

TSS User Guides

Tariffs on goods movements into Northern Ireland (NI)



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HM Revenue
& Customs



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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 and Trade Academy \(NICTA\)](#) to find a definition.¹

1 Introduction

Moving goods into Northern Ireland (NI) requires adherence to customs requirements introduced under the Windsor Framework (WF). Traders need to be aware of the circumstances in which goods will be subject to customs duties for movements between:

- Great Britain (GB) and NI
- Rest of World excluding the European Union (RoW excluding EU) and NI

The Trader Support Service (TSS) is here to support you with understanding and adapting to new processes so that you can continue moving goods smoothly between GB and NI.

This guide provides an overview on:

- What is a tariff and how to identify it
- Determining if goods movements to NI are liable for tariff payments and which tariff applies
- Instruments that may help reduce the payment of tariff duties

The content of this guide is relevant for TSS users who are:

- Assessing whether their goods are considered 'at risk' or 'not at risk'
- Determining if they can qualify to reduce EU duty payments (goods 'at risk') or UK duty payments (goods 'not at risk')
- Looking for guidance on how to introduce relevant data into declaration data fields for:
 - Declaring goods 'at risk' or 'not at risk'
 - Declaring instruments that can help reduce the payment of tariff duties

For further guidance on the new rules, please refer to the guides, webinars, and policy updates on [NICTA](#).

2 Before you start

The guide structure follows relevant steps that traders need to implement when reviewing applicable tariffs for the movement of goods arriving to NI from GB or RoW excluding EU.

1. Define the category of your goods ('at risk' or 'not at risk')
2. Having classified the category of goods, identify the applicable tariff (NI or UK tariff)

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 Service or the Northern Ireland Online Tariff on GOV.UK.



- Depending on the category of your goods (and the respective tariff associated with it), assess if you can benefit from a trade instrument to reduce the payment of tariff duties when they apply to the commodity code that is associated with the goods

| The goods category | Applicable tariff | Trade instruments to reduce duties |
|--------------------|---|---------------------------------------|
| 'at risk' | Northern Ireland Online Tariff (EU duties) | UK-EU TCA |
| | | UK Internal Market Scheme (UKIMS) |
| | | Custom waiver (De minimis) |
| | | Reliefs and Custom special procedures |
| 'not at risk' | UK Integrated Online Tariff (UK duties) | UK Trade agreements |
| | | Reliefs and Custom special procedures |

3 What is a tariff?

Tariffs are taxes imposed by governments on imported goods. Tariffs rates can vary and are charged according to the type of good and the circumstances of the movement. In this context, tariff rates can be identified under different categories.

3.1 Most Favoured Nation (MFN)

The **Most Favoured Nation (MFN)** rate is the tariff set on imports by members of the World Trade Organisation (WTO). The MFN is the duty that a WTO member will apply in their territory for imported goods from other WTO members (this is the duty that applies on import if a preferential rate, under a trade agreement, is not being claimed or granted). Further details are available in 'Principles of the trading system' on the [WTO](#) website.

In a tariff search, the **MFN** will appear as '**Third country duty**', for example:

| Import duties | | | | | |
|---|------------------------------------|-----------|------------|--------------------------|-----------|
| The table below lists the import duties that apply to the import of commodity 2710 1929 00. Use our tariff duty calculator to work out the duties and taxes applicable to the import of commodity 2710 1929 00 . Click on a measure type to find out more about the measure and the preference code to be used on declarations. | | | | | |
| Country | Measure type | Duty rate | Conditions | Legal base | Footnotes |
| All countries (101) | Third country duty | 4.70% | | R2031/01 | |
| United Kingdom (excluding Northern Ireland) (GB) | Tariff preference | 0.00% | | D2253/20 | |

3.2 Preference

Preference rate is a reduced tariff that could apply (instead of the MFN rate) when importing specific goods. This reduced rate has been agreed among certain countries under a trade agreement; therefore, to claim and benefit from it parties involved in the import transaction need to comply with the rules (terms and conditions) set under the trade agreement. If the



specific rules cannot be met, then the reduced tariff cannot be claimed (Third country duty will apply).

In a tariff search, the **preference** rate will appear as ‘**Tariff preference**’, for example:

| Import duties | | | | | |
|---|------------------------------------|-----------|------------|--------------------------|-----------|
| The table below lists the import duties that apply to the import of commodity 2710 1929 00. Use our tariff duty calculator to work out the duties and taxes applicable to the import of commodity 2710 1929 00 . Click on a measure type to find out more about the measure and the preference code to be used on declarations. | | | | | |
| Country | Measure type | Duty rate | Conditions | Legal base | Footnotes |
| All countries (1011) | Third country duty | 4.70% | | R2031/01 | |
| United Kingdom (excluding Northern Ireland) (GB) | Tariff preference | 0.00% | | D2253/20 | |

3.3 Suspension

A **suspension** is a reduced rate that applies only for specific imported goods. Importers need to comply with the terms and conditions set by governments to grant the suspension (an authorisation may be required). If meeting the conditions, an importer could claim this reduced rate instead of the ‘Third country duty’ rate.

In a tariff search, the **suspension** rate will appear as ‘**Suspension**’ alongside a brief description on the conditions (see example in the screenshot):

| Suspensions | | | | | |
|--------------------------------------|--|-----------|----------------------------|--------------------------|---------------------------|
| Country | Measure type | Duty rate | Conditions | Legal base | Footnotes |
| All countries (1011) | Suspension - goods for certain categories of ships, boats and other vessels and for drilling or production platforms | 0.00% | Conditions | R2658/87 | Footnotes |

3.4 Additional duties

Additional duties are those applied by governments to certain imported goods to protect their national industry. This is an extra duty. It is charged in addition to the ‘Third country duty’ (or ‘Tariff preference’ or ‘Suspension tariff’ if applicable). Some examples are discussed below.

3.4.1 Tariff-rate quota (TRQ)

A **quota** is an additional rate that has two aspects associated to it:

- It allows a **lower tariff rate** on imports of a given product within a specified quantity and period

Note: If your goods are ‘at risk’, to claim the lower tariff you must first check the quota period availability using the respective commodity code and the quota order number in the [TARIC](#) (if there is no availability for the period, then the higher quota-rate will apply). See the example in the screenshot below.



- It requires a **higher tariff rate** on imports exceeding the specified quantity within a period

Example ([TARIC](#) search):

HS code: 7219310090

Countries subject to safeguard measures (DEF_SAVG 5005)

Non preferential tariff quota (01-07-2023 - 31-03-2024): **0 %** (Order number: **098621**)

Click here to consult Period-availability

Lower tariff rate

Higher tariff rate

Additional duties (safeguard) (01-07-2023 -): **25.00 %**

Excluding: United Arab Emirates (AE), Brazil (BR), Egypt (EG), India (IN), Korea, Republic of (South Korea) (KR), Kazakhstan (KZ), Moldova, Republic of (MD), North Macedonia (MK), Tunisia (TN), Türkiye (TR), Taiwan (TW), United States (US), South Africa (ZA)

Excluding: United Arab Emirates (AE), Brazil (BR), Egypt (EG), Kazakhstan (KZ), Moldova, Republic of (MD), North Macedonia (MK), Tunisia (TN)

R0159/19

R0159/19

In a tariff search, the quota rate will appear as '**Additional duties (safeguard)**':

| Trade remedies, safeguards and retaliatory duties | | | | | |
|---|-------------------------------|-----------|------------|--------------------------|-----------|
| Country | Measure type | Duty rate | Conditions | Legal base | Footnotes |
| Countries subject to safeguard measures (5005) excluding United Arab Emirates, Brazil, Egypt, Kazakhstan, Moldova, Republic of, Macedonia (Former Yugoslav Republic of), Tunisia | Additional duties (safeguard) | 25.00% | | R0159/19 | |

3.4.2 Countervailing duties (CD)

A countervailing duty applies to goods that have benefited from government subsidies in their country of origin. As the foreign subsidy given to the goods results in pricing substantially below the market price/rate, a countervailing duty acts as a protective measure against these significant lower prices.

