

TSS User Guides

Periodic Declaration: General Guidance



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

1 Introduction

The purpose of this guide is to assist with the decision to use and subsequently complete Periodic Declarations submitted via the Trader Support Service (TSS) for goods movements from Great Britain (GB) into Northern Ireland (NI).

Periodic Declarations are a method of declaring goods under combined Supplementary Declarations. This process reduces the burden of submitting individual Supplementary Declarations by creating a singular Periodic Declaration when you make multiple goods movements over the same calendar month. Consignment (header) level data does not have to be provided repeatedly for Supplementary Declarations that have been combined in one Periodic Declaration. This is permitted as a trade simplification under [Title V](#) of the Union Customs Code (UCC), to improve efficiency in the customs process.

The TSS simplified journey allows businesses to move goods from GB into NI by making a simplified declaration before the goods move and then providing the full information about the goods after they have moved. This is the most common journey on TSS. As part of this journey, TSS provides a service to help users identify appropriate Supplementary Declarations and amalgamate these into a Periodic Declaration for the relevant month.

No specific authorisation is required for businesses to be able to use Periodic Declarations, i.e., all users of TSS can choose to use Periodic Declarations if appropriate.

Note: Customs agents (also known as Agents and Intermediaries) may complete declarations in TSS on behalf of traders, if authorised, and should follow the process in this guide after logging into their agent account and selecting 'Represent a Trader'. Details on how to represent a trader in TSS can be found in [A Handbook for Customs Agents and Intermediaries](#) on NICTA.

You can submit more than one Periodic Declaration per month. Any draft Supplementary Declarations that you do not combine into Periodic Declarations should be submitted individually in TSS, as explained in the [Supplementary Declarations: Step-by-step guide](#) on NICTA.

This guide leads you through the conditions and restrictions for opting to use Periodic Declarations as well as the steps you will need to follow.

¹ Terms used in this guide refer to the terminology used on the TSS Portal. Please note that these may not match the most recent terms used on GOV.UK, in HMRC's Customs Declaration System or the Northern Ireland Online Tariff on [GOV.UK](#).



2 Periodic Declarations in TSS

Where [matching rules](#) are met, it is possible to make a monthly **Periodic Declaration** that combines Supplementary Declarations for multiple consignments for different goods, moved several days apart, into a single Periodic Declaration.

TSS applies [matching rules](#) at the consignment (header) level, to help you to determine which open Supplementary Declarations can be combined within a Periodic Declaration.

Note: For the purposes of this guide, open Supplementary Declarations are those in 'Draft' or 'Trader Input Required' state.

It is important that you fully understand how to interpret and apply these rules since TSS cannot confirm all criteria that must be met to combine Supplementary Declarations.

3 When can you use Periodic Declarations?

Goods movements being combined and declared on a single Periodic Declaration must meet the [matching rules](#). Please note that these rules differ from the aggregation rules to be met under customs simplified procedures.

You CAN:

- Only add Supplementary Declarations that satisfy the [matching rules](#)
- Only combine Supplementary Declarations created in TSS during the same calendar month (1st – 31st)
- Only add Supplementary Declarations that are open (i.e., are in a 'Draft' or 'Trader Input Required' state). The [Data guide: TSS declaration data requirements](#) on NICTA explains how to upload a Periodic Declaration

You CANNOT:

- Create a Periodic Declaration from a Supplementary Declaration that has gone through the TSS Assisted Completion Service
- Create a Periodic Declaration from a Supplementary Declaration for which the first day of the arrival date and time is more than 365 days ago
- Add Periodic Declarations to another Periodic Declaration
- Add Supplementary Declarations for which the first day of the arrival date and time is more than 365 days ago
- Combine Supplementary Declarations if the total number of line items will exceed 99

Validation will be performed within TSS on Supplementary Declarations to check there are no system constraints on the item lines or the consignment (header) level information according to the [matching rules](#). **TSS, however, is unable to confirm whether the matching**



rules have been met and therefore it is important that those intending to make use of Periodic Declarations fully familiarise themselves with these [matching rules](#).

4 How to combine Supplementary Declarations into a Periodic Declaration

4.1 Creating a Periodic Declaration

An [Add to Periodic Declaration](#) button is available when you work with Supplementary Declarations in a 'Draft' or 'Trader Input Required' state that are less than 365 days old:

The screenshot shows a web application interface with a navigation bar at the top containing: Declarations, Maritime Inventory, NI - GB Moves, Cases, Payments, GMRs, Templates, Company Profile, and NICTA Learning Platform. Below the navigation bar is a breadcrumb trail: Home > Declarations > SUP000000000086458. The main content area is titled 'Invoices and Goods' and contains several input fields and dropdown menus:

- Customs Warehouse Identifier:
- Supervising Customs Office:
- Exchange Rate:
- *INCOTERM:
- * Location of Goods (Border Release):
- * Delivery Location Country:
- Location of Goods (Other Releases):
- * Delivery Location Town:
- * Use Postponed VAT Accounting?:
- UN/LOCODE:

At the bottom of the form, there are three buttons: 'Add to Periodic Declaration' (highlighted with a red box), 'Submit', and 'Save (Ctrl + s)'.

This button is not displayed for:

- Supplementary Declarations being processed via the Assisted Completion Service
- Supplementary Declarations where the first day of the calendar month of the goods arrival date is more than 365 days ago
- Periodic Declarations

Clicking this button opens a form for combining Supplementary Declarations into a Periodic Declaration.

The blue banner in the screenshot below highlights important guidance on consignment (header) level details when combining Supplementary Declarations into Periodic Declarations. **Please familiarise yourself with the requirements before proceeding** by acknowledging the [matching rules](#) indicated in this guide.

