

TSS User Guides

Payments: Step-by-step guide using TSS

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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 [Northern Ireland Customs & Trade Academy \(NICTA\)](#) website 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

This guide will give step-by-step instructions on how traders can make payments using the Trader Support Service (TSS) when duties apply, for both Supplementary Declarations and Full Frontier Declarations in respect of movements to Northern Ireland (NI) from Great Britain (GB), or the Rest of World excluding the European Union (RoW excluding EU). Internal Market Movements will not attract customs duty and therefore not be liable for any payments. Additional information can be found in the [Simplified processes for Internal Market Movements \(SPIMM\) – Introduction Guide](#) on NICTA.

Customs agents representing traders should follow the same instructions when logged into their own agent account.

Under the Windsor Framework customs duty can be payable for goods moved to NI that are deemed ‘at risk’ of entering the European Union (EU), if traders are unable to use available options to reduce their tariff liability, as described in the [What payments might you need to make?](#) section of this guide. Payments may also be required for other reasons, including excise duties and VAT chargeable on imports.

2 What payments might you need to make?

There are three different types of payment that may need to be made using TSS for goods movements to NI:

- Customs duties or tariffs
- Excise duty
- Import VAT

2.1 Customs duties or tariffs

Taxes on imports as stipulated by ‘the Tariff’ are set by the importing country or trade area (that is, the EU).

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.



You can use the following options to mitigate paying tariffs on goods movements to NI. It is highly recommended you consider these options **in the order listed below** to avoid paying more than you need to.

- Where the EU [Common External Tariff](#) is zero
- [The UK Internal Market Scheme](#) (UKIMS)
- Claiming [preferential origin](#)
- Using procedure and additional procedure reliefs
- Claiming a customs duty waiver (make sure you register for the [HMRC Online Service](#) before claiming)

These options are explained in more detail in the [Tariffs on goods movements into NI](#) guide on NICTA.

2.2 Excise duty

Certain goods will face an additional tax called excise duty. Refer to [GOV.UK](#) for the different tax type codes that identify the type and rate of excise duty payable, including for the following products:

- **Alcohol:** including beer, wine, cider, and spirits
- **Tobacco products:** including cigarettes, cigars, rolling tobacco and chewing tobacco
- **Hydrocarbon fuels:** including light fuels, heavy fuels, biofuels and road fuels
- **Climate change levy:** products that impact the environment – natural gas, liquified petroleum gas (LPG) and coal

To check if your goods attract excise duty, you should refer to the relevant online tariff tool. There are two versions: the UK Integrated Online Tariff at [GOV.UK](#) and the Northern Ireland Online Tariff at [GOV.UK](#). For details on how to select and use the correct online tariff tool, Refer to the [Guidance on controlled goods and the Online Tariff Tool](#) on NICTA.

2.3 Import VAT

GB to NI movements

Import VAT is **not** charged for movements where goods have **UK domestic goods status** as part of the customs declaration completion process. For further details, refer to [GOV.UK](#) for guidance on accounting for VAT on goods moving between GB and NI from 1 January 2021.

This means that the seller of the goods will continue to charge its customers VAT through the invoices and this VAT needs to be accounted for as output VAT on the VAT return. The seller will not be able to claim this back as input VAT, but the customer can use the invoice as evidence to reclaim it as input VAT, subject to the normal rules.



RoW excluding EU to NI movements

Your goods will be subject to import VAT if imported into NI. You'll account for this on your UK VAT return. This aligns with the process for imports into GB.

If you are importing overseas goods (outside of the EU at point of sale) into NI in consignments that do not exceed £135 in value, the liability for import VAT will lie with the seller or online marketplace that facilitates the sale, for business-to-consumer transactions.

For business-to-business imports of goods with a value exceeding £135 into NI, the recipient business will have to pay import VAT. Importers can select **how to pay or account for the Import VAT**.

If they are VAT registered, they will be able to use **Postponed VAT Accounting (PVA)**. This means that businesses will be able to declare and recover import VAT on the same VAT return, rather than having to pay it upfront and recover it later. This is subject to normal VAT recovery rules. If they wish to use postponed VAT accounting, they will need to select it when they make their customs declaration.

Alternatively, businesses that are not VAT registered can pay the VAT upfront or use their DDA or the TSS DDA.

For business-to-consumer imports of goods, import VAT will continue to be payable by the recipient under the same processes as today.

For further guidance on how VAT will apply for goods imported into NI from outside the UK or EU, refer to [GOV.UK](https://www.gov.uk).

3 Available Methods of Payment and how to enable them in TSS

3.1 Methods of Payment (MoPs) within TSS

For the trader, the following MoPs are available in TSS for payments of debts due for the different types of declarations:

- **Trader's own Duty Deferment Account (DDA)** – available for **all** types of declarations
You need to have an **XI EORI** and have a '**permanent business establishment**' in NI. Your **DDA needs to be attached to the XI EORI ('XI DDA')** and **must also be backed by a Customs Comprehensive Guarantee (CCG), which can be prefixed by GB or XI.**
[Appendix 2](#) in this guide lists detailed steps for **How to apply for and use your Duty Deferment Account (DDA) for goods movements into NI.**
- **Importer's parent organisation's XI DDA** – available **only for Supplementary Declarations**



Note: If either of the above two MoPs are chosen to defer duties, the next MoP below – ‘Card Payment Through TSS (TSS DDA)’ – is not available.

- **Card Payment Through TSS (TSS XI DDA)** – available for **pre-lodged** Full Frontier Declarations (**RoRo only**) and Supplementary Declarations only
- **Immediate payment using trader’s Customs Declaration Service (CDS) Cash Account** – available for **Full Frontier Declarations only**
- **Immediate payment by making an electronic credit transfer** – using the trader’s bank account – available for **Full Frontier Declarations only**

Customs agents can also use the above MoPs when representing a trader in TSS. In addition, the following MoPs are also available to the agents once they have completed their own TSS company profile correctly:

- **Customs agent’s own XI DDA** – available for **Full Frontier Declarations only**, when an agent is representing a trader
- **Immediate payments using customs agent’s own CDS Cash Account** – available for **Full Frontier Declarations only** when an agent is representing a trader
- **Immediate payment by making an electronic credit transfer** – customs agents can make payments by electronic credit transfer using their own bank account when using this MoP

The table below summarises the MoPs currently available in TSS for the different types of Declarations.

Declaration type versus MOP	FFD Pre-lodged ¹	FFD Arrived	FFD Authorisation by Declaration (ABD)	Supplementary Declaration
Card Payment Through TSS (TSS DDA)	Y	N	N	Y
Trader’s Own DDA ²	Y	Y	Y	Y
Trader’s CDS Cash Account	Y	Y	Y	N
Immediate Payment by Electronic Transfer	Y	Y	Y	N
Customs Agent’s DDA (when representing trader)	Y	Y	Y	N
Customs Agent’s CDS Cash Account (when representing trader)	Y	Y	Y	N

¹ Maritime Full Frontier Declarations can’t use Card Payment Through TSS when pre-lodged.



