

TSS User Guides

A Handbook for Customs Agents and Intermediaries

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HM Revenue
& Customs



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

Throughout this document there will be words highlighted in a **bold, blue colour**. This indicates a TSS Portal field name that will support you in completing the actions required.

1 Introduction

Customs requirements have been introduced under the Windsor Framework (WF) for goods that move between Great Britain (GB) and Northern Ireland (NI).

All traders are required to submit information about the goods they are moving into NI. Customs duty, import VAT, and/or excise may need to be paid on those deemed 'at risk' of being moved into Ireland and the European Union (EU). This means that traders are required to submit information about their goods and movements in advance, check if they require additional authorisations and documents, and check if customs duties are payable (see [GOV.UK](#)).

The Trader Support Service (TSS) was established to help support traders with these new requirements. It is a simple and free-to-use online service to help traders meet their information requirements and move goods into NI.

The TSS supports several journeys. Most traders moving goods from GB to NI will use the simplified declarations journey, while traders moving goods by air and by sea to NI from countries other than GB and the EU must submit a Full Frontier Declaration – we refer to these countries as Rest of World excluding the European Union (RoW excluding EU). Further details about the simplified approach can be found in the [Supplementary Declarations: Step-by-step guide](#) and more information about RoW excluding EU trade can be found in the [Full Frontier Declaration: Step-by-step guide](#).

If you are **UK Internal Market Scheme** (UKIMS) authorised, for movements from GB to NI you can submit a reduced data set of information under the Simplified Processes for Internal Market Movements (SPIMM) that is being introduced as part of the Windsor Framework. If your goods movement is not eligible for the simplified processes, you must continue submitting Supplementary Declarations or Full Frontier Declarations.

Further details on movements from GB to NI utilising simplified processes can be found in [An overview of the Windsor Framework](#) on NICTA.

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



There are also other journeys available through TSS, and details of these can be found in the 'Guides' section on [NICTA](#).

Some traders may decide to engage customs agents/intermediaries to submit information and/or facilitate customs duty payments on their behalf. Many RoW excluding EU to NI traders already use customs agents, and traders who move goods from GB to NI may also wish to consider the use of a customs agent due to these new requirements.

Recognising this trend, TSS introduced specific functionality to support customs agents to better facilitate their role.

This means that there are now two profile types available on the service:

- **'Trader' profiles** for businesses importing or moving goods into NI
- **'Customs agent' profiles** for professional customs agents who hold a commercial agreement to act in the name of, and on behalf of, another business/trader (referred to as their direct/indirect representative – you can find more information about [someone dealing with customs for you](#) on GOV.UK)

The use of the customs agent functionality on TSS requires interaction between both profile types, as described in detail throughout this guide.

This document therefore has two intended audiences:

- **'Customs agent'** and intermediary profiles for professional customs agents who hold a commercial agreement to act in the name of, and on behalf of, another business/trader (referred to as their direct/indirect representative);
- Traders that currently use (or are considering using) a customs agent

For clarity, these two audiences are addressed separately in this guide.

- **Guidance for customs agents and intermediaries** that details and explains relevant TSS features and functionality:
 - [How to register as a customs agent on TSS](#)
 - [How to convert a trader account into an agent account](#)
 - [How to gain authorisation to represent a trader on TSS](#)
 - [How to view a list of the traders you are authorised to represent](#)
 - [How to remove authorisation for a customs agent to represent a trader on TSS](#)
 - [How to raise and handle cases on behalf of a trader](#)
 - [How to submit declarations and facilitate payments on behalf of a trader](#)
- **Guidance for traders:**
 - [How to authorise a customs agent to represent you on TSS](#)



- [How to view the customs agent you have authorised to represent you](#) – Note, traders are only able to nominate a single customs agent
- [How to de-authorise an agent from representing you and acting on your behalf](#)

Each section of this guide begins with a description of the TSS user profile type that the information is applicable to.

If you have any questions regarding the TSS customs agent functionality or require further help, contact the [TSS Contact Centre](#) on 0800 060 8888.

2 Scope of the functionality

This section is relevant to both customs agents/intermediaries and traders.

It provides an overview of the scope of the TSS functionality for customs agents/intermediaries, who are able to:

- View a limited subset of their trader's company information, which is accessed via a new pathway on the TSS Portal
- View and edit their trader's declarations in both the TSS Portal and Application Programming Interface (API)
- View and edit their trader's payments
- Facilitate payments on behalf of a trader they represent. Within TSS the following methods of payment are available:
 - The trader's own Duty Deferment Account (DDA) – available for Supplementary Declarations and all Full Frontier Declarations
 - Card payment through TSS (TSS DDA) – available for pre-lodged Full Frontier Declarations (Roll on Roll off (RoRo) only) and Supplementary Declarations only
 - Immediate payment from the trader's Customs Declaration Service (CDS) cash account – available for all Full Frontier Declarations only
 - Immediate payment by electronic credit transfer by the trader through their bank account where necessary – available for all Full Frontier Declarations only
 - Customs agent's own DDA – available for all Full Frontier Declarations only when representing a trader and available for Supplementary Declarations when clearing agent's own goods movements
 - Immediate payment from Customs Agent's own CDS cash accounts – available for all Full Frontier Declarations only
 - Immediate payment by the customs agent making the electronic credit transfer from their own bank account – available for all Full Frontier Declarations only



- Edit and submit simplified declarations for a trader in the TSS Portal; create, edit, and submit simplified declarations for a trader in the API
 - All data fields appear the same to the customs agent as they would to the trader
- Create, edit and submit Full Frontier Declarations for a trader in both the TSS Portal and API
 - All data fields appear the same to the customs agent as would do to a trader
- Handle errors on any declaration type for their traders in both the TSS Portal and API
- Raise cases that are linked to any declaration of a trader they represent

3 Guidance for customs agents and intermediaries

The following sections are relevant to **customs agents and intermediaries**, registered in TSS, willing to represent traders registered within the TSS environment.