Declarations ▾ Maritime Inventory NI - GB Moves Cases Payments GMRs Templates Company Profile NICTA Learning Platform

Home > Add Supplementary Declaration to Periodic Declaration

Please refer to the rules and guidance for Periodic Declarations [here](#).

NOTE: Please only proceed to add this Supplementary Declaration to a Periodic Declaration if you are sure that it adheres to the rules for doing so. In particular all header level info must be the same and apply equally to all goods items, e.g. any Additions or Deductions (freight costs), INCOTERMS etc.

Please do not add the Supplementary Declaration to the Periodic Declaration if the header level information is different.

Add Supplementary Declaration to Periodic Declaration

Use this form to associate a Supplementary Declaration to an existing or new draft Periodic Declaration.

Submit

Supplementary Declaration
SUP000000000086458

Tax Point Date
11/12/2023 22:47:15

Trader Reference
PS-7663 -007 Goods

Total number of Goods Lines
2

No matching periodic declaration exists. Click submit for a new Periodic Declaration to be created.

If this is the first Periodic Declaration you create in a given month, or TSS is unable to find any existing Periodic Declarations that meet the matching criteria based on what is in the Supplementary Declaration, a pale blue notice will appear at the bottom of the screen instructing you to click **Submit** to create a new Periodic Declaration:

Declarations ▾ Maritime Inventory NI - GB Moves Cases Payments GMRs Templates Company Profile NICTA Learning Platform

Home > Add Supplementary Declaration to Periodic Declaration

Please refer to the rules and guidance for Periodic Declarations [here](#).

NOTE: Please only proceed to add this Supplementary Declaration to a Periodic Declaration if you are sure that it adheres to the rules for doing so. In particular all header level info must be the same and apply equally to all goods items, e.g. any Additions or Deductions (freight costs), INCOTERMS etc.

Please do not add the Supplementary Declaration to the Periodic Declaration if the header level information is different.

Add Supplementary Declaration to Periodic Declaration

Use this form to associate a Supplementary Declaration to an existing or new draft Periodic Declaration.

Submit

Supplementary Declaration
SUP000000000086458

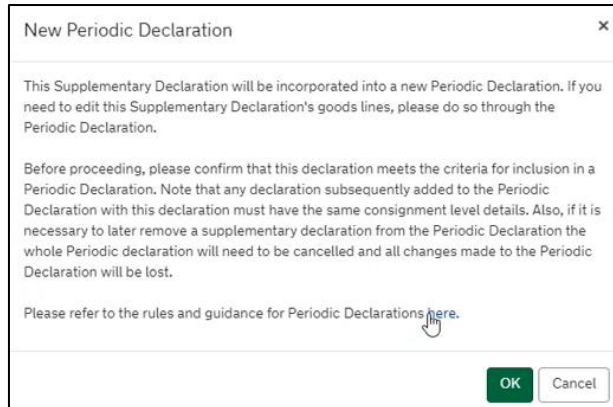
Tax Point Date
11/12/2023 22:47:15

Trader Reference
PS-7663 -007 Goods

Total number of Goods Lines
2

No matching periodic declaration exists. Click submit for a new Periodic Declaration to be created.

When you press **Submit**, a pop-up notice appears with further instructions. It is your responsibility to check compatibility with the [matching rules](#) before continuing.



You can **Cancel** at this stage and no further action will be taken. Otherwise, press **OK** to proceed with creating a new Periodic Declaration.

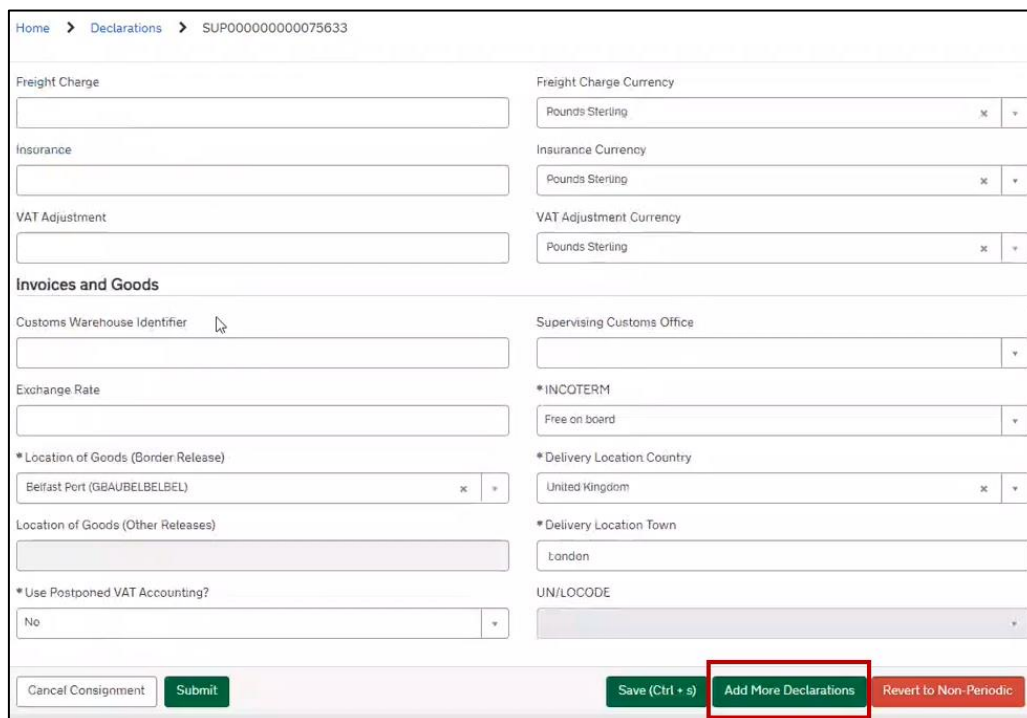
4.2 Adding one or more Supplementary Declarations to a Periodic Declaration

