

# TSS User Guides

Reliefs and Duty Suspension  
Overview and considerations for  
data input in TSS declarations



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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 & Trade Academy \(NICTA\)](#) website to find a definition.<sup>1</sup>

## 1 Introduction

This guide provides an overview of instruments that traders may be able to use when considering options to reduce or suspend the payment of customs duties upon **entry into Northern Ireland**.

There are a number of ways that traders can suspend the payment of duties. These fall into two principal categories:

- **Reliefs**, where a trader **can** get relief from a tariff payment on production of evidence (such as returned goods relief)
- A **special procedure** for which a trader generally needs to be authorised and which prevents a good from entering free circulation when it enters NI

This guide explains:

- What customs special procedures and reliefs are
- How the Trader Support Service (TSS) supports the declaration of reliefs or customs special procedures
- How to populate key data fields that directly influence the claim for a relief or special procedure in a declaration:
  - [Procedure Codes](#)
  - [Additional Procedure Codes](#)
  - [Additional Information Statement Codes](#)
  - [Document References](#)
  - [Holder of Authorisations](#)

Traders should refer to the TSS step-by-step guides on [NICTA](#) for instructions on data fields and the completion of declarations not covered in this guide.

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

- Assessing whether the option to reduce or suspend duties applies to their goods movement

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<sup>1</sup> 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](#).

- Looking for guidance on how to introduce relevant data into declaration data fields for reliefs or special procedures

## 2 Before you start

This guide provides instructions on how to declare **additional information** in Entry Summary Declarations / Simplified Frontier Declarations (known as the TSS simplified journey) and in Full Frontier Declarations for Special Procedures and Relief options.

Guidance on the TSS simplified journey and Full Frontier Journey can be found in [A Beginner's Guide for importing goods to Northern Ireland](#) on NICTA.

Comprehensive guidance on how to complete declarations in the TSS Portal is available on the following pages on NICTA:

- [Entry Summary Declarations](#)
- [Full Frontier Declarations](#)

## 3 Customs reliefs

### 3.1 What are customs reliefs?

Customs reliefs are measures that allow the import of certain goods free of duty and/or VAT or the payment of a reduced amount of duty for goods you bring or receive into the UK, depending on what they are and what you do with them.

#### Why would you use customs reliefs?

Goods moving from Great Britain (GB) into Northern Ireland (NI) may be considered 'at risk' of moving into EU territory after their arrival into NI. If this is the case, EU duties would apply. Under this scenario, if specific conditions are met then UK traders can reduce the cost of their supply chain operations by claiming a relief on duties.

Here are examples of goods that could qualify for a relief when imported into the UK:

- Re-imported goods that have been exported before
- Educational and cultural goods
- Medical or scientific goods
- Printed and promotional goods
- Goods for industrial or commercial research
- Goods used for funerals and memorials



A complete list and explanation of reliefs available in the UK is available in the 'United Kingdom Customs Tariff: Reliefs from Import Duty' guide on [GOV.UK](https://www.gov.uk).

### **Additional Procedure Codes for Duty Relief**

A three-digit code (known as an **Additional Procedure Code**) is used to identify any supplementary conditions that apply to the intended use of the goods. For example, if customs duty and import VAT reliefs are being claimed, two separate **Additional Procedure Codes** must be introduced into the declaration: one to claim customs duty relief and a second to claim import VAT relief.

The 'Additional Procedure Code C-Series' guidance in the Customs Declaration Service (CDS) covers the supplementary conditions that may apply when claiming duty reliefs for goods movements into Northern Ireland (see [GOV.UK](https://www.gov.uk)).

An example of declaring a supplementary condition covered by the Additional Procedure Code C-Series can be found in the [Other reliefs – examples of the Additional Procedure Code C-Series](#) section of this guide.

There are two common types of relief claimed in trade transactions:

- **Returned Goods Relief (RGR)**

This relief enables a physical item that was previously imported into a territory to be reintroduced into that territory without the need to repay tax (because this was accounted for at the time of the initial import).

RGR is particularly important under the NI Protocol because EU customs rules apply in NI. This means that goods travelling from the EU to GB and then onto NI lose origin rights on moving from the EU to GB and therefore could be subject to duties between GB and NI even if they originated in the EU. Using RGR allows traders to be relieved of this duty if they can demonstrate that the goods came from the EU into GB.

You can find more information and additional guidance on [GOV.UK](https://www.gov.uk).

- **Onward Supply Relief**

If you import goods into Northern Ireland for onward supply to an EU country, you may be able to claim VAT relief. The VAT is then accounted for in the final EU destination country that the goods are forwarded to.

You can find more information and additional guidance on [GOV.UK](https://www.gov.uk).

## **3.2 Reliefs options supported by TSS**

Four-digit **Procedure Codes** (Data Element (DE) 1/10) can be used in a customs declaration (through CDS) to indicate the type of procedure (treatment) requested and if there was a previous procedure in place.



The following table shows the **Procedure Codes** (associated with reliefs) currently supported by TSS for goods moving into NI:

Declaration type	Authorisation to use Simplified Declaration	Return goods Relief (RGR) Series 61	Onward Supply Relief Series 42
TSS Simplified journey (Entry Summary Declaration / Simplified Frontier Declaration)	TSS CFSP authorisation	6110, 6123	4200
	Importer / Trader CFSP - SDP authorisation type	6110, 6111, 6121, 6122, 6123, 6131	4200, 4221
	Importer CFSP - EIDR	Not allowed	Not allowed
TSS Full Frontier Declaration	Pre-lodged Declaration (IMD)	6110, 6111, 6121, 6122, 6123, 6131	4200, 4221
TSS Full Frontier Declaration	Arrived Declaration (IMA)	6110, 6111, 6121, 6122, 6123, 6131	4200, 4221, 4251, 4253, 4254, 4271, 4278

CFSP, Customs Freight Simplified Procedures; SDP, Simplified Declaration Procedure; EIDR, Entry in the Declarant’s Records; Pre-lodged Declaration (IMD), a pre-lodged Full Frontier Declaration is completed before goods move; Arrived Declaration (IMA), an arrived Full Frontier Declaration is completed after the goods move.

You can find further guidance about **Procedure Codes** in [Appendix 1](#) of this guide.

### 3.3 Authorisations for reliefs

Entitlement to relief depends on meeting certain conditions and following procedures. This is particularly important when repaying duty as many reliefs require the prior knowledge and consent of HMRC.

To claim a relief, the **nature, use, and journey** of the goods (as well as the **supporting documentation**) must comply with the specific conditions established for every type of relief.

This guidance provides information about reliefs in the UK and the respective conditions:

- Check if you can pay a reduced amount of customs duty on [GOV.UK](#)
- In line with the reliefs supported by TSS, this guidance provides specific conditions for:
  - **Returned Goods Relief:** Pay less import duty and VAT when re-importing goods to the UK (see [GOV.UK](#))

This is of particular importance to traders that:

- » Are moving goods of EU origin into NI from GB (where those goods enter free circulation in GB)



- » Cannot benefit from the 'not at risk' category (goods moving entirely in the UK customs territory). This means the goods are susceptible to move further to EU territory after their arrival to NI
- **Onward Supply Relief:** Check if you can claim VAT relief on goods imported into Northern Ireland for onward supply to the EU (see [GOV.UK](https://www.gov.uk))

**Note:** Although reliefs and special procedures vary depending on the **Procedure Code**, in some cases claiming a Returned Goods Relief or an Onward Supply Relief could be linked to a particular customs special procedure and the respective special procedure authorisation must be in place (see the [Authorisations for Customs Special Procedures](#) section in this guide).

### 3.4 Authorisation to declare a relief in the TSS simplified journey

Relief procedures can be declared under a Full Frontier Declaration; however, sometimes it is possible to declare these under a Simplified Declaration (a delayed declaration), subject to certain conditions being met:

- All the requirements established by the government for the specific relief must be met
- The **Procedure Codes** (Data Element (DE) 1/10: four-digit code) and the **Additional Procedure Codes** (Data Element (DE) 1/11: three-digit code) to be declared for the goods movement are not restricted as per the 'Simplified procedures exclusion list of procedure and additional procedure codes for CDS'

This guide includes summaries of the Simplified Procedures exclusion lists supported by TSS:

- **Procedure Codes** (associated with relief procedures): [Appendix 2](#)
- **Additional Procedure Codes** (associated with relief procedures): [Appendix 3](#)

## 4 Reliefs – step-by-step

This section provides step-by-step guidance for declarations with the data fields required in CDS for Entry Summary Declarations and Simplified Frontier Declarations (known as the TSS simplified journey) and Full Frontier Journeys subject to the **Procedure Code** you select.

- Guidance on the TSS simplified journey and Full Frontier Journey can be found in [A Beginner's Guide for importing goods to Northern Ireland](#) on NICTA
- For assistance populating other data fields in a TSS declaration, please refer to the [Data guide: TSS declaration data requirements](#) on NICTA



## 4.1 Returned Goods Relief (RGR) (Series 61) – simplified journey

### 4.1.1 Simplified Frontier Declaration

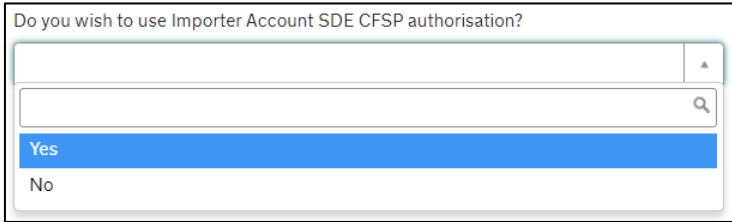
This section highlights additional data required when declaring Returned Goods Relief in an TSS Entry Summary Declaration / Simplified Frontier Declaration.

For information on how to complete other fields in the declaration, please visit:

- [ENS Step-by-step guide: Standard Process and Consignment First Process and Data guide: TSS declaration data requirements](#) on NICTA
- ‘Requested Procedure 61: Re-importation with simultaneous release to Free Circulation’ on [GOV.UK](#) – completion notes/instructions on each **Procedure Code** mentioned in this section

#### Relevant steps – data input:

1. In the **Entry Summary Declaration**, under **Consignment Information** (starting with DEC000000000xxxxx) confirm that you wish to use your own Customs Freight Simplified Procedures (CFSP) authorisation (this is your authorisation for **Simplified Declaration Procedures**)

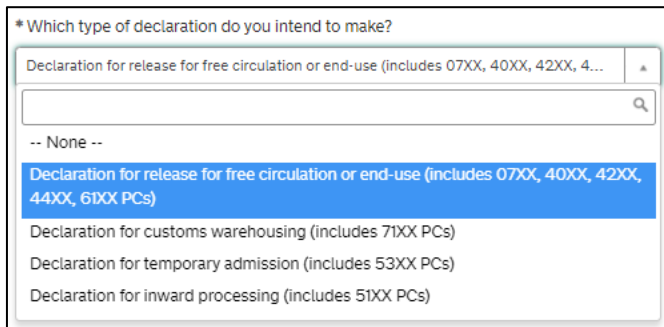


Do you wish to use Importer Account SDE CFSP authorisation?

Yes

No

2. For Returned Goods Relief, for the question **Which type of declaration do you intend to make?** select ‘Declaration for release for free circulation or end use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)’ from the drop-down list:



\* Which type of declaration do you intend to make?

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...)

-- None --

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)

Declaration for customs warehousing (includes 71XX PCs)

Declaration for temporary admission (includes 53XX PCs)

Declaration for inward processing (includes 51XX PCs)

3. In the field **Supervising Customs Office**, enter the Supervising Customs Office code ‘**GBBEL004**’ for the HMRC National Imports Relief Unit (NIRU)

Supervising Customs Office

GBBEL004

GBBEL004

In the **Header Previous Document** tab, the **Movement Reference Number (MRN)** of the export declaration or customs clearance request must be declared as a previous document in DE 2/1 using the previous **Document Code** MRN:

- In the **Previous Document Class** field, enter 'Z' (to represent the previous document)
- In the **Previous Document Type** field, enter 'MRN' (Declaration/notification)
- In the **Previous Document Reference** field, enter the reference number of the export declaration or 'C21e'
- In the **Goods Item Identifier** field (where applicable), enter the goods item number from the previous document

Header Previous Document - new record

Attach supporting document

Header Previous Document

Consignment Reference: DECO00000000336684

Goods Item Identifier: 1

\* Previous Document Class: Z

\* Previous Document Type: MRN

\* Previous Document Reference: 22GBJD4DCMAM33DO1z

- At the item level under **Declaration Goods**, select the **Procedure Code** for Returned Goods Relief:

Procedures

\* Procedure Code

\* Additional Procedure Code

Note: TSS supports **Procedure Codes** 6110 and 6123, at the item level under **Declaration Goods** for traders who are declaring goods for Returned Goods Relief using TSS CFSP authorisation.

If you answer, 'Yes' to the question **Do you wish to use Importer Account SDE CFSP authorisation?** and you have valid CFSP SDP authorisation, TSS expands further options to use **Procedure Codes** 6111, 6121, 6122 or 6131.

- Add the **Additional Procedure Code** (three-digit code) for the goods movement

\* Procedure Code

\* Additional Procedure Code

INFORMATION: Changing the Procedure code may invalidate any Additional Procedure Code values. Invalid APC records will be removed.

**Note:** If more than one **Additional Procedure Code** is needed, add these under **Additional Procedure** at the bottom of the declaration page.

Detail Previous Document
Additional Information
Document Reference
Additional Procedure
National Additional Codes

☰ Additional Procedure
New

- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods
- For Returned Goods Relief, TSS supports these **Additional Procedure Codes** (in relation to the respective **Procedure Code**):

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
<b>6110</b>	F01 / F02 / F03 / F05 / F15 / F47 / 000 / OGD / 1CD / 1CG / 1RC / 1RV / 1VW / 1XW
<b>6111</b>	F01 / F05 / F44 / 000 / 1CD / 1CG / 1XW
<b>6121</b>	000 / 1CD / 1CG / 1MO / 1XW / 46P
<b>6122</b>	B02 / B03 / B06 / F15 / 000 / 1CD / 1CG / 1MO / 1VW / 1XW / 46P / 48P
<b>6123</b>	F01 / F02 / F03 / F05 / F15 / 000 / OGD / 1CD / 1CG / 1RC / 1RV / 1VW / 1XW
<b>6131</b>	A04 / F04 / F07 / F15 / 000 / OGD / 1CD / 1CG / 1RC / 1RV / 1VW / 1XW

Further guidance is available for **Additional Procedure Codes**:

- The '4-digit to 3-digit procedure to additional procedure code correlation matrix' on [GOV.UK](https://www.gov.uk)
- 'Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)' on [GOV.UK](https://www.gov.uk)

- In the **Document Reference** tab ('Declaration Goods'), add the data for **C1314** (Returned Goods Relief claim form)

Using the code list in 'Appendix 5A: DE 2/3 Documents and Other Reference Codes' (see [GOV.UK](http://GOV.UK)), select the **National Document Code 1314** to specify form C1314 (Returned Goods Relief claim form).

**Example for Code 1314:**

- In the **Document Code** field, enter the code '**1314**'
- In the **Document Reference** field, enter the **MRN of the export declaration, C21e or reference number of the alternative evidence** the Returned Goods Relief claim relates to; see the Alternative Evidence section on [GOV.UK](http://GOV.UK)
- In the **Document Status** field, select and enter relevant document status

This is the main information required for the declaration. Additional information may be required depending on the selected **Procedure Code**; see [GOV.UK](http://GOV.UK) for a full completion note for Requested Procedure 61XX.

- In the **Additional Information** tab (item level) one or more **AI Statement Code(s)** need to be entered. This is to indicate additional information for the customs declaration or clearance request

The **AI Statement Codes** are defined by the Procedure Code and the respective Additional Procedure Codes.

This table shows the **AI Statement Codes** for the respective **Procedure Code** supported in TSS for Returned Goods Relief in an Entry Summary Declaration / Simplified Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
6110	GEN03 / GEN3C / GEN45 / OVR01 / PAL05 / PREMS
6111	GEN03 / GEN45 / GEN86 / OVR01 / PAL05 / PREMS
6121	00100 / GEN45 / OVR01 / PREMS
6122	00100 / GEN45 / OVR01 / PREMS
6123	GEN03 / GEN3C / GEN45 / OVR01 / PAL05 / PREMS
6131	GEN03 / GEN45 / GEN86 / OVR01 / PAL05 / PREMS

For the **Procedure Code** you are declaring:

- Check the 'Additional Information (DE 2/2)' section (of the respective **Procedure Code**) on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected, following the general instructions in the 'Additional Information (DE 2/2)' section
- Please also refer to 'Appendix 4: DE 2/2 Additional information statement codes' on [GOV.UK](https://www.gov.uk) for specific instructions on **AI Statement Codes** and details to be declared in the **Additional Information** field

#### Example for the AI statement code 'PREMS':

Following the instructions in 'Additional Information (DE 2/2)' and 'Appendix 4: DE 2/2 Additional Information Statement Codes':

- In the **Additional Information Code** field, enter code 'PREMS'
- In the **Additional Information Description** field, enter the full Name, Address and Country of the warehouse where the goods can be examined

Detail Previous Document	<b>Additional Information</b> <span style="color: red;">1</span>	Document Reference	Additional Procedure	National Additional Codes
☰ Additional Information <span style="background-color: green; color: white; padding: 2px;">New</span>				
Additional Information Code		Additional Information Description		
PREMS		Customs Warehouse Name, Address, Country		

For more information on Returned Goods Relief, please see [GOV.UK](https://www.gov.uk).

## 4.2 Returned Goods Relief (RGR) (Series 61) – Full Frontier Declarations

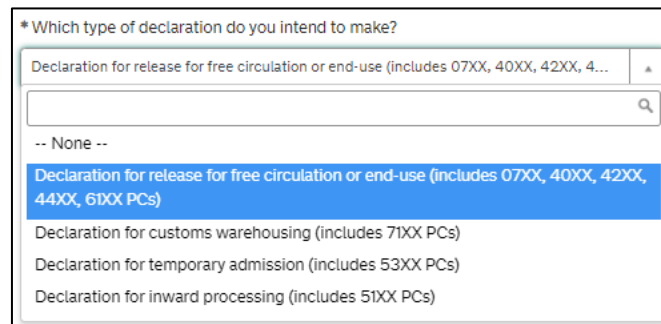
This section highlights **additional data** when declaring Returned Goods Relief in an TSS Full Frontier Declaration.

These guides contain details of all the necessary steps required to complete a Full Frontier Declaration that involves Inward Processing:

- [Full Frontier Declaration: Step-by-step guide](#) and [Data guide: TSS declaration data requirements](#) on NICTA
- ‘Requested Procedure 61: Re-importation with simultaneous release to Free Circulation’ ([GOV.UK](http://GOV.UK)) (for completion notes/instructions on each **Procedure Code** mentioned in this section)

### Relevant steps – data input:

1. For Returned Goods Relief, for the question **Which type of declaration do you intend to make?**, select ‘Declaration for release for free circulation or end use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)’ from the drop-down list:



\* Which type of declaration do you intend to make?

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...

-- None --

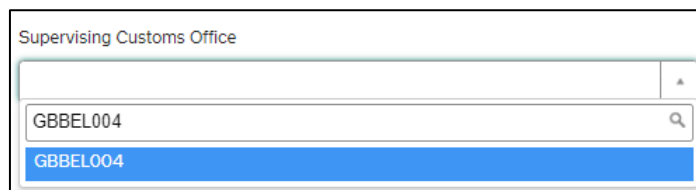
Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)

Declaration for customs warehousing (includes 71XX PCs)

Declaration for temporary admission (includes 53XX PCs)

Declaration for inward processing (includes 51XX PCs)

2. In the field **Supervising Customs Office** enter the Supervising Customs Office code ‘**GBBEL004**’ for the HMRC National Imports Relief Unit (NIRU):



Supervising Customs Office

GBBEL004

GBBEL004

3. In the **Header Previous Document** tab, the MRN of the export declaration or customs clearance request must be declared as a previous document in DE 2/1 using the previous document code MRN:
  - In the **Previous Document Class** field, enter ‘**Z**’ (to represent the previous document)
  - In the **Previous Document Type** field, enter ‘**MRN**’ (Declaration/notification)

- In the **Previous Document Reference** field, enter the **reference number** of the export declaration or **'C21e'**
- In the **Goods Item Identifier** field (where applicable), enter the **goods item number** from the previous document

4. At the item level, select the applicable **Procedure Code** for Returned Goods Relief:

**Note:** TSS supports **Procedure Codes** 6110, 6111, 6121, 6122, 6123, and 6131 at the item level on the consignment for traders who are declaring goods for Returned Goods Relief in a Full Frontier Declaration.