3.1 Registering as a customs agent or intermediary

3.1.1 If you are new to TSS and do not already have an account

If you are a customs agent or intermediary and do not currently have a TSS account, you will need to register for one. The registration process is simple and you should refer to the detail in the [Registration: Step-by-step guide using TSS](#) on NICTA. You will be required to complete multi-factor authentication (MFA) each time you log into your customs agent account. Refer to the [Setting up and using multi-factor authentication](#) section of this guide for further details.

Note: You must hold a valid GB/XI Economic Operators Registration and Identification (EORI) to populate the EORI field in the TSS company profile to operate a customs agent account in TSS. Depending on your location and the specific role you perform in the process of moving goods to Northern Ireland, you may also require a valid XI EORI number. You can find detailed instructions and conditions to [get an EORI number](#) on GOV.UK.

3.1.2 If you already have a trader account

If you are a customs agent and already have a trader account set up with TSS, you will need to convert your account into an agent account. **Only the primary contact on an account can convert it from a trader account to an agent account.** If you are not the account's primary contact, you will need to be nominated as such before you can enable the customs agent functionality on TSS.

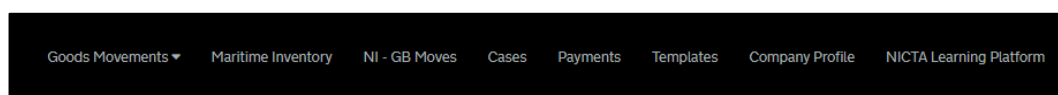
The section below stipulates how to do this. If you are already your account's primary contact, go straight to the [Converting a trader account into an agent account](#) section of this guide.



3.2 Changing the account's primary contact

To change the primary contact on an account, the current primary contact will need to complete the following steps or contact a [TSS Contact Centre](#) agent who will be able to assist:

1. Log into the primary contact's account on TSS and click on the **Company Profile** tab at the top of the screen.



1. Scroll down the page to the **Existing Users** section on the left-hand side:

<div> <div></div> <input type="text" value="Keyword Search"/> <div></div> </div>		
Name ^	Email	Deactivated User
Accessibility Trader 2	t66cul@gmail.com	false
Accessibility10 Trader 2	t66cul@gmail.com	false

2. Click on the user that will become the account's new primary contact; this will open this user's profile
3. Click on the green **Make Primary Contact** button:

*Company	<input type="text"/>	*User ID	<input type="text"/>
* First Name	<input type="text"/>	* Last Name	<input type="text"/>
Job Title	<input type="text" value="Job Title"/>	*Email	<input type="text"/>
* Contact Number	<input type="text" value="Contact Number"/>	<input type="button" value="Make Primary Contact"/> <input type="button" value="Deactivate"/>	

Note, deactivated accounts and API users can't be nominated as an account's primary contact.

4. A pop-up box will appear asking if the user is sure they would like to make the selected person the new primary contact on the account. The user must read this information carefully
 - If you do not agree to these conditions, click the **No** button. If you would like to proceed in changing the primary contact, click the **Yes** button:



Change Primary Contact

Are you sure that you want to make 'Side Kick' the primary contact of this account?

By doing so, you will no longer be the primary contact of the account and you will not be authorised to reinstate yourself as the primary contact.

'Side Kick', as primary contact, will be able to authorise agents to act on the account's behalf.

No

Yes

- Upon clicking **Yes**, a pop-up message will appear in the top right-hand corner of the screen confirming the change

3.3 Converting a trader account into an agent account

Once you have confirmed that you are the primary contact on the account, follow these steps to convert your trader account into an agent account:

1. Log into your trader account on TSS and click on the **Company Profile** tab at the top of the screen



Check that you have a valid GB/XI EORI populated in the respective EORI fields.

* EORI Number

GB000012340005

* XI EORI Number

XI000012340005

XI EORI Valid?

Yes

Note: The trader account will not convert into an agent account if a GB/XI EORI has not been entered correctly in the respective EORI field, and a pop-up message will appear to alert you.

⚠ The EORI Number should be 2 letters followed by 12 to 15 numbers.

×

⚠ The XI EORI Number should be XI followed by 12 to 15 numbers.

×

2. On the section titled Agents & Intermediaries



Agents & Intermediaries

Authorise An Agent

Convert Account to Agent Account

Authorised Agents

You do not currently have any authorised agents acting on your behalf.

- Click on the green **Convert Account to Agent Account** button (this option will not be visible if you have already converted your account). A pop-up box will appear asking if you are sure you want to continue converting your trader account into an agent account, and that in doing so you accept the TSS [Terms and Conditions](#) (T&Cs)

Are you sure?

By clicking Continue, you are accepting the [T&Cs](#) of becoming an agent on TSS

No

Continue

- Ensure you click on the blue [T&Cs](#) hyperlink at this point and read all of the information displayed. If you do not agree to these T&Cs you will be unable to convert your account into an agent account, and you should click the **No** button to return to your company profile page
- If you do agree to the T&Cs and wish to continue converting your account into an agent account, click the **Continue** button. Note, **in doing so you will permanently convert your account into a customs agent account, and this can't be reversed**. You will see the following pop-up box appear in the top right-hand corner of your screen and the message will not disappear until the 'x' is clicked

Your account has been converted. ✕


You will need to logout and back in for the change to take effect.

Please notify any other users that they will also need to logout and back in for the change to take effect.

- For the conversion to take effect, you will need to log out and back into your account, and notify all other users to do the same
- Now that you hold a customs agent account, each time that you log into TSS you will be required to complete MFA, which is a condition of use

3.4 Setting up and using multi-factor authentication

The first time that you log into your customs agent account on TSS, after successfully inputting your username and password, you will be redirected to a screen prompting you to enable MFA.



