

Oral Declarations: Checklist for traders

*One-time action

Action

Check if your goods can be declared using an Oral Declaration at [GOV.UK](https://www.gov.uk)

Ensure you and your haulier/intermediary are registered with the Trader Support Service (TSS)*

Complete an Entry Summary (ENS) Declaration and note your Oral Declaration intention on TSS by selecting 'I am transporting an empty container/trailer/van/lorry under a contract of carriage, which requires a safety and security declaration for GVMS' as the **ENS Only Reason** in all Oral Declaration cases (i.e., regardless of whether the statement is true for your goods and movement)

[Create a Goods Movement Reference \(GMR\)](#) on the HMRC Goods Vehicle Movement Service (GVMS). Select 'oral or by conduct declaration' on GVMS prior to movement

Complete form [C108](#) – only if using an Oral Declaration for Temporary Admission

For further help, please refer to the [Special Procedures guide](#) or consult the TSS Contact Centre for support on 0800 060 8888.

This guide is relevant for:

- Movements of commercial goods where an oral declaration is permitted under a contract of carriage AND
- Great Britain to Northern Ireland (GB:NI) journeys not using Inventory-Linked Ports

This guide does not cover movements of goods for private individuals (for further guidance on such movements, please visit [GOV.UK](https://www.gov.uk)). Certain commercial goods can also be declared as [Merchandise in Baggage](#).

What are Oral Declarations?

Oral Declarations are a method of declaring commercial goods to customs at import, at the goods to declare channel, or the red phone point in the customs area of a port or airport.

How TSS supports Entry Summary Declarations

- TSS provides a portal for registered traders, carriers and hauliers to provide safety and security data which TSS will use to generate and submit Entry Summary Declarations to HMRC
- TSS uses this and further data provided by the trader to complete import declaration requirements