These charges are generally introduced following a complaint against the introduction of subsidies. They offset the effects of an unfair subsidy by a trade partner.

In a tariff search, the countervailing rate will appear as '**Definitive countervailing duty**':

| Trade remedies, safeguards and retaliatory duties | | | | | |
|---|---|-----------|------------|--------------------------|-----------|
| Country | Measure type | Duty rate | Conditions | Legal base | Footnotes |
| All countries (1011) excluding Türkiye | Anti-dumping/countervailing statistic | | | R1036/16 | |
| Türkiye (TR) | Definitive countervailing duty Additional code: B999 Other | 4.40% | | R2390/22 | |



3.4.3 Anti-Dumping Duties (ADD)

Anti-Dumping Duties are introduced to protect national industries from the possible damage caused by the dumping of low-priced imported goods on the domestic market. Dumping occurs when a company exports a product at a lower price than the product's normal value in its home market. This normal value could be the domestic price of the product, or the cost of production. These charges are generally introduced following a complaint against the dumping of goods.

In a tariff search, the countervailing rate will appear as '**Definitive anti-dumping duty**':

| Trade remedies, safeguards and retaliatory duties | | | | | |
|---|---|-----------|------------|--------------------------|-----------|
| Country | Measure type | Duty rate | Conditions | Legal base | Footnotes |
| China (CN) | Anti-dumping/countervailing review | | | I0030/23 | |
| China (CN) | Definitive anti-dumping duty Additional code: C999 Other | 38.10% | | R0261/19 | |

4 Determining if goods are liable for tariff payments

The Windsor Framework (WF) considers the '**at risk**' provision for goods moving **GB to NI** and **RoW excluding EU to NI**. This considers whether goods arriving to NI are subject to moving further to another EU member state (e.g., Ireland).

In this context, if you are a business who brings goods into NI from Great Britain (England, Wales and Scotland) or a country outside of both the EU and UK, you will need to submit declarations for those goods.

A declaration is a statement that helps parties involved in the movement of the goods to clarify if the goods are considered to be 'at risk' or 'not at risk'. Consequently, it helps to define what kind of duties and non-monetary measures may be associated to the movement.

There may be EU or UK duties due, depending on whether the goods are 'at risk' or 'not at risk' of onward movement to the EU. To identify the applicable tariff (and potential duties on it), you need to first define which is the category of your goods.

4.1 Goods 'at risk'

'At risk' applies to goods that meet the following criteria:

- Enter NI but may later be sold or consumed within the EU (i.e., in Ireland)
- Are moved into NI for commercial processing (unless they can be classified in one of the approved purposes, see [GOV.UK](#))
- Are not under UKIMS authorisation (see [GOV.UK](#))

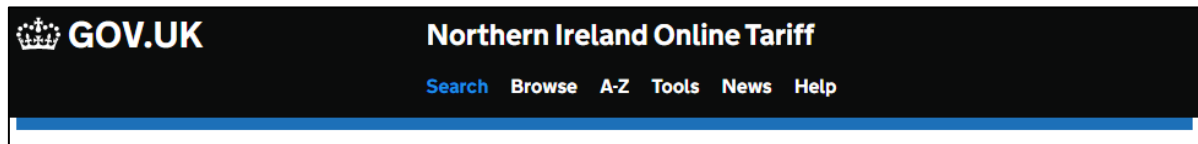


Further information is available on [GOV.UK](https://www.gov.uk).

4.1.1 Tariff duties – goods ‘at risk’

‘At risk’ goods will be charged the applicable EU duty.

Using the commodity code associated to the goods, check the respective tariff at the [Northern Ireland Online Tariff](https://www.trade-tariff.service.gov.uk/xi/commodities/7222202100?country=GB#):



Example

Stainless steel bars and rods, not further worked than cold-formed or cold-finished; Of circular cross-section; Of a diameter of 25 mm or more, but less than 80 mm, containing by weight; 2,5% or more of nickel

Movement: GB (free circulation) – NI (‘at risk’)

Commodity Code: 7222202100

Goods origin: United Kingdom (excluding Northern Ireland) (GB)

<https://www.trade-tariff.service.gov.uk/xi/commodities/7222202100?country=GB#>

Goods customs value: £100.00

EU duties associated to the commodity code 7222202100

Third country duty 0.00%

Additional duties (safeguard) 25%

See their location in the screenshot below:

| Import duties | | | | | |
|--|---|-----------|------------|--------------------------|-----------|
| The table below lists the import duties that apply to the import of commodity 7222 2021 00. Use our tariff duty calculator to work out the duties and taxes applicable to the import of commodity 7222 2021 00 . Click on a measure type to find out more about the measure and the preference code to be used on declarations. | | | | | |
| Country | Measure type | Duty rate | Conditions | Legal base | Footnotes |
| All countries (1011) | Third country duty | 0.00% | | R1789/03 | |
| United Kingdom (excluding Northern Ireland) (GB) | Tariff preference | 0.00% | | D2253/20 | |
| Trade remedies, safeguards and retaliatory duties | | | | | |
| Country | Measure type | Duty rate | Conditions | Legal base | Footnotes |
| Countries subject to safeguard measures (5005) excluding United Arab Emirates, Brazil, Egypt, Indonesia, Kazakhstan, Moldova, Republic of, Macedonia (Former Yugoslav Republic of), Tunisia, Türkiye, Viet Nam, South Africa | Additional duties (safeguard) | 25.00% | | R0159/19 | |



Expected payment

| | | |
|-------------------------------|---|--|
| Third country duty | = | $0.00\% \times (\text{goods' custom value})$ |
| | = | $0.00\% \times (£100.00)$ |
| | = | £0.00 |
| Additional duties (safeguard) | = | $25\% \times (\text{goods' custom value})$ |
| | = | $25\% \times (£100)$ |
| | = | £25.00 |
| <hr/> | | |
| Total expected payment | = | £25.00 |

4.1.2 Relevant steps when declaring goods 'at risk'

1. Navigate to the **Declaration Goods** tab at the item level, and for the relevant item
2. Populate the **NI Additional Information Codes** field with: **'None of the above – goods are at risk and attract duty'**

Claiming a zero tariff when EU duty is zero

Follow the steps given above. Please note that whilst your goods attract duty, the 'Third country duty' that the EU charges on these goods will be 0.00%, due to the commodity code you have inputted. This must be done for each item that you wish to claim the zero tariff on (if the EU 'Third country duty' at the [Northern Ireland Online Tariff](#) is zero).

If there is a trade remedy in place (e.g., safeguards, quotas, anti-dumping duty), the respective rate will be charged as part of the EU Additional Duties. This duty will need to be paid after you submit the declaration.

Trade remedies protect domestic industries against effects of unfair trade practice or unexpected increases in imports. For more information, see [GOV.UK](#).

Note: If you are unsure what your commodity code is, you can use the link to the HMRC tariff tool located in the **Commodity Code** field (within the declaration) and look up the respective tariff associated to the commodity code.