Enable multi-factor authentication(MFA)

[Learn more](#) [Postpone Setup](#)

Number of times MFA setup can be postponed is: 3

1. Download an authenticator app that supports Time Based One-Time Password(TOTP) on your mobile device.
[More Details](#)
2. Open the app and scan the QR code below to pair your mobile device
3. Enter the code generated by the Authenticator app below

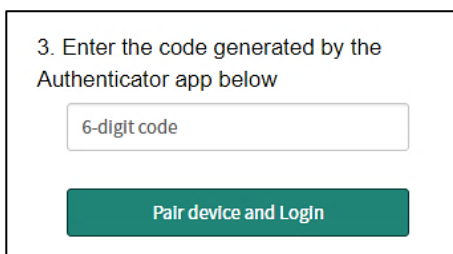
6-digit code

[Pair device and Login](#)

Or type in: URSN P3Z7 5XYV IU5F

You will then need to complete the following steps:

1. Download an authenticator application onto your mobile device that supports Time-Based One-Time Passwords (TOTP)
5. Open the authenticator application and scan the QR code displayed on your computer screen, or type in the code underneath it. The application will then generate a 6-digit code

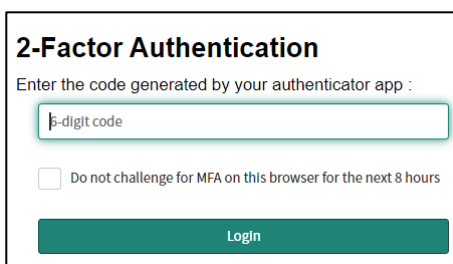


3. Enter the code generated by the Authenticator app below

6-digit code

[Pair device and Login](#)

6. Enter this code into the text field on the right-hand side of your computer screen and click the [Pair device and Login](#) button
7. You will now be logged into your TSS account. Each subsequent time that you log in to your account, after inputting your TSS username and password you will be prompted to complete MFA



2-Factor Authentication

Enter the code generated by your authenticator app :

6-digit code

☐ Do not challenge for MFA on this browser for the next 8 hours

[Login](#)



- Open your authenticator application and enter the 6-digit code displayed. Then click the [Login](#) button to enter your TSS account

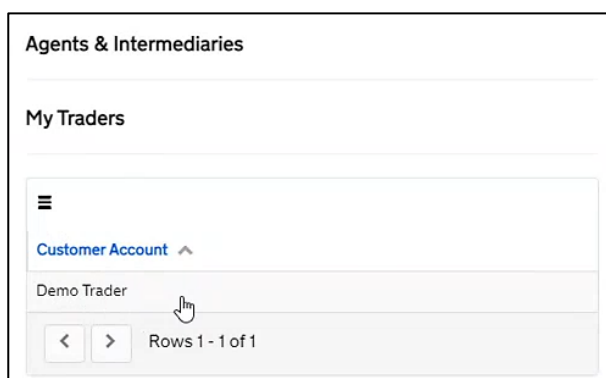
3.5 How to view a list of the traders you represent

This information is held on your company profile. You can view the list of traders that you are authorised to represent by:

- Clicking on the [Company Profile](#) tab at the top of your account screen in TSS



- Scroll down the page to the [Agents & Intermediaries](#) section on the right-hand side of the screen. You will see a list of all the traders you are authorised to represent on TSS under the heading [My Traders](#)



- From here you can click on each of the trader accounts and then click on the [View Trader Company Information](#) button to view information about that trader

Represented Trader - Demo Trader

[Hide Trader Company Information](#) [Remove Representation](#)

Demo Trader

Need more information on what these fields mean? Read our [field information guide](#).

* Company Name	<input type="text" value="Demo Trader"/>	TSS Number	<input type="text" value="TSS0044313"/>
* Street	<input type="text" value="123 Test Road"/>	* City	<input type="text" value="Norwich"/>
* Post Code	<input type="text" value="NR1 2AB"/>	* Country Code	<input type="text" value="United Kingdom (GB)"/>
Company Email	<input type="text" value="Company Email"/>	Company Phone	<input type="text" value="Company Phone"/>
* Type	<input type="text" value="Trader"/>		
* Do you hold a Customs Freight Simplified Procedures (CFSP) - SDE authorisation for Northern Ireland?	<input type="text" value="No"/>		
* Do you hold a Customs Freight Simplified Procedures (CFSP) - EIR Authorisation for Northern Ireland?	<input type="text" value="No"/>		
Company Size	<input type="text" value="-- Select --"/>	Justification for Selected Company Size	<input type="text" value="Size Justification"/>

This field must be completed by June 1st 2021.

This field must be completed by June 1st 2021.

4. You will be able to view certain basic information about the trader's company (with read-only permissions) as well as their available **Methods of Payment** (visible fields shown in the screenshot below)

Method of Payment

Duty Deferment Account

* Do you have a valid Duty Deferment Account (DDA)?

CDS Cash Account

* Do you have a valid CDS Cash Account?

Importer's Guarantee Account

* Do you have a valid importer's guarantee account?

Guarantee Reference Number

* Guarantee Reference Number (CGU)

Are you exempt from having a Guarantee Reference Number?

Payment Method

* Please select your preferred method of payment



Note: TSS does not facilitate the reporting and tracking of customs duty waivers. Ensure that the trader you are representing has registered for HMRC's online service (GOV.UK), and on it has [reported all non-customs de minimis state aid](#) they have received if they want to claim a custom duty waiver on a declaration where you are acting on their behalf.

As you will have no visibility of the trader's de minimis state aid, it is their responsibility to inform you whether they have sufficient allowance remaining to utilise on a declaration. The commercial agreement that you hold with the trader must address this, and TSS accepts no responsibility if the trader's de minimis aid allowance limit is breached.