You can choose between TWO different methods to add one or more Supplementary Declarations on a Periodic Declaration:

- From the Periodic Declaration
- From the Supplementary Declaration

Method 1: From the Periodic Declaration

Scroll down the Periodic Declaration form and click the **Add More Declarations** button:





This will open a new form with the following fields:

- **Periodic Declaration:** this is the Supplementary Declaration reference you started from
- **Tax Point Date:** the Entry Summary Declaration's arrival date
- **Trader Reference:** a free-text field that can be populated in the Entry Summary Declaration to ensure a clear audit trail. It is carried through from the Entry Summary Declaration to the Supplementary Declaration. **Note:** if you edit the **Trader Reference** in the Entry Summary Declaration or Periodic Declaration, the changes will not translate back to the other stages
- **Total number of Goods Lines:** this is the total line items included in the Periodic Declaration. This will automatically increase in accordance with the number of item lines in each Supplementary Declaration that you combine. A **maximum of 99 lines** is allowed
- ***Supplementary Declaration(s):** this is where you can add one or more Supplementary Declarations to the Periodic Declaration

Home > Add more declarations to a Periodic Declaration

Please refer to the rules and guidance for Periodic Declarations [here](#).

NOTE: Please only proceed to add this Supplementary Declaration to a Periodic Declaration if you are sure that it adheres to the rules for doing so. In particular all header level info must be the same and apply equally to all goods items, e.g. any Additions or Deductions (freight costs), INCOTERMS etc.

Please do not add the Supplementary Declaration to the Periodic Declaration if the header level information is different.

Add more declarations to a Periodic Declaration

Use this form to associate a Supplementary Declaration to an existing draft Periodic Declaration.

Periodic Declaration
SUP00000000075633

Tax Point Date
01/02/2023 21:00:02

Trader Reference

Total number of Goods Lines
3

*Supplementary Declaration(s)

Required information
Supplementary Declaration(s)

Submit

Clicking the ***Supplementary Declaration(s)** field opens a drop-down list of the Supplementary Declarations that TSS has proposed meet the [matching rules](#) for the Periodic Declaration you wish to combine them with:

Add more declarations to a Periodic Declaration

Use this form to associate a Supplementary Declaration to an existing draft Periodic Declaration.

Periodic Declaration: SUP000000000075633

Tax Point Date: 01/02/2023 21:00:02

Trader Reference:

Total number of Goods Lines: 3

*** Supplementary Declaration(s)**

| | | | |
|--------------------|---------------------|--------------------|---|
| SUP000000000075627 | 01/02/2023 21:00:02 | Perfect Match 1 | 1 |
| SUP000000000075628 | 01/02/2023 21:00:02 | Perfect Match 2 | 1 |
| SUP000000000075629 | 01/02/2023 21:00:02 | Perfect Match 3 | 1 |
| SUP000000000075630 | 22/02/2023 15:00:00 | Later Tax Point | 1 |
| SUP000000000075631 | 01/02/2023 21:00:02 | Different Exporter | 1 |

Required information

Supplementary Declaration(s)

Submit

For each you will see:

- The Local Reference Number: the Supplementary Declarations that satisfy the [matching rules](#)
- **Tax Point Date:** the Entry Summary Declaration’s arrival date
- **The Trader Reference:** a free-text field populated in the Entry Summary Declaration to create a clear audit trail
- The number of line items for each Supplementary Declaration

When you select one or more of the Supplementary Declarations and click **Submit**, a pop-up information box asks you to confirm the matching criteria, with the option to press **Cancel** or press **OK** to proceed:

Home > Add more declarations to a P...

Use this form to associate a Supplementa...

Tax Point Date: 13/12/2023 12:20:00

Trader Reference: EOH133

Total number of Goods Lines: 2

*** Supplementary Declaration(s)**

✘ SUP000000000085928

Add to Periodic Declaration ✘

These Supplementary Declaration(s) will be incorporated into the selected Periodic Declaration. If you need to edit these Supplementary Declarations' goods lines, please do so through the Periodic Declaration.

By clicking Submit, you are confirming that these Supplementary Declarations meet all the criteria required to be included in the selected Periodic Declaration.

Note that these declarations and any declarations subsequently added to the Periodic Declaration must have the same consignment level details as those of the Periodic Declaration.

Also, if it is necessary to later remove a Supplementary Declaration from the Periodic Declaration the whole Periodic Declaration will need to be cancelled and all changes made to the Periodic Declaration will be lost.

Please refer to the rules and guidance for Periodic Declarations [here](#).

OK Cancel



NOTE: Please only combine the additional Supplementary Declarations with the selected Periodic Declaration if you are sure that they adhere to the [matching rules](#) for doing so.

After clicking **OK**, the chosen Supplementary Declarations are integrated into the Periodic Declaration. You can now see the newly added Supplementary Declarations listed under the new **Included Supplementary Declarations** tab in the Periodic Declaration:

Please be aware that all **Included Supplementary Declarations** are now in the state of 'In Periodic' and can no longer be changed in the Supplementary Declaration form as they have been incorporated into the Periodic Declaration:



If you wish to remove a Supplementary Declaration from a Periodic Declaration, you have an option to [Revert to Non-periodic](#) and start the process again.

You can repeat the process described above for combining more Supplementary Declarations with a Periodic Declaration multiple times (depending on the number of declarations meeting the matching criteria).

If preferred, you can **add more than one Supplementary Declaration to a Periodic Declaration at a time** by clicking on each of the selected Supplementary Declarations separately in the drop-down list before pressing **Submit**:

Add more declarations to a Periodic Declaration

Use this form to associate a Supplementary Declaration to an existing draft Periodic Declaration.