*Commodity Code

If you are unsure what your commodity code is, please click [this link](#) which will take you to the HMRC tariff tool.

For information on how to complete other fields in your declaration, please visit the [Data guide: TSS declaration data requirements](#) on NICTA.

4.2 Goods ‘not at risk’

The term ‘not at risk’ applies to goods that meet the following criteria:

- Are not subject to EU trade remedies
- Can be classified in one of the approved purposes of commercial processing

If you move goods that will be subject to processing in NI, then you will need to meet additional criteria to be able to declare these goods ‘**not at risk**’, beyond those set out above. These include:

- **Small processor exemption:** Businesses that fall below the turnover threshold (£2 million for UKIMS) may declare goods ‘not at risk’ under the UKIMS
- **Approved processing sector:** The following sectors are exempt from the general rule that commercial processing means a goods movement is automatically ‘at risk’:
 - › Sale of food to consumers in the UK
 - › Construction in NI by the importer
 - › Direct provision of goods for health or care services by the importer
 - › Not-for-profit activities by the importer
 - › Final use of animal feed on premises in NI by the importer

Further information is available on GOV.UK for [UKIMS](#).

- Are covered under UKIMS authorisation (see [GOV.UK](#))
- Will be for sale to or final use by end-consumers located in the UK which includes NI

Further information is available on [GOV.UK](#).

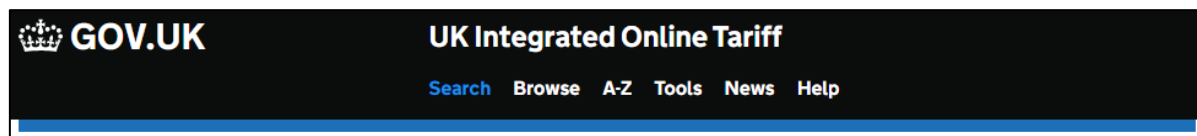
4.2.1 Tariff duties – goods ‘not at risk’

Goods that are ‘not at risk’ will be charged:

- **No duty** if entering NI from free circulation in Great Britain
- **UK duty** if entering NI from Great Britain and the goods were not in free circulation in Great Britain
- **UK duty** if entering NI from outside of both the EU and the UK



Using the commodity code associated to the goods, check the respective tariff on the 'UK Integrated Online Tariff' page on [GOV.UK](https://gov.uk).



Example: Stainless steel bars and rods, not further worked than cold-formed or cold-finished; Of circular cross-section; Of a diameter of 25 mm or more, but less than 80 mm, containing by weight; 2,5% or more of nickel

Movement: RoW (Taiwan) – NI ('not at risk')

Commodity code: 7222202100


<https://www.trade-tariff.service.gov.uk/commodities/7222202100?country=TW#>

Goods' custom value: £100.00

UK duties associated to the commodity code: 7222202100

Third country duty 0.00%

See their location in the screenshot below:

| Import duties | | | | |
|--|------------------------------------|-----------|------------|-----------|
|  The table below lists the import duties that apply to the import of commodity 7222 2021 00. Use our tariff duty calculator to work out the duties and taxes applicable to the import of commodity 7222 2021 00 . Click on a measure type to find out more about the measure and the preference code to be used on declarations. | | | | |
| Country | Measure type | Duty rate | Conditions | Footnotes |
| All countries (1011) | Third country duty | 0.00% | | |

Expected payment

Third country duty = 0.00% × (goods' custom value)

= 0.00% × (£100.00)

Total expected payment = £0.00

4.2.2 Relevant steps when declaring goods 'not at risk'

1. Navigate to the **Declaration Goods** tab at the item level and for the relevant item
2. Populate the **NI Additional Information Codes** field with: 'Goods are 'not at risk' (NIREM)'



* NI Additional Information Codes

-- None --

Goods are not 'at risk' (NIREM)

Within subsidy limit and claiming waiver (NIAID)

Preference under the TCA

None of the above – goods are at risk and attract duty

This must be done for each item that you wish to declare '**not at risk**'. Review the field (also labelled 'DE 2/2') in the [Data guide: TSS declaration data requirements](#) on NICTA.

Please note, if you have a mix of 'at risk' and 'not at risk' goods, you can still use the UKIMS for your 'not at risk' goods. However, you will need to show evidence that you have control (a tracking system) over the goods movements that you declared 'not at risk'.

Remember: in order to declare goods 'not at risk', you must:

1. **Be authorised** under the UKIMS (see [GOV.UK](https://www.gov.uk))

Ensure you have uploaded your UKIMS authorisation letter into the TSS Company Profile (see the [Upload your UKIMS authorisation in the TSS Company Profile](#) section of this guide)

Note: Ensure that the Importer's EORI is the same EORI linked to the UKIMS authorisation. If there is a mismatch of EORI references, the CDS system will fail to apply the **duty exemption claimed under 'NIREM' in your declaration**.

2. **Maintain evidence** that goods entered NI for the purpose of either:
 - Sale to consumers in UK territories, including NI, (for example a sale in a retail store)
 - Business use in UK territories, including NI (for example, a business purchasing stationery, or a farmer purchasing a tractor, for their own use)

If you cannot provide evidence to support either of the above, you must declare your goods 'at risk' when completing the Supplementary Declaration.

Note: If you are unsure what your commodity code is, you can also use the link to the HMRC tariff tool located in the **Commodity Code** field (within the declaration) and look up the respective tariff associated to the commodity code.

* Commodity Code

If you are unsure what your commodity code is, please click [this link](#) which will take you to the HMRC tariff tool.



For information on how to complete other fields in your declaration, please visit the [Data guide: TSS declaration data requirements](#) on NICTA.

5 Instruments that could help to reduce the payment of EU duties

If the goods are considered to be **'at risk'**, they are subject to the applicable **EU** duty.

In this scenario, traders have the option to consider the use of one of the following instruments that potentially could reduce the charge of the applicable EU duties (subject to meeting their terms and conditions).

5.1 Customs duty waiver

UK traders moving goods into NI can claim a customs duty waiver (**de minimis aid**) when the goods movement is deemed 'at risk'.

Claiming a customs duty waiver might be the best option if you:

- Do not move significant volumes of goods into NI
- Are not eligible to apply for the UKIMS authorisation
- Move goods that do not meet Rules of Origin requirements
- Cannot prove that your goods are 'not at risk' or you know that they are 'at risk' of entering the EU via Ireland

If you are a small business owner, claiming a customs duty waiver could be the best way for you to reduce the duty you may need to pay. You do not need to register for the UKIMS authorisation to claim it. The waiver is provided as de minimis aid up to a maximum of €300,000 over three rolling fiscal years. Lower allowances apply for certain sectors (there is additional information on [GOV.UK](#)).

If you are interested in claiming this aid, please refer to the [Customs Duty Waiver](#) guide on NICTA.

5.1.1 Relevant steps to claim a waiver on 'at risk' goods

To claim a waiver on 'at risk' goods, you must:

1. Navigate to the **Declaration Goods** tab at item level
2. Populate the **NI Additional Information Codes** field, for the relevant item, selecting the option **'Within subsidy limit and claiming waiver (NIAID)'**



*NI Additional Information Codes

-- None --

Goods are not 'at risk' (NIREM)

Within subsidy limit and claiming waiver (NIAID)

Preference under the TCA

None of the above – goods are at risk and attract duty

3. This must be done for each item that you wish to claim the waiver for. Review the field (also labelled 'DE 2/2') in the [Data guide: TSS declaration data requirements guide](#) on NICTA for further details

Note: If you are moving goods from RoW excluding EU countries to NI, you will have the option to use the **NI Additional Information code 'NIAID'** (which indicates customs duty waiver). However, you will also need to select the code **'NIIMP (Non-UK domestic status goods)'** in the **Goods Domestic Status** field (the code you will enter for RoW excluding EU movements to NI and goods not in free circulation within GB) at the consignment level.