The [Trader Goods Profile \(TGP\)](#) has been introduced as part of the Windsor Framework's new arrangement. This tool will allow customs agents/intermediaries to view the following:

- If the trader is UKIMS authorised
- If the trader has activated their Trader Goods Profile
- View the traders UKIMS/TGP authorisations

3.6 How you can remove your authorisation to represent a trader

If you wish to remove your authorisation to represent a trader and complete declarations and payments on their behalf, you should complete the following steps:

1. Navigate to your list of 'My Traders' on your company profile (as described in the [How to view a list of the traders you represent](#) section of this guide)
2. Click on the name of the trader that you no longer wish to represent, you will see the following screen



3. Click on the **Remove Representation** button
4. You will see the following message:

"Are you sure you want to remove representation of [Trader Name]? By doing so, you will no longer have access to this trader's declarations and payments history. You may request this data from TSS, if required for your company records"

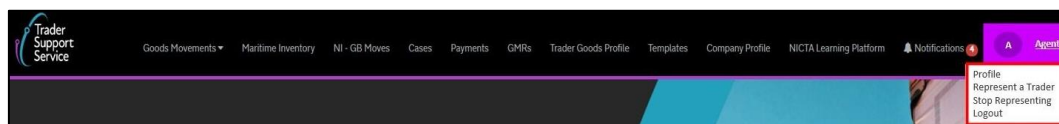
5. If you click **Yes - Remove** you will be removed as a representative of this trader. If you click **Cancel** you will be returned to the list of traders that you represent
6. If you do remove your authorisation to represent the trader, the primary contact of that trader's account will receive an email notifying them of this and that you can no longer act on their behalf



3.7 How to enter direct representation mode on TSS

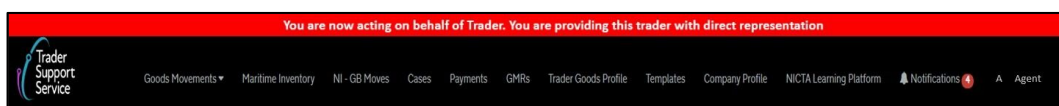
To complete declarations and facilitate payments on behalf of a trader, you will first need to enter direct representation mode on TSS by doing the following:

1. Log in to your agent account on TSS and click on your username on the far right-hand side of the ribbon at the top of the screen. From the drop-down list click on the **Represent a Trader** option



2. A new pop-up box will appear, asking you to select the trader that you would like to represent. Only traders that you are authorised to represent will be shown in the drop-down list. Once the correct trader is selected, click the **OK** button

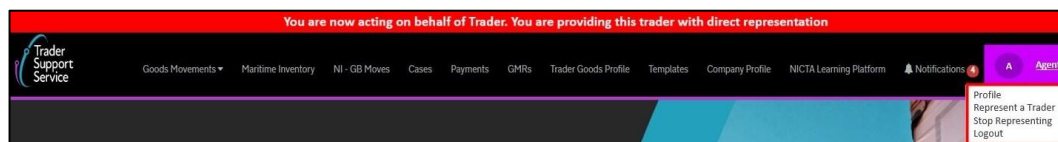
3. A red banner will appear at the top of the window, stating that you are now providing direct representation to the selected trader



While directly representing a trader your account will mimic theirs. Note, however, that you will be restricted from accessing some of their information/pages on the TSS Portal, such as their NI to GB movements, cases (other than those that you have raised on their behalf – see the [Handling cases](#) section of this guide for more detail), subsidies and company profile.

The customs agent and trader must familiarise themselves with, and adhere to the TSS [T&Cs](#), and a commercial agreement must also be in place between both parties.

4. If at any point you would like to end your session in direct representation mode on the TSS Portal and return to your own agent account, you should click on your username in the top right-hand corner of the screen and select 'Stop Representing' from the drop-down list. Note, this does not deauthorise you as an agent for this trader and only ends your current session in the TSS direct representation mode



9. When not in direct representation mode for a trader, you are able to complete your own declarations and payments

3.8 Completing Goods Movements information

As a customs agent, you can complete any movement type that is supported by the TSS Portal or API on behalf of traders (the only exception being NI to GB goods movements (export)). Note, you are not authorised to complete declarations as a haulier or freight forwarder while acting on behalf of another account. While representing a trader, the TSS [T&Cs](#) always apply.

While representing traders, usually you will be completing Supplementary Declarations or Full Frontier Declarations. Nevertheless, if they are UKIMS authorised for movements from GB to NI, the importer of record can submit a **simplified data set** of information with an **Internal Market Movement Information (IMMI)** under the **simplified processes** introduced as part of the Windsor Framework. Agents and intermediaries can register as the importer of record and submit the Internal Market Movement Information (IMMI) on behalf of their clients. If the goods movement is not eligible for simplified processes, you must continue submitting Supplementary Declarations or Full Frontier Declarations on behalf of your traders.

Note: Further details on movements from GB to NI using simplified processes can be found in the section [An overview of the Windsor Framework](#) on NICTA.

3.9 UK Internal Market Scheme (UKIMS)

Where a trader you represent is authorised under UKIMS and if you are submitting an Internal Market Movement Information (IMMI) using simplified processes introduced as part of the Windsor Framework, there will be no customs duties payable. Provided they are authorised, this scheme allows traders, agents and intermediaries to declare the goods 'not at risk'.

Eligibility criteria and how to apply for the [UKIMS authorisation](#) can be found on GOV.UK.

As a customs agent or intermediary representing traders that wish to claim goods 'not at risk', you need to ensure that:

- They are UKIMS authorised (request a copy of their HMRC authorisation letter)
- The Importer EORI reference is the same EORI reference associated to their UKIMS authorisation (if there is a mismatch, the system will reject the duty waiver claim)



- They have granted you authorisation in TSS to use their UKIMS authorisation/reference (see guidance for UKIMS authorisations in TSS in the [How to use the TSS Portal guide](#), on NICTA)

Note: If you are an agent/intermediary declaring yourself as the Importer of Record, you must declare your own UKIMS authorisation.

You can find out more about the requirements, eligibility criteria and how to apply for [UKIMS authorisation](#) on GOV.UK.

3.10 Viewing and editing Goods Movements

To view, filter, and where applicable, edit your trader's existing goods movements, you should do as follows:

- While in direct representation mode for that trader (and with the red banner showing), you have read and write access to their declarations as if you are a member of the trader's company
- Click on the **Goods Movements** tab at the top of the screen and select the **View a Goods Movement** link. Once the new page opens you can filter and, where applicable, edit the trader's previous and ongoing declarations (as shown in the screenshot below). All data fields will appear to you as they would for the trader

You are now acting on behalf of Trader. You are providing this trader with direct representation

Goods Movements Maritime Inventory NI - GB Moves Cases Payments GMRs Trader Goods Profile Templates Cl

Home > View Goods Movements Search all Goods Movements

In preparation for the Simplified Process for Internal Market Movements (SPIMM), this page has been redesigned and some of the options in the list below have been renamed. Learn more at the [NICTA learning platform](#) about these changes and how they affect you.

