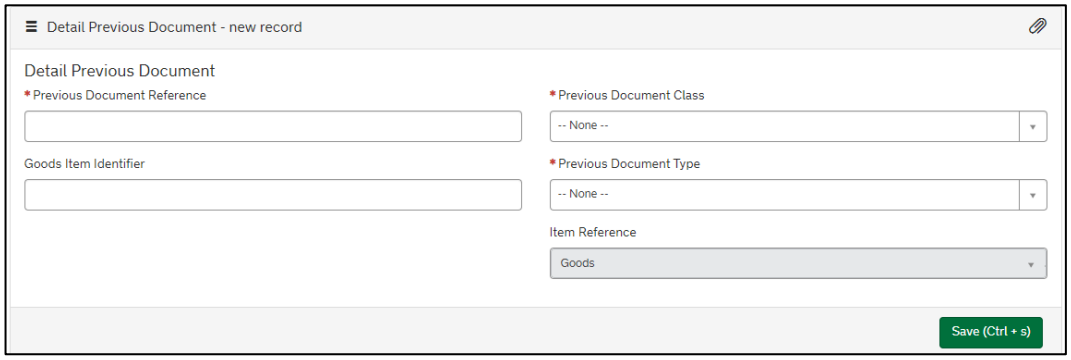


More information about Additional Information Codes can be found on GOV.UK

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



Click **New** to add a previous document. You will be presented with three mandatory fields:



6. **Additional Procedure – new record**: use this tab to enter more than one Additional Procedure Code for an item

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

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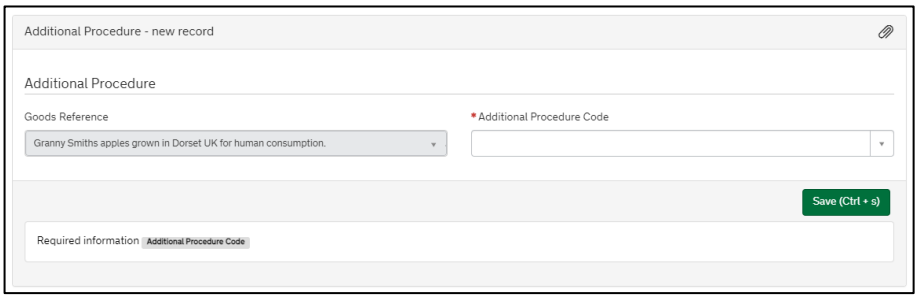
Note: '000' cannot be combined with any other Additional Procedure Code in use. See the Additional Procedure Code section of this guide for further explanation.

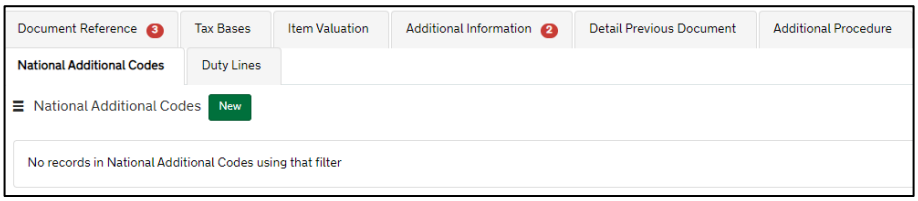
- Click **New** to add an additional procedure

- You will be presented with the option to input an **Additional Procedure Code**

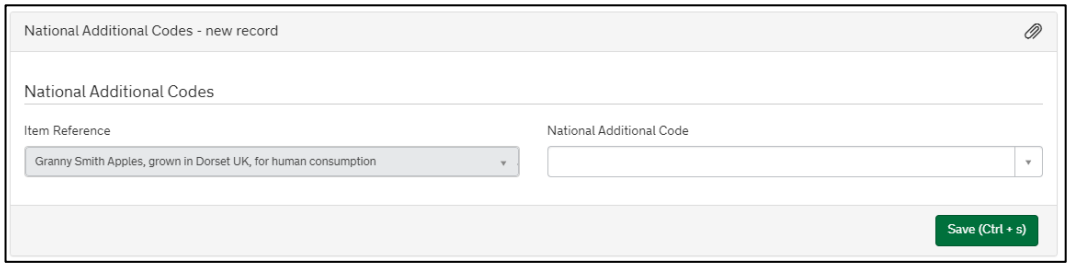


More information on additional procedures can also be found in the Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations guide on NICTA.