5. Add the **Additional Procedure Code** (three-digit code) for the goods movement

**Note:** If more than one **Additional Procedure Code** is needed, add these under **Additional Procedure** at the bottom of the declaration page.



- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
<b>6110</b>	F01 / F02 / F03 / F05 / F15 / F47 / 000 / OGD / 1CD / 1CG / 1RC / 1RV / 1VW / 1XW
<b>6111</b>	F01 / F05 / F44 / 000 / 1CD / 1CG / 1XW
<b>6121</b>	000 / 1CD / 1CG / 1MO / 1XW / 46P
<b>6122</b>	B02 / B03 / B06 / F15 / 000 / 1CD / 1CG / 1MO / 1VW / 1XW / 46P / 48P
<b>6123</b>	F01 / F02 / F03 / F05 / F15 / 000 / OGD / 1CD / 1CG / 1RC / 1RV / 1VW / 1XW
<b>6131</b>	A04 / F04 / F07 / F15 / 000 / OGD / 1CD / 1CG / 1RC / 1RV / 1VW / 1XW

For more information on Returned Goods Relief, please see:

- The '4-digit to 3-digit procedure to additional procedure code correlation matrix' on [GOV.UK](https://www.gov.uk)
  - 'Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)' on [GOV.UK](https://www.gov.uk)
6. In the **Document Reference** tab (Declaration Goods), add the data for **C1314** (Returned Goods Relief claim form)

Using the code list in 'Appendix 5A: DE 2/3: National Document Codes' (on [GOV.UK](https://www.gov.uk)), select the **National Document Code 1314** to specify form C1314 (Returned Goods Relief claim form).

#### Example for Code 1314:

- In the **Document Code** field, enter code '1314'
- In the **Document Reference** field, enter the MRN of the export declaration, 'C21e' or reference number of the alternative evidence the Returned Goods Relief claim relates to; see the Alternative Evidence section on [GOV.UK](https://www.gov.uk)
- In the **Document Status** field, select and enter the relevant document status

7. In the **Additional Information** tab (item level) enter one or more **AI statement code(s)**. This indicates additional information for the customs declaration or clearance request:

The **AI Statement Codes** are defined by the **Procedure Code** and the respective **Additional Procedure Codes** declared.

This table shows the **AI Statement Codes** that apply in relation to the respective procedure code supported in TSS for Returned Goods Relief in a Full Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
<b>6110</b>	GEN03 / GEN3C / GEN45 / OVR01 / PAL05 / PREMS
<b>6111</b>	GEN03 / GEN45 / GEN86 / OVR01 / PAL05 / PREMS
<b>6121</b>	00100 / GEN45 / OVR01 / PREMS
<b>6122</b>	00100 / GEN45 / OVR01 / PREMS
<b>6123</b>	GEN03 / GEN3C / GEN45 / OVR01 / PAL05 / PREMS
<b>6131</b>	GEN03 / GEN45 / GEN86 / OVR01 / PAL05 / PREMS

For the **Procedure Code** you are declaring:

- Check the ‘Additional Information (DE 2/2)’ section (of the respective Procedure Code) on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need more than one code

- In the declaration, in the **Additional Information** field input the **AI Statement Codes** selected, following the general instructions in the ‘Additional Information (DE 2/2)’ section
- Please also refer to ‘Appendix 4: DE 2/2 Additional Information Statement Codes’ on [GOV.UK](https://www.gov.uk) for specific instructions on **AI Statement Codes** and the details required in the **Additional Information** field

#### Example for the AI statement code ‘PREMS’:

Following the instructions given in the ‘Additional Information (DE 2/2)’ section and ‘Appendix 4: DE 2/2 Additional Information Statement Codes’:

- In the **Additional Information Code** field, enter the code ‘**PREMS**’
- In the **Additional Information Description** field, enter the full **Name, Address** and **Country** of the warehouse where the goods can be examined

Detail Previous Document	Additional Information <span style="color: red;">1</span>	Document Reference	Additional Procedure	National Additional Codes
Additional Information <span style="background-color: green; color: white; padding: 2px;">New</span>				
Additional Information Code		Additional Information Description		
PREMS		Customs Warehouse Name, Address, Country		

This is the main information required for the declaration. Additional information may be required depending on the selected **Procedure Code**; see [GOV.UK](https://www.gov.uk) for a full completion note for Requested Procedure 61XX.

## 4.3 Onward Supply Relief (Series 42) – simplified journey

### 4.3.1 Simplified Frontier Declaration

This section highlights **additional data** when declaring **Onward Supply Relief** in a TSS Entry Summary Declaration / Simplified Frontier Declaration.

For information on how to complete other fields in the declaration, please visit:

- [ENS Step-by-step guide: Standard Process and Consignment First Process and Data guide: TSS declaration data requirements](#) on NICTA
- ‘Requested Procedure 42: Release for free circulation with simultaneous onward supply to another member state’ on [GOV.UK](https://www.gov.uk) – for completion notes/instructions on each **Procedure Code** mentioned in this section

**Relevant steps – data input:**

1. For the question **Which type of declaration do you intend to make?** select 'Declaration for release for free circulation or end use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)' for Onward Supply Relief

\* Which type of declaration do you intend to make?

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4... ▲

-- None --

**Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)**

Declaration for customs warehousing (includes 71XX PCs)

Declaration for temporary admission (includes 53XX PCs)

Declaration for inward processing (includes 51XX PCs)

2. In the Entry Summary Declaration, under **Consignment Information** (starting with DEC000000000xxxxx), in the field **Goods Domestic Status** select 'NIIMP (Non UK-domestic status goods)'. The other option 'NIDOM (UK domestic status goods)' is not used for the Onward Supply Relief procedures

Goods Information

\*Total Packages: 1

\*Total Gross Mass (KG): 100.00

\*Goods Domestic Status: **NIIMP (Non-UK domestic status goods)**

\*Transport Document Type: CMR/Delivery Note

\*Transport Document Number: TR1254

3. Confirm that you wish to use your own CFSP authorisation (your authorisation for **simplified declaration procedures**)

Do you wish to use Importer Account SDE CFSP authorisation?

Yes

No

4. At the item level under **Declaration Goods**, select the applicable **Procedure Codes** for Onward Supply Relief

Procedures

\*Procedure Code: **[Empty]**

\*Additional Procedure Code: [Empty]

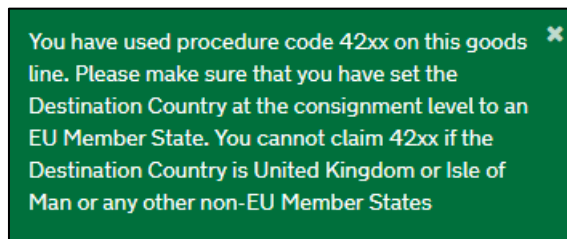
**Note:** TSS supports Procedure Code 4200, at the item level under **Declaration Goods** for traders who are declaring goods for Onward Supply Relief using TSS CFSP authorisation.

If you answer, ‘Yes’ to the question **Do you wish to use Importer Account SDE CFSP authorisation?** and you have valid CFSP SDP authorisation, TSS expands further options to use Procedure Code 4221

5. **Destination Country** will default to ‘United Kingdom’ for NI

If Onward Supply Relief is being used the destination code should not be GB or IM; the country of destination must be an EU member state (example Ireland)

If you are using Procedure Code 42XX on an Entry Summary Declaration, Simplified Frontier Declaration, Supplementary Declaration or Full Frontier Declaration consignment then you will be presented with this pop-up message:



6. Add the **Additional Procedure Code** (three-digit code) for the goods movement

**Note:** If more than one **Additional Procedure Code** is needed, add these under **Additional Procedure** at the bottom of the declaration page.

- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods

- This table shows the **Additional Procedure Codes** that apply in relation to the respective procedure code supported in TSS for Onward Supply Relief:

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
<b>4200</b>	E01 / E02 / F06 / F15 / F21 / F22 / F47 / 000 / 1BN / 1CD / 1CG / 1CL / 1ES / 1SC / 63P
<b>4221</b>	B02 / B03 / B06 / F06 / F15 / 000 / 1CD / 1CG / 46P / 48P

Further guidance is available for **Additional Procedure Codes**:

- The '4-digit to 3-digit procedure to additional procedure code correlation matrix' on [GOV.UK](https://www.gov.uk)
  - 'Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)' on [GOV.UK](https://www.gov.uk)
7. In the **Document Reference** tab, add the data for the Onward Transport details:

Using the code list in 'Appendix 5: DE 2/3 Documents and Other Reference Codes' ([GOV.UK](https://www.gov.uk)), select the appropriate **Document Code** between **N703** and **N787** to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract  
and
- The scheduled date of the onward transport

**Example for code N703:**

- In the **Document Code** field, enter the code '**N703**'
- In the **Document Reference** field, enter the **reference number** of the house waybill

Where a sequentially numbered range of house waybills cover the goods, enter the lowest to the highest reference numbers of the house waybills concerned.

Where house waybills are not sequentially numbered, enter the reference number of each house waybill.

- In the **Document Status** field, select and enter the relevant status code:

Note: Depending on the goods movement, Procedure Codes associated with Onward Supply Relief require different conditions to be declared. For example, Procedure Code 4271 requires Document Codes related to customs warehouse authorisation details (e.g., C517).

Please always refer to the Procedure Code completion notes on [GOV.UK](https://www.gov.uk) to check the document requirements (and their completion instructions) for the declaration.

- In the **Additional Information** tab (item level) enter one or more **AI Statement Code(s)**. This is to indicate additional information for the customs declaration or clearance request

The **AI Statement Codes** are defined by the **Procedure Code** and the respective **Additional Procedure Codes** that are declared.

This table shows the **AI Statement Codes** that apply in relation to the respective **Procedure Code** supported in TSS for Onward Supply Relief in an Entry Summary Declaration / Simplified Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
4200	OSR42 (*) / NIIMP (*) / ECONR / PAL01 / PAL01 / PAL02 / PAL03
4221	OSR42 (*) / NIIMP (*) / 00100 / ECONR / GEN45 / OVR01

(\*)Note: Codes **OSR42** and **NIIMP** are mandatory. (They must be declared in all cases in DE 2/2.)

For the **Procedure Code** you are declaring:

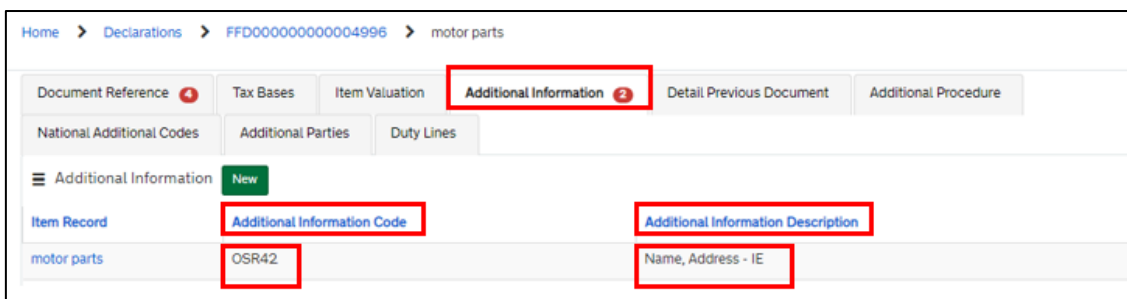


- Check the 'Additional Information (DE 2/2)' section (of the respective **Procedure Code**) on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected, following the general instructions in the 'Additional Information (DE 2/2)' section
- Please also refer to 'Appendix 4: DE 2/2 Additional Information Statement Codes' on [GOV.UK](https://www.gov.uk) for specific instructions on **AI Statement Codes** and details to be declared in the **Additional Information** field

### Example for AI statement code OSR42 (mandatory AI statement code for Onward Supply Relief):

Following the instructions given in the 'Additional Information (DE 2/2)' section and 'Appendix 4: DE 2/2 Additional Information Statement Codes':

- In the **Additional Information Code** field, select 'OSR42'
- In the **Additional Information Description** field, enter the **Name** and **Address** details of the party to whom the goods are being supplied. Enter the country of destination as a suffix to the address separated by a hyphen symbol '-'



Home > Declarations > FFD00000000004996 > motor parts

Document Reference 4 Tax Bases Item Valuation **Additional Information 2** Detail Previous Document Additional Procedure

National Additional Codes Additional Parties Duty Lines

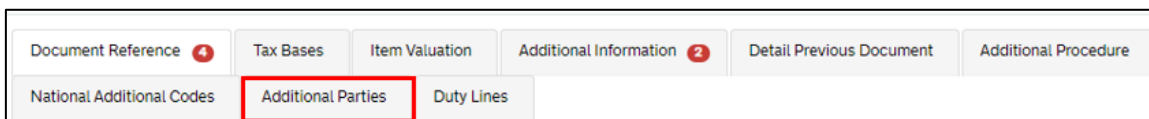
Additional Information New

Item Record **Additional Information Code** **Additional Information Description**

motor parts OSR42 Name, Address - IE

This is the main information required for the declaration. Additional information may be required depending on the selected **Procedure Code**; see [GOV.UK](https://www.gov.uk) for a full completion note for Requested Procedure 42XX.

9. Complete the **Additional Parties** tab (item level) at the bottom of the form:



Document Reference 4 Tax Bases Item Valuation **Additional Information 2** Detail Previous Document Additional Procedure

National Additional Codes **Additional Parties** Duty Lines

- In the **Authorisation Role Code** field, enter code '**FR1**' (importer established and VAT Registered in the UK)

- In the **Authorisation Role ID** field, enter the **VAT identification number** for an importer that is established, and VAT registered in the UK. Please note this cannot be used by a non-VAT registered person. The number should begin with the ISO alpha-2 country code followed by the assigned VAT number (for example, 'XI001234567')

Where an importer (not established and VAT registered in the UK) appoints a UK VAT registered/established agent to act on their behalf, **Authorisation Role Code 'FR3'** (for an appointed agent) must be declared here instead of **Authorisation Role Code 'FR1'**.

The appointed agent/importer will be treated as importing and supplying the goods as the principal.

- In the **Authorisation Role Code** field, enter code **'FR3'** (appointed UK VAT registered agent)

### 10. Create the second **Additional Party**

- In the **Authorisation Role Code** field, enter code **'FR2'** (importer established and VAT Registered in an EU member state)
- In the **Authorisation Role ID** field, enter the **VAT identification number** issued in the member state of importation (e.g., 'IE001234567') for the importer who is designated or recognised liable for the payment of VAT

This is the main information required for the declaration. Additional information may be required depending on the selected **Procedure Code**; see [GOV.UK](https://www.gov.uk) for a full completion note for Requested Procedure 42XX.

#### 4.4 Onward Supply Relief (Series 42) – Full Frontier Declarations

This section highlights **additional data** when declaring Onward Supply Relief in an TSS Full Frontier Declaration.

These guides contain details of all the necessary steps required to complete a Full Frontier Declaration that involves Inward Processing:

- [Full Frontier Declaration: Step-by-step guide](#) and [Data guide: TSS declaration data requirements](#) on NICTA
- ‘Requested Procedure 42: Release for free circulation with simultaneous onward supply to another member state’ (on [GOV.UK](https://www.gov.uk)) (for completion notes/instructions on each Procedure Code mentioned in this section)

#### Relevant steps – data input:

1. For Onward Supply Relief, for the question **Which type of declaration do you intend to make?** select ‘Declaration for release for free circulation or end use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)’ from the following drop-down list:

2. In the field **Goods Domestic Status** select ‘NIIMP (Non UK-domestic status goods)’. The other option ‘NIDOM (UK domestic status goods)’ is not used for the Onward Supply Relief procedures

\* Goods Domestic Status

NIIMP (Non-UK domestic status goods)

-- None --

NIDOM (UK domestic status goods)

NIIMP (Non-UK domestic status goods)

- At the item level under **Declaration Goods**, select the applicable **Procedure Code** for Onward Supply Relief

Procedures

\* Procedure Code

\* Additional Procedure Code

**Note:** TSS supports Procedure Codes 4200, 4221, 4251, 4253, 4254, 4271 and 4278 for traders who are declaring goods for ‘Onward Supply Relief’ in a Full Frontier Declaration.

- Destination Country** will default to ‘United Kingdom’ for NI

If onward supply relief (OSR) procedure is being used the destination code should not be GB or IM; the country of destination must be an EU member state (for example, Ireland)

\* Destination Country

Ireland

If you are using Procedure Code 42XX on an Entry Summary Declaration, Simplified Frontier Declaration, Supplementary Declaration or Full Frontier Declaration consignment then you will be presented with this pop-up message:

You have used procedure code 42xx on this goods line. Please make sure that you have set the Destination Country at the consignment level to an EU Member State. You cannot claim 42xx if the Destination Country is United Kingdom or Isle of Man or any other non-EU Member States

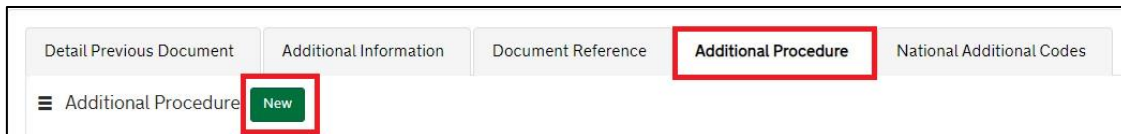
- Add the **Additional Procedure Code** (three-digit code) for the goods movement

\* Procedure Code

\* Additional Procedure Code

INFORMATION: Changing the Procedure code may invalidate any Additional Procedure Code values. Invalid APC records will be removed.

**Note:** If more than one **Additional Procedure Code** is needed, add these under **Additional Procedure** at the bottom of the declaration page.



- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may need to introduce more than one **Additional Procedure Code** depending on what you intend to do with the goods
- For Onward Supply Relief in a Full Frontier Declaration, TSS supports these **Additional Procedure Codes** (in relation to the respective **Procedure Code**):

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
<b>4200</b>	E01 / E02 / F06 / F15 / F21 / F22 / F47 / 000 / 1BN / 1CD / 1CG / 1CL / 1ES / 1SC / 63P
<b>4221</b>	B02 / B03 / B06 / F06 / F15 / 000 / 1CD / 1CG / 46P / 48P
<b>4251</b>	A04 / F06 / F15 / F44 / 000 / 1CD / 1CG /
<b>4253</b>	F06 / F15 / 000 / 1CD / 1CG
<b>4254</b>	A04 / F06 / F44 / 000 /
<b>4271</b>	E01 / E02 / F06 / F15 / F21 / F22 / 000 / 1CD / 1CG / 1VW / 1XW / 63P
<b>4278</b>	E01 / E02 / F06 / F15 / F21 / F22 / 000 / 1CD / 1CG /

Further guidance is available for **Additional Procedure Codes**:

- The '4-digit to 3-digit procedure to additional procedure code correlation matrix' on [GOV.UK](http://GOV.UK)
- 'Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)' on [GOV.UK](http://GOV.UK)

6. In the **Document Reference** tab, add the data for the Onward Transport details:

Using the code list in 'Appendix 5: DE 2/3 Documents and Other Reference Codes' on [GOV.UK](http://GOV.UK), select the appropriate **Document Code** between **N703** to **N787** to specify the onward means of transport. Enter the relevant code followed by:

- The identity number of the transport contract

and

- The scheduled date of the onward transport

**Example for code N703:**

- In the **Document Reference** field, enter the code ‘N703’
- In the **Document Reference** field, enter the **reference number** of the house waybill

Where a sequentially numbered range of house waybills cover the goods, enter the lowest to the highest reference numbers of the house waybill concerned.

Where house waybills are not sequentially numbered, enter the reference number of each house waybill.

- In the **Document Status** field, select and enter the relevant status code

**Note:** Depending on the goods movement scenario, **Procedure Codes** associated with Onward Supply Relief require different conditions to be declared. For example, **Procedure Code** 4271 requires Document Codes concerning customs warehouse authorisation details (e.g., C517).