Periodic Declaration

Tax Point Date

Trader Reference

Total number of Goods Lines

*Supplementary Declaration(s)

| | | | |
|-------------------|---------------------|--------------------|---|
| SUP00000000075628 | 01/02/2023 21:00:02 | Perfect Match 2 | 1 |
| SUP00000000075628 | 01/02/2023 21:00:02 | Perfect Match 3 | 1 |
| SUP00000000075630 | 22/02/2023 15:00:00 | Later Tax Point | 1 |
| SUP00000000075631 | 01/02/2023 21:00:02 | Different Exporter | 1 |

Required information

Supplementary Declaration(s)

Submit

The individual Supplementary Declarations you have selected are then shown in the ***Supplementary Declaration(s)** field:

Add more declarations to a Periodic Declaration

Use this form to associate a Supplementary Declaration to an existing draft Periodic Declaration.

Periodic Declaration

Tax Point Date

Trader Reference

Total number of Goods Lines

*Supplementary Declaration(s)

Submit

The **Total number of Goods Lines** field for the Periodic Declaration is updated in accordance with the number of item lines in each Supplementary Declaration that you add.

For your guidance, a new box at the bottom of the form counts the number of **Good Lines** already in the Periodic Declaration, how many lines are being added when selecting each new Supplementary Declaration, and how many lines remain available to add:

Below the tracking there is a two-column table listing the **Supplementary Declarations** selected and the Goods Lines included in each, which allows you to see the most appropriate Supplementary Declaration to remove should you begin to approach the **Goods Line Limit**:

| Supplementary Declaration | Goods Count |
|---------------------------|-------------|
| SUP00000000076748 | 99 |
| SUP00000000076746 | 1 |



If the combined total exceeds the **Goods Line Limit** of 99 a pop-up message will be displayed warning you that the last Supplementary Declaration that you have tried to add would take you over the maximum goods permitted under a Periodic Declaration. When you click **OK** or close this message this last Supplementary Declaration will be removed from the list of Supplementary Declarations in the Goods Count table.

After doing this, the selected Supplementary Declaration will also be removed as a selection in the ***Supplementary Declaration(s)** multi-select field.

Method 2: From the Supplementary Declaration

Go to the **Supplementary Declaration** you wish to add to a Periodic Declaration and click on the **Add to Periodic Declaration** button:

The screenshot shows a web form for a Supplementary Declaration. At the top, the breadcrumb navigation is 'Home > Declarations > SUP00000000075630'. The form has several sections:

- * Location of Goods (Border Release):** A dropdown menu with 'Belfast Port (GBAUBELBELBEL)' selected.
- * Delivery Location Country:** A dropdown menu with 'United Kingdom' selected.
- Location of Goods (Other Releases):** An empty text input field.
- * Delivery Location Town:** A dropdown menu with 'London' selected.
- * Use Postponed VAT Accounting?:** A dropdown menu with 'No' selected.
- UN/LOCODE:** An empty text input field.

At the bottom of the form, there are three buttons: 'Add to Periodic Declaration' (highlighted with a red box), 'Submit', and 'Save (Ctrl + s)'. Below the form is a table with the following columns: Declaration Goods, Header Additions/Deductions, Header Previous Document, Holder Of Authorisation, Guarantee Type, and Duty Total. The table contains one row for 'Cakes' with a quantity of 1.

| Declaration Goods | Header Additions/Deductions | Header Previous Document | Holder Of Authorisation | Guarantee Type | Duty Total |
|-------------------|-----------------------------|--------------------------|-------------------------|----------------|------------|
| Cakes | | | | | |

This opens a new form with the following fields:

- **Supplementary Declaration:** the current Supplementary Declaration reference
- **Tax Point Date:** the Entry Summary Declaration's arrival date
- **Trader Reference:** a free-text field that can be populated in the Entry Summary Declaration to create a clear audit trail. It is carried through from the Entry Summary Declaration to the Supplementary Declaration. **Note:** if you edit it in the Entry Summary Declaration or Periodic Declaration, the changes will not translate back to the other stages
- **Total number of Goods Lines:** the total line items that were already included in the current Supplementary Declaration

- Periodic Declaration:** the proposed Periodic Declaration to add the Supplementary Declaration to will appear (subject to meeting the [matching rules](#)) along with a count of the total line items included in that Periodic Declaration

If no matching Periodic Declaration exists, you will be offered the opportunity to create one instead.

Once you press **Submit** and confirm on the pop-up message you are returned to the starting Periodic Declaration where the records will have been updated in accordance with the Supplementary Declarations you have just added.

As one of the Periodic Declaration matching rules is that the **Tax Point Date** of the Supplementary Declaration must be the same month and year of the Periodic Declaration, TSS will take the latest date of the included Supplementary Declarations for updating in the Periodic Declaration.

Additionally, TSS sets the **Period Declaration - Calendar Month** field to 'Month - Year' based on the **Tax Point Date** of the latest source Supplementary Declaration:



4.3 Mixed Exporters

It is possible to mix Supplementary Declarations covering movements from **different Exporters under the same Periodic Declaration.**

When applicable, TSS will accept an XI EORI number in in the **Exporter EORI** field (item level) on a Periodic Declaration so that traders can use compliant XI EORIs.