7. **National Additional Codes**: this is used when you need to add more than one **National Additional Code** for your item:



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



8. **Duty Lines**: this tab will be used once your Full Frontier Declaration has been submitted to list any payments associated with your item

An overview of Tax Type Codes can be found on GOV.UK.

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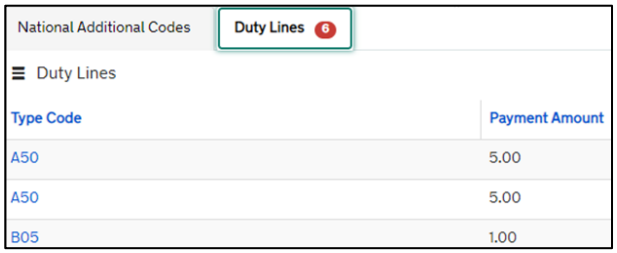
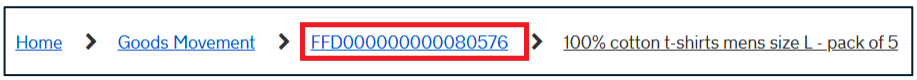


If you have reviewed all the other tabs in the consignment, then proceed to follow instructions for submission.

4.6 Submission of Full Frontier Declarations (all journeys)

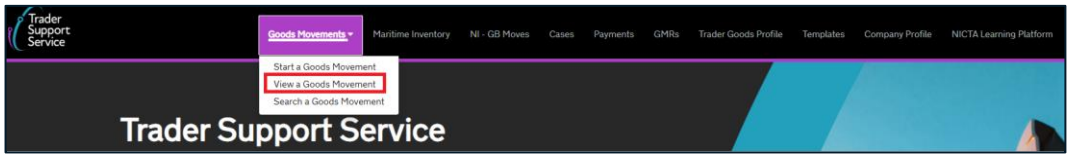
As stated previously, before submitting the Full Frontier Declaration ensure that you accurately complete the consignment (header) and item level data. If you have not completed all data for the declaration, it will not be accepted, and you will be notified that further information is required.

1. Once information has been completed, navigate to the declaration level by clicking the declaration number (prefix '**FFD'**) at the top of the page, so you can submit:



If the declaration cannot be processed due to an error, you will be notified by email with instructions to return to the TSS Portal and navigate to the Full Frontier Declarations (by consignment) section. The declaration will be moved into 'Trader Input Required' or 'Amendment Required' status.

To find the Full Frontier Declaration that you need to amend, login into the TSS Portal and click on **Goods Movements**, and then select **View a Goods Movement** from the drop-down.



2. When the View Goods Movement dashboard opens on a new page, select the option **Full Frontier Declarations (by consignment)** in the '**Type**' column on the left, and then one of the following options from the '**Status**' column on the right:

   - **Input Required FFD Declarations** for all declarations in 'Trader Input Required' status