4 Or their Parent Organisation's DDA.

4.1 Enabling a new Method of Payment on TSS

The following steps need to be followed by traders and customs agents to enable the different MoPs on their company profile within TSS by:

- Making updates to the relevant fields on your company profile on the TSS Portal if you wish to use your own DDA or CDS Cash accounts
- Granting standing authority within your CDS Dashboard to TSS to use your DDA, and/or CDS Cash accounts
- Making updates to the relevant fields on your company profile on the TSS Portal if you wish to use your parent organisation's DDA. Your parent organisation would need to grant authority within their CDS Dashboard to you and TSS to use their DDA
- Selecting your preferred MoP in your company profile – this can be overridden in the consignment (header) level of the Full Frontier Declaration, if necessary

4.1.1 Trader's own or their parent organisation's Duty Deferment Account (DDA)

As noted above the trader needs an '**XI DDA**' for goods movements from GB to NI. This section provides guidance for using your own or your parent organisation's XI DDA to make payments in TSS.

How to set up your own or your parent organisation's DDA on the company profile

The screenshots below show the various fields that need to be updated on your company profile on the TSS Portal in respect of your own or your parent organisation's **XI DDAs**. The same steps need to be followed for updating **GB DDA** details, if applicable.

Note: Do not use the sample data from these examples when completing the company profile or on declarations as it will not work.

The fields are explained individually below.



Method of Payment

Duty Deferment Account for GB EORI

* Do you have a valid Duty Deferment Account (DDA) associated with GB EORI?

Is this DDA for customs duty?

Do you authorise TSS to use your GB DDA as a MOP on future declarations?
[Guidance on providing Duty Deferment Account authorisation.](#)

* Deferment Account Number for GB EORI

* DPO Number (Deferment of payment authorisation) for GB EORI

Guarantee Reference Number for GB EORI

* Guarantee Reference Number (CGU) for GB EORI

* Are you exempt from having a Guarantee Reference Number?

Duty Deferment Account for XI EORI

* Do you have a valid Duty Deferment Account (DDA) associated with XI EORI?

Is this DDA for customs duty?

Do you authorise TSS to use your XI DDA as a MOP on future declarations?
[Guidance on providing Duty Deferment Account authorisation.](#)

* Deferment Account Number for XI EORI

* DPO Number (Deferment of payment authorisation) for XI EORI

Guarantee Reference Number for XI EORI

* Guarantee Reference Number (CGU) for XI EORI

* Are you exempt from having a Guarantee Reference Number?

- Do you have a valid Duty Deferment Account (DDA) associated with an XI EORI?**

When you select ‘Yes’ you will need to complete more information to set up your or your parent organisation’s DDA, as described in the steps below.

* Do you have a valid Duty Deferment Account (DDA) associated with XI EORI?

- Deferment Account Number for an XI EORI**

The format is ‘NNNNNNN’ – seven digits:

* Deferment Account Number for XI EORI

- Is this DDA for customs duty? (‘Yes’/‘No’)**

- When selecting ‘Yes’ it is mandatory to complete the [Are you exempt from having a Guarantee Reference Number?](#) Field (see below)



- When selecting 'No', it is not mandatory to complete the [Are you exempt from having a Guarantee Reference Number?](#) Field (see below)

Is this DDA for customs duty?	<input type="text" value="Yes"/> <input type="text" value="-- Select --"/> <input type="text" value="Yes"/> <input type="text" value="No"/>
* Are you exempt from having a Guarantee Reference Number?	<input type="text" value="Yes"/> <input type="text" value="Yes"/> <input type="text" value="No"/>

- [Do you authorise TSS to use your XI DDA as a MoP on future declarations? \('Yes'/'No'\)](#)
 - example of XI DDA given here:

Do you authorise TSS to use your XI DDA as a MOP on future declarations?	<input type="text" value="Yes"/> Guidance on providing Duty Deferment Account authorisation.
--	---

Before you answer 'Yes' for this field in your company profile, you **must** have granted standing authority to TSS to use your own or your parent organisation's DDA through your CDS dashboard.

Further guidance on granting standing authority in CDS can be found in the [Authorising TSS to use your or your parent organisation's DDA on declarations](#) section of this guide and on [GOV.UK](#).

- [DPO Number \(Deferment of payment authorisation\) for XI EORI](#)

The format is 'XIDPONNNNNNN' (the last seven digits comprise the DAN, as explained above)

* DPO Number (Deferment of payment authorisation) for XI EORI	<input type="text" value="XIDPO0012342"/>
---	---

- [Guarantee Reference Number \(CGU\)](#): complete the section relating to the Customs Comprehensive Guarantee.

Note: You can also use your **GB** prefixed CGU even when your DPO is linked to your XI EORI.

Guarantee Reference Number for XI EORI	
* Guarantee Reference Number (CGU) for XI EORI	<input type="text" value="XICGU00001234000520231031133254"/>
* Are you exempt from having a Guarantee Reference Number?	<input type="text" value="No"/>



- **Are you exempt from having a Guarantee Reference Number?**
 - Select 'Yes' if you are exempt from having a **Guarantee Reference Number**
 - Select 'No' if you are not exempt and have obtained a Comprehensive Customs Guarantee; and then populate that related reference number in the mandatory **Guarantee Reference Number (CGU)** field as described below
- **Guarantee Reference Number (CGU)**

The format of the reference number should be:

- 'X**ICGU**NNNNNNNNNNNNNNYYYYMMDDHHMMSS' or
- 'G**BCGU**NNNNNNNNNNNNNNYYYYMMDDHHMMSS'

This field is **mandatory** if you answered 'No' to **Are you exempt from having a Guarantee Reference Number?** As above.

If you wish to use your parent organisation's DDA

Select 'Yes' to the question **Do you need to use a Parent Organisation Authorisation on your declarations** in your company profile and then populate the new **Parent Organisation EORI** field that becomes visible with the value of the parent organisation's **XI EORI**.

Home > Company Profile

Authorisations and restrictions

* Do you move goods into NI that are subject to commercial processing?

* Do you want the company name to be private?

* Do you need to use a Parent Organisation Authorisation on your declarations?

Parent Organisation Authorisations are only required in the exceptional circumstances where you wish to use a Duty Deferment Account, or Special Procedure authorisation that is associated with a Parent Company EORI, rather than the Importer EORI.

Parent Organisation EORI

TSS will then automatically update the parent organisation's EORI into the **Importer Parent Organisation EORI** (editable) field within the Entry Summary Declaration, Simplified Frontier Declaration and Supplementary Declaration at the consignment (header) level.

If you leave the **Parent Organisation EORI** field in the company profile field **blank**, then the **Importer Parent Organisation EORI** field in all three above-mentioned declarations will also remain blank. This latter field must be populated with the parent organisation's XI EORI in the Supplementary Declaration before submission, or else it will return with an error.

Note: The trader's own DDA, or their parent organisation's DDA or customs agent's DDA can only be used on **new declarations created and/or submitted after** the confirmation of the



granting of the standing authority to TSS to use those DDAs on the TSS company profile **and** in the CDS Dashboard as explained below.

Authorising TSS to use your or your parent organisation's DDA on declarations

If you wish to use your own or your parent organisation's DDA, you or your parent organisation also need to grant standing authority to TSS to use the respective DDA details on your or your parent organisation's behalf outside of TSS. This is done by logging into your or your parent organisation's CDS dashboard on [GOV.UK](https://www.gov.uk) and selecting the [View your customs financial accounts](#) service.