Please always refer to the **Procedure Code** completion notes (on [GOV.UK](http://GOV.UK)) to check all the different document requirements (and their completion instructions) that you need to enter for the declaration.

7. In the **Additional Information** tab (item level) enter one or more **AI Statement Code(s)**. This is to indicate additional information for the customs declaration or clearance request



The **AI Statement Codes** are defined by the **Procedure Code** and the respective **Additional Procedure Codes** declared.

This table shows the **AI Statement Codes** that apply in relation to the respective **Procedure Code** supported in TSS for Onward Supply Relief in a Full Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
4200	OSR42 (*) / NIIMP (*) / ECONR / PAL01 / PAL01 / PAL02 / PAL03
4221	OSR42 (*) / NIIMP (*) / 00100 / ECONR / GEN45 / OVR01
4251	OSR42 (*) / NIIMP (*) / 00100 / 10200 / ECONR / GEN45 / GEN86 / OVR01
4253	OSR42 (*) / NIIMP (*) / 00100 / 10500 / ECONR / GEN45 / OVR01
4254	OSR42 (*) / NIIMP (*) / 00100 / 10300 / ECONR / GEN45 / GEN86 / OVR01
4271	OSR42 (*) / NIIMP (*) / ECONR / PREMS
4278	OSR42 (*) / NIIMP (*) / ECONR / PREMS

(\*) **Note:** Codes **OSR42** and **NIIMP** are mandatory. (They must be declared in all cases in DE 2/2.)

For the **Procedure Code** you are declaring:

- Check the 'Additional Information (DE 2/2)' section of the respective **Procedure Code** on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected following the general instructions in the 'Additional Information (DE 2/2)' section
- Please also refer to 'Appendix 4: DE 2/2 Additional Information Statement Codes' on [GOV.UK](https://www.gov.uk) for specific instructions on **AI Statement Codes** and details to be declared in the **Additional Information** field

**Example for the AI statement code 'OSR42' (mandatory AI statement code for Onward Supply Relief):**

Following the instructions given in the 'Additional Information (DE 2/2)' section and 'Appendix 4: DE 2/2 Additional Information Statement Codes':

- In the **Additional Information Code** field, select 'OSR42'



- In the **Additional Information Description** field, enter the **Name** and **Address** details of the party to whom the goods are being supplied. Enter the country of destination as a suffix to the address separated by '-'

8. Complete the **Additional Parties** tab (item level) at the bottom of the form:

- In the **Authorisation Role Code** field, enter code '**FR1**' (importer established and VAT Registered in the UK)
- In the **Authorisation Role ID** field, enter the **VAT identification number** for an importer that is established, and VAT registered in the UK. Please note this cannot be used by a non-VAT registered person. The number should begin with the ISO alpha-2 country code followed by the assigned VAT number (for example, 'XI001234567')

Where an importer (not established and VAT registered in the UK) appoints a UK VAT registered/established agent to act on their behalf, **Authorisation Role Code 'FR3'** (for an appointed agent) must be declared here instead of **Authorisation Role Code 'FR1'**.

The appointed agent/importer will be treated as importing and supplying the goods as the principal.

- In the **Authorisation Role Code** field, enter code '**FR3**' (appointed UK VAT registered agent)

Additional Parties

Item Reference: motor parts

\* Authorisation Role ID: XI005671234

\* Authorisation Role Code: FR3

Authorisation Role Type: -- None --

9. Create the second **Additional Party**

Document Reference 4 Tax Bases Item Valuation Additional Information 2 Detail Previous Document Additional Procedure

National Additional Codes Additional Parties 2 Duty Lines

Additional Parties New

- In the **Authorisation Role Code** field, enter code **'FR2'** (importer established and VAT Registered in an EU member state)
- In the **Authorisation Role ID** field, enter the **VAT identification number** issued in the member state of importation (e.g., 'IE001234567') for the importer who is designated or recognised as liable for the payment of VAT

Additional Parties - new record

Additional Parties

Item Reference: motor parts

\* Authorisation Role ID: IE001234567

\* Authorisation Role Code: FR2

Authorisation Role Type: -- None --

This is the main information required for the declaration. Additional information may be required depending on the selected **Procedure Code**; see [GOV.UK](https://www.gov.uk) for a full completion note for Requested Procedure 42XX.

**4.5 Other reliefs – examples of the Additional Procedure Code C-Series**

**Additional Procedure Codes** in the C-series may only apply for one or more of the following **Procedure Codes**: 4000, 4051, 4053, 4054, 4071, 4078. Therefore, traders intending to claim a relief covered by the C-series are required to check the respective completion notes of:

- The **Procedure Code** declared (see [GOV.UK](https://www.gov.uk))
- The **Additional Procedure Code** C-Series that describes the supplementary conditions of the goods movement (see [GOV.UK](https://www.gov.uk))

#### 4.5.1 Release for free circulation and home use (Series 40) – simplified journey

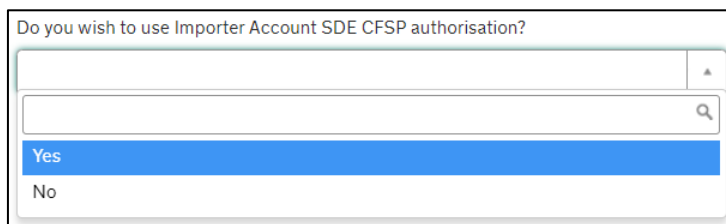
This section highlights **additional data** when declaring **release for free circulation and home use** in a TSS Entry Summary Declaration / Simplified Frontier Declaration and claiming relief for **Capital goods and other equipment imported on the transfer of activities from a third country into the Union**.

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

- [ENS Step-by-step guide: Standard Process and Consignment First Process](#)
- [Data guide: TSS declaration data requirements](#)

##### Relevant steps – data input:

1. In the Entry Summary Declaration, under **Consignment Information** (starting with DEC000000000xxxxx) confirm that you wish to use your own CFSP authorisation (this is your authorisation for **simplified declaration procedures**)

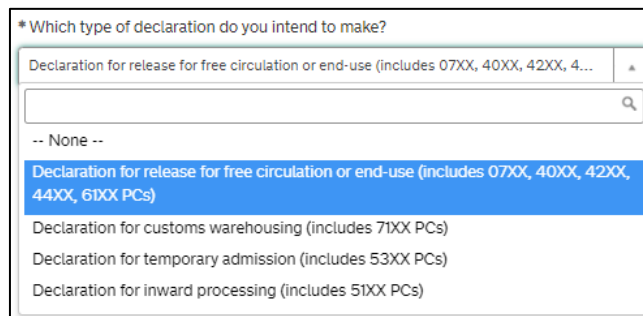


Do you wish to use Importer Account SDE CFSP authorisation?

Yes

No

2. For the question **Which type of declaration do you intend to make?** select 'Declaration for release for free circulation or end use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)' from the following drop-down list:



\* Which type of declaration do you intend to make?

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...)

-- None --

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)

Declaration for customs warehousing (includes 71XX PCs)

Declaration for temporary admission (includes 53XX PCs)

Declaration for inward processing (includes 51XX PCs)

3. In the **Header Previous Document** tab:
  - In the **Previous Document Class** field, enter 'Z' (to represent the previous document)
  - In the **Previous Document Type** field, enter 'ZZZ' (for any other previous reference)
  - In the **Previous Document Reference** field, enter another recognisable **reference number** (for example stock reference)

- In the **Goods Item Identifier** (where applicable) field, enter the **goods item number** from the previous document

4. At the item level under **Declaration Goods**, select the applicable **Procedure Code** for released to free circulation and home use

**Example for Procedure Code 4000:**

5. Add the **Additional Procedure Code** (three-digit code) for the goods movement

**Example for Additional Procedure Code C09:**

**Additional Procedure Code** C09 describes the supplementary conditions of the goods movement (in this case, relief claim of capital goods and other equipment imported on the transfer of activities from a third country into the Union).

**Note:** If more than one **Additional Procedure Code** is needed, these could be added under **Additional Procedure** at the bottom of your declaration page.

- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods
- For ‘release for free circulation and home use’, TSS supports these **Additional Procedure Codes** (in relation to the respective **Procedure Code**):

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
4000	C01-C04 / C06-C61 / E01 / E02 / F15 / F21 / F22 / F45 / F47 / 000 / OGD / 1BN / 1CD / 1CG / 1CL / 1DP / 1EB / 1ES / 1H7 / 1MO / 1NC / 1NN / 1NO / 1NP / 1NV / 1PF / 1PP / 1RC / 1RE / 1RV / 1SC / 1TO / 2DP

Further guidance is available for **Additional Procedure Codes**:

- The ‘4-digit to 3-digit procedure to additional procedure code correlation matrix’ on [GOV.UK](https://www.gov.uk)
  - ‘Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)’ on [GOV.UK](https://www.gov.uk)
6. In the **Document Reference** tab (Declaration Goods), add the data for the **Goods Manifest**:
- Using the code list in ‘Appendix 5: DE 2/3 Documents and Other Reference Codes’ (Union) on [GOV.UK](https://www.gov.uk), select the **Union Document Code ‘N271’** to specify the goods manifest (list of goods for which relief is being claimed)

#### Example for code ‘N271’:

- In the **Document Code** field, enter code ‘N271’
- In the **Document Reference** field, enter the **reference number** of the packing list
  - Where a sequentially numbered range of packing lists cover the goods, enter the lowest to the highest reference numbers of the packing lists concerned, i.e., **Document Codes** 0054037–0054047
  - Where packing lists are not sequentially numbered, enter the reference number of each packing list concerned
- In the **Document Status** field, select and enter the relevant document status

Use one of the following status codes (see ‘Appendix 5B: DE 2/3 Document Status Codes’ on [GOV.UK](https://www.gov.uk) for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.

7. In the **Additional Information** tab (item level) enter one or more **AI Statement Code(s)**. This is to indicate additional information for the customs declaration or clearance request

The **AI Statement Codes** are defined by the **Procedure Code** and the respective **Additional Procedure Code** declared.

These are the **AI Statement Codes** that apply in relation to the respective procedure code supported in TSS for **release for free circulation and home use** in an Entry summary Declaration / Simplified Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
4000	PAL01 / PAL02 / PAL03

For the **Procedure Code** you are declaring:

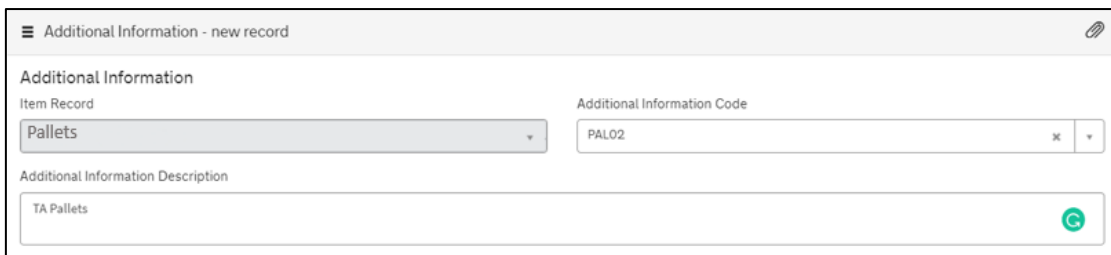
- Check the 'Additional Information (DE 2/2)' section (of the respective Procedure Code) on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected following the general instructions in the 'Additional Information (DE 2/2)' section

- Please also refer to 'Appendix 4: DE 2/2 Additional Information Statement Codes' on [GOV.UK](https://www.gov.uk) for specific instructions on **AI Statement Codes** and details to be declared in the **Additional Information** field

#### Example for the AI Statement Code 'PAL02':

Following the instructions given in the 'Additional Information (DE 2/2)' section and 'Appendix 4: DE 2/2 Additional Information Statement Codes':

- In the **Additional Information Code** field, enter the code '**PAL02**'
- In the **Additional Information Description** field, enter 'TA Pallets'



The screenshot shows a web form titled 'Additional Information - new record'. It has three main input fields: 'Item Record' with a dropdown menu showing 'Pallets', 'Additional Information Code' with a text input containing 'PAL02', and 'Additional Information Description' with a text input containing 'TA Pallets'. There are also small icons for clearing and saving the data.

For more information on reliefs covered by Additional Procedure Code C-series, please see [GOV.UK](https://www.gov.uk)

These are the relevant data fields for the declaration. Additional information may be required depending on the selected Procedure Code. Please see [GOV.UK](https://www.gov.uk) for a full completion note of the Requested Procedure 40XX.

#### 4.5.2 Release for free circulation and home use (Series 40) – Full Frontier Declarations

This section highlights **additional data** when declaring release for free circulation and home use in a TSS Full Frontier Declaration and claiming relief for **Capital goods and other equipment imported on the transfer of activities from a third country into the Union**.

These guides on NICTA contain details of all the necessary steps required to complete a Full Frontier Declaration that involves release for free circulation and home use:

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

#### Relevant steps – data input:

1. For Onward Supply Relief, at the consignment (header) level, for the question **Which type of declaration do you intend to make?** select 'Declaration for release for free circulation or end use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)' from the following drop-down list:

\* Which type of declaration do you intend to make?

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...

-- None --

**Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)**

Declaration for customs warehousing (includes 71XX PCs)

Declaration for temporary admission (includes 53XX PCs)

Declaration for inward processing (includes 51XX PCs)

- At the item level under **Declaration Goods**, select the applicable **Procedure Codes** for released to free circulation and home use

**Example for Procedure Code '4000':**

Procedures

\*Procedure Code

4000

INFORMATION: Changing the Procedure code may invalidate any Additional Procedure Code values. Invalid APC records will be removed.

- Add the **Additional Procedure Code** (three-digit code) for the goods movement

**Example for Additional Procedure Code 'C09':**

Procedures

\*Procedure Code

4000

\*Additional Procedure Code

C09

INFORMATION: Changing the Procedure code may invalidate any Additional Procedure Code values. Invalid APC records will be removed.

**Additional Procedure Code 'C09'** describes the supplementary conditions of the goods movement (in this case, relief claim of capital goods and other equipment imported on the transfer of activities from a third country into the Union)

**Note:** If more than one **Additional Procedure Code** is needed, add these under **Additional Procedure** at the bottom of the declaration page.

Detail Previous Document   Additional Information   Document Reference   **Additional Procedure**   National Additional Codes

☰ Additional Procedure **New**

- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods



- For 'Release for free circulation and home use', TSS supports these **Additional Procedure Codes** (in relation to the respective **Procedure Code**):

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
4000	C01-C04 / C06-C61 / E01 / E02 / F15 / F21 / F22 / F45 / F47 / 000 / OGD / 1BN / 1CD / 1CG / 1CL / 1DP / 1EB / 1ES / 1H7 / 1MO / 1NC / 1NN / 1NO / 1NP / 1NV / 1PF / 1PP / 1RC / 1RE / 1RV / 1SC / 1TO / 2DP

Further guidance is available for **Additional Procedure Codes**:

- The '4-digit to 3-digit procedure to additional procedure code correlation matrix' on [GOV.UK](https://www.gov.uk)
  - 'Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)' on [GOV.UK](https://www.gov.uk)
4. In the **Document Reference** tab (Declaration Goods), add the data for the Goods Manifest

Using the code list in 'Appendix 5: DE 2/3 Documents and Other Reference Codes' (Union) on [GOV.UK](https://www.gov.uk), select the **Union Document Code 'N271'** to specify the goods' manifest (list of goods for which relief is being claimed).

#### Example for code N271:

- In the **Document Code** field, enter the code '**N271**'
- In the **Document Reference** field, enter the **reference number** of the packing list
  - Where a sequentially numbered range of packing lists cover the goods, enter the lowest to the highest reference numbers of the packing lists concerned, i.e., **Document Code** + 0054037-0054047
  - Where packing lists are not sequentially numbered enter the reference number of each packing list concerned
- In the **Document Status** field, select and enter relevant document status

Use one of the following status codes (see 'Appendix 5B: DE 2/3 Document Status Codes' on [GOV.UK](https://www.gov.uk) for definitions): AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS.

- In the **Additional Information** tab (item level) enter one or more **AI Statement Code(s)**. This is to indicate additional information for the customs declaration or clearance request

The **AI Statement Codes** are defined by the **Procedure Code** and the respective **Additional Procedure Codes** that are declared.

This table shows the AI Statement Codes that apply in relation to the respective Procedure Code supported in TSS for **release for free circulation and home use** in an Entry summary Declaration / Simplified Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
4000	PAL01 / PAL02 / PAL03

For the **Procedure Code** you are declaring:

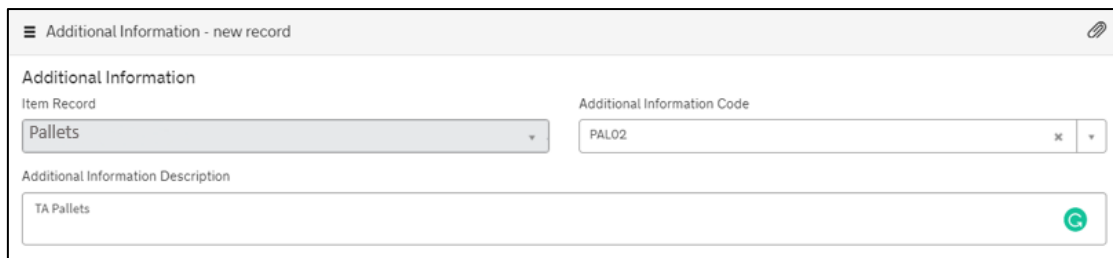
- Check the 'Additional Information (DE 2/2)' section (of the respective Procedure Code) on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected following the general instructions in the 'Additional Information (DE 2/2)' section

- Please also refer to 'Appendix 4: DE 2/2 Additional Information Statement Codes' on [GOV.UK](https://www.gov.uk) for specific instructions on AI Statement Codes and details to be declared in the **Additional Information** field

#### Example for the AI statement code 'PAL02':

Following the instructions given in the 'Additional Information (DE 2/2)' section and 'Appendix 4: DE 2/2 Additional Information Statement Codes':

- In the **Additional Information Code** field, enter code 'PAL02'
- In the **Additional Information Description** field, enter 'TA Pallets'



The screenshot shows a web form titled 'Additional Information - new record'. It has three main input fields: 'Item Record' with the value 'Pallets', 'Additional Information Code' with the value 'PAL02', and 'Additional Information Description' with the value 'TA Pallets'. There are also some icons for editing and saving.

For more information on reliefs covered by Additional Procedure Codes C-series, please see [GOV.UK](https://www.gov.uk).

These are the relevant data fields for the declaration. Additional information may be required depending on the selected Procedure Code. Please see [GOV.UK](https://www.gov.uk) for a full completion note for the Requested Procedure 40XX.

## 5 Customs special procedures

### 5.1 What are customs special procedures

Customs special procedures are measures for suspending or drawing back customs duties under an authorisation for the **storage**, **specific use** or **processing** of goods.

Depending on the procedure used, they allow for customs duties and other taxes due on goods to be relieved or suspended if the requirements of the procedure are met.

### 5.2 Type of customs special procedures

#### 5.2.1 Authorised Use

This accepts reduced or nil rates of customs duty (or agricultural charge) on **certain goods** imported from outside the UK, provided that the goods are put to a **prescribed Authorised Use**. Goods released after being entered to Authorised Use are in free circulation, and therefore of UK Status. **Note:** In Northern Ireland, **Authorised Use** is referred to as **End Use**.



Find additional information about this procedure at [GOV.UK](https://www.gov.uk).

### 5.2.2 Customs Warehousing

Customs warehousing allows for goods not in free circulation in GB or NI to be stored without payment of customs duty and, where appropriate, excise duty or import VAT, in a customs warehouse. Payment of any applicable customs duty, excise duty or import VAT only becomes due when the goods are removed from the customs warehouse and released into free circulation.

Find additional information about this procedure at [GOV.UK](https://www.gov.uk).

### 5.2.3 Inward Processing

If a trader brings goods into Inward Processing, then the payment of customs duties and import VAT may be suspended on goods imported from outside the UK whilst processing is taking place. If they are re-exported from the UK, the customs duties and import VAT will not be collected. If they are released to free circulation after processing, the duties and import VAT will need to be paid.

Find additional information about this procedure at [GOV.UK](https://www.gov.uk).