   OR

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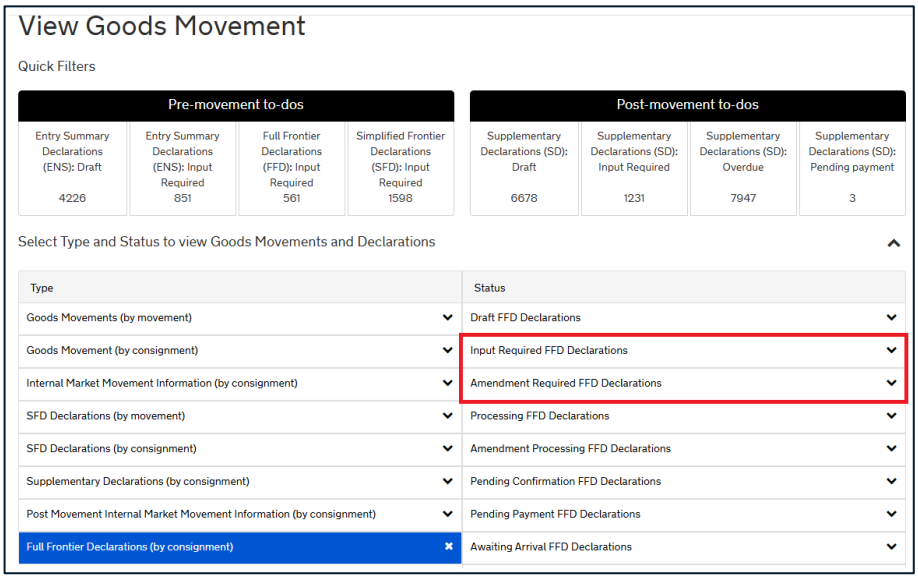
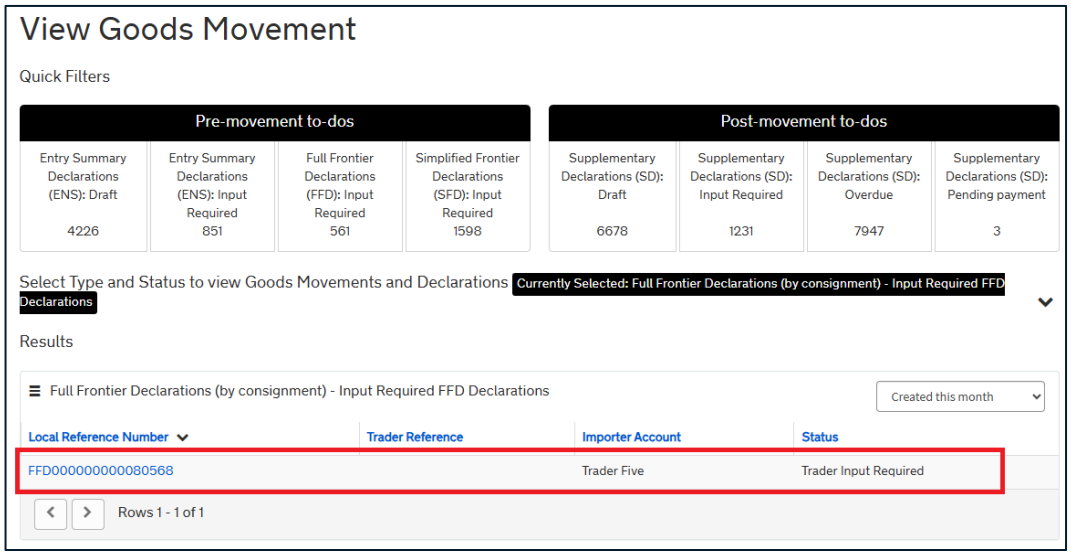
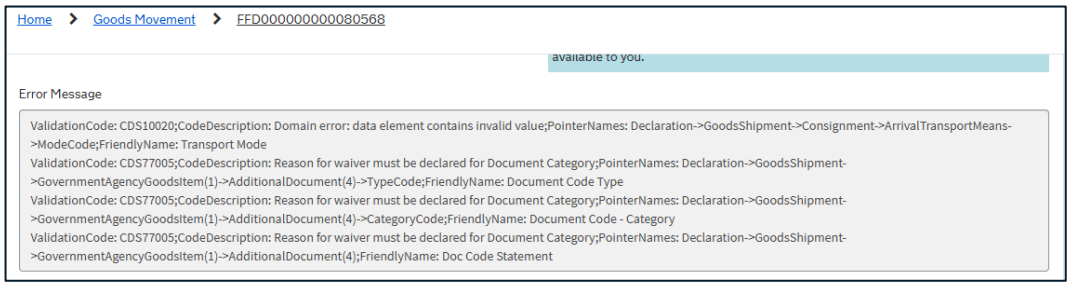
- **Amendment Required FFD Declarations** for all declarations in 'Amendment Required' status in the TSS Portal:



3. Select to open the relevant declaration from the list of declarations on the next page:



4. Review the error message within the declaration selected:



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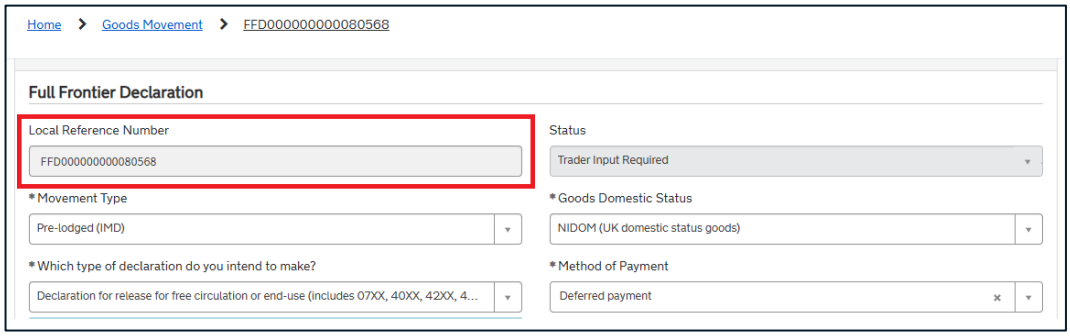
Amend declaration to resolve errors