You will need the TSS EORI number to provide the standing authority to TSS. This can be found on your company profile on the TSS Portal and will be visible after you have selected 'Yes' in the [CDS Cash Account](#) field in your TSS company profile.

TSS EORI Number	XI000012340001
<p>You can use the TSS EORI number to authorise TSS to use your CDS Cash Account via your CDS dashboard. Please review the TSS Service Terms and Conditions for use of the TSS EORI number.</p>	

In addition, for the DDA to show as 'active' in the CDS Dashboard, you or your parent organisation will need to have set up the **direct debit** for paying off the DDA balance periodically.

Traders (or their parent organisation) also need to provide a standing authority through the CDS Dashboard to a **customs agent** of their choice (who is registered in TSS) if they wish the customs agent to use the relevant DDA to make payments on their behalf in TSS.

Further guidance on granting standing authority in CDS can be found on [GOV.UK](https://www.gov.uk). Refer to the TSS [Terms and Conditions](#) for more information about using the TSS EORI.

Reverting to using the 'Card Payment Through TSS (TSS DDA)' MoP

You can also revert to using the TSS DDA (see the [Card Payment through TSS \(TSS DDA\)](#) section below for more details) by changing your answer to 'No' for the question [Do you authorise TSS to use your DDA as a MoP on future declarations?](#) And updating your CDS Dashboard to revoke the standing authority. The 'Card Payment Through TSS' (TSS DDA) details will then be auto-populated in **all declarations generated and/or submitted from then onwards**, unless you are completing an arrived Full Frontier Declaration, or a pre-lodged Full Frontier Declaration for maritime ILP movements, for which other MoPs need to be used. Further details on these MoPs are included in this guide.

4.1.2 Card Payment through TSS (TSS DDA)

This is the default method for deferring customs charges on TSS where you or your agents do not use your or their own DDA. No specific update is required to be made in your company profile on the TSS Portal and it is available for:

- Supplementary Declarations
- A pre-lodged Full Frontier Declarations for RoRo movements only

but not for

- Pre-lodged Full Frontier Declarations for maritime ILP movements, which will require you to use your own DDA, CDS Cash Account or make immediate payment by electronic transfer

You **must** use your corporate credit/debit card or personal debit card for payment after the declaration is accepted. This allows for payments to the TSS DDA which will be used to facilitate payment to HMRC. Declarations can be selected for payment in bulk or individually.

A customs agent can use their own corporate credit/debit card or personal debit card to make this payment on behalf of the trader.

No security deposits can be completed using this MoP.

The TSS DDA (card Payment through TSS) will be the default MoP where duties are deferred but the trader's or customs agent's DDA has not been enabled for use in TSS.

4.1.3 Immediate payment from CDS Cash Accounts (Full Frontier Declaration only)

A CDS Cash Account is often referred to as a Cash Account on GOV.UK documentation. This MoP will be available for all Full Frontier Declarations, but only after the following field(s) have been completed in your TSS company profile.

- **Do you have a valid CDS Cash Account?** ('Yes'/'No' drop-down)
 - If 'Yes', a new field will appear
 - If 'No', you cannot use your CDS Cash Account

* Do you have a valid CDS Cash Account?	Yes
---	-----

- **Do you authorise TSS to use your CDS Cash Account as a MoP on future FFDs?** ('Yes'/'No' drop-down)

Do you authorise TSS to use your CDS Cash Account as a MOP on future FFDs?	Yes
--	-----



TSS EORI Number	XI000012340001
<p>You can use the TSS EORI number to authorise TSS to use your CDS Cash Account via your CDS dashboard. Please review the TSS Service Terms and Conditions for use of the TSS EORI number.</p>	

If you answer ‘Yes’, the TSS EORI will show in the **TSS EORI Number** field underneath. You must use this TSS EORI number to grant TSS a standing authority within your CDS Dashboard to use your CDS Cash Account. Further details on CDS Cash Accounts can be found on [GOV.UK](https://www.gov.uk).

Note:

- The EORI number XI000012340001 shown in the example above is for demonstration only. It is not the genuine TSS EORI number and should not be used
- You also need to provide a standing authority through the CDS Dashboard to a customs agent of your choice (who is registered in TSS) if you wish the customs agent to use your CDS Cash Account to make payments on your behalf in TSS

4.1.4 Immediate payment by electronic credit transfer (Full Frontier Declaration only)

Immediate payment by electronic credit transfer is available only for Full Frontier Declarations in the TSS Portal. The process for this MoP is different from that using the CDS Cash Account because the payment is not automatic but must be made outside of TSS from your business bank account. Furthermore, no specific update is required to be made in your company profile on the TSS Portal.

You will require a unique HMRC payment reference generated and shown on your Full Frontier Declaration (after it has been accepted) to quote when making an e-payment by electronic credit transfer from your bank account.

For pre-lodged Full Frontier Declarations, you must wait until arrival occurs before the unique HMRC payment reference (alphanumeric) number is generated by CDS and visible in your declaration.

You make the payment into HMRC’s CDS bank account (the sort code and account number are shown below) using the HMRC payment reference from the Full Frontier Declaration (prefixed by CDSI) after the declaration has been arrived and accepted. The HMRC payment reference number, which is unique to each declaration, is available from the TSS Portal by navigating into the declaration, as per the screenshot below.

	Number	HMRC Payment Reference	Duty	VAT	Excise	Total	Subsidy Total
	TOT000000002789052	CDSI22KWWQIAR000	3608.64	7609.55	0.00	11218.19	0.00



Sort code	Account number	Account name
20 05 17	23372545	HMRC Customs Duty Schemes

The same reference number must be used for payments made **in part or in full** for that one declaration only.

Payments made by the following means should be received by HMRC either the same or the next day:

- Online or telephone banking (Faster Payment)
- CHAPS (Clearing House Automated Payment System)
- Debit or corporate credit card online

When the payment is complete the declaration will move to a 'Closed' status, unless it is placed under a control hold from a government agency (for example, a 'document hold', when Customs require to see documentation/licences for the cargo).

What if you make an error?

Failure to quote the unique HMRC payment reference number correctly will lead to a delay in your customer record being updated, the declaration not being granted customs clearance, and the goods not being able to be moved on from the clearance location. The payment will not be complete until the amount with the correct reference has been applied against the declaration in CDS.

If you quote an incorrect payment reference number, or make the payment into the wrong bank account, or if you need help paying into your CDS cash account, contact the HMRC accounting centre by telephone on 0300 322 7064 and select option 1. The opening times are Monday to Friday, 9am to 5pm, closed on weekends and bank holidays.

You can also send an email to customsaccountingrepayments@hmrc.gov.uk, with 'Paying into my CDS cash account' as the subject line and providing the following information:

- **Declaration Number/details**
- **Payment amount**
- **Date/time of payment**
- **Payee name**

You should also provide the incorrect payment reference you had previously entered, and the correct payment reference that should have been entered, or details of the incorrect bank account used. The CDS team usually respond within a short time.