### 5.2.4 Outward Processing

This enables UK traders to temporarily export goods from the UK for processing or repair, and to re-import the processed products with total or partial relief from import duties.

**Note:** Outward procession is not supported on TSS.

Find additional information about this procedure at [GOV.UK](https://www.gov.uk).

### 5.2.5 Temporary Admission

This allows the authorisation to import goods with total or partial relief from customs duties and other charges because of the specific use to which the goods will be put.

**Note:** TSS only supports this procedure on Full Frontier Declarations.

Find additional information about this procedure at [GOV.UK](https://www.gov.uk).

## 5.3 Authorisations for customs special procedures

The relief or suspension of duties (under a customs special procedure) usually involves an authorisation from customs authorities. Therefore, traders need to ensure that the specific procedure-authorisations are in place (before the movement of goods).

TSS support traders to make the required declarations if they have two types of authorisations:

- Authorisation by Customs Declaration (ABD) (in a Full Frontier journey but **not** in the TSS simplified journey)
- Full Authorisation (in the TSS simplified journey and Full Frontier journey)

To find more details on how to obtain such authorisation subject to specific special procedures, see Appendix 4 in this guide.

## 5.4 Authorisation to declare customs special procedures under a Simplified Frontier Declaration

Customs special procedures are usually declared under a Full Frontier Declaration; however, in certain cases it is possible to declare them under a simplified declaration (a delayed declaration), subject to certain conditions being met.

### Conditions

Simplified declarations **cannot be used** if goods are entered into a special procedure using **Authorisation by Customs Declaration (ABD)**.

- The trader declaring a customs special procedure **must have their own CFSP authorisation(s)** to use the TSS simplified journey (the trader cannot use the TSS CFSP authorisation(s))

Find requirements and guidance at [GOV.UK](https://www.gov.uk).

- The **Procedure Code** (Data Element (DE) 1/10: four-digit code) and the **Additional Procedure Code** (Data Element (DE) 1/11: three-digit code) to be declared **must not be excluded** as per indications of the 'Simplified procedures exclusion list of procedure and additional procedure codes for CDS' (see [GOV.UK](https://www.gov.uk))

Find further guidance about **Procedure Codes** and **Additional Procedure Codes** in [Appendix 1](#) of this guide.

### Recommendations

1. Ensure that the authorisations for the respective customs special procedure are in place well ahead of the movement. Please bear in mind that this transaction takes considerable time
2. If intending to declare a customs special procedure under a simplified declaration, ensure that:
  - The special procedure to be declared is not using an Authorisation by Customs Declaration (ABD) (it is not permitted)
  - You have your own CFSP authorisation(s) and you have populated the respective references in your company profile in the TSS Portal



Home > Company Profile

\* Do you hold a Customs Freight Simplified Procedures (CFSP) - SDE authorisation for Northern Ireland?  \* CFSP SDE Authorisation Number

You can only add CFSP-authorisations associated with XI EORI

\* Do you hold a Customs Freight Simplified Procedures (CFSP) - EIR Authorisation for Northern Ireland?  \* CFSP EIR Authorisation Number

- The Procedure Code (Data Element (DE) 1/10: four-digit code) and the Additional Procedure Code (Data Element (DE) 1/11: three-digit code) to be declared for the goods movement are not restricted as per indications of the ‘Simplified procedures exclusion list of procedure and additional procedure codes for CDS’ (see [GOV.UK](https://gov.uk))

This guide includes summaries of the Simplified Procedures exclusion lists supported by TSS:

- Procedure Codes (associated with relief procedures): [Appendix 2](#)
- Additional Procedure Codes (associated with relief procedures): [Appendix 3](#)

### 5.5 Customs special procedures supported by TSS

The input of a four-digit Procedure Code (Data Element (DE) 1/10) in a customs declaration (through CDS) indicates the type of procedure (treatment) that is requested and if there was a previous procedure in place.

The following table presents the Procedure Codes (associated with customs special procedures) currently supported by TSS for goods moving into Northern Ireland.

Declaration type	Authorisation type	Authorised Use 44 Series	Inward processing 51 Series	Customs Warehousing 71 Series	Temporary Admission 53 Series
TSS Simplified journey (Entry Summary Declaration / Simplified Frontier Declaration)	TSS CFSP Authorisation Importer CFSP - EIDR	Not allowed			Not supported
	Importer / Trader CFSP - SDP authorisation type	4400, 4421, 4422	5100, 5111, 5121	7100, 7110, 7121, 7122, 7123	
TSS Full Frontier Declaration	Pre-lodged Declaration (IMD)	4400, 4421, 4422	5100, 5111, 5121	7100, 7110, 7121, 7122, 7123,	5300
TSS Full Frontier Declaration	Arrived Declaration (IMA)	4400, 4421, 4422, 4451, 4453, 4454, 4471, 4478	5100, 5111, 5121, 5151, 5153, 5154, 5171, 5178	7100, 7110, 7121, 7122, 7123, 7151, 7153, 7154, 7171, 7178	5300, 5351, 5353, 5354, 5371, 5378

CFSP, Customs Freight Simplified Procedures; SDP, Simplified Declaration Procedure; EIDR, Entry in the Declarant’s Records; Pre-lodge Declaration (IMD), a pre-lodged Full Frontier Declaration is completed before goods move; Arrived Declaration (IMA), an arrived Full Frontier Declaration is completed after the goods move.

You can find further guidance about Procedure Codes in [Appendix 1](#) of this guide.

## 6 Step by step – customs special procedures

The steps highlighted in this section are **additional steps** you need to fulfil with CDS required data fields when completing an Entry Summary Declaration / Simplified Frontier Declaration (known as the TSS simplified journey) or a Full Frontier Declaration (for movements into Northern Ireland) subject to the Special Procedure code you select.

- Guidance on the TSS simplified journey and Full Frontier Journey can be found in [A Beginner's Guide for importing goods to Northern Ireland](#) on NICTA
- For assistance populating other data fields in a TSS declaration, please refer to the [Data guide: TSS declaration data requirements](#) on NICTA

### 6.1 Authorised Use (Series 44) – simplified journey

#### 6.1.1 Simplified Frontier Declaration

Traders **must** use their **own CFSP authorisation** when declaring goods for entry into **Authorised Use** in TSS.

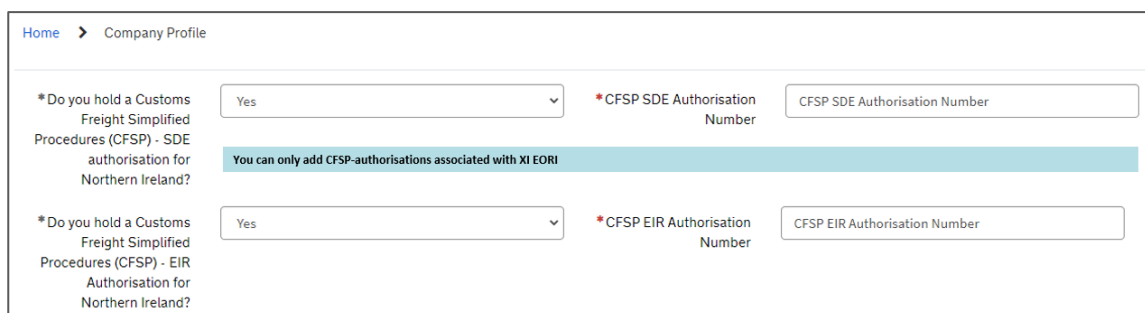
This section highlights **additional data** when declaring **Authorised Use** in a TSS Entry Summary Declaration/ Simplified Frontier Declaration.

For information on how to complete other fields in the declaration, please visit:

- [Data guide: TSS declaration data requirements on NICTA](#)
- 'Requested Procedure 44: Release to free circulation with duty relief granted under the End Use Special Procedure' on [GOV.UK](#) – for completion notes/instructions on each Procedure Code mentioned in this section

#### Relevant steps – data input:

1. Before starting your declaration, access your company profile and ensure the fields related to your own CFSP authorisation (this is your authorisation for **simplified declaration procedures**) are populated correctly:



The screenshot shows a 'Company Profile' form with the following fields:

- Home > Company Profile
- \* Do you hold a Customs Freight Simplified Procedures (CFSP) - SDE authorisation for Northern Ireland? (Dropdown menu with 'Yes' selected)
- \* CFSP SDE Authorisation Number (Text input field with placeholder 'CFSP SDE Authorisation Number')
- You can only add CFSP-authorisations associated with XI EORI (Information banner)
- \* Do you hold a Customs Freight Simplified Procedures (CFSP) - EIR Authorisation for Northern Ireland? (Dropdown menu with 'Yes' selected)
- \* CFSP EIR Authorisation Number (Text input field with placeholder 'CFSP EIR Authorisation Number')

- In the Entry Summary Declaration, under **Consignment Information** (starting with DEC000000000xxxxx) confirm that you wish to use your own CFSP authorisation (this is your authorisation for **simplified declaration procedures**)

Do you wish to use Importer Account SDE CFSP authorisation?

Yes

No

- By selecting 'Yes' you will be prompted with two questions:
  - Which type of declaration do you intend to make?** Select the first option 'Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)

\*Which type of declaration do you intend to make?

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...)

-- None --

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)

Declaration for customs warehousing (includes 71XX PCs)

Declaration for temporary admission (includes 53XX PCs)

Declaration for inward processing (includes 51XX PCs)

- If a Supplementary Declaration is required, do you wish to complete that in TSS?
  - If the answer is 'Yes', TSS will create a copy of Supplementary Declaration for you to complete when the consignment arrives at Northern Ireland
  - If the answer is 'No', TSS will not create a copy of Supplementary Declaration for you when the consignment arrives at Northern Ireland. You must make sure your Supplementary Declaration is completed outside of the TSS system

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

If a Supplementary Declaration is required, do you wish to complete that in TSS?

Yes



- In the field **Supervising Customs Office**, enter the code for the authorisation held, from the list on [GOV.UK](https://www.gov.uk). The Supervising Customs Office is stated in the HMRC letter with your End Use Authorisation number

Supervising Customs Office

- GBABD001
- GBAV0001
- GBBEL001
- GBBEL002
- GBBEL003
- GBBEL004
- GBBHM001**
- GBBHM002

- In the **Holder of Authorisation** tab at the bottom of the page:
  - In the **Authorisation Type Code** field, enter the 'EUS'. TSS will automatically populate **Authorisation Role ID** with your **EORI number**
  - Authorisation Role Type** is set as default to 'HA'

Holder Of Authorisation

Consignment Reference: DEC00000000336884

Authorisation Role ID: GB00012340005

Authorisation Type Code: EUS

Authorisation Role Type: HA

- If applicable, in the **Guarantee Type** tab, a new record needs to be added to add the **Guarantee Reference Number** held for **Authorised Use**

Declaration Goods 1 | Header Previous Document 1 | Holder Of Authorisation 3 | Supplementary Declaration | **Guarantee Type 1**

Guarantee Type New

Consignment Reference	Guarantee Reference Number	Guarantee Type
DEC00000000329482	XICGU00001234000520201123091141	1

- At the item level under **Declaration Goods**, select the applicable **Procedure Codes** for **Authorised Use**

Procedure Code

- 4400 End-use relief
- 4421 End-use relief after OP
- 4422 End-use relief after OP, not covered under 4421

**Note:** TSS supports **Procedure Codes** 4400, 4421 and 4422 at the goods item level on the consignment for traders who are declaring goods for Authorised Use in an Entry Summary Declaration / Simplified Frontier Declaration.

9. Add the **Additional Procedure Code** (three-digit code) for the goods movement

**Note:** If more than one **Additional Procedure Code** is needed, add these under **Additional Procedure** at the bottom of the declaration page.

- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods
- For **Authorised Use** in a Simplified Frontier Declaration, TSS supports these **Additional Procedure Codes** (in relation to their respective **Procedure Code**):

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
<b>4400</b>	E01 / E02 / 000 / 1RL / 1RV / 1SW / 2CD / 2CG / 2MO
<b>4421</b>	000 / 1RV / 1SW / 2CD / 2CG / 2MO / 46P
<b>4422</b>	B02 / B03 / 000 / 1RV / 1SW / 2CD / 2CG / 2MO / 46P / 48P

Further guidance is available for Additional Procedure Codes:

- The '4-digit to 3-digit procedure to additional procedure code correlation matrix' on [GOV.UK](http://GOV.UK)
- 'Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)' on [GOV.UK](http://GOV.UK)

10. In the **Additional Information** tab (item level) enter one or more **AI Statement Code(s)**. This is to indicate additional information for the customs declaration or clearance request

Detail Previous Document	<b>Additional Information</b>	Document Reference	Additional Procedure	National Additional Codes
☰ Additional Information	<b>New</b>			

The **AI Statement Code(s)** are defined by the **Procedure Code** and the respective **Additional Procedure Codes** declared.

These are the **AI Statement Codes** that apply in relation to the respective procedure code supported in TSS for **Authorised Use** in an Entry Summary Declaration/ Simplified Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
4400	00100 / GEN45
4421	00100 / GEN45 / OVR01
4422	00100 / GEN45 / OVR01

For the **Procedure Code** you are declaring:

- Check the 'Additional Information (DE 2/2)' section of the respective **Procedure Code** on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected following the general instructions in the 'Additional Information (DE 2/2)' section
- Please also refer to 'Appendix 4: DE 2/2 Additional Information Statement Codes' on [GOV.UK](https://www.gov.uk) for specific instructions on **AI Statement Codes** and details to be declared in the **Additional Information** field

#### Example for AI Statement Code 'GEN45':

Following the instructions given in the 'Additional Information (DE 2/2)' section and Appendix 4: DE 2/2 Additional Information Statement Codes:

- In the **Additional Information Code** field, enter code 'GEN45'
- In the **Additional Information Description** field, enter the unique **reference number**, allocated to the **consignment/work** by the authorisation holder

11. Provide documentary evidence of Authorised/End use authorisation in the **Document Reference** tab at the bottom of the page:

- In the **Document Code** field, enter code 'C990' (end use authorisation ships and platforms) or 'N990' (Authorisation for the use of end use procedure)

**Example for code 'C990':**

- In the **Document Reference** field, enter the **authorisation decision number** for the end use authorisation in the format:
  - A two-letter code identifying the member state of authorisation (e.g., 'GB')
  - A three-letter code indicating that an end use is held (i.e., 'EUS' (Authorisation code))
  - Followed by the authorisation reference number

This is the main information required for the declaration. Additional information may be required depending on the selected **Procedure Code**; see [GOV.UK](https://www.gov.uk) for a full completion note for Requested Procedure 44XX.

## 6.2 Authorised Use (Series 44) – Full Frontier Declarations

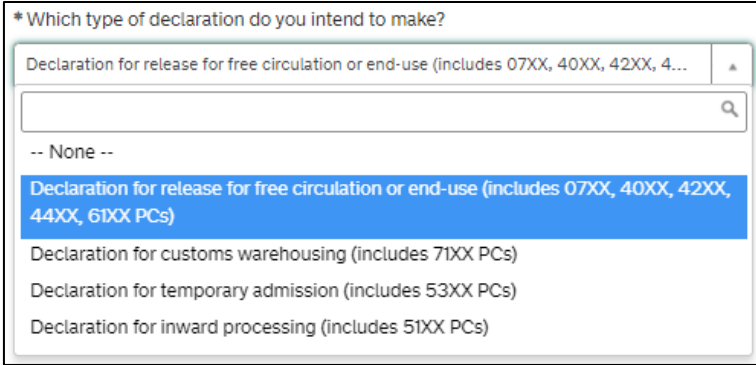
This section lists the **relevant steps** for submitting a **Full Frontier Declaration** in TSS when moving goods into Northern Ireland and entering them into **Authorised Use**.

The following guides detail the necessary steps to complete a Full Frontier Declaration that involves **Authorised Use**:

- [Full Frontier Declaration: Step-by-step guide](#) on NICTA
- [Data guide: TSS declaration data requirements](#) on NICTA
- 'Requested Procedure 44: Release to free circulation with duty relief granted under the End Use Special Procedure' on [GOV.UK](#) – for completion notes/instructions on each Procedure Code mentioned in this section

### Relevant steps – data input:

1. At consignment (header) level, for the question **Which type of declaration do you intend to make?** select 'Declaration for release into free circulation or end use (includes 07XX, 40XX, 42XX, 44XX,61XX PCs)'. End Use can be declared using Procedure Codes starting with '44XX'



\* Which type of declaration do you intend to make?

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...

-- None --

**Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)**

Declaration for customs warehousing (includes 71XX PCs)

Declaration for temporary admission (includes 53XX PCs)

Declaration for inward processing (includes 51XX PCs)

2. For the question **Are you using full special procedure authorisations for any goods on this FFD?**
  - Select 'Yes' if you have 'Full authorisation' from customs
  - Select 'No' if you wish to use 'Authorisation by Customs Declaration (ABD)' (conditions apply)

Authorisation by Customs Declaration (ABD) cannot be used for:

- Simplified customs declarations
- Equivalence
- Requesting retrospective or backdated authorisation
- Goods that are subject to anti-dumping duty measures

Visit [GOV.UK](#) for further information.

\*Are you using full special procedure authorisations for any goods on this FFD?

No

No

**Yes**

- In the field **Supervising Customs Office**, enter the code applicable for the authorisation held, selecting from the list on [GOV.UK](http://GOV.UK)

For fully authorised traders, the Supervising Customs Office is shown on the authorisation for **Authorised Use**.

Supervising Customs Office

GBABD001

GBAV001

GBBEL001

GBBEL002

GBBEL003

GBBEL004

**GBBHM001**

GBBHM002

Where an authorisation is granted under Authorisation by Customs Declaration (ABD), enter the code **'GBBEL004'** for the HMRC National Import Relief Unit (NIRU).

- In the **Holder of Authorisation** tab at the bottom of the page:
  - In the **Authorisation Type Code** field, enter the 'EUS'. TSS will automatically populate **Authorisation Role ID** with your EORI number
  - Authorisation Role Type** is set as default to 'HA'

Holder Of Authorisation

Consignment Reference: DEC00000000336884

Authorisation Role ID: GB000012340005

Authorisation Type Code: EUS

Authorisation Role Type: HA

**Note:** If **Authorisation by Customs Declaration (ABD)** is applicable:

- The **Authorisation Type Code 'EUS'** will still be required with AI code **ABDIN** or **ABDOU**, and should be completed with the EORI of the party that is requesting ABD or requested ABD at the time the goods originally entered Authorised Use

Even if a security deposit is not being provided from a deferment account, the **Authorisation Type Code 'CGU'** will still be required for ABD purposes (alongside

**Document Code 'C505'** and the associated codes in the **Guarantee Type** and **Guarantee Reference** fields).

5. If applicable, in the **Guarantee Type** tab, a new record needs to be added to add the **Guarantee Reference Number** held for Authorised Use

**Note:** If **Authorisation by Customs Declaration (ABD)** is applicable:

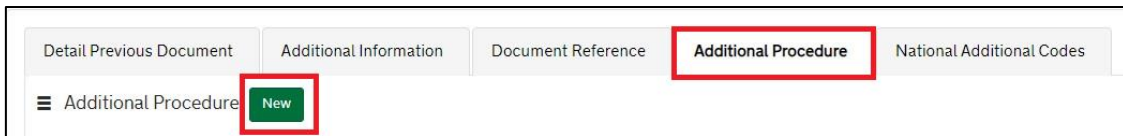
If a security deposit is not being provided from a deferment account, the **Guarantee Type** and **Guarantee Reference** will still be required for ABD purposes alongside associated codes (e.g., **Document Code 'C505'**, **Authorisation Type Code 'CGU'**, approved security **Method of Payment** code)

6. At the item level, select the applicable **Procedure Code** for **Authorised Use**

**Note:** TSS supports the **Procedure Codes** 4400, 4421, 4422, 4451, 4453, 4454 and 4471 at the item level on the consignment for traders who are declaring goods for **Authorised or End use** in a Full Frontier Declaration.

7. Add the **Additional Procedure Code** (three-digit code) that apply for the goods movement

**Note:** If more than one **Additional Procedure Code** is needed, add these under **Additional Procedure** at the bottom of the declaration page.