- If you combine Supplementary Declarations that all have the **same Exporter EORI** information, the **Exporter EORI** is automatically transferred to the Periodic Declaration at the **Parties** section consignment (header) level:

The screenshot shows a form with the following fields and values:

- Local Reference Number: SUP00000000076349
- Status: Draft
- * Goods Domestic Status: NIDOM (UK domestic status goods)
- * Any procedure(s) not currently supported by TSS?: -- None --
- * Which type of declaration do you intend to make?: Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44...)
- Period Declaration - Calendar Month: 05 - 2023
- * Arrival Date/Time: 03/05/2023 14:15:00
- Tax Point Date: 03/05/2023 14:15:00
- Parties** section:
 - * Importer EORI: XI000012340005
 - * Exporter EORI: XI000012340005 (highlighted in red)
 - Exporter EORI Unknown
 - * Carrier EORI: XI000012340005
 - Importer Parent Organisation EORI: (empty)

- If you combine Supplementary Declarations with **different Exporter EORI**, the **Exporter EORI** will be **automatically** changed by TSS to a default value of **00200** under the **Parties** section at the consignment (header) level. **You do not need to take any action here**

The screenshot shows a form with the following fields and values:

- Home > Declarations > SUP00000000075633
- 22/02/2023 15:00:00
- Parties** section:
 - * Importer EORI: XI1234556432145
 - Importer Parent Organisation EORI: (empty)
 - Exporter EORI Unknown
 - * Exporter Name: 00200 (highlighted in red)
 - * Exporter Street and Number: 00200 (highlighted in red)
 - * Exporter City: 00200 (highlighted in red)
 - * Exporter Postcode: 00200 (highlighted in red)
 - * Exporter Country: United Kingdom



You will see in the item lines for the Periodic Declaration that the details of the different **Exporter EORI** are brought across from the respective Supplementary Declarations.

Home > Declarations > SUP00000000075633 > Washed iceberg lettuce

* Invoice Number

Tariff Requirements

The Goods Item does not currently meet the mandatory requirements for successful acceptance. Please review and complete each of the following before attempting to submit this declaration.

1 - Under the "Document References" related records associated to this Goods Item please review

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 or 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 repealing Regulation (EEC) No 2092/91. See also document code C644 - Import/export allowed a

Parties

* Exporter EORI
 XI1234556432145

Exporter EORI Unknown

In instances where the **Exporter EORI Unknown** option was selected in the Entry Summary Declaration of the original Supplementary Declaration(s), there is still the option to populate the Exporter information directly into the Periodic Declaration by checking the **Exporter EORI Unknown** box at the item lines and then manually filling the marked **Exporter** fields:

Home > Declarations > SUP00000000075633 > Test Goods

11 Test Goods

* Number of Packages: 1

* Type of Packages: Barrel

* Invoice Number

Quota Order Number

Parties

Exporter EORI Unknown

* Exporter Name: Trader Three

* Exporter Street and Number

* Exporter City

* Exporter Postcode

* Exporter Country

Delete Item Save and Add New Save (Ctrl + s)

5 Matching rules for combining Supplementary Declarations within a Periodic Declaration

It is only possible to combine Supplementary Declarations in a ‘Draft’ or ‘Trader Input Required’ state on Periodic Declarations in TSS if they meet the matching rules in the table below.

The matching process is undertaken at consignment (header) level of the Supplementary Declaration against any available open Periodic Declarations to establish if the Supplementary Declaration can be added to an existing one or if a new Periodic Declaration will have to be created.

It is essential for the trader and their customs intermediary to have a thorough understanding of the matching rules and to be able to apply them.

To enable Supplementary Declarations to be included, TSS must find a **match** in the following fields at the consignment (header) level. For more information on each field, please visit the [Data guide: TSS declaration data requirements](#) on NICTA.

| TSS Field | Data Element | Notes |
|---|--------------|--|
| Which type of declaration do you intend to make? | 1/1 | The entry must be the same for each of the Supplementary Declarations being added: |
| Importer EORI | 3/16 | Combination is only possible where the same EORI is used. |
| INCOTERMS | 4/1 | Cannot combine different delivery terms on a single Periodic Declaration. |
| Location of goods (Border Release) | 5/23 | Combination is only possible where the same port is used. |
| Type of Movement | 7/4 | Combination is only allowed for movements under the same mode of transport. |
| Destination Country | 5/8 | All goods must be destined for the same country or territory. |



| TSS Field | Data Element | Notes |
|--|--------------|--|
| Tax point date | | Must be within the same calendar month (1st – 31st). |
| Importer Parent Organisation EORI | 3/20 | You cannot combine Supplementary Declarations with different Importer Parent Organisation EORI numbers entered in the Parties at Consignment (header) level. |
| Documents, certificates, and authorisations | 2/3 | You cannot combine Supplementary Declarations with both GB and XI authorisation references under Document Codes C512 or C514. Combination is only possible where all associated Supplementary Declarations use a GB reference, or an XI reference. |
| Representation Type | 3/21 | You cannot combine Direct and Indirect representatives in the same Periodic Declaration. This means that special procedures and standard procedures cannot be mixed. For example, if a procedure requires that the Trader’s own CFSP be used on the Supplementary Declaration, it cannot be incorporated into a Periodic Declaration with Supplementary Declarations using the TSS CFSP authorisation. |
| Any Holder of Authorisation entry EORI | 3/39 | You cannot combine items on a single Periodic Declaration if the holder of any authorisations on the Supplementary Declarations differs. |
| Supervising customs office | 5/27 | All items on the declarations must have the same Supervising Customs Office. |
| Goods domestic status | | NIDOM (UK domestic status goods) and NIIMP (Non-UK domestic status goods) cannot be mixed on a Periodic Declaration. |
| Use Postponed VAT Accounting | 3/40 | Supplementary Declarations can only be combined if they either all use Postponed VAT Accounting (PVA) or do not use PVA; usage cannot be mixed on the Periodic Declaration. Additionally, Onward Supply Relief and PVA can't be mixed in a Periodic Declaration. |

Note: Following the UK’s departure from the EU, businesses require an EORI number to move goods between Great Britain (England, Scotland, and Wales) and the EU. Depending on your location and the specific role you perform in the process of moving goods to Northern Ireland, you may also require a valid XI EORI number. You can find further information on GOV.UK: <https://www.gov.uk/eori/eori-northern-ireland>



The matching criteria set out in the above table will consider GB/XI EORI references for the respective association of Supplementary Declarations under a Periodic Declaration.