Refer to [GOV.UK](https://www.gov.uk) for further guidance on payment issues.

5 Selecting your preferred Method of Payment in TSS

5.1 As a Trader in TSS

By default, all traders will have the following two MoPs to choose from in the drop-down:

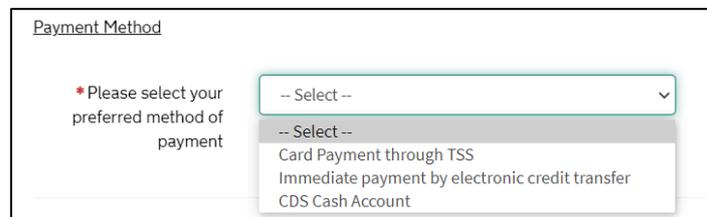
- **Card Payment through TSS** (TSS DDA for deferred payments)
- **Immediate payment by electronic credit transfer** (Full Frontier Declaration only)

In addition:

- The **Deferred Payment** option (use of your own and your parent organisation's DDA) will be available after you have authorised TSS to use your DDA and will replace the 'Card Payment through TSS' option
- The **CDS Cash Account** option (to make an immediate payment for Full Frontier Declarations only) will be available after you have authorised TSS to use your CDS Cash account

Once all the MoP-related fields have been correctly updated within your TSS company profile, you will be able to choose your preferred MoP from a drop-down list of available methods in the **Please select your preferred method of payment** field in your company profile.

Trader's view:



Payment Method

* Please select your preferred method of payment

-- Select --

-- Select --

Card Payment through TSS

Immediate payment by electronic credit transfer

CDS Cash Account

Although you can choose your preferred MoP in your TSS Company Profile for use on your declarations, the MoP will **not** be available at the declaration level if that declaration type **does not** support it. You must select the appropriate MoP for the declaration type you are using.

When supported by the declaration type, the MoP will be available in the drop-down at the declaration level for you to override the default MoP.

5.2 As a Customs Agent in TSS

If the customs agents have also activated use of their own DDA and CDS Cash Accounts in the TSS Portal and provided standing authority to TSS in their CDS Dashboard, then two of the customs agent's own MoPs will also be visible to them in the **Method of Payment** drop-down in the declaration in addition to the trader's MoPs, as appropriate for the declaration.



Customs Agent's view in the declaration:

6 Payment cycles in TSS for Supplementary Declarations

If you are using the TSS Simplified Procedure for your GB to NI movements, your duties are deferred, and you pay your due debt through Supplementary Declarations, using 'Card payment through TSS (TSS DDA)' or your own or your parent organisation's DDA.

Deferred duties fall into an HMRC Duty Deferment Period, which we describe as a payment cycle. A payment cycle is determined by the date of the goods movement and the types of payments you have been asked for, and is used to identify the deadlines for:

- Submitting Supplementary Declarations
- Any associated payments (when applicable)

Submission of the Supplementary Declaration in TSS is required at the latest by the 10th calendar day of the month (n+1) following the month (n) of the goods movement. You do not have to make use of this additional time and can continue to submit your Supplementary Declaration by the fourth working day of the following month (n+1) if preferred.

The payment deadlines are different depending on whether you use 'Card Payment through TSS (TSS DDA)' or your own or your parent organisation's DDA.

6.1 Payment cycles using Card Payment through TSS (TSS DDA) – for Supplementary Declarations only

6.1.1 Standard payment cycle applies to movements that do not attract excise duty (most movements)

The accounting period for payment of customs duty and import VAT is one calendar month.

When using TSS DDA, payment of customs duty and VAT for all Supplementary Declarations submitted in one calendar month become payable on the fifth working day of the following month. If, after making payment, you realise you have made an under- or over-payment for



any reason, including submitting a declaration with incorrect or incomplete data, you can contact TSS for information on how to notify HMRC to correct this.

Should TSS independently recognise there has been an anomaly through our assurance processes, we will contact you.

6.1.2 Payment cycles for movements that attract excise duty

The accounting period for payment of excise duties differs from that for customs duties and runs for goods movement from the 15th day of the month (n) to the 14th day of the next month (n+1). Refer to [GOV.UK](https://www.gov.uk) for more details on what excise duty is and how to identify if your goods will attract it.

When using TSS DDA, the excise duty payments for the above accounting period will be collected in the following way:

- For goods movements between the **15th day to end of the month** (n), the excise duty becomes payable on the fifth working day of the following month (n+1)
- For goods movements between the **first to the 14th of the next month** (n+1), the excise duty becomes payable on the fifth working day of the month after (n+2)

6.2 Payments cycles using your own or Parent Organisation's DDA – for Supplementary Declarations

You may wish to make payments using your own DDA or using your parent organisation's DDA. You should take an informed decision on whether to use your or your parent organisation's DDA by considering the benefits and costs. [Appendix 2](#) of this guide provides information on the correct DDA for goods movements to NI.

As the importer, if you choose to use your own or your parent organisation's DDA, you should ensure the limit on the DDA is sufficient to cover any customs duties that are due before submitting declarations. If you expect to exceed your DDA limits, you can temporarily increase your current limit by using the **CDS deferment top-up facility**. It is important to use the correct payment reference when topping up and to check that any top-up has been applied against your account limits before submitting the declarations. Read the full guidance on how to use your Duty Deferment Account on [GOV.UK](https://www.gov.uk).

Traders can also instruct their elected customs agent in TSS to use the trader's DDA or their parent organisation's DDA as described previously. Customs agents cannot however use their own DDA to pay on behalf of traders for Supplementary Declarations. Refer to [A Handbook for Customs Agents and Intermediaries](#) on NICTA for the full payment scope and functionality.



6.2.1 Standard payment cycle applies to movements that do not attract excise duty (most movements)

Customs duty and Import VAT

Once the Supplementary Declaration has been submitted, if everything is in order the declaration is accepted and the customs duties and import VAT are applied against your DDA. The declaration will then automatically be processed to completion and moved to the [Closed SUP Declarations](#) section in the TSS Portal.

Supplementary Declarations (by consignment) - Closed SUP Declarations							Created this week
Local Reference Number	Trader Reference	Importer Account	Exporter Name	Status	Period Declaration - Calendar Month	Submission Due Date	Arrival Date/Time
SUP000000000086056		Trader Two.	Trader Three	Closed			04/12/2023 16:08:39
SUP000000000086069		Trader Two.	Trader Two.	Closed			04/12/2023 17:22:56

The customs charges are accumulated in DDA for all goods movements in a month (n) and the total amount is deducted by direct debit from your bank account associated with your DDA and paid to HMRC, on the 16th of the next month (n+1), or the next available working day.

6.2.2 Payment cycle for movements that attract excise duty

The accounting periods for payment of excise duties differ from those for customs duties and runs from the 15th day of the month (n) to the 14th day of the next month (n+1). You still get an average of 30 days credit when you defer excise duty. The excise duty charges are accumulated in your DDA for all goods movements in the above accounting period and the total amount is deducted by direct debit from your bank account associated with your DDA and paid to HMRC:

- On the 29th of the latter month (n+1), or 28th of February in non-leap years
- On the working day before that if the 29th (or 28th of February in non-leap years) is not a working day

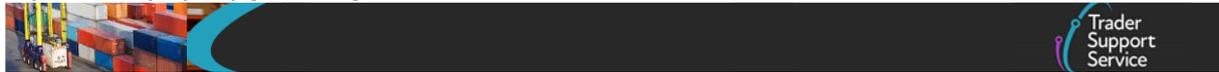
For further guidance refer to 'How to use your duty deferment account' on [GOV.UK](https://www.gov.uk).