*Goods Domestic Status

-- None --

NIDOM (UK domestic status goods)

NIIMP (Non-UK domestic status goods)

For movements from RoW excluding EU to NI, the customs duty waiver will cover the difference between the UK and EU tariff (where the UK tariff is lower than the EU tariff).

For information on how to complete other fields in your declaration, please visit the [Data guide: TSS declaration data requirements](#) on NICTA.

Note: Ensure that the Importer's EORI is the same EORI linked to the UKIMS authorisation. If there is a mismatch of EORI references, the CDS system will fail to apply the duty exemption claimed under 'NIREM' in your declaration.

5.2 UK Internal Market Scheme (UKIMS)

If the movements of your goods are inside the UK customs territory, which includes NI, and are intended for sale or final use in the UK customs territory, you may qualify for the UKIMS.

Having a UKIMS authorisation ensures that you will not be required to pay customs duties. Goods moving from GB to NI can be declared 'not at risk' of entering the EU via the UKIMS, if the trader is authorised on the UKIMS scheme.



Traders authorised for the UKIMS, whose goods meet the scheme's conditions, will not be required to pay a tariff for these movements.

5.2.1 Criteria to apply for the UK Internal Market Scheme (UKIMS)

It is essential for traders to register for the UKIMS, even if they already possess a UKTS authorisation.

To qualify for the UKIMS:

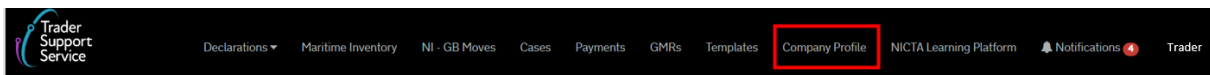
- You must be established in the UK
- You must also meet all of the following criteria:
 - Compliance requirements (see [GOV.UK](https://www.gov.uk))
 - Records, systems, controls and evidence requirements (see [GOV.UK](https://www.gov.uk))
 - Additional processing requirements if you move goods into NI to be processed and want to declare these goods 'not at risk' (see [GOV.UK](https://www.gov.uk))

Find further guidance on all the requirements for the scheme on [GOV.UK](https://www.gov.uk).

5.2.2 Upload your UKIMS authorisation in the TSS Company Profile

Once you have received the UKIMS authorisation letter from HMRC, you need to enter the UKIMS authorisation reference and upload a copy of the document into the TSS Company Profile.

- Click [Company Profile](#) in the TSS Portal banner and follow the steps indicated in the 'Adding UKIMS Authorisation to your Company Profile' section of the [How to use the TSS Portal](#) guide on NICTA



The above steps should be implemented as part of your compliance for the 'not at risk' claims.

Note: Ensure that the Importer's EORI is the same EORI linked to the UKIMS authorisation. If there is a mismatch of EORI references, the CDS system will fail to apply the **duty exemption claimed under 'NIREM' in your declaration**.

5.3 The UK-EU Trade and Cooperation Agreement (TCA)

Claiming the EU 'Tariff preference' makes the applicable EU 'Third country duty' zero.

Traders moving **goods that can be proved to be of UK origin under the UK-EU Trade Cooperation Agreement (TCA)** could claim EU 'Tariff preference' if the following criteria are met.



5.3.1 Criteria to claim EU 'Tariff preference' under the UK-EU TCA

1. The goods are moved directly from GB (free circulation) to NI

AND

2. The UK origin claim over the goods is meeting the **general** and **specific** rules of origin (RoO) under the TCA

In general, the following products are considered as originating in United Kingdom:

- Products **wholly obtained** in the United Kingdom

Your goods are treated as 'wholly obtained' if they're exclusively produced in the UK, without incorporating materials from any other country.

- Products that incorporate **materials originating from different countries** that are sufficiently worked or processed in the UK according to the rules laid out in the UK/EU Trade and Co-operation Agreement

AND

3. The respective supporting evidence is available to prove the UK origin under the TCA rules of origin

In this scenario, prior to the declaration of the goods' movement, you need to:

- A) Identify first the rules of origin (RoO) for each commodity code associated to the goods that are claiming UK origin under the TCA

AND

- B) Check that the goods satisfy the respective (RoO) criteria

The following sources explain in detail how to interpret the TCA rules of origin:

- **General rules** to determine the origin of your products for trade between the UK and EU (see [GOV.UK](https://gov.uk))
- Checking the origin of your goods using product **specific rules** when trading between the UK and EU (see [GOV.UK](https://gov.uk))

5.3.2 Help to identify rules of origin (RoO)

The Northern Ireland Online Tariff provides a tool that supports users to identify the rules of origin associated to a commodity code under the UK-EU TCA.

Example Live trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*); Of the species *Oncorhynchus mykiss*; Weighing 1.2 kg or less each.

Movement: GB (free circulation) – NI ('at risk')

Commodity code: 0301919011

<https://www.trade-tariff.service.gov.uk/xi/commodities/0301919011>



- Access the [Northern Ireland Online Tariff](#) and type the commodity code (e.g., 0301919011) and the date of movement and then press the **Search for a commodity** button

Search for a commodity

Commodity codes are internationally recognised reference numbers. A commodity code describes a specific product when importing or exporting goods. You will use this code on any customs declarations.

[Tips on searching for products](#)

Search the UK Integrated Online Tariff

When are you planning to trade the goods?

You can enter the date your goods will be traded. This is important, as commodities, duties and quotas change over time. Use the format day, month, year, for example 27 3 2021. If you don't enter a date, today's date is used.

Day Month Year

Type the goods-movement's date

- Select any EU member state (e.g., Ireland) in the field **Trade between NI and**

Trade between NI and


- Scroll down and click the **Rules of origin** tab

Trade between NI and [Reset to all countries](#)

Importing into Northern Ireland

- Identify, on the bottom-right of the window, the rule of origin applying to the commodity code



| Import | Export | Rules of origin | Notes | | | | | | |
|---|---|--|-------|---------|-------------|------|-----------|---|--|
| <p>Preferential rules of origin for trading with Ireland </p> <p>In order to qualify for the lower or zero preferential tariff under the UK / EU Trade and Co-operation Agreement, the product must originate in the territory of the exporting partner.</p> <p>You do not need to apply for a preferential tariff (or comply with preferential rules of origin) if the MFN duty for your product is zero.</p> <p>Product-specific rules for commodity 0301919011</p> <p>If your product has been produced using any non-originating materials, the product has to fulfil the following product-specific rule to be considered originating in the EU or Ireland.</p> <p>If there are alternative rules, your product needs to comply with only one of them.</p> <table border="1"> <thead> <tr> <th>Heading</th> <th>Description</th> <th>Rule</th> </tr> </thead> <tbody> <tr> <td>0301-0308</td> <td>The List of "Product-specific Rules of Origin" does not contain a description of the product at this point.</td> <td> <p>Production in which all the materials of Chapter 3 used are wholly obtained.</p> <p>Wholly obtained The 'wholly obtained' rule applies mainly to basic agricultural products, fishery products, minerals, or waste and scrap.</p> <p>Wholly obtained products are goods obtained entirely in the territory of one country without the addition of any non-originating materials.</p> </td> </tr> </tbody> </table> | | | | Heading | Description | Rule | 0301-0308 | The List of "Product-specific Rules of Origin" does not contain a description of the product at this point. | <p>Production in which all the materials of Chapter 3 used are wholly obtained.</p> <p>Wholly obtained The 'wholly obtained' rule applies mainly to basic agricultural products, fishery products, minerals, or waste and scrap.</p> <p>Wholly obtained products are goods obtained entirely in the territory of one country without the addition of any non-originating materials.</p> |
| Heading | Description | Rule | | | | | | | |
| 0301-0308 | The List of "Product-specific Rules of Origin" does not contain a description of the product at this point. | <p>Production in which all the materials of Chapter 3 used are wholly obtained.</p> <p>Wholly obtained The 'wholly obtained' rule applies mainly to basic agricultural products, fishery products, minerals, or waste and scrap.</p> <p>Wholly obtained products are goods obtained entirely in the territory of one country without the addition of any non-originating materials.</p> | | | | | | | |