If your Full Frontier Declarations cannot be processed due to an error, refer to the Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations on NICTA for instructions on how to resolve the most common errors. If you require additional help, contact the TSS Contact Centre. It may be useful to provide your **Local Reference Number**, which can be found at the top of the Full Frontier Declaration page portal:

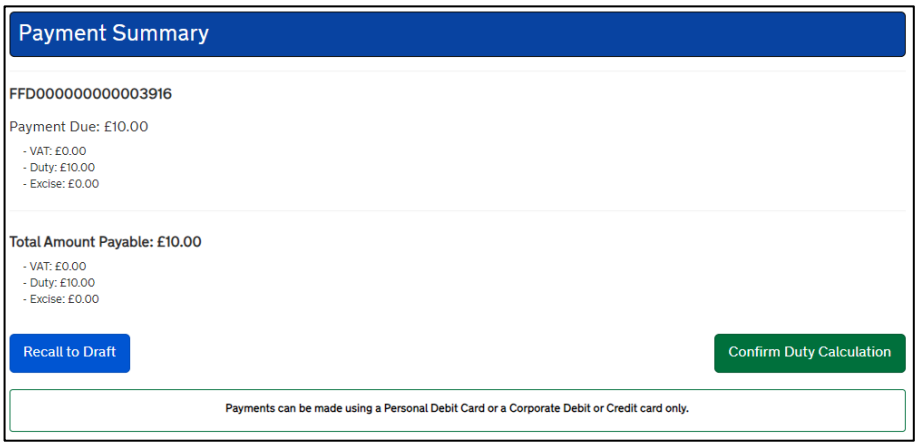


5. Once you have made the relevant changes, select the **Reprocess** button at the bottom of the consignment page:

It is important to keep monitoring the declaration's progress, resolve issues and resubmit through various statuses as required.

6. Once the Full Frontier Declaration has been completed successfully, the declaration will move into 'Pending Confirmation' status

You will have the ability to **Recall to Draft** status or to **Confirm Duty Calculation** if there is duty, VAT or Excise due. If the Full Frontier Declaration is for RoW excluding the EU, you do not have the option to **Recall to Draft** or **Confirm Duty Calculation**.



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7. Once you confirm the calculation is correct, TSS will notify you by email if VAT and/or duty payments are due, with instructions on how to arrange payment if this is on the TSS DDA:

   - If you use your own DDA, or no duties are due, the goods will go to '**Awaiting Arrival FFD Declarations**' status
   - If you use a 'CDS Cash Account', you must ensure the funds available are sufficient to cover the total amount payable
   - If you use immediate payment by electronic credit transfer, your HMRC Payment Reference (prefixed with CDSI) used to complete payment will only be visible after the goods have arrived:

Number	HMRC Payment Reference	Duty	VAT	Excise	Total	Subsidy Total
TOT000000002789052	CDSI22KWVQ8AR000	3608.64	7609.55	0.00	11218.19	0.00

8. You must monitor your goods to ensure they go into 'Arrived' status after the arrival into NI has occurred:

   - **RoRo**: the arrival depends on a successful completion of the GMR by the haulier/carrier in GVMS or on the TSS Portal
   - **Maritime inventory-linked locations**: you can complete the Full Frontier Declaration prior to goods arrival (pre-lodged) or after goods arrival (arrived) at the customs clearance location

   If there is an inventory hold or other customs hold, your Full Frontier Declaration could go into 'Post Arrivals Hold' after arrival. This will occur when the clearance is prevented after the arrival is triggered. The status of the inventory record will change to 'On Hold' and you will receive a notification email to inform you of the change. Further information/documentation will/may be required, depending on the reason.

   If goods are seized by an agency or department of HMG, the status of the inventory record will change to 'Seized' and you will receive a notification email informing you of the change:

FFD000000000005887	Trader Four	Invalidated/Seized

   If the inventory can't be matched to an inventory record, the status of the inventory record will change to 'Trader Input Required'. This could be for the following reasons:

   - The inventory can't be claimed, as no matching inventory can be found

     This could be because the inventory reference has been entered incorrectly or there may be a duplicate claim for the inventory record. If there has been a duplicate claim for the inventory record, the TSS system will raise a case for an agent to

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investigate and resolve this. Contact the TSS Contact Centre if you need further assistance.