7 Making payments: step-by-step

7.1 Supplementary Declarations

Initiating payment for declarations using Card Payment through TSS (TSS DDA): two options

If you have customs duties or VAT to settle and you are satisfied with the calculations, you can initiate payment through one of two options:



- **Option A:** going to a centralised page that lists all your pending payments
- **Option B:** view payment required for a specific declaration within its consignment page

Option A: view all pending payments

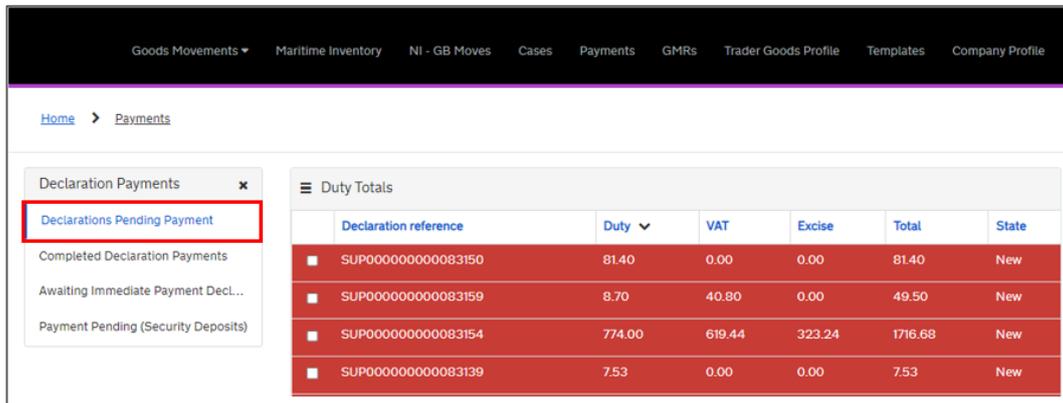
Start by clicking on the **Payments** tab at the top of the page:



On the left-hand side, you can view declarations that are both pending payment and have had payment completed (with duty deferred using 'Card Payment through TSS (TSS DDA)').

To view the declarations you need to pay for, click the sub-section labelled **Declarations Pending Payment**.

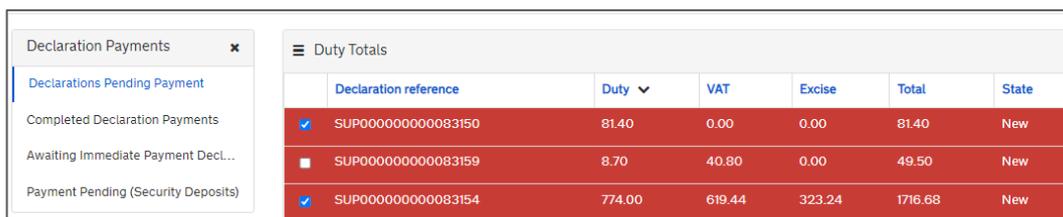
If you are using your own DDA, the declarations will not be shown here as they are automatically charged to your DDA.

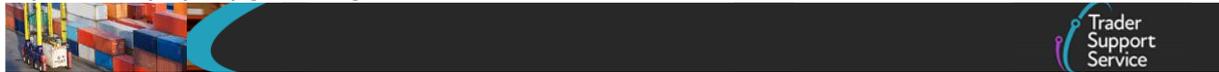


This displays a list of Supplementary Declarations requiring payment, including the Duty, VAT, and Excise payments for each declaration.

How to complete this payment

Select the declarations you wish to pay for by checking the box to the left of the relevant Supplementary Declaration(s):





The TSS Portal will automatically calculate the total amount payable for the selected declarations, and display a **Payment Summary** as below.

Use the **Cancel** button to deselect any options or use the **Pay Now** button to proceed to payment (see screenshot, below).

Payment Summary

SUP000000000083150

Payment Due: £81.40
 - VAT: £0.00
 - Duty: £81.40
 - Excise: £0.00

SUP000000000083154

Payment Due: £1716.68
 - VAT: £619.44
 - Duty: £774.00
 - Excise: £323.24

Total Amount Payable: £1,798.08

- VAT: £619.44
 - Duty: £855.40
 - Excise: £323.24

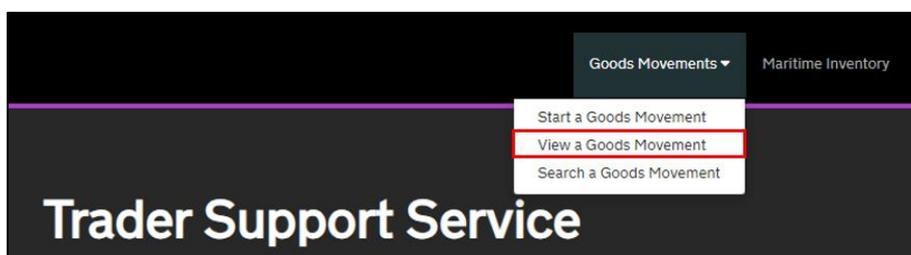
Cancel
Pay Now

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

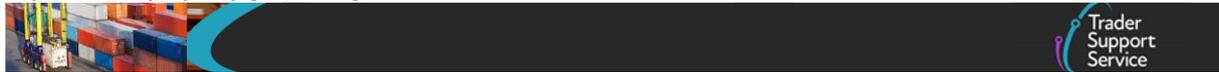
Option B: Making payments for individual declarations

You can view the payment required for specific declarations within their consignment pages. Follow the steps and refer to the screenshots below:

1. Click on **View a Goods Movement** in the drop-down from the **Goods Movements** tab at the top of the TSS Portal screen



2. Go to the **Supplementary Declarations (by consignment)** section on the left-hand side of the page
3. Click on the **Pending Payment SUP Declarations** sub-section to show which Supplementary Declarations require payment



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
3407	531	559	1401	6065	1204	7340	23

Select Type and Status to view Goods Movements and Declarations

Type	Status
Goods Movements (by movement)	Draft SUP Declarations
Goods Movement (by consignment)	Input Required SUP Declarations
Internal Market Movement Information (by consignment)	Processing SUP Declarations
SFD Declarations (by movement)	Pending Payment SUP Declarations
SFD Declarations (by consignment)	Tax Calculation Verification Declarations
Supplementary Declarations (by consignment)	Payment Received SUP Declarations
Post Movement Internal Market Movement Information (by consignment)	Final Processing SUP Declarations
Full Frontier Declarations (by consignment)	Fiscal Hold SUP Declarations
	Closed SUP Declarations
	Cancelled SUP Declarations
	All SUP Declarations

- Click on the relevant **Supplementary Declaration** and navigate to the bottom of the page to see the payment summary page

Supplementary Declarations (by consignment) - Pending Payment SUP Declarations

Created last 12 months

Local Reference Number	Trader Reference	Importer Account	Exporter Name	Status	Period Declaration - Calendar Month	Submission Due Date	Arrival Date/
SUP0000000000084143	Trader Two.		User Data is Private	Pending Payment		10/10/2023	01/06/2022 09:23:00
SUP0000000000084009	Trader Two.		User Data is Private	Pending Payment		10/10/2023	01/06/2022 09:28:00

- Click **Pay Now**

Payment Summary

SUP0000000000084009

Payment Due: £25.00

- VAT: £0.00
- Duty: £25.00
- Excise: £0.00

Total Amount Payable: £25.00

- VAT: £0.00
- Duty: £25.00
- Excise: £0.00

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

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

- Clicking **Pay Now** will take you to the page where you can input payment details. The following fields must be populated correctly before clicking **Continue**:

- **Card Number**
- **Expiry Date**
- **Security Code**

Help Cancel

WARNING - This website is for internal testing only. You cannot buy or pay for goods or services here.