See the following links for more information on rules of origin:

- Check that your goods meet the rules of origin (see [GOV.UK](https://www.gov.uk))
- Rules of origin for goods moving between the UK and EU (see [GOV.UK](https://www.gov.uk))
- Apply for a Binding Origin Information decision (see [GOV.UK](https://www.gov.uk))

Note: Declaring goods into **free circulation** within GB does not mean that they acquire UK origin. **Free circulation** means that goods are customs cleared (no excise or VAT/import duty is due on them); therefore, the goods are free to circulate, be sold or used by consumers in the domestic market.

There is further guidance on [GOV.UK](https://www.gov.uk).

5.3.3 Relevant steps to claim 'Preferential tariff' under the TCA

1. Navigate to the **Declaration Goods** tab at item, and for the relevant item
2. Populate the **NI Additional Information Codes** field with 'Preference under the TCA'



* NI Additional Information Codes

-- None --

Goods are not 'at risk' (NIREM)

Within subsidy limit and claiming waiver (NIAID)

Preference under the TCA

None of the above – goods are at risk and attract duty

- Populate the **Preference** field with a preference code in the format three digits beginning with a 3 (e.g., '300')

* Preference

The list of preference codes can be found on [GOV.UK](https://www.gov.uk). Review the field (also labelled 'DE 4/17') in the [Data guide: TSS declaration data requirements](#) on NICTA for further details.

- Populate the **Country of Preferential Origin** field with the country that the goods originate from (e.g., United Kingdom). In this case, you should leave the **Country of Origin** field blank

Review the field (also labelled 'DE 5/16') in the [Data guide: TSS declaration data requirements](#) on NICTA for more details.

Country of Origin

* Country of Preferential Origin

- Locate the **Document Reference** tab at the bottom of the page and click the **New** button

Document Reference

Tax Bases

Item Valuation

Additional Information

Detail Previous Document

Additional Procedure

National Additional Codes

Duty Lines

Document Reference

New

Document Code

Document Reference

Document Status

Review the section **Document Reference** (also labelled DE 2/3) in the [Data guide: TSS declaration data requirements](#) on NICTA for more details on any of the following steps:

- Populate, as appropriate, the **Document Code** field with one of these codes:
 - 'U110': if the claim is based on a 'statement on origin' for a single shipment
 - 'U111': if the claim is based on a 'statement on origin' for multiple shipments of identical products to cover a 12-month



- ‘U112’: if the claim is based on the importer’s knowledge
- Populate the **Document Reference** field

Input the **commercial document reference number** (if ‘U110’ or ‘U111’ has been introduced as the **Document Code**).
- Populate, as appropriate, the **Document Status** field with one of the following codes:
 - If ‘U110’ or ‘U111’ is used: AE, AF, AG, AP, AS, AT, GE, GP, HP, JE, JP, LE, LP, UA, UE, UP, US, XA, XB
 - If ‘U112’ is used: JP

Descriptions of **Document Status** codes can be found on [GOV.UK](https://gov.uk).

For more details on claiming preference, see [GOV.UK](https://gov.uk).

Note: If you claim a preferential rate of duty which applies in the **UK Integrated Online Tariff** (see [GOV.UK](https://gov.uk)) but not the **Northern Ireland Online Tariff** (see [GOV.UK](https://gov.uk)), or vice versa, or there is a difference in code used to apply the preference, you will need to complete your declaration differently.

For further information, please refer to the following sources to obtain guidance on completion instructions for your declaration:

- EUPRF — Preference mismatch on Northern Ireland declarations on [GOV.UK](https://gov.uk)
- Additional Information (AI) Statement Codes for Data Element 2/2 of the Customs Declaration Service (CDS) on [GOV.UK](https://gov.uk)

For information on how to complete other fields in your declaration, please visit the [Data guide: TSS declaration data requirements](#) on NICTA.

5.4 Reliefs, customs special procedures

Entering your goods into a specific customs procedure may provide relief from customs duties, import VAT and/or excise.

The customs procedure is declared in two parts:

- The **Procedure Code** (four-digits) used on the customs declaration reflects the requested procedure the goods are entering in to. For example:

| Procedure Code | Description |
|----------------|--|
| 0700 | Release for free circulation with simultaneous entry to an excise warehouse |
| 0721 | Release for free circulation with simultaneous entry to an excise warehouse for goods re-imported after OP |
| 0778 | Release for free circulation from a FZ with simultaneous entry to an |



- The **Additional Procedure Code** (three-digits) is used in combination with the **Procedure Code** to provide relief from customs duties, import VAT and/or excise. For example:

Subject to meeting the respective criteria, there are specific **Procedure Codes** and **Additional Procedure Codes** that allow traders to claim relief or suspension of EU duties due when goods are considered to be 'at risk'.

Example:

| Relief | Custom Special Procedure |
|--|---------------------------------|
| Onward Supply Relief (Series 42) | Authorised Use (Series 44) |
| Return Goods Relief (Series 61) | Inward Processing (Series 51) |
| Other Reliefs (Additional procedures codes – Series C) | Temporary Admission (Series 53) |
| | Custom Warehousing (Series 71) |

For further information on reliefs and custom special procedures supported by TSS please refer to the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA.

Note: If your goods are 'at risk' and none of the instruments described above can be used, EU duties will be applicable, and their payment will be due on the respective declaration.

6 Instruments that could help to reduce the payment of UK duties

If the goods are considered to be '**not at risk**', they are subject to the applicable **UK** duty.

In this scenario, traders have the option to consider the use of one of the following instruments that potentially could reduce the charge of the applicable UK duties (subject to meeting their terms and conditions).



6.1 UK Trade agreements

Claiming the UK 'Tariff preference' makes the applicable UK 'Third country duty' zero.

Where it can be proved that the '**not at risk**' goods being imported to NI are meeting the origin criteria set in a trade agreement established between the UK and a foreign country, these goods could claim UK 'Tariff preference' under the respective trade agreement.

Traders need to ensure the following criteria are met.