- The number of packages within the declaration does not match the number of packages within the inventory record

  TSS checks this before enabling the declaration to be submitted, though errors can still occur. Check that the number of packages on the declaration matches what has been entered within the inventory record, correct the number and resubmit. Contact the TSS Contact Centre if you need further assistance.

When the goods have been successfully cleared and released by the port or shed, the status of the Inventory Claim will change to 'Released' and the Full Frontier Declaration will go into 'Closed' status.

9. **Air inventory-linked locations**

   You must complete an arrived Full Frontier Declaration for declarations travelling by air to NI. The inventory record must also be arrived to match the declaration type.

   Your Full Frontier Declaration can go into 'Post Arrival Hold'. This will result when the clearance is prevented after the arrival is triggered, and requires further action depending on the reason:

   - Where your and/or customs agent's DDA or selected method of payment does not have sufficient funds to cover the duties, taxes or excise due after arrival, goods will move into 'Fiscal Hold' status and move to 'Closed' status automatically once there are sufficient funds

     See the Payments: Step-by-step guide using TSS on NICTA for more details on how to pay more funds into a DDA to increase the credit limit, or into a CDS Cash Account to increase the balance:

   - Where you are using immediate payment by electronic credit transfer, the HMRC Payment reference will appear after arrival and completion of the Full Frontier Declaration

     For information on how to complete the payment to HMRC, refer to the Payments: Step-by-step guide using TSS on NICTA.

10. More information is required for customs to provide a release for the goods and to close the declaration – this can be the result of post arrival controls or the request for more information:

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Full Frontier Declarations (by consignment) - Post Arrival Hold FFD Declarations

Created last 12 months

Local Reference Number	Trader Reference	Importer Account	Status
FFD000000000014049	Selenium FFDREG040	Trader Two.	Fiscal Hold
FFD000000000013986		Trader Two.	Fiscal Hold
FFD000000000013985		Trader Two.	Fiscal Hold

11. You must monitor your goods to see if they have been arrived and gone to 'Closed' status after the arrival date you have completed

    After the goods have been accepted, a **Tax Point** can be seen on the declaration:

    Tax Point

    23/08/2021 13:42:56

    After the goods have been customs cleared, a **Clear Date/Time** will be visible on the declaration. The status will be set to 'Closed'. If there are no post-arrival holds, there is a 10-minute dwell time between the acceptance of the declaration and the customs clearance:

    Clear Date/Time

    23/08/2021 13:54:03

12. If your declaration is for inventory-linked cargo or consignments, when the goods are customs cleared TSS will notify you via a case on the TSS Portal

    Any ground, storage or port charges that have been incurred may also need to be paid before the goods are released, in accordance with the port or sheds operating procedures.

    Having an account with the ground handler is the most efficient way to pay these. If you are using an agent, most will have an account in place.

4.7 Customs clearance of goods

Delays in customs clearance of movements to air or maritime ILPs and locations may result in increased charges at the port or airport, such as ground handling, storage or port charges. For inventory-linked air consignments, the party who asks for the consignment to be nominated to the TSS badge code is responsible for these charges and TSS will not accept any liability for charges incurred.

For maritime cargo/consignments, the party who claims the inventory record is responsible for any charges incurred. You may need to pay these charges in full before the consignment/ cargo is released by the shed for collection. Having an account with the ground handler is

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the most efficient way to pay these. If you are using an agent, most agents will have such an account in place.

For both **RoRo** movements and **movements to air or maritime ILPs and locations**, you must monitor the declaration to ensure customs clearance before delivery and the closing of the declaration after arrival. Goods that have arrived will move into 'Arrived' status and display the **Tax Point**. After a short dwell time of usually between 10 to 20 minutes, the goods will be customs cleared, and the declaration will move into 'Closed' status with the Clearance Date/Time visible on the declaration.

Note: For air or maritime ILPs and locations if goods are arriving to an inventory-linked location, you should receive a notification from TSS via a case on the TSS Portal, informing you that cargo has been released from any possible inventory holds.

The declaration may move into 'Post Arrival Hold' status if the goods require further action before customs clearance can be granted.

A customs declaration must progress onto 'Closed' status before the goods can be released for onward delivery.