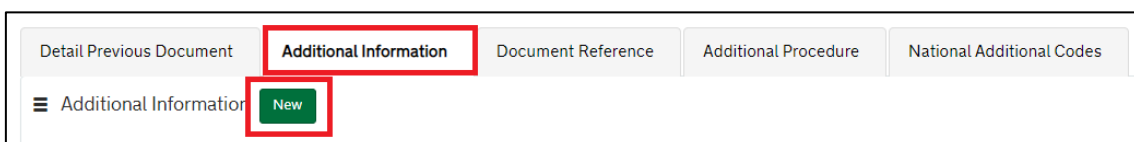


- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods
- For Authorised Use in a Full Frontier Declaration, TSS supports these **Additional Procedure Codes** (in relation to their respective **Procedure Code**):

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
<b>4400</b>	E01 / E02 / 000 / 1RL / 1RV / 1SW / 2CD / 2CG / 2MO
<b>4421</b>	000 / 1RV / 1SW / 2CD / 2CG / 2MO / 46P
<b>4422</b>	B02 / B03 / 000 / 1RV / 1SW / 2CD / 2CG / 2MO / 46P / 48P
<b>4451</b>	F44 / 000 / 1RV / 1SW / 2MO
<b>4453</b>	000 / 1RV / 1SW / 1XT
<b>4454</b>	F44 / 000 / 1RV / 1SW
<b>4471</b>	E01 / E02 / 000 / 1RL / 1RV / 1SW / 1XT / 1XW / 2MO

Further guidance is available for **Additional Procedure Codes**:

- The '4-digit to 3-digit procedure to additional procedure code correlation matrix' on [GOV.UK](http://GOV.UK)
  - 'Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)' on [GOV.UK](http://GOV.UK)
8. In the **Additional Information** tab (item level) enter one or more **AI Statement Code(s)**. This is to indicate additional information for the customs declaration or clearance request



The AI Statement Codes are defined by the Procedure Code and the respective Additional Procedure Codes declared.





This table shows the **AI Statement Codes** that apply in relation to the respective **Procedure Code** supported in TSS for **Authorised Use** in a Full Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
<b>4400</b>	*00100 / *ABDIN / *ABDOU / GEN45
<b>4421</b>	*00100 / *ABDIN / *ABDOU / GEN45 / OVR01
<b>4422</b>	*00100 / *ABDIN / *ABDOU / GEN45 / OVR01
<b>4451</b>	*00100 / 10200 / 10300 / *ABDIN / *ABDOU / GEN45 / GEN86 / OVR01
<b>4453</b>	*00100 / 10500 / *ABDIN / *ABDOU / GEN45 / OVR01
<b>4454</b>	*00100 / 10200 / 10300 / *ABDIN / *ABDOU / GEN45 / GEN86 / OVR01
<b>4471</b>	*00100 / *ABDIN / *ABDOU / GEN45 / PREMS

**\*Authorisation by Customs Declaration (ABD):**

- If ABD applies to the **requested** Procedure Code 44, then the AI codes **ABDIN** and **00100** must be included
- If ABD applies to the **previous** Procedure Code 44, then the AI codes **ABDOU** and **00100** must be included

For the **Procedure Code** you are declaring:

- Check the 'Additional Information (DE 2/2)' section (of the respective Procedure Code) on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected following the general instructions in the 'Additional Information (DE 2/2)' section
- Please also refer to 'Appendix 4: DE 2/2 Additional Information Statement Codes' on [GOV.UK](https://www.gov.uk) for specific instructions on **AI Statement Codes** and details to be declared in the **Additional Information** field

**Example for the AI Statement Code 'GEN45':**

Following the instructions given in the 'Additional Information (DE 2/2)' section and 'Appendix 4: DE 2/2 Additional Information Statement Codes':

- In the **Additional Information Code** field, enter code 'GEN45'
- In the **Additional Information Description** field, enter the unique **reference number**, allocated to the **consignment/work** by the authorisation holder

Detail Previous Document	<b>Additional Information</b>	Document Reference	Additional Procedure	National Additional Codes
☰ Additional Information	<b>New</b>			
Additional Information Code		Additional Information Description		
GEN45		REF-AH-123456		

9. Provide documentary evidence of Authorised/End Use authorisation in the **Document Reference** tab at the bottom of the page:

<b>Document Reference</b>	Tax Bases	Item Valuation	Additional Information <span style="color:red">!</span>	Detail Previous Document	Additional Procedure
National Additional Codes	Duty Lines				
☰ Document Reference	<b>New</b>	←			

- In the **Document Code** field, enter code 'C990' (End use authorisation ships and platforms) or 'N990' (Authorisation for the use of end use procedure)

**Note:** If **Authorisation by Customs Declaration (ABD)** is applicable:

- ABD is not permitted when using **Document Code 'C990'** to enter goods to Ship-Work and Platform Authorised Use
- **Document Code 'N990'** will still be required with **Document Status Code XW**, in addition to the AI codes **ABDIN** or **ABDOU**

**Example of Document Code 'C990':**

\* Document Code

**C990** End use authorisation ships and platforms (Column 8c, Annex A of Delegated Regulation (EU) 2015/2446).

- In the **Document Reference** field, enter the **authorisation decision number** for the end use authorisation in the format:
  - Two-letter code identifying the member state of authorisation (e.g., 'GB')
  - Three-letter code indicating that an end use is held (i.e., 'EUS' (Authorisation code))
  - Followed by the authorisation reference number

Document Reference



This is the main information required for the declaration. Additional information may be required depending on the selected **Procedure Code**; see [GOV.UK](https://www.gov.uk) for a full completion note for Requested Procedure 44XX.

## 6.3 Inward Processing (Series 51) – simplified journey

### 6.3.1 Simplified Frontier Declaration

Traders **must** use their **own CFSP authorisation** when declaring goods for entry into **Inward Processing** in TSS.

This section highlights the **additional data** necessary when declaring **Inward Processing** in a TSS' Entry Summary Declaration/ Simplified Frontier Declaration.

For information on how to complete other fields in the declaration, please visit:

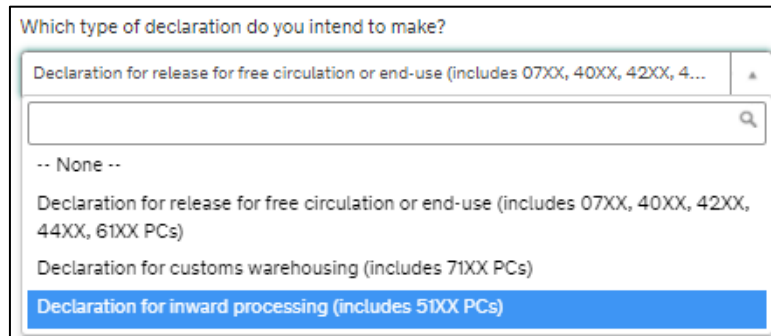
- [Data guide: TSS declaration data requirements](#) on NICTA
- 'Requested Procedure 51: Entry to Inward Processing' ([GOV.UK](https://www.gov.uk)) (for completion notes/instructions on each **Procedure Code** mentioned in this section)

#### Relevant steps – data input:

1. Before starting your declaration, access your company profile and ensure the fields related to your own CFSP authorisation (this is your authorisation for **simplified declaration procedures**) are populated correctly

2. In the Entry Summary Declaration, under **Consignment Information** (starting with DEC000000000xxxxx) confirm that you wish to use your own CFSP authorisation (this is your authorisation for **simplified declaration procedures**)

3. By selecting 'Yes' you will be prompted with two questions. **Note:** You cannot use Inward Processing if you don't have your own CFSP authorisation:
  - **Which type of declaration do you intend to make?** You should select the option 'Declaration for inward processing (includes 51XX PCs)'



Which type of declaration do you intend to make?

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...

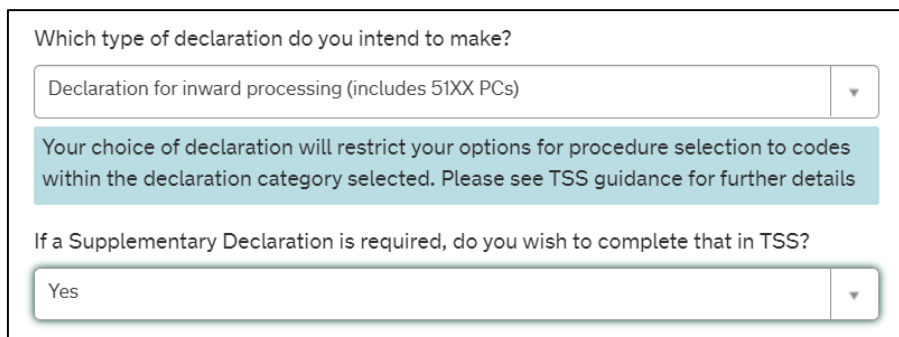
-- None --

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)

Declaration for customs warehousing (includes 71XX PCs)

**Declaration for inward processing (includes 51XX PCs)**

- **If a Supplementary Declaration is required, do you wish to complete that in TSS?**
  - If the answer is 'Yes', TSS will create a copy of a Supplementary Declaration for you to complete when the consignment arrives at Northern Ireland
  - If the answer is 'No', TSS will not create a copy of Supplementary Declaration for you when the consignment arrives at Northern Ireland. You must make sure your Supplementary Declaration is completed outside of the TSS system



Which type of declaration do you intend to make?

Declaration for inward processing (includes 51XX PCs)

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

If a Supplementary Declaration is required, do you wish to complete that in TSS?

Yes

4. In the field **Supervising Customs Office**, enter the code applicable for the authorisation held, selecting from the list on [GOV.UK](http://GOV.UK). The Supervising Customs Office is stated in HMRC letter with our Inward Processing Authorisation number

Supervising Customs Office

GBABD001  
GBAVO001  
GBBEL001  
GBBEL002  
GBBEL003  
GBBEL004  
**GBBHM001**  
GBBUM001

5. In the **Holder of Authorisation** tab at the bottom of the page:

Declaration Goods | Header Previous Document | **Holder Of Authorisation** | Supplementary Declaration | Guarantee Type

Holder Of Authorisation **New**

- In the **Authorisation Type Code** field, enter the 'IPO'. TSS will automatically populate **Authorisation Role ID** with your **EORI number**
- **Authorisation Role Type** is set as default to 'HA'

**Note:** code 'IPO' is required where a **full authorisation** is held.

Holder Of Authorisation

Consignment Reference: DEC000000000323833

Authorisation Role ID: XI000012340005

**Authorisation Type Code: IPO**

Authorisation Role Type: HA

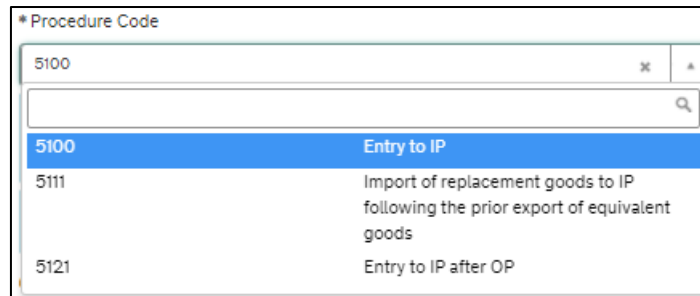
6. If applicable, in the **Guarantee Type** tab, a new record needs to be added to add the **Guarantee Reference Number** held for **Inward Processing**

Declaration Goods | Header Previous Document | Holder Of Authorisation | Supplementary Declaration | **Guarantee Type**

Guarantee Type **New**

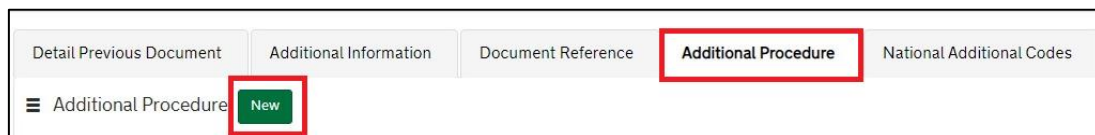
Consignment Reference	Guarantee Reference Number	Guarantee Type
DEC000000000329482	XICGU00001234000520201123091141	1

7. At the item level under **Declaration Goods**, select the applicable **Procedure Codes** that are for **Inward Processing**



Note: TSS supports **Procedure Codes** 5100, 5111 and 5121 at the item level on the consignment for traders who are declaring goods for Inward Processing in an Entry Summary Declaration / Simplified Frontier Declaration.

- In the **Additional Procedure** tab, add all the **Additional Procedure Codes** (three-digit codes) that apply for the goods movement



- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods
- TSS supports these **Additional Procedure Codes** (in relation to the respective **Procedure Code**):

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
<b>5100</b>	A04 / F15 / F44 / 000 / 1IE / 1PO / 2CD / 2CG / 3HG
<b>5111</b>	F44 / 000 / 1MP / 1PO / 2CD / 2CG
<b>5121</b>	B02 / B03 / F44 / 000 / 1IE / 2CD / 2CG / 46P / 48P

Further guidance is available for **Additional Procedure Codes**:

- The '4-digit to 3-digit procedure to additional procedure code correlation matrix' on [GOV.UK](http://GOV.UK)
  - 'Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)' on [GOV.UK](http://GOV.UK)
- In the **Additional Information** tab (item level) enter one or more **AI Statement Code(s)**. This is to indicate additional information for the customs declaration or clearance request

Detail Previous Document	<b>Additional Information</b>	Document Reference	Additional Procedure	National Additional Codes
☰ Additional Information	<b>New</b>			

The **AI Statement Codes** are defined by the Procedure Code and the respective **Additional Procedure Codes** declared.

These are the **AI Statement Codes** that apply in relation to the respective **Procedure Code** supported in TSS for **Inward Processing** in an Entry Summary Declaration / Simplified Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
<b>5100</b>	00100 / ECO01 — ECO22 / GEN45 / GEN86
<b>5111</b>	ECO01 — ECO22 / GEN45 / GEN86
<b>5121</b>	00100 / ECO01 — ECO22 / GEN19 / GEN45 / GEN86

For the **Procedure Code** you are declaring:

- Check the 'Additional Information (DE 2/2)' section (of the respective Procedure Code) on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected following the general instructions in the 'Additional Information (DE 2/2)' section
- Please also refer to 'Appendix 4: DE 2/2 Additional Information Statement Codes' on [GOV.UK](https://www.gov.uk) for specific instructions on **AI Statement Codes** and details to be declared in the **Additional Information** field

#### Example for the AI statement code 'GEN45':

Following the instructions given in the 'Additional Information (DE 2/2)' section and 'Appendix 4: DE 2/2 Additional Information Statement Codes':

- In the **Additional Information Code** field, enter the code '**GEN45**'
- In the **Additional Information Description** field, enter the unique **reference number**, allocated to the **consignment/work** by the authorisation holder

Detail Previous Document	<b>Additional Information</b>	Document Reference	Additional Procedure	National Additional Codes
☰ Additional Information	<b>New</b>			
Additional Information Code		Additional Information Description		
GEN45		REF-AH-123456		

10. In the **Document Reference** tab at the bottom of the page:

<b>Document Reference</b>	Tax Bases	Item Valuation	Additional Information <span style="color:red">!</span>	Detail Previous Document	Additional Procedure
National Additional Codes	Duty Lines				
☰ Document Reference	<b>New</b>	←			

- In the **Document Code** field, enter code 'C601'
- In the **Document Code Reference** field, enter the 'Inward Processing **Authorisation number**'

Detail Previous Document	Additional Information <span style="color:red">!</span>	<b>Document Reference</b> <span style="color:red">!</span>	Additional Procedure	National Additional Codes
☰ Document Reference	<b>New</b>			
Document Code	Document Reference	Document Status	Item Reference	
C601	XIIP000001234000520201123091141			

This is the main information required for the declaration. Additional information may be required depending on the selected **Procedure Code**; see [GOV.UK](https://www.gov.uk) for a full completion note for Requested Procedure 51XX.

### 6.4 Inward Processing (Series 51) – Full Frontier Declarations

This section highlights **additional data** when declaring **Inward Processing** in a TSS Full Frontier Declaration.

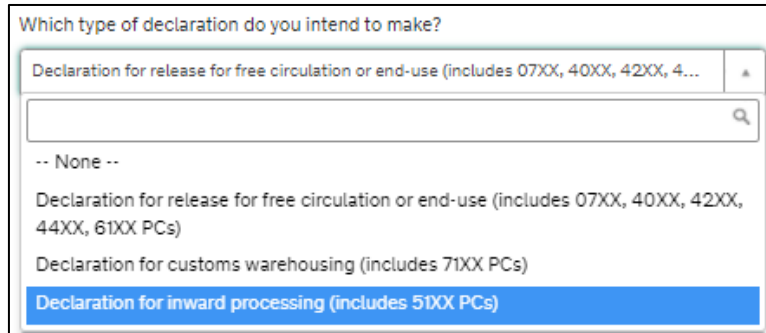
These guides contain details of all the necessary steps required to complete a Full Frontier Declaration that involves Inward Processing:

- [Full Frontier Declaration: Step-by-step guide](#) and [Data guide: TSS declaration data requirements](#) on NICTA
- 'Requested Procedure 51: Entry to Inward Processing' on [GOV.UK](https://www.gov.uk) – for completion notes/instructions on each **Procedure Code** mentioned in this section

**Relevant steps – data input:**



- At the consignment (header) level, for the question **Which type of declaration do you intend to make?** select 'Declaration for inward processing (includes 51XX PCs)' from the drop-down list:



Which type of declaration do you intend to make?

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...

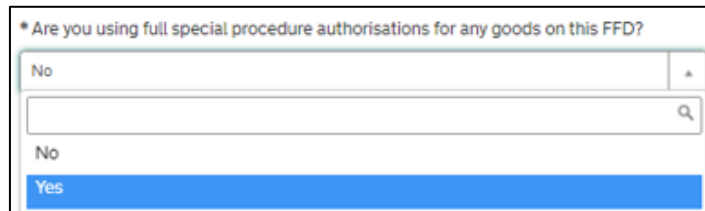
-- None --

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)

Declaration for customs warehousing (includes 71XX PCs)

**Declaration for inward processing (includes 51XX PCs)**

- For the question **Are you using full special procedure authorisations for any goods on this FFD?**



\* Are you using full special procedure authorisations for any goods on this FFD?

No

No

**Yes**

- Select 'Yes' if you have 'Full authorisation' from Customs
- Select 'No' if you wish to use 'Authorisation by Customs Declaration (ABD)' (conditions apply)

Authorisation by Customs Declaration (ABD) cannot be used for:

- Simplified customs declarations
- Equivalence
- Requesting retrospective or backdated authorisation
- Goods that are subject to anti-dumping duty measures

Visit [GOV.UK](https://www.gov.uk) for further information.

- In the field **Supervising Customs Office**, enter the code for the authorisation held, selecting from the list on [GOV.UK](https://www.gov.uk)

For fully authorised traders, the **Supervising Customs Office** is shown on the authorisation for Inward Processing.

Supervising Customs Office

- GBABD001
- GBAV0001
- GBBEL001
- GBBEL002
- GBBEL003
- GBBEL004
- GBBHM001**
- GBBHM002

**Note:** Where an authorisation is granted under **Authorisation by Customs Declaration (ABD)**, enter the code **'GBBEL004'** for the HMRC National Import Relief Unit (NIRU)

4. In the **Holder of Authorisation** tab at the bottom of the page:

Declaration Goods | Header Previous Document | **Holder Of Authorisation** | Supplementary Declaration | Guarantee Type

Holder Of Authorisation **New**

- In the **Authorisation Type Code** field, enter the **'IPO'**.
- In the **Authorisation Role ID** field, enter Authorisation Holder **EORI number**
- The **Authorisation Role Type** is set as default to **'HA'**

Holder Of Authorisation

Consignment Reference: DEC00000000323833

Authorisation Role ID: XI000012340005

**Authorisation Type Code: IPO**

Authorisation Role Type: HA

**Note:**

- The code **'IPO'** is required where a **full authorisation** is held.
- If **Authorisation by Customs Declaration (ABD)** is applicable:
  - The **Authorisation Type Code 'IPO'** will not be required for the Inward Processing authorisation covered by the AI code **ABDIN** or **ABDOU**
  - Unless you are providing a security deposit from a deferment account, the **Authorisation Type Code 'CGU'** will not be required for ABD purposes.

5. If applicable, in the **Guarantee Type** tab, a new record needs to be added to add the **Guarantee Reference Number** held for **Inward Processing**.