6.1.1 Criteria to claim UK 'Tariff preference' under an UK trade agreement

1. The goods are moved directly from a foreign country to NI
2. There is a trade agreement established between the foreign country and the UK

Here is a list of trade agreements that the UK has in place with foreign countries:

- **Bilateral (trading with developed nations):** UK trade agreements in effect on [GOV.UK](https://www.gov.uk)
 - **Unilateral (trading with developing nations):** UK Developing Countries Trading Scheme (DCTS) on [GOV.UK](https://www.gov.uk)
3. The foreign origin claim over the goods is meeting the **general** and **specific** rules of origin (**RoO**) under the respective trade agreement

In general, goods are considered as originating in a foreign country if they are:

- Products **wholly obtained** in the foreign country. Your goods are treated as 'wholly obtained' if they're exclusively produced in the foreign country, without incorporating materials from any other country
 - Products that incorporate **materials originating from different countries** that are sufficiently worked or processed in the foreign country according to the rules laid out in the respective trade agreement between the UK and the foreign country
4. The respective supporting evidence is available to prove the foreign origin of the goods under the rules of origin (set in the respective trade agreement between the UK and the foreign country)

In this scenario, prior to declaring the goods' movement, for each commodity code associated to the goods that are claiming foreign origin, you need to:

- A) Identify first the rules of origin (RoO) covering the commodity code under the trade agreement

AND

- B) Check that the goods satisfy the respective (RoO) criteria.

The following information explains in detail how to interpret rules of origin for UK trade agreements:

- Check your goods meet the rules of origin – see [GOV.UK](https://www.gov.uk)



- Check your goods meet the Developing Countries Trading Scheme rules of origin – see [GOV.UK](https://gov.uk)

6.1.2 Help to identify rules of origin (RoO)

The [UK Integrated Online Tariff](https://www.trade-tariff.service.gov.uk) provides a tool that supports users to identify the rules of origin associated to a commodity code under a UK trade agreement.

Example

Movement: RoW (Canada) – NI ('not at risk')

Commodity code: 0301919011

<https://www.trade-tariff.service.gov.uk/commodities/0301919011?country=CA#import>

1. Access the [UK Integrated Online Tariff](https://www.trade-tariff.service.gov.uk) and type the commodity code (e.g., 0301919011) and date of goods' movement and then press the **Search for a commodity** button

2. Select the foreign country in the field **Trade between the UK and**

3. Scroll down and click the **Rules of origin** tab

4. Scroll down and identify the rule of origin applying to the commodity code in the **Product-specific rules - trade with...** section



| Product-specific rules - trade with Canada | |
|--|--|
| Rules under the UK-Canada Trade Continuity Agreement | |
| Heading | Rule |
| 0301-0309 | Production in which all the material of chapter 3 used is wholly obtained. |

See the following links for more information on rules of origin:

- Check that your goods meet the rules of origin – see [GOV.UK](#)
- Guidance for preferential rates of duty and rules of origin – see [GOV.UK](#)
- Apply for a Binding Origin Information decision – see [GOV.UK](#)

6.1.3 Relevant steps to claim ‘Preferential tariff’ under UK trade agreements

1. Navigate to the **Declaration Goods** tab at item level, and for the relevant item
2. Populate the **NI Additional Information Codes** field with: ‘None of the above – goods are at risk and attract duty’

*NI Additional Information Codes

-- None --

-- None --

Goods are not ‘at risk’ (NIREM)

Within subsidy limit and claiming waiver (NIAID)

Preference under the TCA

None of the above – goods are at risk and attract duty

3. Populate the **Preference** field with a preference code in the format three digits beginning with a 3 (e.g., ‘300’)

*Preference

300

A list of preference codes can be found on [GOV.UK](#). Review the field (also labelled ‘DE 4/17’) in the [Data guide: TSS declaration data requirements](#) on NICTA for further details

4. Populate the **Country of Preferential Origin** field with the country that the goods originate from (e.g., Canada). In this case, you should leave the **Country of Origin** field blank (unless using electronic licensing, in which case, populate the field with the country of origin that is on the licence)

Review the field (also labelled ‘DE 5/16’) in the [Data guide: TSS declaration data requirements](#) on NICTA for more details.



| | | |
|----------------------------------|---|---|
| Country of Origin | | ▼ |
| * Country of Preferential Origin | | |
| Canada | ✕ | ▼ |

5. Locate the **Document Reference** tab at the bottom of the page and click the **New** button

| | | | | | |
|---------------------------|--------------------|-----------------|------------------------|--------------------------|----------------------|
| Document Reference | Tax Bases | Item Valuation | Additional Information | Detail Previous Document | Additional Procedure |
| National Additional Codes | Duty Lines | | | | |
| Document Reference | New | | | | |
| Document Code | Document Reference | Document Status | | | |

Review the section **Document Reference** (also labelled 'DE 2/3') in the [Data guide: TSS declaration data requirements](#) on NICTA for more details on any of the following steps:

- Populate, as appropriate, the **Document Code** field. Select the applicable **code** from the list indicated by the 'Data Element 2/3 Documents and Other Reference Codes (National) of the Customs Declaration Service (CDS)' on [GOV.UK](#)
- Populate the **Document Reference** field. Input the **document reference** requested for the selected **document code** in the 'Data Element 2/3 Documents and Other Reference Codes (National) of the Customs Declaration Service (CDS)' on [GOV.UK](#)
- Populate, as appropriate, the **Document Status** field. Check the options in the 'Status Code(s)' column code in the 'Data Element 2/3 Documents and Other Reference Codes (National) of the Customs Declaration Service (CDS)' on [GOV.UK](#) and select the applicable **code**

Descriptions of **Document Status** codes can be found on [GOV.UK](#).

For more details on claiming preference, see [GOV.UK](#)

Note: If you claim a preferential rate of duty that applies in the **UK Integrated Online Tariff** (see [GOV.UK](#)) but not the **Northern Ireland Online Tariff** (see [GOV.UK](#)), or vice versa, or there is a difference in code used to apply the preference, you will need to complete your declaration differently.

For further information, please refer to the following sources to obtain guidance on completion instructions for your declaration:

- EUPRF — Preference mismatch on Northern Ireland declarations on [GOV.UK](#)
- Additional Information (AI) Statement Codes for Data Element 2/2 of the Customs Declaration Service (CDS) on [GOV.UK](#)

For information on how to complete other fields in your declaration, please visit the following guides on NICTA:

- [Data guide: TSS declaration data requirements](#)
- [Full Frontier Declaration: Step-by-step guide](#)



- [Inventory-Linked Ports](#)

6.2 Reliefs, customs special procedures

Entering your goods into a specific customs procedure may provide relief from customs duties, import VAT and/or excise.

The customs procedure is declared in two parts:

- The **Procedure Code** (four digits) used on the customs declaration reflects the requested procedure the goods are entering in to:

* Procedure Code

| Code | Description |
|------|--|
| 0700 | Release for free circulation with simultaneous entry to an excise warehouse |
| 0721 | Release for free circulation with simultaneous entry to an excise warehouse for goods re-imported after OP |
| 0778 | Release for free circulation from a FZ with simultaneous entry to an |

- The **Additional Procedure Code** (three digits) is used in combination with the procedure code to provide relief from customs duties, import VAT and/or excise:

* Additional Procedure Code

| Code |
|------|
| 000 |
| OGD |
| 1BN |
| 1CD |
| 1CG |
| 1DP |
| 1EB |
| 1ES |

Subject to meeting the respective criteria, there are specific **Procedure Codes** and **Additional Procedure Codes** that allow traders to claim relief or suspension of UK duties due when goods are considered to be 'not at risk'

Example:

| Relief | Custom Special Procedure |
|--|---------------------------------|
| Return Goods Relief (Series 61) | Authorised Use (Series 44) |
| Other Reliefs (Additional Procedures codes – Series C) | Inward Processing (Series 51) |
| | Temporary Admission (Series 53) |
| | Custom Warehousing (Series 71) |



For further information on reliefs and custom special procedures supported by TSS please refer to the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA.