All fields marked * are mandatory

Amount £25.00

Card Number*

Expiry Date*

Security Code*

Continue Reset

Note: Clicking on the links below will open a new browser window.

MasterCard SecureCode Verified by **VISA**

Mastercard: Learn more Visa: Learn more

7. On the next page you will need to provide the following information before clicking **Continue**:

- **Cardholder's Name**
- **Address**
- **Town/City**
- **Country**
- **Postcode**
- **E-mail**

Cardholder Billing Information

All fields marked * are mandatory

The information below is collected for 3DS2 card authentication purposes, to better assess risk and improve security. Without this data you are more likely to be challenged by your card issuer and asked to provide additional input for Strong Customer Authentication (SCA)

Cardholder's Name*

Address

Town/City

Country

Postcode

If you provide an email address below, we will send you an email confirming your payment.

E-mail

Continue Back Reset



You can only make payments to the TSS DDA online by card, using one of the following card types:

- Mastercard or VISA Personal or Corporate Debit Cards issued in the UK/European Economic Area (EEA)
- Mastercard or VISA Corporate Credit Cards issued in the UK/EEA and RoW excluding EU

Note: Bank transfers are not supported for TSS DDA. Customs agents can use their own cards to make payments on behalf of traders that they represent.

8. Press **Continue**; the 'Payments Confirmation' page will show which Supplementary Declarations you are paying for and how much you are about to pay for each declaration

Click the button **Make Payment** to submit the payment or click the **Back** button to withdraw from making payment.

Payment Confirmation Page

You are about to make a payment to **HMRC** for the transaction shown below. This will show on your statement as **Pay360 *HMRC**.

Please check that these details are correct and then either click on the "Make payment" button to continue with your payment or click on "Back" if any details need to be amended.

Once you click on "Make payment" your transaction will be authorised on-line by your card provider. This will typically take about six seconds but various factors can affect the actual time taken. Please refrain from clicking on any other browser buttons or navigating to other sites while this process takes place. If the process stops responding for any reason then we recommend that you simply close your browser.

Transaction Details

Please check that the transaction details below are correct.

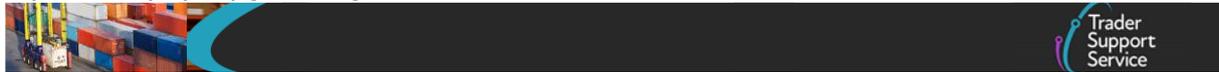
EORI Number	Declaration ID	Amount Due
GB000012340002 - 16/05/2023 08:57:20	SUP000000000076272	£25.00
Total		£25.00

Card Details

Please check that your card details are correct

Card Number *****3707
 Cardholder ██████████
 Expiry Date ██████████

After making payment you will be returned to the **Payments** page and your declaration will move into **Payment Received SUP Declarations**, provided there are no issues with payment. Thereafter your declaration will move onto the sub-section **Final Processing SUP Declarations** and onto the sub-section **Closed SUP Declarations**.



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
3407	531	559	1401	6065	1204	7340	23

Select Type and Status to view Goods Movements and Declarations

Type	Status
Goods Movements (by movement)	Draft SUP Declarations
Goods Movement (by consignment)	Input Required SUP Declarations
Internal Market Movement Information (by consignment)	Processing SUP Declarations
SFD Declarations (by movement)	Pending Payment SUP Declarations
SFD Declarations (by consignment)	Tax Calculation Verification Declarations
Supplementary Declarations (by consignment)	Payment Received SUP Declarations
Post Movement Internal Market Movement Information (by consignment)	Final Processing SUP Declarations
Full Frontier Declarations (by consignment)	Fiscal Hold SUP Declarations
	Closed SUP Declarations
	Cancelled SUP Declarations
	All SUP Declarations

To export information about any declaration payment, navigate to the relevant consignment page and click on the button to the left of **Duty Total** to export to a format of your choice, as per the screenshot below.

Goods Records	Header Additions/Deductions	Header Previous Document	Holder Of Authorisation	Guarantee Type	Duty Total														
<div style="display: flex; align-items: center;"> <div style="border: 1px solid red; padding: 2px; margin-right: 5px;">☰</div> <div style="border: 1px solid red; padding: 2px; margin-right: 5px;">Duty Total</div> <div style="border: 1px solid red; padding: 2px; margin-right: 5px;">Export as PDF</div> <div style="border: 1px solid red; padding: 2px; margin-right: 5px;">Export as Excel</div> <div style="border: 1px solid red; padding: 2px; margin-right: 5px;">Export as CSV</div> </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Declaration reference</th> <th>Duty</th> <th>VAT</th> <th>Excise</th> <th>Total</th> <th>Subsidy Total</th> <th>State</th> </tr> </thead> <tbody> <tr> <td>SUP000000000096392</td> <td>25.00</td> <td>205.00</td> <td>0.00</td> <td>360.40</td> <td>0.00</td> <td>New</td> </tr> </tbody> </table>						Declaration reference	Duty	VAT	Excise	Total	Subsidy Total	State	SUP000000000096392	25.00	205.00	0.00	360.40	0.00	New
Declaration reference	Duty	VAT	Excise	Total	Subsidy Total	State													
SUP000000000096392	25.00	205.00	0.00	360.40	0.00	New													
<div style="display: flex; align-items: center;"> < > Rows 1 - 1 of 1 </div>																			

7.2 Payment options in TSS for Full Frontier Declarations

As discussed in detail in the [Available Methods of Payment and how to enable them in TSS](#) section of this guide, you can **pay any applicable duty/charges** for Full Frontier Declarations through the following list of TSS-supported MoPs:

- Trader DDA (Deferred payment)
- Card Payment Through TSS (TSS DDA)
- CDS Cash Account (Cash Account)
- Immediate Payment by Electronic Credit Transfer
- Customs agent’s DDA (Deferred payment)
- Customs agent’s CDS Cash Account (Cash Account)