Declaration Goods 1 Header Previous Document 1 Holder Of Authorisation 3 Supplementary Declaration **Guarantee Type 1**

Guarantee Type **New**

Consignment Reference: DEC00000000329482  
 Guarantee Reference Number: XICGU00001234000520201123091141  
 Guarantee Type: 1

**Note:** If **Authorisation by Customs Declaration (ABD)** is applicable):

- Unless you are providing a security deposit from a deferment account, the **Guarantee Type** and **Guarantee Reference** will not be required for ABD purposes alongside associated codes (e.g., **Document Code 'C505'** and **Authorisation Type Code 'CGU'**)

6. At the item level, select the **Procedure Codes** for Inward Processing

\* Procedure Code

5100

5100 Entry to IP

5111 Import of replacement goods to IP following the prior export of equivalent goods

5121 Entry to IP after OP

**Note:** TSS supports **Procedure Codes** 5100, 5111, 5121, 5151, 5153 and 5154 at the item level on the consignment for traders who are declaring goods for **Inward Processing** in a Full Frontier Declaration.

7. In the **Additional Procedure** tab, add all the **Additional Procedure Codes** (three-digit codes) that apply for the goods movement

Detail Previous Document Additional Information Document Reference **Additional Procedure** National Additional Codes

Additional Procedure **New**

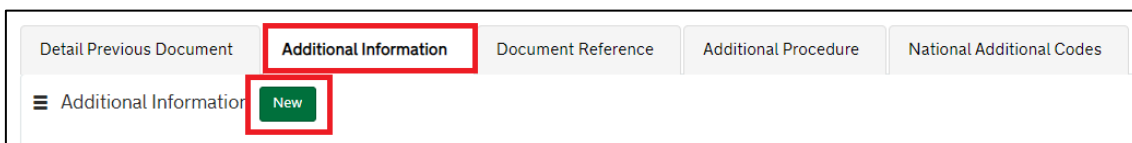
- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods
- TSS supports these **Additional Procedure Codes** (in relation to the respective **Procedure Code**):

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
5100	A04 / F15 / F44 / 000 / 11E / 1PO / 2CD / 2CG / 3HG

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
5111	F44 / 000 / 1MP / 1PO / 2CD / 2CG
5121	B02 / B03 / F44 / 000 / 1IE / 2CD / 2CG / 46P / 48P
5151	A04 / F15 / F44 / 000 / 1IE / 1PO
5153	A04 / F15 / F44 / 000 / 1IE
5154	A04 / F44 / 000 / 1IE

Further guidance is available for [Additional Procedure Codes](#):

- The '4-digit to 3-digit procedure to additional procedure code correlation matrix' on [GOV.UK](#)
  - 'Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service' (CDS) on [GOV.UK](#)
8. In the [Additional Information](#) tab (item level) enter one or more [AI Statement Code\(s\)](#). This is to indicate additional information for the customs declaration or clearance request



The screenshot shows a navigation bar with tabs: 'Detail Previous Document', 'Additional Information' (highlighted with a red box), 'Document Reference', 'Additional Procedure', and 'National Additional Codes'. Below the tabs, there is a 'New' button (highlighted with a red box) and a 'Additional Information' label.

The [AI Statement Codes](#) are defined by the Procedure Code and the respective [Additional Procedure Code](#) declared.

These are the [AI Statement Codes](#) that apply in relation to the respective [Procedure Code](#) supported in TSS for **Inward Processing** in a Full Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
5100	*00100 / *ABDIN / *ABDOU / ECO01 – ECO22 / GEN45 / GEN86
5111	ECO01 – ECO22 / GEN45 / GEN86
5121	*00100 / *ABDIN / *ABDOU / ECO01 – ECO22 / GEN19 / GEN45 / GEN86
5151	*00100 / 10200 / *ABDIN / *ABDOU / ECO01 – ECO22 / GEN45 / GEN86

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
5153	*00100 / 10500 / *ABDIN / *ABDOU / ECO01 — ECO22 / GEN45 / GEN86 / TAPAR
5154	10200 / ECO01 — ECO22 / GEN45 / GEN86

\*Authorisation by Customs Declaration (ABD):

- If ABD applies to the requested procedure code 51, then the AI codes ABDIN and 00100 must be included.
- If ABD applies to the previous procedure code 51, then the AI codes ABDOU and 00100 must be included.

For the **Procedure Code** you are declaring:

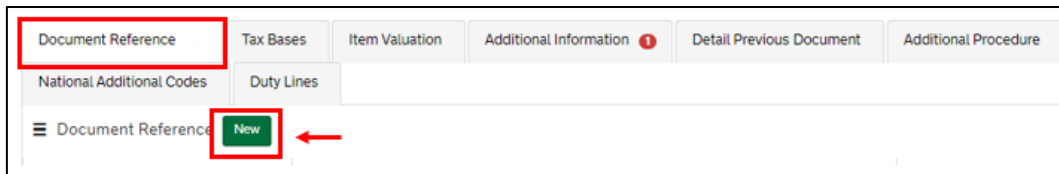
- Check the ‘Additional Information (DE 2/2)’ section (of the respective Procedure Code) on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected following the general instructions in the ‘Additional Information (DE 2/2)’ section
- Please also refer to ‘Appendix 4: DE 2/2 Additional Information Statement Codes’ on [GOV.UK](https://www.gov.uk) for specific instructions on **AI Statement Codes** and details to be declared in the **Additional Information** field

**Example for the AI statement code ‘GEN45’:**

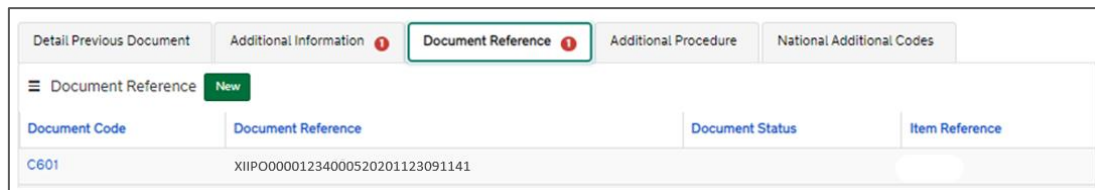
Following the instructions given in the ‘Additional Information (DE 2/2)’ section and the ‘Appendix 4: DE 2/2 Additional Information Statement Codes’:

- In the **Additional Information Code** field, enter code ‘GEN45’
- In the **Additional Information Description** field, enter the unique **reference number** allocated to the **consignment/work** by the authorisation holder

9. In the **Document Reference** tab at the bottom of the page:



- In the **Document Code** field, enter code 'C601'
- In the **Document Reference** field, enter the 'Inward Processing Authorisation number'



**Note:**

- This step is required by holders of a full Inward Processing authorisation only
- If **Authorisation by Customs Declaration (ABD)** is applicable, the **Document Code** 'C601' will not be required for the Inward Processing authorisation covered by the AI code **ABDIN** or **ABDOU**

These are the relevant data fields for the declaration. Additional information may be required depending on the selected Procedure Code. Please see [GOV.UK](https://www.gov.uk) for a full completion note for Requested Procedure 51XX.

## 6.5 Temporary Admission (Series 53) – Full Frontier Declarations

This section highlights **additional data** when declaring **Temporary Admission** in the TSS Full Frontier Declaration. (**Note:** TSS does not support this procedure in the TSS simplified journey.)

These guides contain details of all the necessary steps required to complete a Full Frontier Declaration:

- [Full Frontier Declaration: Step-by-step guide](#) and [Data guide: TSS declaration data requirements](#) on NICTA
- 'Requested Procedure 53: Entry to Temporary Admission' on [GOV.UK](https://www.gov.uk) – for completion notes/instructions on each Procedure Code mentioned in this section

### Relevant steps – data input

1. At consignment (header) level, for the question **Which type of declaration do you intend to make?** select 'Declaration for temporary admission (includes 53XX PCs)'

\* Which type of declaration do you intend to make?

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...

-- None --

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)

**Declaration for temporary admission (includes 53XX PCs)**

Declaration for inward processing (includes 51XX PCs)

2. For the question **Are you using full special procedure authorisations for any goods on this FFD?**

\* Are you using full special procedure authorisations for any goods on this FFD?

No

No

**Yes**

- Select 'Yes' if you have 'Full authorisation' from Customs
- Select 'No' if you wish to use 'Authorisation by Customs Declaration (ABD)' (conditions apply)

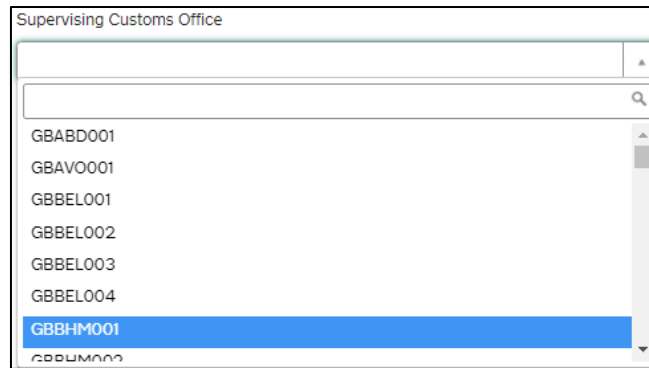
Authorisation by Customs Declaration (ABD) cannot be used for:

- Simplified customs declarations
- Equivalence
- Requesting retrospective or backdated authorisation
- Goods that are subject to anti-dumping duty measures

Visit [GOV.UK](https://www.gov.uk) for further information.

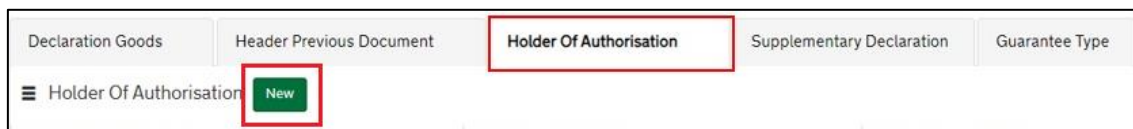
3. In the field **Supervising Customs Office**, enter the code for the authorisation held, from the list on [GOV.UK](https://www.gov.uk)

For fully authorised traders, the **Supervising Customs Office** is shown on the authorisation for Temporary Admission.

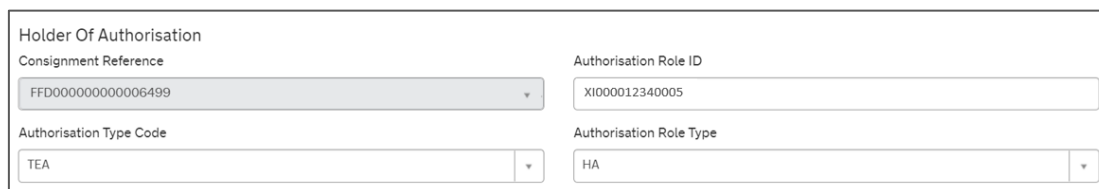


**Note:** Where an authorisation is granted under **Authorisation by Customs Declaration (ABD)**, enter code **'GBSFY001'** for HMRC NTAS (National Temporary Admission Seat).

4. In the **Holder of Authorisation** tab at the bottom of the page:



- In the **Authorisation Type Code** field, enter the **'TEA'** (Representing Temporary Admission authorisation or **'TEAH'** (Representing Temporary Admission authorisation – Auction Houses)
- In the **Authorisation Role ID** field, enter the Authorisation Holder **EORI number**
- **Authorisation Role Type** is set as default to **'HA'**



**Note:**

- The code **'TEA'** or **'TEAH'** is only required when a **'Full authorisation'** is held.
- Where **Authorisation Type Code 'TEAH'** is used, Additional Procedure Code **'D25'** must be declared.
- If **Authorisation by Customs Declaration (ABD)** is applicable:
  - The **Authorisation Type Code 'TEA'** will not be required for the Temporary Admission authorisation covered by the AI code **ABDIN** or **ABDOU**
  - Unless you are providing a security deposit from a deferment account, the **Authorisation Type Code 'CGU'** will not be required for ABD purposes.

5. If applicable, in the **Guarantee Type** tab, a new record needs to be added to add the **Guarantee Reference Number** held for **Temporary Admission**



Declaration Goods	Header Previous Document	Holder Of Authorisation	Supplementary Declaration	Guarantee Type						
<div style="display: flex; justify-content: space-between;"> <span>Guarantee Type <span>New</span></span> </div> <table border="1" style="width: 100%;"> <tr> <td style="width: 33%;">Consignment Reference</td> <td style="width: 33%;">Guarantee Reference Number</td> <td style="width: 33%;">Guarantee Type</td> </tr> <tr> <td>DEC000000000329482</td> <td>XICGU00001234000520201123091141</td> <td>1</td> </tr> </table>					Consignment Reference	Guarantee Reference Number	Guarantee Type	DEC000000000329482	XICGU00001234000520201123091141	1
Consignment Reference	Guarantee Reference Number	Guarantee Type								
DEC000000000329482	XICGU00001234000520201123091141	1								

**Note:** If **Authorisation by Customs Declaration (ABD)** is applicable, unless you are providing a security deposit from a deferment account, the **Guarantee Type** and **Guarantee Reference** will not be required for ABD purposes alongside associated codes (e.g., **Document Code 'C505'** and **Authorisation Type Code 'CGU'**).

- At the item level, select the applicable **Procedure Codes** for **Temporary Admission**

\*Procedure Code

5300

5300	Entry to TA
5351	Entry to TA after IP
5353	Transfer of goods between TA authorisation holders
5354	Entry to TA after IP in another Member State
5371	Entry to TA on release from a CW
5378	Entry to TA on release from a FZ

**Remember:** TSS supports Procedure Codes 5300, 5351, 5353, 5354, 5371 and 5378 at the item level on the consignment for traders who are declaring goods for **Temporary Admission** in a Full Frontier Declaration.

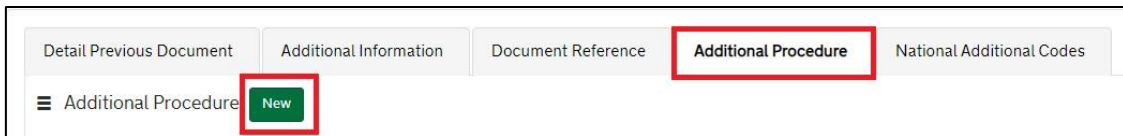
- Add the **Additional Procedure Code** (three-digit code) that applies for the goods movement

\*Procedure Code

\*Additional Procedure Code

INFORMATION: Changing the Procedure code may invalidate any Additional Procedure Code values. Invalid APC records will be removed.

**Note:** If more than one **Additional Procedure Code** is needed, add these under **Additional Procedure** at the bottom of the declaration page.

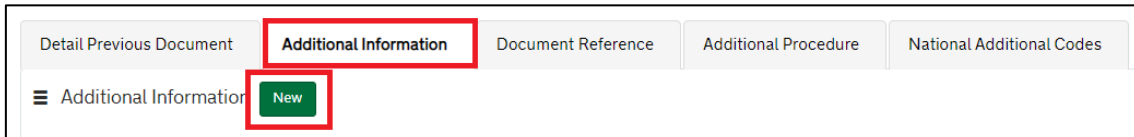


- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods
- For Temporary Admission in a Full Frontier Declaration, TSS supports these **Additional Procedure Codes** (in relation to the respective **Procedure Code**):

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
5300	D01 / D02 / D03 / D04 / D05 / D06 / D07 / D08 / D09 / D10 / D11 / D12 / D13 / D15 / D16 / D17 / D18 / D19 / D20 / D21 / D22 / D23 / D24 / D25 / D26 / D27 / D28 / D29 / D30 / D51 / F15
5351	D01 / D02 / D03 / D05 / D06 / D07 / D09 / D10 / D11 / D12 / D13 / D15 / D16 / D17 / D18 / D19 / D20 / D21 / D22 / D23 / D24 / D25 / D26 / D27 / D28 / D29 / D30 / D51 / F15 / F44
5353	D01 / D02 / D03 / D05 / D06 / D07 / D08 / D09 / D10 / D11 / D12 / D13 / D15 / D16 / D17 / D18 / D19 / D20 / D21 / D22 / D23 / D24 / D25 / D26 / D27 / D28 / D29 / D30 / D51 / F15
5354	D01 / D02 / D03 / D05 / D06 / D07 / D09 / D10 / D11 / D12 / D13 / D15 / D16 / D17 / D18 / D19 / D20 / D21 / D22 / D23 / D24 / D25 / D26 / D27 / D28 / D29 / D30 / D51 / F44
5371	D01 / D02 / D03 / D05 / D06 / D07 / D09 / D10 / D11 / D12 / D13 / D15 / D16 / D17 / D18 / D19 / D20 / D21 / D22 / D23 / D24 / D25 / D26 / D27 / D28 / D29 / D30 / D51 / F15
5378	D01 / D02 / D03 / D05 / D06 / D07 / D09 / D10 / D11 / D12 / D13 / D15 / D16 / D17 / D18 / D19 / D20 / D21 / D22 / D23 / D24 / D25 / D26 / D27 / D28 / D29 / D30 / D51 / F15

Further guidance is available for **Additional Procedure Codes**:

- The ‘4-digit to 3-digit procedure to additional procedure code correlation matrix’ on [GOV.UK](http://GOV.UK)
  - ‘Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)’ on [GOV.UK](http://GOV.UK)
8. In the **Additional Information** tab (item level) enter one or more **AI Statement Code(s)**. This will indicate additional information for the customs declaration or clearance request



The **AI Statement Codes** are defined by the **Procedure Code** and the respective **Additional Procedure Codes** declared.

These are the **AI Statement Codes** that apply in relation to the respective **Procedure Code** supported in TSS for **Temporary Admission** in a Full Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
<b>5300</b>	*00100 / *ABDIN / *ABDOU / GEN45 / GEN21 / GEN24 / GEN27 / GEN28—GEN36 / PAL01 / PAL02 / PAL03 / OVR01
<b>5351</b>	*00100 / 10200 / 10300 / *ABDIN / *ABDOU / GEN45 / GEN21 / GEN24 / GEN27 / GEN28—GEN36 / GEN86 / PAL01 / PAL02 / PAL03 / OVR01
<b>5353</b>	*00100 / 10500 / *ABDIN / *ABDOU / GEN45 / GEN21 / GEN24 / GEN27 / GEN28—GEN36 / PAL01 / PAL02 / PAL03 / OVR01 / TAPAR
<b>5354</b>	*00100 / 10200 10300 / *ABDIN / *ABDOU / GEN45 / GEN21 / GEN24 / GEN27 / GEN28—GEN36 / GEN86 / PAL01 / PAL02 / PAL03 / OVR01
<b>5371</b>	*00100 / *ABDIN / *ABDOU / GEN45 / GEN21 / GEN24 / GEN27 / GEN28—GEN36 / PAL01 / PAL02 / PAL03 / PREMS / OVR01
<b>5378</b>	*00100 / *ABDIN / *ABDOU / GEN45 / GEN21 / GEN24 / GEN27 / GEN28—GEN36 / PAL01 / PAL02 / PAL03 / PREMS / OVR01

**\*Authorisation by Customs Declaration (ABD):**

- If ABD applies to the **requested** procedure code 53, then AI codes **ABDIN** and **00100** must be included.
- If ABD applies to the **previous** procedure code 53, then AI codes **ABDOU** and **00100** must be included.

