

TSS User Guides

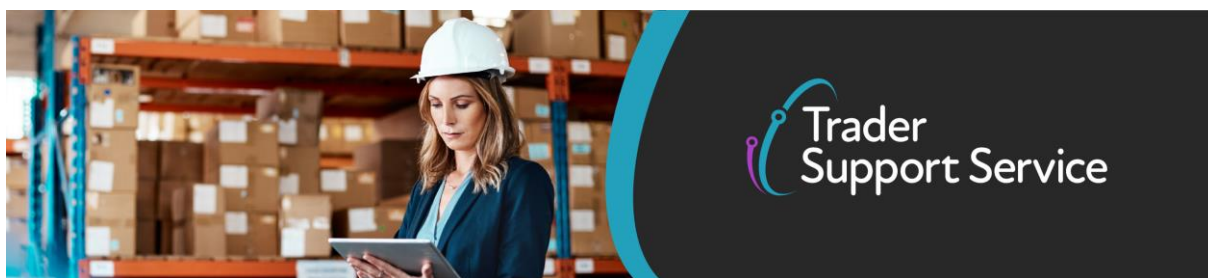
Merchandise in Baggage



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If there are any words or acronyms in this document that you don't know, visit the [Jargon Buster](#) or use the search tool on the [Northern Ireland Customs & Trade \(NICTA\) website](#) to find a definition.

1 What is Merchandise in Baggage (MiB) and what are the requirements?

Merchandise in Baggage (MiB) are commercial goods (for trade or business use) where:

- A commercial transport operator does not carry them for you
- The trader is carrying the goods in their accompanied baggage
- The goods are:
 - not recorded on the ship, train or aircraft manifest as freight
 - not for personal use or meant as personal gifts

Since 1 January 2021, you need an import customs declaration to move these goods from GB to NI.

In general, no customs declarations will be required for MiB movements from NI to GB. However, under specific circumstances an export declaration may be required. For more information on these cases and for guidance on how the Trader Support Service (TSS) can support with export declarations, please consult Northern Ireland Customs & Trade Academy (NICTA).

2 How will the Trader Support Service (TSS) support MiB movements from Great Britain (GB) to Northern Ireland (NI)?

For movements from GB to NI, you can submit MiB import declarations using the TSS online Entry Summary Declaration (ENS) portal.

This is the same portal that carriers will use for standard goods movements from GB to NI.



TSS will use this data to generate ENS Declarations¹ and Import Customs Declarations.

After the import declaration has been generated, goods can move into NI with nothing to declare upon arrival. Remember to keep the reference numbers provided by TSS to hand when crossing to NI, as they may be requested by Border Force.

Once the goods have arrived in NI, TSS will request additional information about the goods to complete the Supplementary Declaration (SDI). You must submit data for the SDI by the 5th working day of the month after the goods movement.

This guide details the data required to complete the ENS Declaration before goods move.

For information on how to complete the SDI after goods have moved, please see the [Supplementary declarations: Step-by-step guide](#) on NICTA.

3 TSS ENS Declaration portal data requirements for MiB

An overview of the general data requirements for the ENS Declaration portal can be found in the [Data guide: TSS declaration data requirements](#) on NICTA website.

Some fields in the ENS Declaration may be more challenging specifically for MiB. Please refer to the field guide below for MiB-specific guidance on these fields.

Movement information	Description*
Type of Movement	<p>The means of transport: Roll on Roll off (RoRo) 'RoRo (accompanied/unaccompanied)' or 'Air'.</p> <p>If travelling by ferry, please select 'RoRo (accompanied/unaccompanied)'.</p> <p>If travelling by air, please select 'Air'.</p>

¹ While the ENS Declaration is not mandatory for MiB, it will also be automatically submitted to HMRC along with the Simplified Frontier Declaration (SFD).

Because TSS submits an ENS Declaration on your behalf, Border Force will perform a risk assessment based on the information provided. In some rare circumstances, you may be required to present the goods for inspection.