Note: If your goods are 'not at risk' and none of the instruments described above can be used, UK duties will be applicable and their payment will be due on the respective declaration.

7 Applicable tariff to goods movements from RoW excluding EU to NI

TSS currently supports goods importing to NI from RoW excluding EU that are travelling by air or by sea to inventory-linked locations within NI.

For these goods movements that are not in free circulation within GB prior to importation into NI, the **Goods Domestic Status** must be declared as '**NIIMP (Non-UK domestic status goods)**'.

Prior to the movement of goods, parties involved in the movement need to determine if the goods will be considered 'at risk' or 'not at risk' to move further to the EU (e.g., Ireland) after the goods arrival in NI.

- Goods considered '**at risk**' will be subject to **EU duties** (if applicable, following the [Northern Ireland Online Tariff](#))
- Goods considered '**not at risk**' will be subject to **UK duties** (if applicable, following the [UK Integrated Online Tariff](#))

To determine if the goods meet the 'at risk' or 'not at risk' criteria, please follow the guidance given in these sections of this guide:

- [Goods 'at risk'](#)
- [Goods 'not at risk'](#)

If you claim a preferential rate of duty that applies in the **UK Integrated Online Tariff** (see [GOV.UK](#)) but not the **Northern Ireland Online Tariff** (see [GOV.UK](#)), or vice versa, or there is a difference in code used to apply the preference, you will need to complete your declaration differently. For further information and support on data completion instructions please refer to the Preference mismatch on Northern Ireland declarations on [GOV.UK](#).

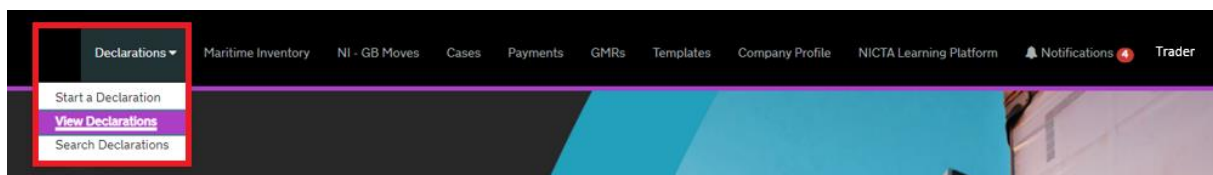
8 Reducing the goods' tariff payment on declarations under 'Pending Payment' status

8.1 Supplementary Declarations

If your Supplementary Declaration is in '**Pending Payment**' status and you wish to use one of the instruments mentioned above, you can return your Supplementary Declaration to '**Draft**' mode to make amendments.

To do this:

1. Click on **Declarations** at the top of the TSS Portal home page and select the link-option '**View Declarations**'



2. Find the **Supplementary Declarations (by consignment)** section on the left-hand side of the page

| Declaration Type | |
|--|----------|
| ENS Declarations (by movement) | > |
| ENS Declarations (by consignment) | > |
| SFD Declarations (by movement) | > |
| SFD Declarations (by consignment) | > |
| Supplementary Declarations (by consignment) | x |
| Full Frontier Declarations (by consignment) | > |

3. Click on the **Pending Payments SUP Declarations** sub-section to show which Supplementary Declarations you wish to edit

| Declaration Status | |
|---|-------------|
| Draft SUP Declarations | > |
| Input Required SUP Declarations | > |
| Processing SUP Declarations | > |
| Pending Payment SUP Declarations | > |
| Payment Received SUP Declarations | > |
| Final Processing SUP Declarations | > |
| Fiscal Hold SUP Declarations | > |
| Closed SUP Declarations | > |
| Cancelled SUP Declarations | > |



- From the list under the **Local Reference Number** column, select the Supplementary Declaration reference that you wish to amend

| Supplementary Declarations Created last 6 months | | | | | | | |
|---|------------------|---------------|-----------------|----------------|---------------------|---------------------|--|
| Local Reference Number | Importer Account | Exporter Name | Status | Periodic Month | Submission Due Date | Arrival Date/Time | Any procedure(s) not currently support |
| SUP000000000075362 | Trader Three | Trader Three | Pending Payment | | 10/05/2023 | 18/04/2023 15:43:19 | No |
| SUP000000000075363 | Trader Three | Trader Three | Pending Payment | | 10/05/2023 | 18/04/2023 16:00:47 | No |
| SUP000000000075484 | Trader Three | Trader Three | Pending Payment | | 10/05/2023 | 20/04/2023 11:15:45 | No |

- Scroll down to the bottom of the window and click on the **Recall to Draft** button in the **Payment Summary** section:

Home > Declarations > SUP000000000075362

Payment Summary

SUP000000000075362

Payment Due: £13.60

- VAT: £0.00
- Duty: £13.60
- Excise: £0.00

Total Amount Payable: £13.60

- VAT: £0.00
- Duty: £13.60
- Excise: £0.00

Recall to Draft
Pay Now

The Supplementary Declaration will be recalled to 'Draft', and you will be able to edit fields again.

- Once you are certain you have populated the fields correctly to use the relevant instrument to claim zero duties, submit the declaration by clicking **Submit** at the bottom of the consignment page

Add to Periodic Declaration
Submit
Save (Ctrl + s)

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

Declaration Goods
New
Import Previous Good(s)

| Goods Description | Goods Item Number | Commodity Code | Country of Origin | National Additional Code | Procedure Code | Item Gross Mass (KG) | Number of Packages |
|-------------------|-------------------|----------------|-------------------|--------------------------|----------------|----------------------|--------------------|
|-------------------|-------------------|----------------|-------------------|--------------------------|----------------|----------------------|--------------------|

Duties will be calculated as part of the Supplementary Declaration submission.

You can confirm you have used an option to pay zero duties by going back to the **Supplementary Declarations (by consignment)** section and then finding the declaration in the sub-section **Closed SUP declarations**.



| | | | |
|--|---|-----------------------------------|---|
| SFD Declarations (by consignment) | > | Pending Payment SUP Declarations | > |
| Supplementary Declarations (by consignment) | > | Payment Received SUP Declarations | > |
| Full Frontier Declarations (by consignment) | > | Final Processing SUP Declarations | > |
| | | Fiscal Hold SUP Declarations | > |
| | | Closed SUP Declarations | > |
| | | Cancelled SUP Declarations | > |
| | | All SUP Declarations | > |

Note: Please be aware that once you submit the Supplementary Declaration and it goes to 'Closed' status, it will not be possible to recall it to 'Draft' status. Monetary amendments after this stage need to be reported to HMRC directly.

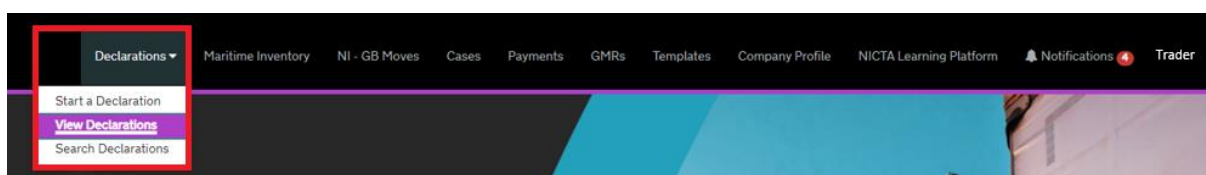
- If your Supplementary Declaration was not submitted correctly and you submit it using your own Duty Deferment Account, you may need to apply for a **repayment** or **remission** on any duties using a **C285 form** (see [GOV.UK](https://www.gov.uk))
- Alternatively, if the declaration has a status of 'Closed' and you realise that you have **underpaid**, refer to the **C2001 form** (voluntary amendment) on [GOV.UK](https://www.gov.uk)
- If the TSS Portal continues to show that you need to pay duties, but you believe this is incorrect, call the TSS Contact Centre for support on 0800 060 8888

8.2 Full Frontier Declarations

When completing a Full Frontier Declaration, before the goods arrival, you will be asked to **Confirm Duty Calculation**. You will have the ability to **Recall to Draft** to check if the declaration can be amended to reduce or eliminate the duty, import VAT, and/or excise payable using one of the instruments explained in previous sections of this guide.