View Goods Movement

Quick Filters

Pre-movement to-dos				Post-movement to-dos			
Entry Summary Declarations (ENS): Draft	Entry Summary Declarations (ENS): Input Required	Full Frontier Declarations (FFD): Input Required	Simplified Frontier Declarations (SFD): Input Required	Supplementary Declarations (SD): Draft	Supplementary Declarations (SD): Input Required	Supplementary Declarations (SD): Overdue	Supplementary Declarations (SD): Pending payment
3431	542	559	1403	6098	1205	7340	22

Select Type and Status to view Goods Movements and Declarations

Type	Status
Goods Movements (by movement)	Select Type
Goods Movement (by consignment)	
Internal Market Movement Information (by consignment)	
SFD Declarations (by movement)	
SFD Declarations (by consignment)	
Supplementary Declarations (by consignment)	
Post Movement Internal Market Movement Information (by consignment)	
Full Frontier Declarations (by consignment)	



3.11 Raising a new Goods Movement

To create a goods movement, click on the **Goods Movements** tab at top of the page and then the **Start a Goods Movement** link from the drop-down menu. This opens the Goods Movements page where you will be presented with a list of options. Clicking on one of these options will begin the relevant declaration, and you will now be able to complete declarations for the trader through the normal process:

- To complete simplified declarations, follow the same process as a trader would, as described in detail in the [Entry Summary Declaration](#) guidance and [Supplementary Declarations](#) guidance on NICTA. All data fields will appear the same, as if you were the trader, though you will be tracked as the submitter of the declarations
- Similarly, to complete Full Frontier Declarations you should follow the same process as a trader would (all data fields will appear the same), as described in detail in the [Full Frontier Declarations](#) guidance on NICTA. All data fields will appear the same, as if you were the trader, though you will be tracked as the submitter of the declarations
- To complete an Internal Market Movement Information (IMMI), follow the same process as a trader would, as described in detail in the [Internal Market Movement](#) guidance on NICTA. All data fields will appear the same, as if you were the trader, though you will be tracked as the submitter of the record.
- If you are representing multiple traders, ensure you monitor your TSS Portal notifications regularly to ensure all declarations or Internal Market Movement Information (IMMI) records are edited and submitted on time.

Important note: Currently when a customs agent uses their own CDS Cash Account in conjunction with a full special procedure authorisation, while completing a Full Frontier Declaration on behalf of a trader, the Full Frontier Declaration will go into 'trader input required' status. To progress this declaration to the next stage the trader/customs agent will be required to manually add a C505 document to each goods line. In the meantime, TSS will be automating the insertion of the C505 to each goods line in a future release of the system.

3.12 Payments

As a customs agent, you can complete payments on behalf of the traders you represent, but note that you must be logged into your own account (as an agent) and have selected 'representing a trader' before you are able to view the complete set of **Methods of Payment** (MoP) in the drop-down in the declaration as follows:

Trader's Methods of Payment:

- Trader's own DDA – available for Supplementary Declarations and all Full Frontier Declarations
- Card payment through TSS (TSS DDA) – available for pre-lodged Full Frontier Declaration (RoRo only) and Supplementary Declarations only



- Immediate payment from Trader's Customs Declaration Service (CDS) cash accounts – available for all Full Frontier Declarations only
- Immediate payment by electronic credit transfer by the Trader through the Trader's bank account where necessary – available for all Full Frontier Declarations only

Customs agents' Methods of Payment:

- Customs agent's own DDA – available for all Full Frontier Declarations
- Immediate payment from Customs Agent's own CDS cash accounts – available for all Full Frontier Declarations only
- Immediate payment by the customs agent making the electronic credit transfer – available for all Full Frontier Declarations only

Customs agents and traders must ensure their DDAs are authorised for use in NI. Refer to the [Payments: Step-by-step guide using TSS](#) on NICTA for further details on the following:

- The validity of the DDA for movements to NI
- The various payment options
- Updating the TSS company profile to set up/activate various methods of payment
- Requirements for providing standing authority to TSS in the respective CDS Dashboards to use the trader's and Customs Agent's DDAs and CDS Cash Accounts

Note, you must have a commercial agreement in place with your trader that defines the terms and conditions for representation of the trader by you for their declarations and payments in TSS. The agreement should also cover the repayment process between you and the trader, if applicable. TSS will not accept any responsibility for the obligations between the agent and trader in respect of such payments.

3.13 Making payment for a new Full Frontier Declaration

While providing direct representation to the trader, you can submit payments in the normal way and all data entry fields will appear to you in the same way they would for the trader. All payment methods that the trader has at their disposal for the Full Frontier Declaration will be available for you to select (as shown in the screenshot below).



Full Frontier Declaration - new record

Full Frontier Declaration

Local Reference Number
FFD00000000003647

Status
Draft

Standard Unit/Import Valuation?
No

* Goods Domestic Status
NIDOM (UK domestic status goods)

* Declaration Category
-- None --

* Which type of declaration do you intend to make
Declaration for release for free circulation or end-use (includes 01XX,07XX,40XX,42X...

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

Method of Payment

Card Payment through TSS

Card Payment through TSS

Deferred payment

Immediate payment by electronic credit transfer

Indirect

Traders wishing to use any special procedures (e.g. 5100, 5300) other than entry into a public customs warehouse, are required to select 'Direct Representation'. If you select 'Indirect Representation' the relevant special procedures will no longer be available to you.

If the customs agent is representing a trader, they would see the following Methods of Payment in the drop-down if all methods for trader and customs agent have been correctly set up.

* Method of Payment

Deferred payment - Agent DDA

CDS Cash Account - Agent

Card Payment through TSS

Immediate payment by electronic credit transfer

CDS Cash Account

Depending on whose DDA as method of payment you select, the relevant DDA details (your own or the trader's) will be auto-populated for you, as in this example:

Deferment Account Number

9879879

If the trader, or you, do not have a DDA, or the DDA does not cover customs duty, or it is not authorised for goods movement to NI, or you or the trader have not updated your/their company profile correctly, then the 'Card payment through TSS' (TSS DDA) will be used as a default (for pre-lodged Full Frontier Declarations and Supplementary Declarations only) and the relevant DDA details will be auto-populated instead.