The following checks are also performed by the TSS system:

| | |
|------------------------------------|--|
| Declaration types | You cannot mix Supplementary Declarations originating from different declaration types. For example, a Supplementary Declaration for a Controlled Goods movement, cannot be combined with the Supplementary Declaration for a non-controlled goods movement. |
| Total number of Goods lines | Only Periodic Declarations where the number of goods lines is less than or equal to 99 minus the number of goods lines on your draft Supplementary Declaration will be suggested in the matching drop-down list. This is so that you avoid exceeding the goods line limit when adding a new Supplementary Declaration to the Periodic Declaration. |

Since Supplementary Declarations are still in a ‘Draft’ state at this point and awaiting further information from the trader, there are limitations to the scope of automated checks that TSS can carry out.

Although TSS automatically performs matching determination according to system logic, the responsibility for checking conformity before submitting a Supplementary Declaration to a Periodic Declaration remains that of the trader and their customs intermediary.

Please do not attempt to attach a Supplementary Declaration to a Periodic Declaration if any of the listed consignment (header) level information does not match.

6 Reviewing and editing a Periodic Declaration

It is possible to identify Periodic Declarations in the TSS Portal by viewing the column named **Periodic Month** via the **All SUP Declarations** filter on the Declarations screen.

If this column is populated with a month and year, for example ‘03 - 2023’, then the line relates to a Periodic Declaration.

| Supplementary Declarations | | | | | | |
|----------------------------|------------------|---------------|--------|----------------|---------------------|---------------------|
| Local Reference Number | Importer Account | Exporter Name | Status | Periodic Month | Submission Due Date | Arrival Date/Time |
| SUP000000000075605 | Goods by Good | Goods by Good | Draft | 03 - 2023 | 10/04/2023 | 07/03/2023 15:54:39 |
| SUP000000000075633 | Goods by Good | 00200 | Draft | 02 - 2023 | 10/02/2023 | 22/02/2023 15:00:00 |
| SUP000000000073011 | Goods by Good | Goods by Good | Draft | | 10/03/2023 | 20/02/2023 11:38:35 |
| SUP000000000071814 | Goods by Good | Goods by Good | Draft | | 10/02/2023 | 14/01/2023 10:52:54 |
| SUP000000000071572 | Goods by Good | Goods by Good | Draft | | 10/02/2023 | 01/01/2023 16:10:42 |



If no date is in this field, this means the declaration is an ‘ordinary’ Supplementary Declaration.

To view individual Periodic Declarations please click through the [Local Reference Number](#) links.

Periodic Declarations look very similar to a standard Supplementary Declaration but there is no option to select [Assisted Completion](#) or to display [Previous Movement Information](#) at the top of the form.

Standard Supplementary Declaration form

Home > Declarations > SUP000000000076066

[Assisted Completion](#) [Get Help](#)

For guidance on completing these fields, please refer to [this guide](#).

TSS is currently only able to process supplementary declarations for consignments that are being submitted into a subset of the available procedures and additional procedures, detailed in [this guide](#).

If you think these conditions don't apply, please select 'yes' under 'Any procedure(s) not currently supported by TSS?', and note that you will not be able or required to submit a Supplementary Declaration at this time. TSS will contact you at a later date to complete the submission. For more details on whether these conditions apply to your movement, see [this guide](#) as mentioned above.

To help you populate the fields on this page if you are [declaring standard goods](#), [watch this video](#).
 To help you populate the fields on this page if you are [declaring controlled goods](#), [watch this video](#).
 To help you [submit a consignment](#), [watch this video](#).

Previous Movement Information ✕

ENS Declaration Reference: DEC00000000360739 SFD Declaration Reference: DEC00000000360740
 Arrival Information: Belfast Port (TEST) (GBAUBELBELBEL) on 01/05/2023 05:25:54 Transport Document Number: VG123456789

☰ SUP000000000076066

Supplementary Declaration

Local Reference Number: SUP000000000076066

SFD Declaration Reference: DEC00000000360740

* Goods Domestic Status: NIDOM (UK domestic status goods)

Status: Draft

* Which type of declaration do you intend to make?: Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...)

* Any procedure(s) not currently supported by TSS?: -- None --

Your choice of declaration will restrict your options for procedure selection to codes within the declaration category selected. Please see TSS guidance for further details

No* - all items in the consignment are being submitted into procedures supported by TSS, with no additional procedure except those corresponding to the supported additional procedures. 'Yes' - one or more items in the consignment do not fit the above criteria

New Periodic Declaration form

- The [Previous Movement Information](#) is not displayed. To see the previous movement detail select the [Included Supplementary Declaration](#) tab and click through to the desired Supplementary Declaration
- [Assisted Completion](#) is not available for Periodic Declarations



- There is an additional field called **Period Declaration - Calendar Month**, which is populated from the **Tax Point Date**. This field is important as it indicates you are looking at a Periodic Declaration and not just a Supplementary Declaration

Home > Declarations > SUP00000000075780

Get Help

For guidance on completing these fields, please refer to [this guide](#).

TSS is currently only able to process supplementary declarations for consignments that are being submitted into a subset of the available procedures and additional procedures, detailed in [this guide](#).

If you think these conditions don't apply, please select 'yes' under 'Any procedure(s) not currently supported by TSS7', and note that you will not be able or required to submit a Supplementary Declaration at this time. TSS will contact you at a later date to complete the submission. For more details on whether these conditions apply to your movement, see [this guide](#) as mentioned above.

To help you populate the fields on this page if you are **declaring standard goods**, [watch this video](#).
 To help you populate the fields on this page if you are **declaring controlled goods**, [watch this video](#).
 To help you **submit a consignment**, [watch this video](#).