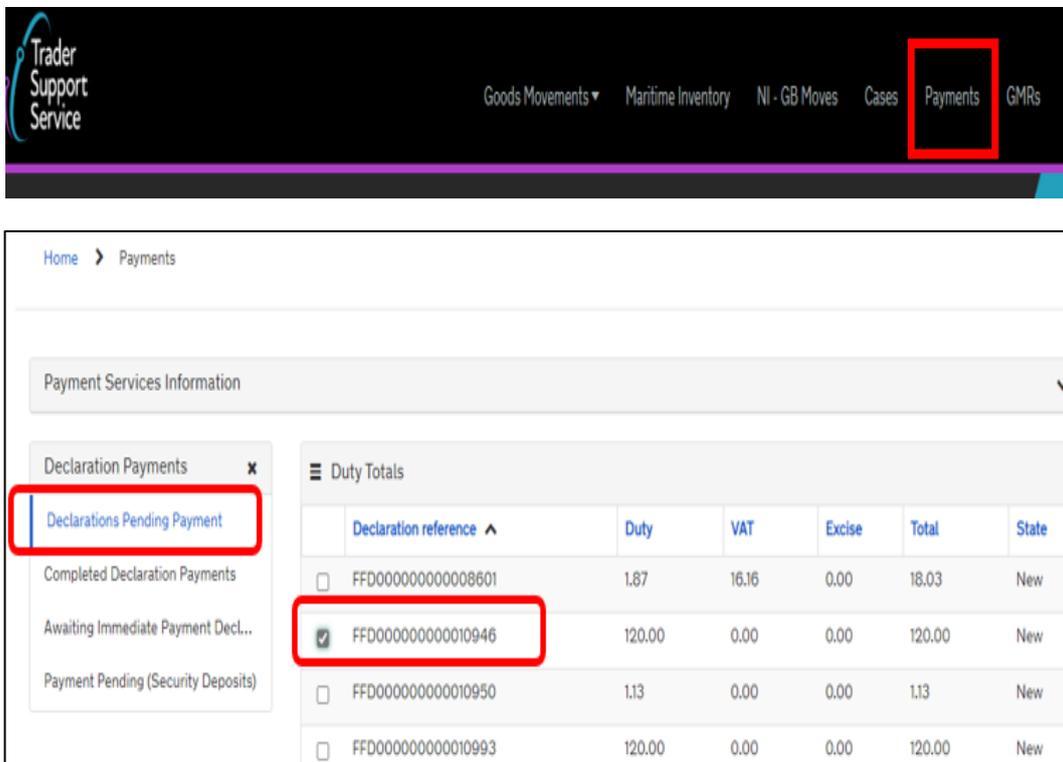
A customs agent can also make payment on a trader’s behalf using the Immediate Payment by Electronic Credit Transfer MoP, through the agent’s own bank account.

The preferred MoP that you will have selected in your company profile will be reflected as the default one in the declaration when it is created. However, you can override the default MoP at the declaration level when allowed in certain circumstances, as explained below.

7.2.1 Using Card Payment Through TSS (TSS DDA) as a Method of Payment for your Full Frontier Declaration

You can make a payment for Full Frontier Declaration using either of the methods below:

1. Click on **Payments** in the TSS Portal header to identify **Declarations Pending Payment** and select one or more declarations to pay together



2. Then scroll down the screen to the **Payment Summary**

Payment Summary

FFD000000000010946

Payment Due: £120.00

- VAT: £0.00
- Duty: £120.00
- Excise: £0.00

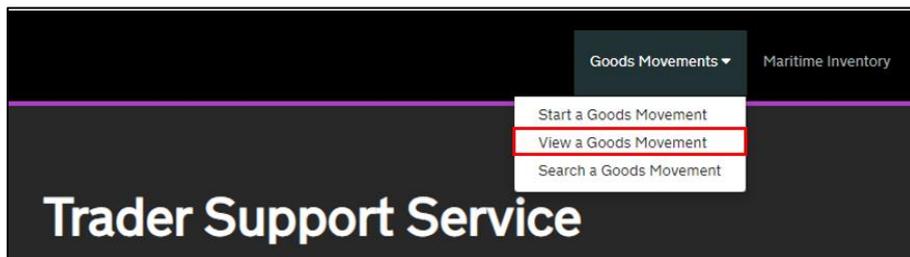
Total Amount Payable: £120.00

- VAT: £0.00
- Duty: £120.00
- Excise: £0.00

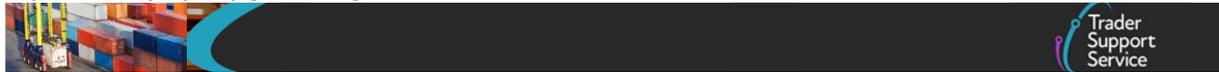
Cancel
Pay Now

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

9. Click **Pay Now** to make a payment or **Cancel** if you are not ready to make a payment or wish to edit the declaration
10. You can also click the **Goods Movements** option on the header to reveal a drop-down menu, and select **View a Goods Movement**



11. Click **Full Frontier Declarations (by consignment)** to reveal the next set of options and then select **Pending Payment FFD Declarations**



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
885	646	114	162	1433	758	2305	84

Select Type and Status to view Goods Movements and Declarations

Type	Status
Goods Movements (by movement)	Draft FFD Declarations
Goods Movement (by consignment)	Input Required FFD Declarations
Internal Market Movement Information (by consignment)	Amendment Required FFD Declarations
SFD Declarations (by movement)	Processing FFD Declarations
SFD Declarations (by consignment)	Amendment Processing FFD Declarations
Supplementary Declarations (by consignment)	Pending Confirmation FFD Declarations
Post Movement Internal Market Movement Information (by consignment)	Pending Payment FFD Declarations
Full Frontier Declarations (by consignment)	Awaiting Arrival FFD Declarations
	Arrived FFD Declarations
	Post Arrival Hold FFD Declarations
	Closed FFD Declarations
	Cancelled FFD Declarations
	Invalidated or Seized FFD Declarations
	All FFD Declarations

12. Next, select the declaration from the list for which you wish to make the payment

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
885	646	114	162	1433	758	2305	84

Select Type and Status to view Goods Movements and Declarations **Currently Selected: Full Frontier Declarations (by consignment) - Pending Payment FFD Declarations**

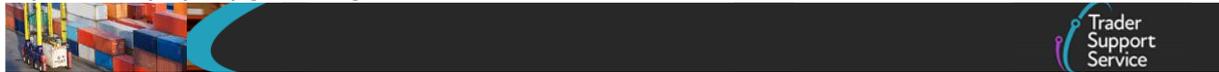
Results

Full Frontier Declarations (by consignment) - Pending Payment FFD Declarations Created last 6 months

Local Reference Number	Trader Reference	Importer Account	Status
FFD00000000010946	Selenium 7047-006	Trader Name	Pending Payment
FFD00000000013983	Selenium 7047-007	Trader Name	Pending Payment
FFD00000000014058	Selenium 7047-008	Trader Name	Pending Payment

Rows 1 - 1 of 1

13. Once in the declaration, scroll to the **Payment Summary** section and click **Pay Now** to make the payment. If you believe the amount is incorrect or wish to change the method of payment where allowed, click **Recall to Draft** to go back to the declaration to make any amendments



Payment Summary

FFD000000000010946

Payment Due: £120.00

- VAT: £0.00
- Duty: £120.00
- Excise: £0.00

Total Amount Payable: £120.00

- VAT: £0.00
- Duty: £120.00
- Excise: £0.00

Recall to Draft

Pay Now

7.2.2 Ensure you are paying the correct duty by editing your Full Frontier Declaration if necessary

It is highly recommended that, where you have a payment due, you should review the [Tariffs on goods movements into Northern Ireland \(NI\)](#) guide on NICTA as it explains a number of schemes and options available that can reduce the payments you have to make.