For further information on all methods of payment refer to the [Payments: Step-by-step guide using TSS](#) on NICTA.

3.14 Making payments for declarations pending payment

Once providing direct representation for a trader, you will be able to view your trader's payments as follows:

1. By clicking on the **Payments** tab at the top of the screen, in the navigation bar, you will be redirected to your trader's 'Payment Services Information' page, where you can view a list of their completed and pending payments
2. Under the **Declarations Pending Payment** section, select the check box for the declaration (or declarations) that you would like to facilitate payment for:

Payment Services Information						
Declaration Payments × Declarations Pending Payment Completed Declaration Payments		Duty Totals				
	Declaration reference	Duty	VAT	Excise	Total	State
<input checked="" type="checkbox"/>	SUP0000000000056452	0.00	434.14	170.70	604.84	New
<input checked="" type="checkbox"/>	SUP0000000000056691	0.00	0.00	113.80	113.80	New

3. Scroll down the page to the **Payment Summary** section and click on the **Pay Now** button

Payment Summary

SUP0000000000056691

Payment Due: £113.80

- VAT: £0.00
- Duty: £0.00
- Excise: £113.80

SUP0000000000056452

Payment Due: £604.84

- VAT: £434.14
- Duty: £0.00
- Excise: £170.70

Total Amount Payable: £718.64

- VAT: £434.14
- Duty: £0.00
- Excise: £284.50

Cancel
Pay Now

Payments can be made using a Personal Debit Card or a Corporate Debit or Credit card only.

4. Input the relevant payment details to facilitate the payment for your trader

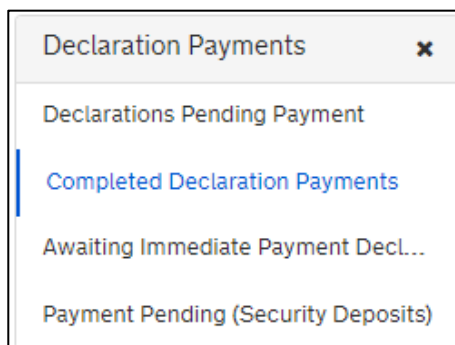
3.15 Viewing your trader's completed payments

To view a list of your trader's completed payments:

1. While in direct representation mode, click on the **Payments** tab in the navigation bar at the top of the screen



- You will be redirected to the trader's [Payment Services Information](#) page. Navigate to the [Completed Declaration Payments](#) section



- Here you can view a list of all the [Payments](#) records for the trader you are currently representing

☰ Payments			
Number	Payment result status	Transaction state	Created
PAY00000001155	Success	Complete	10/03/2021 13:40:03
PAY00000001275	Success	Complete	15/03/2021 12:43:33
PAY00000001624	Success	Complete	25/08/2021 14:44:09
PAY00000001406	Success	Complete	19/03/2021 11:41:25
PAY00000001269	Success	Complete	15/03/2021 11:30:01
PAY00000001421	Success	Complete	19/03/2021 11:56:39

If a customs agent has been deauthorised from representing a trader but wishes to see details of the payments they have previously made on that trader's behalf, they will need to raise a case via the TSS Portal on their customs agent account, or through the [TSS contact Centre](#) on 0800 060 8888.

3.16 Handling cases

As a customs agent, TSS provides functionality that allows you to handle cases on behalf of the traders you represent.

You will not be able to see your trader's previous or ongoing cases (as shown in the example screenshot below) unless it is one that you have raised on their behalf or relates to a declaration that you submitted for them.



You are now acting on behalf of Trader. You are providing this trader with direct representation

Goods Movements ▾ Maritime Inventory NI - GB Moves **Cases** Payments GMRs Trader Goods Profile Templates Company Profile NICTA Le

Home > My_Cases

Cases

My Cases

All Company Cases

Action Needed

≡ Cases

Keyword Search

Number	Short description	Category	State ^	Updated
CS000000028317	Declaration SUP0000000000003258 in Trader Input Required	Goods Movement Enquiry	New	06/04/2022 10:19:36
CS000000025930	Declaration SUP00000000000060072 in Trader Input Required	Goods Movement Enquiry	New	03/11/2021 15:45:54
CS000000029380	** Maritime Inventory Claim Assistance Required **	Inventory Queries	New	22/06/2022 13:45:10
CS000000028267	Declaration SUP00000000000062533 in Trader Input Required	Goods Movement Enquiry	New	01/04/2022 15:42:01

If you would like to raise a case for one of your traders against a declaration that you've submitted for them, you must first be in direct representation mode for that trader (see the [Completing declarations and making payments on a trader's behalf](#) section for details).

Thereafter, you can raise a case using the same process as a trader would, following the same steps as explained in the [Create and update an Enquiry Case](#) video on NICTA. The case will be raised in your account and will only be visible to you, and not the trader, and notifications relating to this case will only be tracked to your agent account. This includes transit cases that auto-generate when an Entry Summary Declaration is submitted for goods being moved through Dublin or Rosslare ports, as these journeys require additional customs procedures that TSS contact centre agents will assist with.

If a case is raised against a declaration with 'trader input required' and the declaration was submitted by you on behalf of a trader, the case will be tracked to your account (as shown below).

You are now acting on behalf of Trader. You are providing this trader with direct representation

Goods Movements ▾ Maritime Inventory NI - GB Moves **Cases** Payments GMRs Trader Goods Profile Templates Company Profile NICTA Le

Home > My_Cases

Cases

My Cases

All Company Cases

Action Needed

≡ Cases

Keyword Search

Number	Short description	Category	State ^	Updated	Contact
CMPL0001142	Complaint	Process	New	26/01/2022 13:33:47	Matt Trader 5
CMPL0001058	Complaint		New	16/06/2021 17:16:40	Trader 14
CMPL0001059	Complaint		New	16/06/2021 17:21:54	Trader 14

If you raise a case against one of your own declarations that is not linked to any of the traders that you represent, the case will only be visible to you.