4.8 Potential air inventory issues

If, after submission and customs clearance of an inventory-linked consignment you become aware of any issues that apply and the shed operator is not able to help you, contact the TSS Contact Centre by raising a case on the TSS Portal against the declaration. Ensure you put '**C21 Air ILP issue'** as the first part of your email subject line.

A C21 is used to clear the inventory record in situations where the inventory record does not match the declaration. The airline may tell you this or you may become aware of this if you know you are expecting a different amount of goods than has been declared.

If you are requesting a C21 declaration for inventory clearing, TSS only supports the C21 solution where the goods are not able to gain release from the shed. You must provide a written explanation of why the C21 is required by the shed operator and additional documentation if necessary. There is further information on how to Make a Customs Clearance Request (C21) on GOV.UK.

In all cases, the details of your shipment and the exact issue will be taken by the TSS agent and will be passed to a specialist TSS group to assist you in resolving these types of issues. You will be given a support case number to maintain contact until the issue is resolved.

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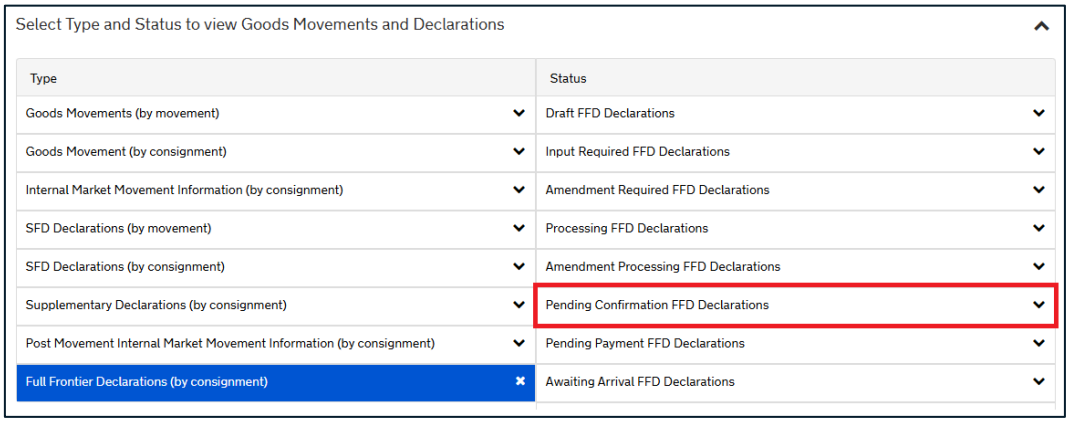
5 How do I edit/cancel a Full Frontier Declaration submitted to CDS?

5.1 Amending Full Frontier Declarations when status is 'Pending Payment'

When you have a payment due (note that TSS may only ask you to make this at a later date), review the guidance on Tariffs on goods movements into Northern Ireland (NI), which covers a number of schemes and options that can reduce the payments. The guide also details how to amend your Full Frontier Declaration to make use of these Customs Duty waivers and schemes.

If you have not used the options outlined above, or you did not populate your information correctly, you should return your Full Frontier Declaration to draft mode to make amendments (not applicable for a Full Frontier Declaration for RoW excluding the EU movement). Note that the use of Full Frontier Declaration requires that payment is made before the goods can move.

1. To return your declaration to draft mode, click on **Goods Movements** at the top of the TSS Portal home page and select **View a Goods Movement** from the drop-down
2. Then from the dashboard on the next page, select **Full Frontier Declarations (by consignment)** from the column on the left
3. Next, select **Pending Confirmation FFD Declarations** from the column on the right, to reveal the list of Full Frontier Declarations with that status:



4. Identify and select the Full Frontier Declaration reference that you want to recall to draft
5. Click the **Recall to Draft** button in the **Payment Summary** section:

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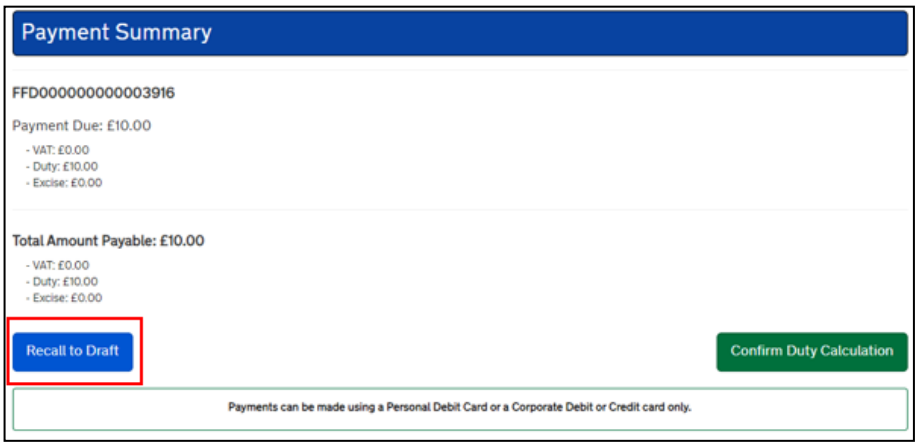

The Full Frontier Declaration will be returned to 'Draft' status and you will be able to edit fields again.

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

If you have made an amendment to use an option to pay zero duties, you can confirm this has been completed successfully by going back to the Full Frontier Declarations section and then finding the declaration in the sub-section **Awaiting Arrival FFD Declarations**.

If you still need to pay duties, TSS will notify you by email that payment is due. At this point, you may either choose to **Recall to Draft** to edit your Full Frontier Declaration or make payment.

If the TSS Portal continues to show that you need to pay charges but you believe this is incorrect, contact the TSS Contact Centre for support on 0800 060 8888.

For support with errors, review the guidance on NICTA, including the Guidance on resolution to common error codes for Supplementary Declarations and Full Frontier Declarations).

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

Use the C2001 form to make a voluntary disclosure of underpayments arising on the import of goods, where extra duty or VAT is due. The following information is required for completing the form:

- **Movement Reference Number** (MRN) of the Full Frontier Declaration against which you are making the voluntary amendment. **Note:** your MRN will have been emailed to you by TSS
- Name, address, telephone number and EORI number of the Importer
- Name, address, telephone number and EORI of the Representative
- Original **Procedure Code** and **Additional Procedure Codes**
- Revised **Procedure Code** and **Additional Procedure Codes**, if changed

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- **Commodity Code** including item number and data element (DE) number in CDS (refer to the Data guide: TSS declaration data requirements for a mapping of TSS data fields to CDS data elements)
- Details and reason of the amendment
- Underpayment details such as the amount of any duty or VAT paid already. In addition, you will need details of the amount of duty or VAT owed to HMRC and evidence of the amounts owed

For further guidance refer to Apply for a voluntary clearance amendment (underpayment) (C2001) on GOV.UK.

For help on using the TSS Portal to find the right declaration or to download your declaration, refer to the How to use the TSS Portal guide on NICTA.

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

Use C285 form to claim for repayment if you have overpaid import duty and VAT. You'll be applying under the Union Customs Code (UCC) legislation as your goods arrived in NI.

The following information is required to complete the form:

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

For further guidance refer to How to claim a repayment of import duty and VAT if you've overpaid on GOV.UK.

For help on using the TSS Portal to find the right declaration or to download or export your declaration, refer to the How to use the TSS Portal guide on NICTA.

5.4 How do I make a claim under the Duty Reimbursement Scheme?

What is the Duty Reimbursement Scheme?

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

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

Further details on the Duty Reimbursement Scheme, all conditions and timelines, including examples of evidence you can provide to support your claim, can be found on GOV.UK.

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

To identify declarations submitted in TSS for which you paid duties and for which you may be eligible to claim a repayment under the Duty Reimbursement Scheme, you can use the **Report of Declarations with Duty Paid** functionality in the TSS Portal and request a report:

Request the Production of a Declaration Duty Paid Report	Use this process to request the production of a Declaration Duty Paid report Request Report

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

For a step-by-step guide on how to request a **Report of Declarations with Duty Paid** from the TSS Portal, refer to the How to use the TSS Portal guide on NICTA.

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

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

Conditions for claiming

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

- Are the same goods from the original customs declaration and you have subsequently rejected because they:
  - Do not meet the conditions of the contract, and/or
  - Are defective, and/or
  - Are damaged before customs clearance
- Have not been used, other than the minimum necessary to establish they were defective or did not meet the conditions of the contract

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- Have not been sold after having been found to be defective, damaged, or not meeting the conditions of the contract
- Will be re-exported or destroyed

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

Note: For details on claiming import duty and/or VAT on rejected imports, refer to the Claim repayment or remission of charges on rejected imports on GOV.UK.