SUP00000000075780

Supplementary Declaration

Local Reference Number: SUP00000000075780

Status: Draft

* Goods Domestic Status: NIDOM (UK domestic status goods)

* Any procedure(s) not currently supported by TSS?: No

* Which type of declaration do you intend to make? Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...)

Your choice of declaration will restrict your options for procedure selection to codes within the declaration category selected. Please see TSS guidance for further details

Period Declaration - Calendar Month: 04 - 2023

* Arrival Date/Time: 19/04/2023 09:45:21

Tax Point Date: 19/04/2023 09:45:21

There is now a tab for **Included Supplementary Declarations** that shows which Supplementary Declarations are incorporated under this Periodic Declaration:

Home > Declarations > SUP00000000075633

London

* Use Postponed VAT Accounting? No

UN/LOCODE

Cancel Consignment Submit Save (Ctrl + s) Add More Declarations Revert to Non-Periodic

Declaration Goods 3 Header Additions/Deductions 1 Header Previous Document 3 Holder Of Authorisation 3 Guarantee Type 1

Duty Total **Included Supplementary Declarations 1**

Included Supplementary Declarations

| Local Reference Number | SFD Consignment Reference | Goods Domestic Status | Tax Point Date | Goods Lines |
|------------------------|---------------------------|----------------------------------|---------------------|-------------|
| SUP00000000071571 | DEC000000000348052 | NIDOM (UK domestic status goods) | 01/02/2023 21:00:02 | 3 |

Rows 1 - 1 of 1



The **Included Supplementary Declarations** tab lists all the associated Supplementary Declarations sorted according to the goods movement date, from oldest at the top to newest at the bottom:

Home > Declarations > SUP00000000075633

* Location of Goods (Border Release): Belfast Port (GBAUBELBELBEL) x v

* Delivery Location Country: United Kingdom x v

Location of Goods (Other Releases):

* Delivery Location Town: London

* Use Postponed VAT Accounting?: No v

UN/LOCODE:

Cancel Consignment Submit Save (Ctrl + s) Add More Declarations Revert to Non-Periodic

Declaration Goods 4 Header Additions/Deductions 1 Header Previous Document 3 Holder Of Authorisation 3 Guarantee Type 1

Duty Total **Included Supplementary Declarations 2**

Included Supplementary Declarations

| Local Reference Number | SFD Consignment Reference | Goods Domestic Status | Tax Point Date | Goods Lines |
|------------------------|---------------------------|----------------------------------|---------------------|-------------|
| SUP00000000071571 | DEC000000000348052 | NIDOM (UK domestic status goods) | 01/02/2023 21:00:02 | 3 |
| SUP00000000075627 | DEC000000000348052 | NIDOM (UK domestic status goods) | 01/02/2023 21:00:02 | 1 |

< > Rows 1 - 2 of 2

The key characteristics are displayed:

- **Local Reference Number** – the LRN of the Supplementary Declaration that was consolidated
- **SFD Consignment Reference** – the LRN of the original Simplified Frontier Declaration which was converted into the Supplementary Declaration included in the Periodic Declaration
- **Goods Domestic Status** – NIDOM (UK domestic status goods) or NIIMP (Non-UK domestic status goods)
- **Tax Point Date** – the tax point date of the Supplementary Declaration
- **Goods Lines** – the number of goods lines on the original Supplementary Declaration that was consolidated.

By clicking into each included Supplementary Declaration individually, you can review the full details.

Supplementary Declarations that have been added to a Periodic Declaration can be accessed through the **Included Supplementary Declarations** list on the Periodic Declaration.

In the new Periodic Declaration itself you will see that all the item lines have been copied across from the Supplementary Declaration(s) into the Periodic Declaration:

Home > Declarations > SUP000000000075633

London

* Use Postponed VAT Accounting? No

UN/LOCODE

Cancel Consignment Submit Save (Ctrl + s) Add More Declarations Revert to Non-Periodic

Declaration Goods 3 Header Additions/Deductions 1 Header Previous Document 3 Holder Of Authorisation 3 Guarantee Type 1

Duty Total Included Supplementary Declarations 1

Declaration Goods New Import Previous Good(s) Apply Scan

| Goods Description | Goods Item Number | Commodity Code | Country of Origin | National Additional Code | Procedure Code | Item Gross Mass (KG) | Number of Packages |
|-------------------|-------------------|----------------|-------------------|--------------------------|----------------|----------------------|--------------------|
| Carrots | | | | | 4000 | | 41 |
| Test Goods | 1 | | | | 4000 | 1 | 1 |
| Barrel of Donkeys | | | | | 4000 | | 1 |

Rows 1 - 3 of 3

The **Header Previous Document** records are slightly different, however, as not all records are copied from the Supplementary Declaration.

7 How to Revert to Non-Periodic status or Cancel a Periodic Declaration

When reviewing a Periodic Declaration or in the process of editing, you may need to **remove** a Supplementary Declaration that you have added to a Periodic Declaration.

Before adding Supplementary Declarations to a Periodic Declaration, you can remove any selected Supplementary Declarations by clicking the **x** next to the relevant Supplementary Declaration reference number:

Home > Add more declarations to a Periodic Declaration

Please refer to the rules and guidance for Periodic Declarations [here](#).

NOTE: Please only proceed to add this Supplementary Declaration to a Periodic Declaration if you are sure that it adheres to the rules for doing so. In particular all header level info must be the same and apply equally to all goods items, e.g. any Additions or Deductions (freight costs), INCOTERMS etc.

Please do not add the Supplementary Declaration to the Periodic Declaration if the header level information is different.

Add more declarations to a Periodic Declaration

Use this form to associate a Supplementary Declaration to an existing draft Periodic Declaration.