If authorisation for a customs agent to represent a trader is removed (as described in the [How you can remove your authorisation to represent a trader](#) and [Removing authorisation for a customs agent to represent you sections](#) of this guide), all open cases relating to declarations that the customs agent completed on the trader's behalf will be automatically tracked to the trader's account. The trader will then be responsible for all the declarations and cases on their account.

4 Guidance for traders

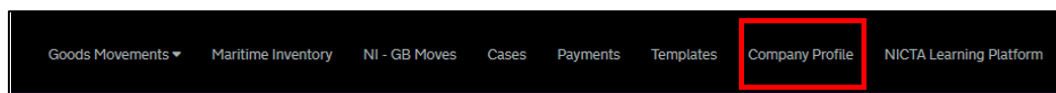
The following sections are **relevant to traders** that are willing to be represented by a customs agent or intermediary registered within the TSS environment.

4.1 Authorising a customs agent to represent you

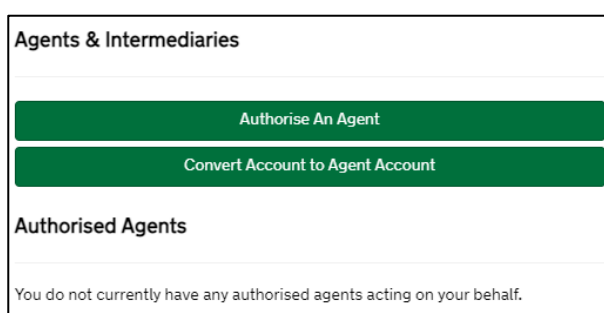
As a trader, you can authorise a single customs agent to complete declarations and facilitate payments on your behalf. **Authorisation can only be granted by your account's primary contact.** For more information on how to change your account's primary contact, see the [If you already have a trader account](#) section of this handbook.

To grant authorisation, you as the primary contact should complete the following steps:

1. Log into your trader account on TSS and click on the **Company Profile** tab in the navigation bar at the top of the screen



2. Scroll down the page to the **Agents & Intermediaries** section on the right-hand side



3. Click the **Authorise An Agent** button. You will now see the following pop-up box:



Authorise An Agent

* Agent EORI

EORI Number

* ☐ I am the primary contact on the account

* ☐ I accept the [T&Cs](#) of authorising an agent

* ☐ I understand my responsibility for completing declarations when I have authorised an agent. I am still responsible for the accurate and timely submission of my declarations

* ☐ I authorise TSS to grant this agent access to my account. This includes access to Company Information, Declarations, and Payments. I authorise this transfer of personal and/or company data

Submit

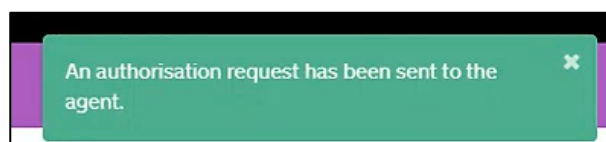
You will need to input the GB EORI number of the customs agent you wish to represent you, as well as tick four check boxes to confirm:

- You are the primary contact on the account
- You accept the [T&Cs](#) of authorising an agent – click on the blue T&Cs hyperlink and carefully read all of the information displayed
- You understand that when authorising an agent to complete your declarations, or Internal Market Movement Information (IMMI) if applicable, it is still your responsibility to ensure the accurate and timely submission of your declarations or Internal Market Movement Information (IMMI) submission
- You authorise TSS to grant this customs agent access to your account, including your company information, declarations, and payments, and authorise this transfer of personal and/or company data

Click the [Submit](#) button to send an authorisation request to the nominated customs agent in TSS. The customs agent will not be able to represent you until they have also completed their part in the authorisation process in TSS (as described in [Gaining authorisation to represent a trader](#))

Note: Traders need to grant their elected customs agent a standing authority in the trader's CDS Dashboard to use the trader's DDA and/or CDS Cash Account for making payments when representing them.

4. You will see a green pop-up box appear in the top right-hand corner of your company profile confirming an authorisation request has been sent to the customs agent



5. Under the [Agents & Intermediaries](#) section of your company profile you will now see this pending authorisation request displayed under the [Pending Authorisation Requests](#) heading



Authorised Agents

You do not currently have any authorised agents acting on your behalf.

Pending Authorisation Requests

≡

Agent Account ^

Demo Agents

<

>

Rows 1 - 1 of 1

It will remain in this pending state until the customs agent completes their part in the authorisation process, as detailed in the [Gaining authorisation to represent a trader](#) section of this guide.

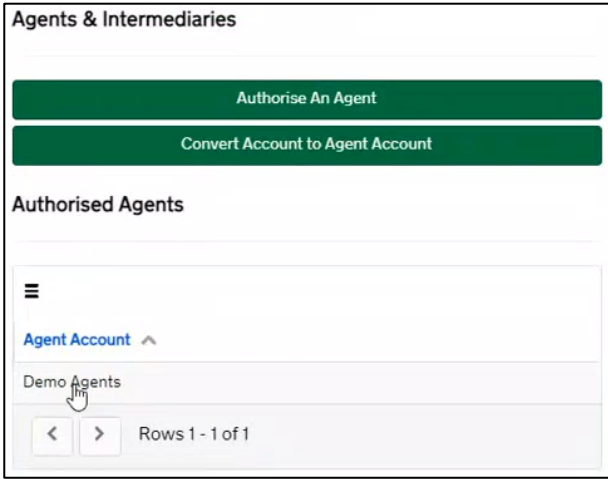
Note:

- You are only able to authorise **one** customs agent to complete declarations and payments on your behalf
- Your customs agent may use their own DDA, their CDS Cash Accounts or immediate payment through their own bank account to make payments on your behalf. You must hold a commercial agreement with your customs agent stating the terms and conditions for the use of their own Methods of Payment (MoPs) to pay VAT and duty arising from declarations they submit on your behalf through TSS, and for subsequent settlement of amounts due between both parties. TSS will not accept any responsibility for the obligations between the agent and trader to each other in respect of such payments
- Your customs agent will have no access to your remaining de minimis aid allowances on HMRC's digital reporting and recording system, and therefore it is your responsibility to inform them if your de minimis aid limit is at risk of being breached. The commercial agreement with your customs agent must address this, and TSS accepts no responsibility if your trader de minimis aid allowance limit is breached

4.2 Viewing the customs agent authorised to represent you

As a trader, you can view the name of the customs agent that you have authorised to represent you by navigating to your company profile and scrolling down to the [Agents & Intermediaries](#) section (this is the same process as for a customs agent, described in the [How to view a list of the traders you represent](#) section of this guide).