How to claim and when to apply

For goods imported into NI using CDS, you can use form C&E1179CDS (unless you are a VAT registered business and reclaiming import VAT only, you can do this via your VAT return). You must submit:

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

What you'll need

Some of the important information required to complete your C&E1179CDS claim includes:

- Name, address, telephone number and EORI number of the Representative
- **Movement Reference Number (MRN)** of the declaration against which you are applying for repayment of duties and VAT on rejected imports
- Commercial invoice for the imported goods or other documentary proof of entitlement
- Calculation worksheet if you're claiming a proportion of the charges paid

There is further guidance on claims for rejected imports on GOV.UK.

For help on using the TSS Portal to find the right declaration or to download or export your declaration, refer to the How to use the TSS Portal guide on NICTA.

5.6 Cancelling a declaration

You can cancel the declaration in the following state:

- If you are still in the process of creation on the TSS Portal and have not yet submitted (in '**Draft**' state)
- If you have submitted a declaration but it has been subsequently rejected, which means the declaration is in the state '**Trader Input Required**'
- Pending payment / Pending Confirmation

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If the declaration is in 'Pending Confirmation' or 'Pending Payment' status, you can cancel the Full Frontier Declaration by selecting the **Cancel Consignment** button above the Payment Summary:

This option to cancel consignment is not an option if you have a Full Frontier Declaration for a RoW excluding the EU movement.

If your goods are in 'Awaiting Arrival' status, you can request a Full Frontier Declaration to be cancelled by raising a case against it on the TSS Portal, if you have not confirmed the duty calculation and made payment for any duties. You will need to indicate the reason for the cancellation. A TSS agent will cancel the Full Frontier Declaration for you, if appropriate, and confirm the cancellation.

For more information on how to use the TSS Portal, including how to amend or cancel a declaration or raise a case, refer to the How to use the TSS Portal guide on NICTA.

6 I need to know more

There are additional guides available on NICTA to support you with trade into and out of NI:

- How to use the TSS Portal
- Tariffs on goods movements into Northern Ireland (NI)
- Guidance on controlled goods and the Online Tariff Tool
- Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations
- Data guide: TSS declaration data requirements
- Full Frontier Declarations - Submitting FFD (video)
- Full Frontier Declarations - Adding Consignment details (video)
- Full Frontier Declarations - Adding Goods Items (video)
- Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations

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- Merchandise in Baggage

You can also contact the TSS Contact Centre for support on 0800 060 8888.

7 Changes to Guidance and Policy

Last updated February 2026.

February 2026: Movement Assistance Scheme section removed.

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

May 2025: Advice added about checks on licences and certificates for controlled goods.

May 2025: Removal of Windsor Framework disclaimer.

March 2025: New TSS Portal view and referencing to simplified processes for Internal Market Movements guidance available on NICTA.

November 2024: Continuous Improvement.

September 2024: Updated to reflect changes to Maritime Inventory page.

June 2024: Updated to remove Air from ENS core journey.

April 2024: Updated to reflect changed in GB EORI.

March 2024: Updated to reflect text amendment regarding use of NIREM and UKIMS and removal of reference to UKTS.

January 2024: Updated to further detail how Full Frontier Declarations (pre-lodged and arrived) can be completed through TSS.

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

September 2023: Section 5 updated to reflect Duty Reimbursement changes.

July 2023: Updated to reflect UK Internal Market Scheme (UKIMS) changes.

June 2023: Updated to reflect minor amendment to 'Notice 252' wording.

April 2023: Updated to reflect continuous improvement activities.

January 2023: Updates to Valuation Methods and Dual Tariff.

December 2022: Updates for the time saving functionality for **Save and Add New** in respect of additional goods items and further document reference screens. Introduced the new link to the HMRC Tariff tool displayed in the help text for Commodity Code field on the TSS Portal.

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October 2022: Updated guide E01, E02 and 1SV and reworded section on Valuations Methods. Updated screenshots to reflect new TSS Portal design.

July 2022: Addition of section on changes to guidance and policy.

June 2022: Updates for introduction of automated amalgamation of consignments for movements via maritime into inventory-linked ports in Northern Ireland. Addition of an appendix listing all scenarios supported on the TSS full frontier journey.

April 2022: Added links to new valuation method guide and general improvements to the guide.

February 2022: Minor updates for service enhancements.

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