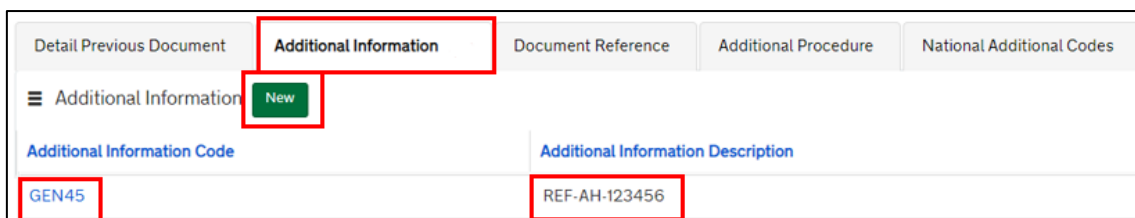
For the **Procedure Code** you are declaring:

- Check the 'Additional Information (DE 2/2)' section of the respective Procedure Code on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected following the general instructions in the 'Additional Information (DE 2/2)' section at [GOV.UK](https://www.gov.uk)
- Please also refer to 'Appendix 4: DE 2/2 Additional Information Statement Codes' on [GOV.UK](https://www.gov.uk) for specific instructions on **AI Statement Codes** and details to be declared in the **Additional Information** field

#### Example for the AI statement code 'GEN45':

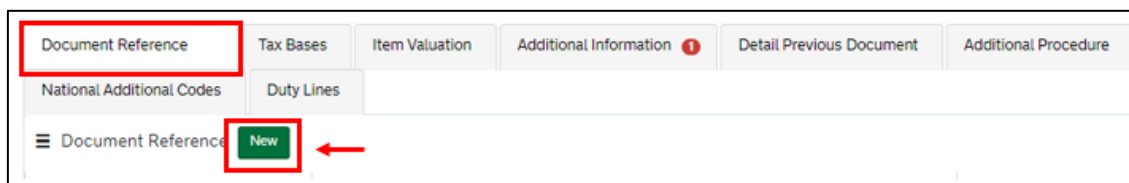
Following the instructions given in the 'Additional Information (DE 2/2)' section and Appendix 4: DE 2/2 Additional Information Statement Codes:

- In the **Additional Information Code** field, enter code 'GEN45'
- In the **Additional Information Description** field, enter the unique **reference number**, allocated to the **consignment/work** by the authorisation holder



Detail Previous Document	Additional Information	Document Reference	Additional Procedure	National Additional Codes
☰ Additional Information	New			
Additional Information Code	Additional Information Description			
GEN45	REF-AH-123456			

9. In the **Document Reference** tab at the bottom of the page:



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

- In the **Document Code** field, enter code '**C516**'
- In the **Document Reference** field, enter the Temporary Admission **Authorisation number**

<b>Document Reference</b>	Tax Bases	Item Valuation	Additional Information	Detail Previous Document	Additional Procedure
National Additional Codes	Duty Lines				
☰ Document Reference <span style="background-color: green; color: white; padding: 2px;">New</span>					
Document Code	Document Reference			Document Status	
C516	XITEA00001234000520201123091141				

**Note:**

- This step is required by holders of a full Temporary Admission authorisation only
- If **Authorisation by Customs Declaration (ABD)** is applicable, the **Document Code** 'C516' will not be required for the Temporary Admission authorisation covered by the AI code **ABDIN** or **ABDOU**

These are the relevant data fields for the declaration. Additional information may be required depending on the selected Procedure Code. Please see [GOV.UK](http://GOV.UK) for a full completion note for Requested Procedure 53XX.

## 6.6 Customs Warehousing (Series 71) – simplified journey

### 6.6.1 Simplified Frontier Declaration

Traders **must** use their **own CFSP authorisation** when declaring goods for entry into **Customs Warehousing** in TSS.

This section highlights **additional data** when declaring **Customs Warehousing** in a TSS Entry Summary Declaration / Simplified Frontier Declaration.

For information on how to complete other fields in the declaration, please visit:

- [Data guide: TSS declaration data requirements](#) on NICTA
- 'Requested Procedure 71: Entry to a Customs Warehouse (CW)' on [GOV.UK](http://GOV.UK) – for completion notes/instructions on each **Procedure Code** mentioned in this section

**Relevant steps – data input:**

1. To complete your declaration, access your company profile and ensure the fields related to your own CFSP authorisation (this is your authorisation for simplified declaration procedures) are populated correctly

Home > Company Profile

<p>* Do you hold a Customs Freight Simplified Procedures (CFSP) - SDE authorisation for Northern Ireland?</p> <p style="text-align: right;">Yes <input type="text" value="Yes"/></p>	<p>* CFSP SDE Authorisation Number</p> <p style="text-align: right;"><input type="text" value="CFSP SDE Authorisation Number"/></p>
<p>You can only add CFSP-authorisations associated with XI EORI</p>	
<p>* Do you hold a Customs Freight Simplified Procedures (CFSP) - EIR Authorisation for Northern Ireland?</p> <p style="text-align: right;">Yes <input type="text" value="Yes"/></p>	<p>* CFSP EIR Authorisation Number</p> <p style="text-align: right;"><input type="text" value="CFSP EIR Authorisation Number"/></p>

- In the Entry Summary Declaration, under **Consignment Information** (starting with DEC000000000xxxxx) confirm that you wish to use your own CFSP authorisation

Do you wish to use Importer Account SDE CFSP authorisation?

Yes

No

By selecting ‘Yes’ you will be prompted with two questions (**Note:** You can’t use Customs Warehousing if you don’t have your own CFSP authorisation):

- Which type of declaration do you intend to make?** Select the option ‘Declaration for customs warehousing (includes 71XX PCs)’

Which type of declaration do you intend to make?

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...)

-- None --

Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)

**Declaration for customs warehousing (includes 71XX PCs)**

Declaration for inward processing (includes 51XX PCs)

- If a Supplementary Declaration is required, do you wish to complete that in TSS?**  
The answer is set as default to ‘No’ as there is therefore no requirement to submit a Supplementary Declaration where the goods are placed under a Customs Warehousing procedure (Article 167 (2)(a) EU Reg. No. 952/2013 (Union Customs Code))

Which type of declaration do you intend to make?

Declaration for customs warehousing (includes 71XX PCs)

The procedure codes supported include 71XX PCs. Please be advised there will be no supplementary declarations required at this stage, but a declaration will be needed when exiting warehouse.

If a Supplementary Declaration is required, do you wish to complete that in TSS?

No

By using this option you have elected to complete your Supplementary Declaration outside of TSS. In order to use this functionality, the procedure codes associated with the declaration must be compatible with those supported by the Customs Declaration Service (CDS). Please ensure you complete your Supplementary Declaration within the allotted timeframe.

- In the field **Supervising Customs Office**, enter the code for the authorisation held, from the list on [GOV.UK](http://GOV.UK)

- In the field **Customs Warehouse Identifier**, enter the warehouse identification code. This will start with 'U' for a private warehouse, followed by the **warehouse reference number** or **warehouse ID**

**Note:** Currently TSS only supports **private** customs warehouses and does not support public warehouses.

- In the **Holder of Authorisation** tab at the bottom of the page:
  - In the **Authorisation Type Code** field, enter the code 'CWP' representing a private customs warehouse
  - In the **Authorisation Role ID** field, enter the **EORI number** of the customs warehouse holder of the authorisation

- At the item level under **Declaration Goods**, select the applicable **Procedure Codes** for **Customs Warehousing**

**Remember:** TSS supports **Procedure Codes** 7100, 7110, 7121, 7122 and 7123 at the item level on the consignment for traders who are declaring goods for **Customs Warehousing** in an Entry Summary Declaration / Simplified Frontier Declaration.

7. Add the **Additional Procedure Code** (three-digit code) for the goods movement

**Note:** If more than one **Additional Procedure Code** is needed, add these under **Additional Procedure** at the bottom of the declaration page.

- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods
- For **Customs Warehousing**, TSS supports these **Additional Procedure Codes** (in relation to their respective **Procedure Code**):

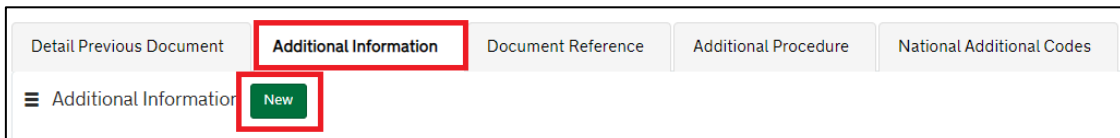
Procedure Code (four-digits)	Additional Procedure Code (three-digits)
<b>7100</b>	F15 / 000 / 1VW / 2CD / 2CG
<b>7110</b>	F15 / 000 / 1VW / 2CD / 2CG
<b>7121</b>	000 / 2CD / 2CG / 46P / F15
<b>7122</b>	B02 / B03 / B06 / F15 / 000 / 1VW / 2CD / 2CG / 46P / 48P



Procedure Code (four-digits)	Additional Procedure Code (three-digits)
7123	F01 / F02 / F03 / F04 / F05 / F07 / F15 / 000 / 1RV / 1VW / 2CD / 2CG

Further guidance is available for [Additional Procedure Codes](#):

- The '4-digit to 3-digit procedure to additional procedure code correlation matrix' on [GOV.UK](#)
  - 'Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)' on [GOV.UK](#)
8. In the [Additional Information](#) tab (item level) enter one or more [AI Statement Code\(s\)](#). This is to indicate additional information for the customs declaration or clearance request



The screenshot shows a navigation bar with tabs: 'Detail Previous Document', 'Additional Information' (highlighted with a red box), 'Document Reference', 'Additional Procedure', and 'National Additional Codes'. Below the tabs, there is a 'New' button (highlighted with a red box) and a 'More' icon (three horizontal lines).

The [AI Statement Codes](#) are defined by the Procedure Code and the respective [Additional Procedure Codes](#) declared.

These are the [AI Statement Codes](#) that apply in relation to the respective [Procedure Code](#) supported in TSS for **Customs Warehousing** in an Entry Summary Declaration / Simplified Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
7100	PREMS / WHSRP
7110	PREMS / WHSRP
7121	00100 / GEN45 / PREMS / WHSRP
7122	00100 / GEN45 / PREMS / WHSRP
7123	GEN03 / GEN3C / GEN45 / GEN86 / PREMS / WHSRP

For the [Procedure Code](#) you are declaring:

- Check the 'Additional Information (DE 2/2)' section (of the respective Procedure Code) on [GOV.UK](#)

- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected following the general instructions in the ‘Additional Information (DE 2/2)’ section
- Please also refer to ‘Appendix 4: DE 2/2 Additional Information Statement Codes’ on [GOV.UK](http://GOV.UK) for specific instructions on **AI Statement Codes** and details to be declared in the **Additional Information** field

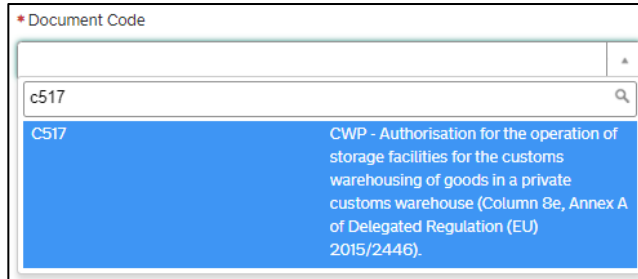
**Example for the AI statement code ‘PREMS’:**

Following the instructions given in the ‘Additional Information (DE 2/2)’ section and ‘Appendix 4: DE 2/2 Additional Information Statement Codes’:

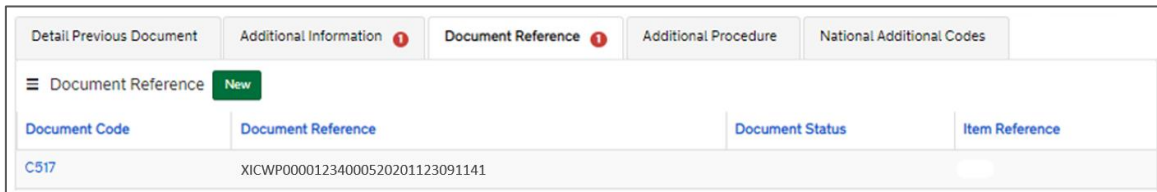
- In the **Additional Information Code** field, enter code ‘PREMS’
- In the **Additional Information Description** field, introduce the full **Name, Address and Country** of the warehouse where the goods can be examined

9. In the **Document Reference** tab at the bottom of the page, enter documents, references and authorisation types

- In the **Document Code** field, enter the code ‘**C517**’ (Authorisation for the operation of storage facilities for the Customs Warehousing of goods in a **private** customs warehouse)



- In the **Document Reference** field, enter the **authorisation decision number** for the private customs warehouse in the format
  - A two-letter code identifying the member state of authorisation (e.g., 'XI')
  - A three-letter code indicating the type of warehouse (i.e., 'CWP')
  - An alpha numeric code issued by the authorising member state for the warehouse



Document Code	Document Reference	Document Status	Item Reference
C517	XICWP00001234000520201123091141		

**Note:** If goods are being transferred from one private customs warehouse to another private customs warehouse, enter the code for the receiving warehouse.

In this case, the dispatching warehouse is entered as a **PREMS** statement in DE 2/2 (Additional Information (AI) Statement Codes - item level).

These are the relevant data fields for the declaration. Additional information may be required depending on the selected **Procedure Code**. Please see [GOV.UK](https://www.gov.uk) for a full completion note for Requested Procedure 71XX.

## 6.7 Customs Warehousing (Series 71) – Full Frontier Declarations

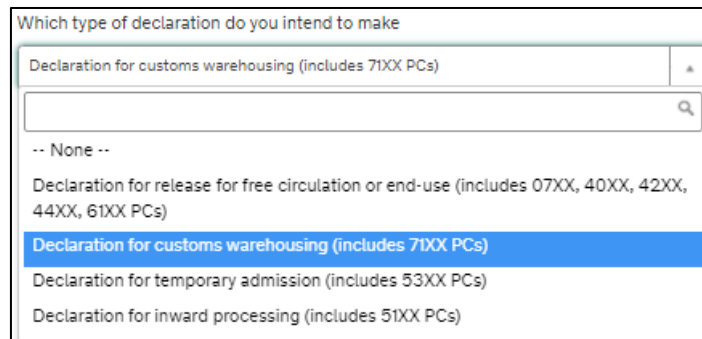
This section highlights **additional data** necessary when declaring **Customs Warehousing** in a TSS Full Frontier Declaration.

These guides contain details of all the necessary steps required to complete a Full Frontier Declaration that involves Inward Processing:

- [Full Frontier Declaration: Step-by-step guide](#) and [Data guide: TSS declaration data requirements](#) on NICTA
- 'Requested Procedure 71: Entry to a Customs Warehouse (CW)' (see [GOV.UK](https://www.gov.uk), for completion notes/instructions on each **Procedure Code** mentioned in this section)

## Relevant steps – data input:

1. At consignment (header) level, for the question **Which type of declaration do you intend to make?** select 'Declaration for customs warehousing (includes 71XX PCs)'



Which type of declaration do you intend to make

Declaration for customs warehousing (includes 71XX PCs)

-- None --

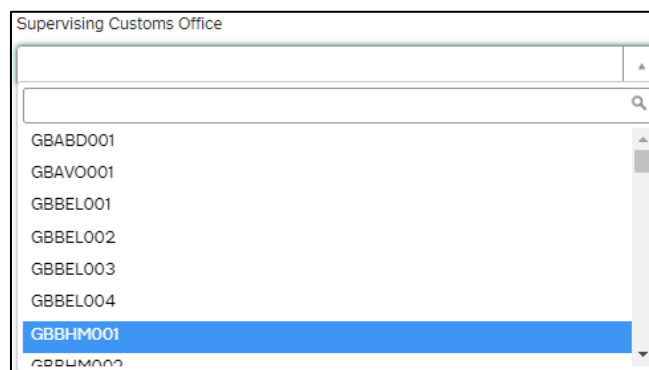
Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)

**Declaration for customs warehousing (includes 71XX PCs)**

Declaration for temporary admission (includes 53XX PCs)

Declaration for inward processing (includes 51XX PCs)

2. In the field **Supervising Customs Office**, enter the code for the authorisation held, from the list on [GOV.UK](https://www.gov.uk)



Supervising Customs Office

GBABD001

GBAVO001

GBBEL001

GBBEL002

GBBEL003

GBBEL004

**GBBHM001**

GBBHM002

3. In the field **Customs Warehouse Identifier**, enter the warehouse identification code. This will start with 'U' for a private warehouse, followed by the warehouse **reference number** or **warehouse ID**



\* Customs Warehouse Identifier

U1117770GB

**Note:** Currently TSS only supports **private** customs warehouses and does not support public warehouses.

4. In the **Holder of Authorisation** tab at the bottom of the page:
  - In the **Authorisation Type Code** field, enter code 'CWP' representing a private customs warehouse
  - In the **Authorisation Role ID** field, enter the **EORI number** of the customs warehouse holder of the authorisation

Holder Of Authorisation	Authorisation Role ID
Consignment Reference DEC00000000336684	XI00012340005
Authorisation Type Code CWP	Authorisation Role Type HA

5. At the item level under **Declaration Goods**, select the applicable **Procedure Code** for **Customs Warehousing**

\*Procedure Code

7100	Entry to a CW
7110	Entry to a CW for goods previously permanently exported
7121	Entry to CW after OP
7122	Entry to CW after OP, for goods not covered by 7121 (for example OP textiles)
7123	Entry to CW after RGR

- **Note:** TSS supports Procedure Codes 7100, 7110, 7121, 7122, 7123, 7151, 7153, 7154, 7171 and 7178 at the item level on the consignment for traders who are declaring goods for **Customs Warehousing** in a Full Frontier Declaration.

6. Add the **Additional Procedure Code** (three-digit code) that apply for the goods movement

<p>*Procedure Code</p> <input type="text"/>	<p>*Additional Procedure Code</p> <input type="text"/>
---	--

INFORMATION: Changing the Procedure code may invalidate any Additional Procedure Code values. Invalid APC records will be removed.

**Note:** If more than one **Additional Procedure Code** is needed, add these under **Additional Procedure** at the bottom of the declaration page.

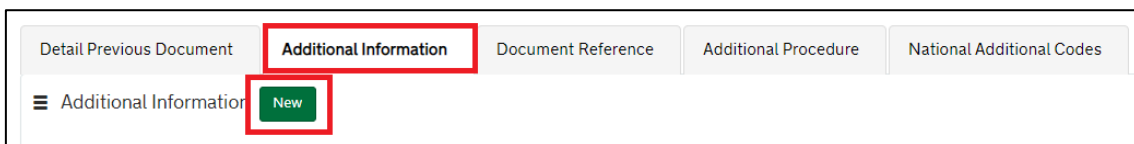
Detail Previous Document	Additional Information	Document Reference	Additional Procedure	National Additional Codes
<div style="display: flex; align-items: center;"> <span style="font-size: 1.2em; margin-right: 5px;">☰</span> <span>Additional Procedure</span> </div>		<div style="display: flex; align-items: center;"> <span style="border: 2px solid red; padding: 2px 5px; margin-right: 5px;">New</span> </div>		

- An **Additional Procedure Code** is a three-digit code which identifies **any unique circumstances** that apply (e.g., a duty relief). You may require more than one **Additional Procedure Code** depending on what you intend to do with the goods
- For Customs Warehousing in a Full Frontier Declaration, TSS supports these **Additional Procedure Codes** (in relation to the respective **Procedure Code**):

Procedure Code (four-digits)	Additional Procedure Code (three-digits)
7100	F15 / 000 / 1VW / 2CD / 2CG
7110	F15 / 000 / 1VW / 2CD / 2CG
7121	000 / 2CD / 2CG / 46P
7122	B02 / B03 / B06 / F15 / 000 / 1VW / 2CD / 2CG / 46P / 48P
7123	F01 / F02 / F03 / F04 / F05 / F07 / F15 / 000 / 1RV / 1VW / 2CD / 2CG
7151	A04 / F15 / F44 / 000 / 1VW
7153	F15 / 000 / 1VW
7154	A04 / F44 / 000
7171	F15 / 000 / 1VW
7178	F15 / 000 / 1VW / 2CD / 2CG

Further guidance is available for [Additional Procedure Codes](#):

- The ‘4-digit to 3-digit procedure to additional procedure code correlation matrix’ on [GOV.UK](http://GOV.UK)
  - ‘Appendix 2: DE 1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)’ on [GOV.UK](http://GOV.UK)
7. In the [Additional Information](#) tab (item level) enter one or more [AI Statement Code\(s\)](#). This will indicate additional information for the customs declaration or clearance request



The [AI Statement Codes](#) are defined by the [Procedure Code](#) and the respective [Additional Procedure Codes](#) declared.