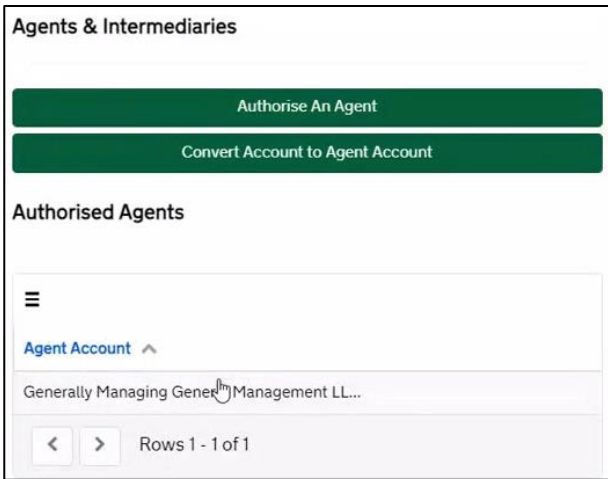
Here, under the [Authorised Agents](#) heading you will see the account name of any customs agent you have authorised to represent you.



4.3 Removing authorisation for a customs agent to represent you

If you want to remove the authorisation for a customs agent to represent you and complete declarations and payments on your behalf, you as the primary contact should complete the following steps:

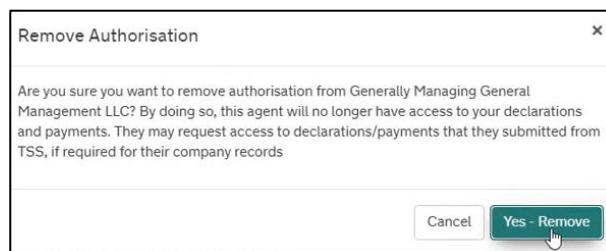
1. Navigate to your list of **Authorised Agents** on your company profile (described in the [Viewing the customs agent authorised to represent you section](#) of this guide). Click on the authorised customs agent's name (as a trader you can only authorise a single customs agent so there will only be one name displayed here)



2. A new screen will appear, as below. Click the red **Remove Authorisation** button



3. A prompt will appear:



4. If you click the **Yes - Remove** button the customs agent will be de-authorised and no longer able to represent you on TSS. If you click **Cancel**, you will be returned to the authorised agent's screen once more
5. When you de-authorise a customs agent, the primary contact of that account will receive email notification informing them of this
6. All open cases regarding declarations that the customs agent completed on your behalf will now be tracked to your account. You are now responsible for all declarations and cases in your account, including those in open (draft/pending) status originally created by the customs agent

Note: Traders should remove the standing authority to use the trader's DDA and/or CDS Cash Account for making payments previously granted to their elected customs agent in the trader's CDS Dashboard when they no longer wish that elected custom agent to represent them in TSS.

4.2 Authorising agents and intermediaries to use my UKIMS and/or TGP

You will need to assign appropriate access to your Trader Goods Profile and/or UKIMS to customs agents or third parties if you wish them to:

- Create or edit Trader Goods Profiles (TGP) on your behalf; and/or
- Submit Internal Market Movement Information records (using your Trader Goods Profile entries) on your behalf using the simplified processes

Permissions to access your Trader Goods Profile entries, and to use your UKIMS authorisations for creating an Internal Market Movement Information (IMMI), are independent from each other. Two permissions scenarios are possible by granting and combining the different permissions to third parties:

- Trader Goods Profile and UKIMS
- UKIMS only

Only you, as a Primary Contact, are allowed to assign access rights to Trader Goods Profile and UKIMS in your company profile within the TSS Portal.

The third parties will have different profile views depending on the level of access they have been granted.



For further information refer to the guidance on NICTA:

- [How to use the TSS portal guide \(Section 2.3\)](#)
- [TSS Permissions Management for TGP and UKIMS](#)

Note: Traders who are declaring themselves as the Importer of Record must declare their own UKIMS authorisation.

5 I need to know more

For support with your queries relating to the customs agent functionality, consult the [TSS Contact Centre](#) on 0800 060 8888.

There is a comprehensive set of guides on Full Frontier and Supplementary Declarations available on NICTA:

- [How to use the TSS Portal](#)
- [Data guide: TSS declaration data requirements](#)
- [ENS Step-by-step guide: Standard Process and Consignment First Process](#)
- [Supplementary Declarations: Step-by-step guide](#)
- [Full Frontier Declaration: Step-by-step guide](#)
- [Simplified processes for Internal Market Movements - Introduction guide](#)
- [Internal Market Movement Information \(IMMI\) Data Guide](#)
- [Tariffs on goods movements into NI](#)
- [Supplementary declarations GB-NI – a step-by-step guide](#)
- [Tariff on goods entering NI – what are your options?](#)
- [Payments: Step-by-step guide using TSS](#)
- [Registration: Step-by-step guide using TSS](#)
- [Inventory-Linked Ports](#)
- [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#)

6 Changes to guidance and policy

Last updated May 2025

May 2025: Removal of Windsor Framework disclaimer.



- March 2025:** Updated to reflect new terminologies and screenshots being introduced as part of Windsor Framework.
- January 2024:** Updated to reflect XI EORI validation, New TSS landing page and widgets, subsidy functionality removal.
- July 2022:** Addition of Change Log.
- February 2022:** Updated to reflect introduction of agents and intermediaries' ability to use their own Duty Deferment Account to make payments for Full Frontier Declarations via the API.