Submit

Periodic Declaration
SUP00000000075912

Tax Point Date
27/04/2023 16:20:08

Trader Reference
CLPR16-6090-1_NEWPDDraft

Total number of Goods Lines
2

*Supplementary Declaration(s)
 SUP00000000075445 SUP00000000075884

However, if the **Supplementary Declaration has already been combined** into a Periodic Declaration, you should click the **Revert to Non-Periodic** button on the Periodic Declaration form to remove the Supplementary Declaration(s):

Declarations ▾ Maritime Inventory NI - GB Moves Cases Payments GMRs Templates Company Profile

Home > Declarations > SUP00000000086249

Belfast

*Use Postponed VAT Accounting? No

UN/LOCODE

Submit Save (Ctrl + s) Add More Declarations **Revert to Non Periodic**

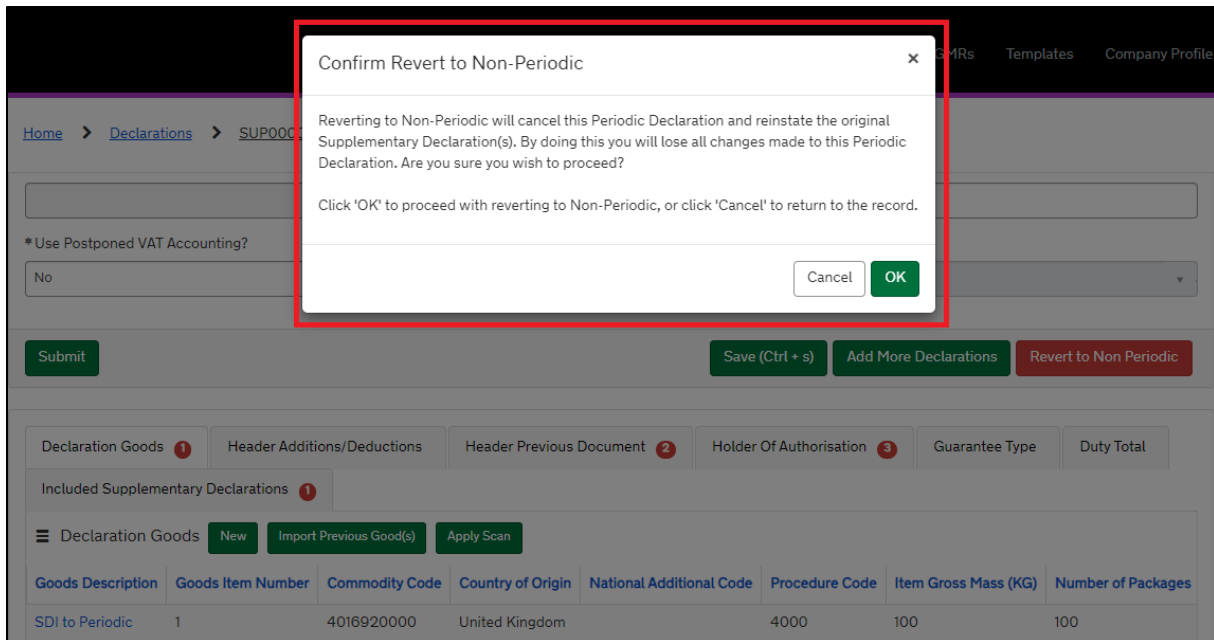
Declaration Goods **1** Header Additions/Deductions Header Previous Document **2** Holder Of Authorisation **3** Guarantee Type Duty Total

Included Supplementary Declarations **1**

Please note that taking this step removes all the Supplementary Declarations that have been consolidated into the Periodic Declaration and cannot be undone.

When Supplementary Declarations are removed from a Periodic Declaration, they will return to their original state of 'Draft' or 'Trader Input Required'.

If you opt to use the **Revert to Non-Periodic** button, you will receive a warning notification, with **OK** and **Cancel** buttons:



Confirm Revert to Non-Periodic

Reverting to Non-Periodic will cancel this Periodic Declaration and reinstate the original Supplementary Declaration(s). By doing this you will lose all changes made to this Periodic Declaration. Are you sure you wish to proceed?

Click 'OK' to proceed with reverting to Non-Periodic, or click 'Cancel' to return to the record.

Cancel OK

Submit Save (Ctrl + s) Add More Declarations Revert to Non Periodic

Declaration Goods 1 Header Additions/Deductions Header Previous Document 2 Holder Of Authorisation 3 Guarantee Type Duty Total

Included Supplementary Declarations 1

Declaration Goods New Import Previous Good(s) Apply Scan

| Goods Description | Goods Item Number | Commodity Code | Country of Origin | National Additional Code | Procedure Code | Item Gross Mass (KG) | Number of Packages |
|-------------------|-------------------|----------------|-------------------|--------------------------|----------------|----------------------|--------------------|
| SDI to Periodic | 1 | 4016920000 | United Kingdom | | 4000 | 100 | 100 |

Clicking **OK** will:

- Return **each** of the selected Supplementary Declarations to the 'Draft' state. They will no longer be in the 'In Periodic' state
- Remove any reference to the Periodic Declaration from the selected Supplementary Declarations (this means that when viewing the Cancelled Periodic Declaration there will be no associated Supplementary Declarations)
- **Change the entire Periodic Declaration to the 'Cancelled' state**

It is very important to understand that the **Revert to Non-Periodic** button will take each of the Supplementary Declarations associated with the Periodic Declaration back to the original state of 'Draft' or 'Trader Input Required' and any changes you may have made whilst editing the Periodic Declaration will be lost.

8 I need to know more

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

- [How to use the TSS Portal](#)
- [Data guide: TSS declaration data requirements](#)
- [Supplementary Declarations: Step-by-step guide](#)
- If your Supplementary Declaration cannot be processed due to an error, see the relevant section in the [Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations](#) for instructions on how to resolve the most common errors



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

9 Changes to guidance and policy

Last updated January 2024.

January 2024: Updates on XI EORI.

June 2023: Guide published.