These are the [AI Statement Codes](#) that apply in relation to the respective [Procedure Code](#) supported in TSS for **Customs Warehousing** in a Full Frontier Declaration:

Procedure Code (four-digits)	Additional Information Codes (Additional Information (DE 2/2) – AI Statement Codes)
7100	PREMS / WHSRP
7110	PREMS / WHSRP
7121	00100 / GEN45 / PREMS / WHSRP
7122	00100 / GEN45 / PREMS / WHSRP
7123	GEN03 / GEN3C / GEN45 / GEN86 / PREMS / WHSRP
7151	00100 / 10200 / GEN45 / GEN86 / PREMS / WHSRP
7153	00100 / 10500 / GEN45 / PREMS / WHSRP
7154	10200 / GEN45 / GEN86 / PREMS / WHSRP
7171	PREMS / WHSRP
7178	PREMS / WHSRP

For the **Procedure Code** you are declaring:

- Check the ‘Additional Information (DE 2/2)’ section of the respective Procedure Code on [GOV.UK](https://www.gov.uk)
- From the options, identify and select the **AI Statement Codes** that apply for the declaration (as per the circumstances of the movement). You may need to introduce more than one code
- In the declaration, in the **Additional Information** field, input the **AI Statement Codes** selected following the general instructions in the ‘Additional Information (DE 2/2)’ section at [GOV.UK](https://www.gov.uk)
- Please also refer to ‘Appendix 4: DE 2/2 Additional Information Statement Codes’ on [GOV.UK](https://www.gov.uk) for specific instructions on **AI Statement Codes** and details to be declared in the **Additional Information** field

#### Example for the AI statement code ‘PREMS’:

Following the instructions given in the ‘Additional Information (DE 2/2)’ section and ‘Appendix 4: DE 2/2 Additional Information Statement Codes’:

- In the **Additional Information Code** field, enter code ‘PREMS’
- In the **Additional Information Description** field, introduce the full **Name, Address** and **Country** of the warehouse where the goods can be examined

Detail Previous Document	<b>Additional Information</b> 1	Document Reference	Additional Procedure	National Additional Codes
Additional Information <span>New</span>				
Additional Information Code		Additional Information Description		
PREMS		Customs Warehouse Name, Address, Country		

8. In the **Document Reference** tab at the bottom of the page, enter documents, references and authorisation types

<b>Document Reference</b>	Tax Bases	Item Valuation	<b>Additional Information</b> 1	Detail Previous Document	Additional Procedure
National Additional Codes					
Duty Lines					
Document Reference <span>New</span> ←					

- In the **Document Code** field, enter the code 'C517' (Authorisation for the operation of storage facilities for the Customs Warehousing of goods in a **private** customs warehouse)

\* Document Code

C517 CWP - Authorisation for the operation of storage facilities for the customs warehousing of goods in a private customs warehouse (Column 8e, Annex A of Delegated Regulation (EU) 2015/2446).

- In the **Document Reference** field, enter:
  - A two-letter code identifying the member state of authorisation (e.g., 'XI')
  - A three-letter code indicating the type of warehouse (i.e., 'CWP')
  - An alpha numeric code issued by the authorising member state for the warehouse; in the UK this will be the warehouse ID number as declared in DE 2/7 (consignment (header) level) (box 49 on a SAD/C88)

Detail Previous Document	<b>Additional Information</b> 1	<b>Document Reference</b> 1	Additional Procedure	National Additional Codes
Document Reference <span>New</span>				
Document Code	Document Reference	Document Status	Item Reference	
C517	XICWP00001234000520201123091141			

**Note:** If goods are being transferred from one private customs warehouse to another private customs warehouse, enter the code for the receiving warehouse. In





this case, the dispatching warehouse is entered as a **PREMS** statement in DE 2/2 (Additional Information (AI) Statement Codes - item level).

These are the relevant data fields for the declaration. Additional information may be required depending on selected **Procedure Code**. Please see [GOV.UK](https://www.gov.uk) for a full completion note for Requested Procedure 71XX.

## 7 Diversion entries

Goods may also be removed from a duty suspended procedure into free circulation, which is known as **Diversion Entry**. Diversion Entries are done to remove goods from special procedures and to pay any customs duties, import VAT, and/or excise that is due or to move goods from one regime to another.

An example for release into free circulation is Procedure Code '4051', which will remove the goods from Inward Processing into free circulation. These procedures can currently be completed on a **Full Frontier Declaration** in TSS.

Records must be kept of all declaration **Movement Reference Numbers** if the diversion entry is done within the TSS. You can get a copy of your declaration within the TSS Portal by selecting **Start a declaration export** on the **Declarations Options** page. You must have the Local Reference Number (LRN) of the declaration to request a copy.

There is more information on **Procedure Codes** and guidance for diversion entries (Series 40: Release to free circulation) on [GOV.UK](https://www.gov.uk).

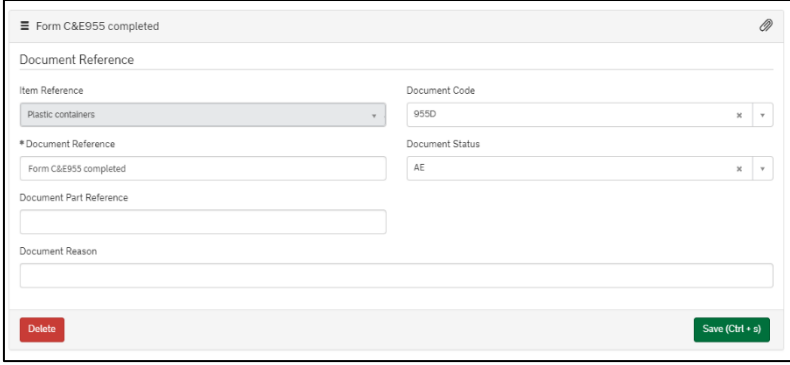
## 8 Payment options

Some situations involving customs special procedures or reliefs may require a **security deposit** to be made. These include:

- Special Procedures Authorised by declaration (i.e., where full authorisation for special procedures is not held, such as for certain Temporary Admissions); for further information please visit [GOV.UK](https://www.gov.uk)
- **Additional Procedure Codes** that require security (e.g., D Series)

**Security deposits** can only be supported with your own 'Duty Deferment Account (DDA),' a 'CDS Cash Account', or 'Immediate Payment by Electronic Credit Transfer'.

For security deposit payments, **Document Code '955D'** (see [GOV.UK](https://www.gov.uk)) is required within the **Document Reference** tab at the bottom of the declaration page, to avoid future delays with repayment.



Form C&E955 completed

Document Reference

Item Reference: Plastic containers

Document Code: 955D

\* Document Reference: Form C&E955 completed

Document Status: AE

Document Part Reference

Document Reason

Delete Save (Ctrl + s)

Full guidance on payment options is available in the [Payments: Step-by-step guide using TSS on NICTA](#).

## 9 How to resolve an issue

Concerning data validation, sometimes the system may report errors associated with the declaration of customs special procedures or reliefs (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.

## 10 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](#)
- [Tariffs on goods movements into NI](#)
- Video: [Tariffs on goods entering NI –what are your options?](#)
- [Guidance on controlled goods and the Online Tariff Tool](#)

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

## 11 Changes to guidance & policy

Last updated April 2024.

**April 2024:** Updated to reflect data change to support additional information codes

**November 2023:** Updated to reflect current status of UKTS and UKIMS



- October 2023:** Updates for XI EORI.
- February 2023:** Guide title amended and updates included for Country of Destination changes.
- 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.
- February 2022:** Updates for special procedures on the TSS simplified journey.
- Published** 2021.



## Appendix 1: Government completion notes on Procedure Codes and Additional Procedure Codes

The UK government provides completion notes with explanatory details on special procedures, and the Procedure Codes and Additional Procedure Codes used in different circumstances (including where specific customs duty, import VAT, and/or excise relief can be claimed).

1. Completion notes for **Procedure Codes** can be found in 'Appendix 1: DE/10 Requested and Previous Procedure Codes of the Customs Declaration Service (CDS)' (see [GOV.UK](https://www.gov.uk))

The first and second digits of the **Procedure Code** indicate the customs procedure to which the goods are being entered, and the third and fourth digits indicate any previous procedures. Appendix 1 is divided into a series of procedures:

- **01** Series Procedure Codes: Onward dispatch (**OSD**); not available in TSS
  - **07** Series Procedure Codes: Excise warehouse (**EXW**)
  - **40** Series Procedure Codes: Release to free circulation
  - **42** Series Procedure Codes: Onward supply relief
  - **44** Series Procedure Codes: End use
  - **51** Series Procedure Codes: Inward processing
  - **53** Series Procedure Codes: Temporary admission
  - **61** Series Procedure Codes: Re-importation of goods
  - **71** Series Procedure Codes: Customs warehousing
2. The completion notes for **Additional Procedure Codes** can be found in 'Appendix 2: 2C21i: DE1/11: Additional Procedure Codes' (see [GOV.UK](https://www.gov.uk)). You can have multiple **Additional Procedure Codes** per goods item.

There are two types of **Additional Procedure Codes** (three-digits) in 'Appendix 2: DE1/11: Additional Procedure Codes of the Customs Declaration Service (CDS)' ([GOV.UK](https://www.gov.uk)):

- Union series:
  - Inward processing      Axx
  - Outward processing      Bxx
  - Relief                      Cxx
  - Temporary admission    Dxx
  - Agricultural products    Exx
  - Other                        Fxx

- National Series: The first character of the code is numeric followed by a two-alpha code representing the description of the procedure:
  - Series '1xx', '2xx', '3xx', '4xx', '6xx', '9xx', '0xx'
  - The Additional Procedure Code '000' indicates that no other Additional Procedure Code applies

**Note:** Only certain combinations of **Procedure Codes** and **Additional Procedure Codes** can be used. TSS filters the related **Additional Procedure Codes** when you select your procedure. Please see the correlation matrix on [GOV.UK](https://www.gov.uk) for further information.



## Appendix 2: Simplified procedures exclusion list – Procedure Codes supported by TSS

Procedure Code	Type of procedure	EIDR Authorisation	SDP Authorisation
		(See partial exclusion key at the end of the table)	
<b>4400</b>	Special Procedure	Partial Exclusion: A / B	Partial Exclusion: E
<b>4451</b>	Special Procedure	Partial Exclusion: A / B	Excluded
<b>4453</b>	Special Procedure	Partial Exclusion: A / B	Excluded
<b>4471</b>	Special Procedure	Partial Exclusion: A / B / C	Excluded
<b>4200</b>	Relief	Excluded	Permitted
<b>4221</b>	Relief	Excluded	Partial Exclusion: F
<b>5100</b>	Special Procedure	Partial Exclusion: A / B	Partial Exclusion: E
<b>5111</b>	Special Procedure	Excluded	Permitted
<b>5121</b>	Special Procedure	Excluded	Partial Exclusion: E
<b>5300</b>	Special Procedure	Partial Exclusion: A / B	Partial Exclusion: E
<b>5351</b>	Special Procedure	Partial Exclusion: A / B	Excluded
<b>5353</b>	Special Procedure	Partial Exclusion: A / B	Excluded
<b>5371</b>	Special Procedure	Partial Exclusion: A / B / C	Excluded
<b>6110</b>	Relief	Partial Exclusion: A / C / G	Permitted
<b>6111</b>	Relief	Partial Exclusion: A / C / G	Permitted
<b>6123</b>	Relief	Partial Exclusion: A / C / G	Permitted
<b>6131</b>	Relief	Partial Exclusion: A / C / G	Permitted
<b>7100</b>	Special Procedure	Partial Exclusion: A / C	Permitted
<b>7110</b>	Special Procedure	Partial Exclusion: A / C	Permitted
<b>7121</b>	Special Procedure	Excluded	Partial Exclusion: E
<b>7122</b>	Special Procedure	Excluded	Partial Exclusion: E

Procedure Code	Type of procedure	EIDR Authorisation	SDP Authorisation
		(See partial exclusion key at the end of the table)	
<b>7123</b>	Special Procedure	Partial Exclusion: A / C / D	Permitted

### Partial exclusion key

Partial Exclusion Type	Description
<b>A</b>	EIDR cannot be used to declare controlled drugs or controlled goods under this Procedure Code.
<b>B</b>	EIDR cannot be used where Authorisation by Customs Declaration (ABD) is being claimed, see Procedure code completion requirements.
<b>C</b>	EIDR may not be used to both enter and remove the goods from the customs warehousing procedure.
<b>D</b>	Where the INF document codes in DE 2/3 are declared, EIDR may not be used.
<b>E</b>	SDP cannot be used where Authorisation by Customs Declaration (ABD) is being claimed, see Procedure code completion requirements.
<b>F</b>	SDP cannot be used where Authorisation by Customs Declaration (ABD) has been used, see Procedure code completion requirements. The supplementary declaration is waived for this procedure code. Although the type C* declaration must be submitted as an I1 declaration, it must include the full H1 data set (as specified in Appendix 11A: Declaration Category Data Sets H1).
<b>G</b>	Where the information sheet (INF) document codes in DE 2/3 are declared, EIDR may not be used.

Source: 'Simplified procedures exclusion list of procedure and additional procedure codes for CDS' (see [GOV.UK](https://www.gov.uk)).



## Appendix 3: Simplified procedures exclusion list – Additional Procedure Codes supported by TSS

Additional Procedure Code	EIDR Authorisation	SDP Authorisation
	(See partial exclusion key at the end of the table)	
<b>A04</b>	Permitted	Permitted
<b>B02</b>	Excluded	Permitted
<b>B03</b>	Excluded	Permitted
<b>B06</b>	Excluded	Permitted
<b>D01</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D02</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D03</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D04</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D05</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D06</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D07</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D08</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D09</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D10</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D11</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D12</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D13</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D15</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D16</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D17</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D18</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D19</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D20</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D21</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D22</b>	Partial Exclusion: A	Partial Exclusion: A
<b>D23</b>	Partial Exclusion: A	Partial Exclusion: A





Additional Procedure Code	EIDR Authorisation	SDP Authorisation
	(See partial exclusion key at the end of the table)	
D24	Partial Exclusion: A	Partial Exclusion: A
D25	Partial Exclusion: A	Partial Exclusion: A
D26	Partial Exclusion: A	Partial Exclusion: A
D27	Partial Exclusion: A	Partial Exclusion: A
D28	Partial Exclusion: A	Partial Exclusion: A
D29	Partial Exclusion: A	Partial Exclusion: A
D30	Partial Exclusion: A	Partial Exclusion: A
D51	Partial Exclusion: A	Partial Exclusion: A
E01	Excluded	Permitted
E02	Excluded	Permitted
F01	Partial Exclusion: B	Permitted
F02	Partial Exclusion: B	Permitted
F03	Partial Exclusion: B	Permitted
F04	Partial Exclusion: B	Permitted
F05	Partial Exclusion: B	Permitted
F06	Partial Exclusion: J	Permitted
F07	Partial Exclusion: B	Permitted
F15	Partial Exclusion: C	Permitted
F21	Partial Exclusion: K	Permitted
F22	Partial Exclusion: K	Permitted
F44	Permitted	Permitted
F47	Permitted	Permitted
000	Permitted	Permitted
OGD	Partial Exclusion: P	Partial Exclusion: P
1BN	Excluded	Partial Exclusion: L / M
1CD	Excluded	Partial Exclusion: L
1CL	Excluded	Excluded
1CG	Excluded	Partial Exclusion: L



Additional Procedure Code	EIDR Authorisation	SDP Authorisation
	(See partial exclusion key at the end of the table)	
1ES	Permitted	Permitted
1IE	Partial Exclusion: B	Permitted
1MO	Permitted	Permitted
1MP	Excluded	Permitted
1PO	Partial Exclusion: D	Partial Exclusion: D
1RC	Partial Exclusion: O	Partial Exclusion: O
1RL	Partial Exclusion: B / E / F	Permitted
1RV	Partial Exclusion: G / H	Partial Exclusion: G / H
1SC	Permitted	Permitted
1SW	Permitted	Permitted
1VW	Permitted	Permitted
1XT	Permitted	Permitted
1XW	Permitted	Permitted
2CD	Excluded	Partial Exclusion: I
2CG	Excluded	Partial Exclusion: I
2MO	Excluded	Excluded
3HG	Excluded	Partial Exclusion: I
46P	Excluded	Permitted
48P	Excluded	Permitted
63P	Excluded	Permitted

### Partial exclusion key

Partial Exclusion Type	Description
A	EIDR and SDP cannot be used where Authorisation by Customs Declaration (ABD) is being claimed, see Procedure code completion requirements
B	EIDR may not be used where an INF document code is declared in DE 2/3.

Partial Exclusion Type	Description
<b>C</b>	Additional Procedure Code F15 cannot be used with EIDR where the Procedure Code entered in DE 1/10 begins with (Requested Procedures) 01, 07 or 42.
<b>D</b>	No processing may be carried out on the goods until the supplementary declaration has been submitted.
<b>E</b>	EIDR cannot be used to declare controlled drugs or controlled goods under this Procedure Code.
<b>F</b>	EIDR may not be used to both enter and remove the goods from the customs warehousing procedure.
<b>G</b>	1RV may only be used where indicated by the completion notes for another DE 1/11 Additional Procedure Code.
<b>H</b>	If the Additional Procedure Code being declared in partnership with 1RV does not permit use with SDP or EIDR, 1RV is also prohibited for that goods treatment.
<b>I</b>	The simplified declaration must be completed using the controlled goods data set.
<b>J</b>	EIDR can only be used where excise goods are being removed from a customs warehouse.
<b>K</b>	The Additional Procedure Code cannot be used with EIDR where a licence or certificate is required at the time the imported goods are released to free circulation (Controlled goods may only be entered using SDP).
<b>L</b>	The simplified declaration must be completed using the controlled goods data set.
<b>M</b>	The weight certificate must be held at the time the supplementary declaration is made.
<b>O</b>	1RC may only be used where indicated by the completion notes for another DE 1/11 Additional Procedure Code. If the Additional Procedure Code being declared in partnership with 1RC does not permit use with SDP or EIDR, 1RC is also prohibited for that goods treatment.
<b>P</b>	Cannot be used with SDP or EIDR unless the declaration is being submitted by an Indirect Representative — code '3' declared in DE 3/21 (Representative Status).

Source: Simplified procedures exclusion list of procedure and additional procedure codes for CDS, see [GOV.UK](https://www.gov.uk).

## Appendix 4: Summary of authorisations involved with customs special procedures

Customs Special Procedure	*Authorisations
<b>Authorised Use</b>	<p>There are four types of authorisations for Authorised Use:</p> <ul style="list-style-type: none"> <li>• Full authorisation</li> <li>• By declaration</li> <li>• Authorisation covering Northern Ireland and EU</li> <li>• Retrospective</li> </ul> <p>Find requirements and guidance at <a href="https://www.gov.uk">GOV.UK</a></p>
<b>Customs Warehousing</b>	<p>Traders need to ensure that the intended warehouse has the authorisation to operate as a customs warehouse and is authorised to receive the type of goods due to arrive. Find requirements at <a href="https://www.gov.uk">GOV.UK</a> / <a href="https://www.gov.uk">GOV.UK</a>.</p> <p>To run a customs warehouse, it is necessary to be authorised as a warehouse keeper. Find requirements and guidance at <a href="https://www.gov.uk">GOV.UK</a>.</p>
<b>Inward Processing</b>	<p>There are four types of authorisations for inward processing:</p> <ul style="list-style-type: none"> <li>• Full</li> <li>• Retrospective</li> <li>• By declaration</li> <li>• Authorisations covering Northern Ireland and the EU</li> </ul> <p>Find requirements and guidance at <a href="https://www.gov.uk">GOV.UK</a>.</p>
<b>Outward Processing</b>	<p>There are four types of authorisations for outward processing:</p> <ul style="list-style-type: none"> <li>• Full</li> <li>• Retrospective</li> <li>• By declaration</li> <li>• An authorisation covering Northern Ireland and the EU</li> </ul> <p>Find requirements and guidance at <a href="https://www.gov.uk">GOV.UK</a>.</p>
<b>Temporary Admission</b>	<p>There are six types of authorisations for Temporary Admission, and different eligibility rules apply for each authorisation:</p> <ul style="list-style-type: none"> <li>• Full</li> <li>• By declaration</li> <li>• An authorisation that covers Northern Ireland and the EU</li> <li>• Retrospective</li> <li>• Oral declaration</li> <li>• Crossing the border 'by any other act'</li> </ul> <p>Find requirements and guidance at <a href="https://www.gov.uk">GOV.UK</a>.</p>



**\*Note:** As part of the authorisation process, customs special procedures usually require the establishment of a **guarantee** (in case customs authorities need to enforce the payment of duties suspended or reliefs granted under the specific special procedure). Find guidance on customs guarantees at [GOV.UK](https://www.gov.uk).