Movement information	Description*
Identity number of transport	<p>If travelling by ferry with your own vehicle, please enter the registration number of your vehicle.</p> <p>If travelling by ferry without a vehicle, please enter 'Passenger'.</p> <p>This field is not required if travelling by air.</p>
Conveyance Reference Number	Please see Data guide: TSS declaration data requirements .
Nationality of means of transport	<p>If travelling by ferry with your own vehicle, please enter the country where your vehicle is registered.</p> <p>If travelling by ferry without a vehicle, please enter the country where the ferry operator is registered.</p> <p>If travelling by air, please enter the country where the airline is registered.</p>
Carrier XI/EU EORI and details	<p>The carrier's Economic Operators Registration and Identification (EORI) number, which must be an XI or EU EORI.</p> <p>For MiB, you are the carrier and you should enter your own XI EORI here.</p>
Arrival date/time	Please see Data guide: TSS declaration data requirements .
Port of departure	Please see Data guide: TSS declaration data requirements .
Port of arrival	Please see Data guide: TSS declaration data requirements .
Seal Number	Please see Data guide: TSS declaration data requirements .
Route	Please see Data guide: TSS declaration data requirements .



Movement information	Description*
Place(s) of loading	Please see Data guide: TSS declaration data requirements .
Place of unloading	Please see Data guide: TSS declaration data requirements .
Transport document reference	The reference number of the applicable transport document. For MiB, there may not be a transport document. In this case, please enter 'MiB' in this field.
Transport charges	The method of payment (from the trader to the carrier) for transporting the goods. For MiB, this may not be applicable. In this case, please select 'Other'. Otherwise, please see Data guide: TSS declaration data requirements.
Exporter and Importer EORI and details*	XI or EU EORI number of the exporter (the party delivering the goods as stipulated in the transport contract) and the importer (the party that takes ownership of goods post customs-clearance). If the XI or EU EORI is unavailable, name and address can be provided as an alternative. For MiB, you may be both the exporter and importer, in which case you should enter your own XI EORI number in both fields.
Importer EORI and details*	GB EORI number of the importer. The importer is the party responsible for completing customs procedures for the arrival of the goods. For MiB, you are the importer as you are the party responsible for completing customs procedures (unless agreed with an external party). You should enter your own GB EORI number in this field.



Movement information	Description*
Exporter EORI and details*	<p>GB EORI number of the exporter. The exporter is the party responsible for completing customs procedures for the departure of goods.</p> <p>For GB to NI trade, and all other cases where no export procedures are required, this would usually be the exporter.</p> <p>For MiB, you may be the exporter yourself, in which case you should enter your own GB EORI number.</p>
Item (Declaration Goods) information	Description*
Equipment number, if containerised	Please see Data guide: TSS declaration data requirements .
UN dangerous goods code	Please see Data guide: TSS declaration data requirements .
Type of packages	<p>The type of packaging. Options are: 'Cases', 'Boxes', 'Pallets', 'Bulk container'.</p> <p>For MiB, it may be that none of these apply. In this case, please select 'Cases'.</p>
Number of pieces or packages	Please see Data guide: TSS declaration data requirements .
Package marks	A description of the marks and numbers on the transport units or packages. This should include a description and any information that will allow customs to identify this package within the load.



Movement information	Description*
	For MiB, there may not be any package marks. In this case, please enter 'No marks'.
Gross mass (KG)	Please see Data guide: TSS declaration data requirements .
Goods description	Please see Data guide: TSS declaration data requirements .
Invoice number	Please see Data guide: TSS declaration data requirements .
Are the items controlled goods?	Please see Data guide: TSS declaration data requirements .
What type of controlled goods are you carrying? (Required for controlled goods)	Please see Data guide: TSS declaration data requirements .
Commodity code (Required for controlled goods)	Please see Data guide: TSS declaration data requirements .
Country of origin / preferential origin (Required for controlled goods)	Please see Data guide: TSS declaration data requirements .
Item price (Required for controlled goods)	Please see Data guide: TSS declaration data requirements .



4 How VAT is accounted for by businesses carrying MiB between GB and NI

When you will have to account for import VAT

You will need to account for import VAT where:

- goods were originally purchased from a non-VAT-registered business
- goods have been made from materials that cost less than the value of the final product, for example, where the sender has built a musical instrument or ornament

Where the goods are carried by a non-VAT registered business, you should account for the import VAT when you make your MiB declaration through TSS.

Where the goods are carried by a VAT-registered business, the import VAT should be declared and reclaimed through the business's VAT return, resulting in a nil net tax effect. Businesses should document such movements in their own records as evidence that they have accounted for them correctly.

5 Changes to guidance and policy

Last updated July 2022.

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

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