To do this:

1. Click on **Declarations** at the top of the TSS Portal home page and select the link option 'View Declarations'



2. Find the **Full Frontier Declarations (by consignment)** section on the left-hand side of the page



| Declaration Type |
|---|
| ENS Declarations (by movement) > |
| ENS Declarations (by consignment) > |
| SFD Declarations (by movement) > |
| SFD Declarations (by consignment) > |
| Supplementary Declarations (by consignment) > |
| Full Frontier Declarations (by consignment) > |

3. Click on the **Pending Payments FFD Declarations** sub-section to show which Full Frontier Declarations you wish to edit

| Declaration Status |
|--|
| Draft FFD Declarations > |
| Input Required FFD Declarations > |
| Amendment Required FFD Declarations > |
| Processing FFD Declarations > |
| Amendment Processing FFD Declarations > |
| Pending Confirmation FFD Declarations > |
| Pending Payment FFD Declarations > |
| Awaiting Arrival FFD Declarations > |
| Arrived FFD Declarations > |
| Post Arrival Hold FFD Declarations > |
| Closed FFD Declarations > |
| Cancelled FFD Declarations > |
| Invalidated or Seized FFD Declarations > |
| All FFD Declarations > |

4. From the list under the **Local Reference Number** column, select the Full Frontier Declaration reference that you wish to amend

| Full Frontier Declarations | | | |
|----------------------------|------------------|-----------------|-------------------------|
| | | | Created last 6 months ▾ |
| Local Reference Number ^ | Importer Account | Status | Trader Reference |
| FFD000000000010603 | Trader Three | Pending Payment | |

5. Scroll down to the bottom of the window and click on the **Recall to Draft** button in the **Payment Summary** section:



Home > Declarations > FFD000000000010603

Payment Summary

FFD000000000010603

Payment Due: £1.64

- VAT: £0.00
- Duty: £1.64
- Excise: £0.00

Total Amount Payable: £1.64

- VAT: £0.00
- Duty: £1.64
- Excise: £0.00

[Recall to Draft](#) [Pay Now](#)

The Full Frontier Declaration will be recalled to '**Draft**', and you will be able to edit fields again.

- Once you are certain you have populated the fields correctly to use the relevant instrument to claim zero duties, submit the declaration by clicking [Submit](#) at the bottom of the consignment page

[Cancel Consignment](#) [Submit](#) [Save \(Ctrl + s\)](#)

Declaration Goods ¹ Inventory Status Header Additions/Deductions Header Previous Document ¹ Holder Of Authorisation ²

Guarantee Type Duty Total

≡ Declaration Goods [New](#)

Goods Description Goods Item Number Commodity Code Country of Origin National Additional Code Procedure Code Item Gross Mass (KG) Number of Packages

Duties will be calculated as part of the Full Frontier Declaration submission, which should be payable at the time of submission to avoid any delays.

You can confirm you have used an option to pay zero duties by going back to the [Full Frontier Declarations \(by consignment\)](#) section and then finding the declaration in the sub-section [Closed FFD Declarations](#).

| | |
|--|--|
| Supplementary Declarations (by consignment) > | Amendment Processing FFD Declarations > |
| Full Frontier Declarations (by consignment) % | Pending Confirmation FFD Declarations > |
| | Pending Payment FFD Declarations > |
| | Awaiting Arrival FFD Declarations > |
| | Arrived FFD Declarations > |
| | Post Arrival Hold FFD Declarations > |
| | Closed FFD Declarations > |
| | Cancelled FFD Declarations > |
| | Invalidated or Seized FFD Declarations > |
| | All FFD Declarations > |

Note: Please be aware that once you submit the Full Frontier Declaration and it goes to '**Closed**' status, it will not be possible to recall it to '**Draft**' status. Monetary amendments after this stage, need to be reported to HMRC directly.



- You may need to apply for a **repayment** or **remission** on any duties using a **C285 form** (see [GOV.UK](https://gov.uk))
- Alternatively, if the declaration has a status of '**Closed**' and you realise that you have **underpaid**, refer to the **C2001 form** (voluntary amendment) on [GOV.UK](https://gov.uk)
- If the TSS Portal continues to show that you need to pay duties, but you believe this is incorrect, call the TSS Contact Centre for support on 0800 060 8888

9 How to resolve an issue

9.1 Data validation

Concerning data validation, sometimes the system may report errors associated with the declaration of a tariff preferential rate (e.g., authorisations, guarantees, document codes, references, etc.).

For help with solving errors that may be related to data validation, please refer to the [Resolving Error Codes](#) guidance on NICTA.

9.2 Preference mismatch

If you claim a preferential rate of duty which applies in the **UK Integrated Online Tariff** (see [GOV.UK](https://gov.uk)) but not the **Northern Ireland Online Tariff** (see [GOV.UK](https://gov.uk)), or vice versa, or there is a difference in the code used to apply the preference, this may generate system errors if data input is not followed correctly.

For further information and support on data completion instructions please refer to the 'Preference mismatch on Northern Ireland declarations section' on [GOV.UK](https://gov.uk).

10 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](#)
- [Data guide: TSS declaration data requirements](#)
- [Supplementary Declarations: Step-by-step guide](#)
- [Video: Supplementary Declarations GB-NI – a step-by-step guide](#)
- [Guidance on Full Frontier Declarations](#)
- [Video: Tariff on goods movements into NI webinar](#)
- [Guidance on controlled goods and the Online Tariff Tool](#)
- [Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations](#)
- Part 2 CDS Declaration Completion Requirements for The Northern Ireland Protocol on [GOV.UK](https://gov.uk)



- Volume 3 for CDS – Part of the UK Tariff on [GOV.UK](https://gov.uk)

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

11 Changes to guidance and policy

Last updated March 2024.

- March 2024:** Guide amended with information relating to the use of using the correct EORI number.
- January 2024:** Updated to reflect GOV.UK updates associated with UKIMS and EORI, customs duty waiver allowance and TSS portal landing page changes.
- October 2023:** Updated to reflect current status of UKTS and UKIMS
- September 2023:** Updated to add the guide's name and link for Customs Duty Waiver.
- July 2023:** Updated to reflect UK Internal Market Scheme (UKIMS) changes.
- June 2023:** Guide re-structure as part of continuous improvement.
- April 2023:** Updated to reflect EUPRF Additional Information new code.
- February 2023:** Updated to reflect UCC change.
- January 2023:** Updates to Dual Tariff.
- December 2022:** General improvements to guide. Update to include new link to HMRC Online Tariff Tool listed below commodity field.
- October 2022:** Updated screenshots to reflect new TSS Portal design.
- July 2022:** Addition of section on changes to guidance and policy.
- June 2022:** Updates for auto-generation of Final Supplementary Declaration as the last step on TSS simplified journey.
- April 2022:** General improvements to guide.

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