If initially you have not used these options or you did not populate your Full Frontier Declaration correctly, you will need to return your declaration to draft mode if you wish to amend the declaration, as described [above](#).

7.2.3 How to override the preferred Method of Payment at Full Frontier Declarations consignment (header) level

This field will show the default MoP that you chose as your preferred one in the company profile. The drop-down in this field will show the other valid options available for this type of declaration to override the default MoP.

Full Frontier Declaration

Local Reference Number
FFD000000000080322

*Movement Type
Pre-lodged (IMD)

*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 movement type selected. Please see TSS guidance for further details

Standard Unit/Import Valuation?
No

Status
Trader Input Required

*Goods Domestic Status
NIDOM (UK domestic status goods)

*Method of Payment

CDS Cash Account

Deferred payment

Immediate payment by electronic credit transfer

CDS Cash Account

When you select a different MoP, the system will automatically override the prepopulated default fields with those associated with the MoP selected.



7.3 Security deposits

A security deposit secures funds against a MoP rather than have the actual debt due paid. A Movement Reference Number (MRN) required for the Goods Movement Reference (GMR) for goods moving by RoRo will not be available until a security deposit has been correctly lodged. A security deposit can be lodged using different MoP depending on the type of declaration you are using:

- Security deposits on Full Frontier Declarations are supported using all the trader's MoPs (**DDA, CDS Cash Account or Immediate Payment**)
- Security deposits on Supplementary Declarations are only supported using a trader's DDA. If you are using **Card Payment through TSS (TSS DDA)**, TSS will ask you to pay for security deposits using Immediate payment by electronic credit transfer

The different types of securities are shown in [Appendix 1](#) of this guide. The example scenario below illustrates one instance where a security deposit can be used.

7.3.1 Example scenario for security deposits

A security deposit is triggered when preference documents are declared as not available at the time of clearance and are to be put on deposit and presented to HMRC later.

For example, when you claim the 'Preference under the TCA option' and declare a statement of origin (Document Code U110) with Document Status Code XA (electronic or paper document to be advised) this triggers a security to be taken from the MoP.

7.3.2 Deposit slips

Form C&E955D and C&E955 (deposit slips) must be used for security deposits.

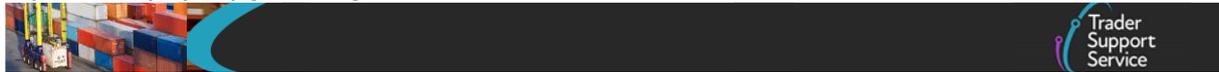
These are declared on the customs declaration where the trader intends to lodge a security deposit by using Document Code 955D in the **Document Reference** tab at the item level. Refer to GOV.UK for further guidance.

If the trader does not use this Document Code on their declaration for this deposit slip, future repayment may be delayed. Note - there is no physical form to be completed currently, as despite the name of this document – 'Form C&E955D' – the submission of the Document Code 955D in the correct field acts as proof of security.

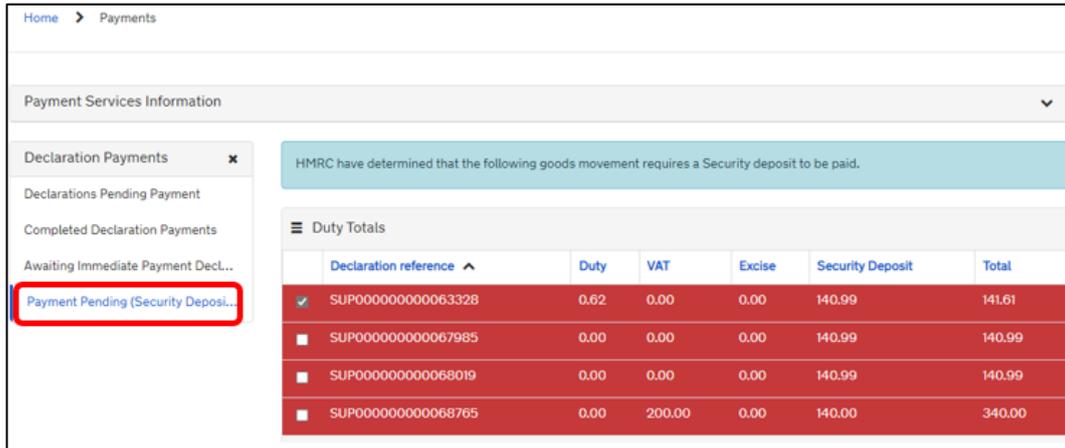
For further guidance see advice in the tariff for Group 4: Valuation Information and Taxes on GOV.UK.

7.3.3 Payment for security deposits to pay – step-by-step

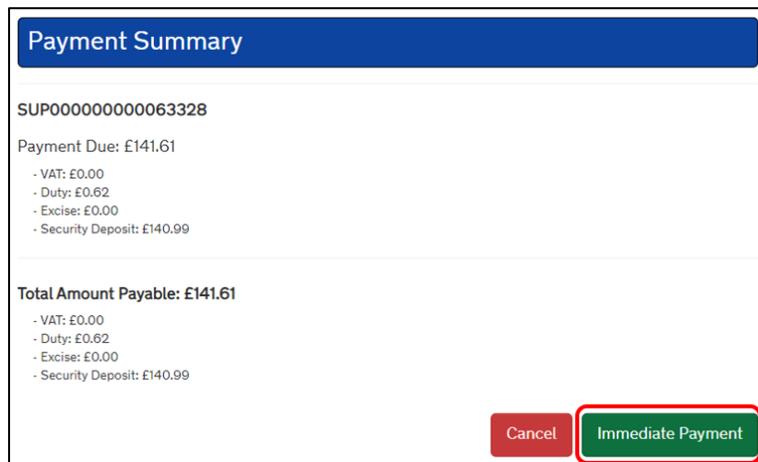
1. Click on the **Payments** tab to reveal the list of all declaration payments



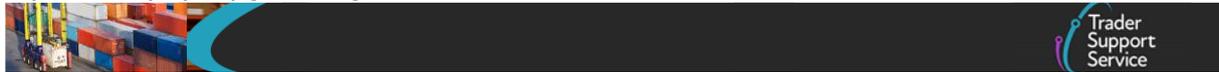
- Navigate to **Payment Pending (Security Deposits)** in the left-hand panel to reveal the list of outstanding payments related to security deposits. Select one or more of the declarations for which you wish to pay security deposits



- Check the amount calculated under the **Payment Summary** and if its correct click **Immediate Payment**



- A pop-up message will remind you to insert the **Payment Reference** accurately when making a payment, so that it is applied to your declaration correctly



Immediate Payment
Cases Payments Subsidies

By selecting Immediate Payment you will cause the declaration to be submitted to CDS again and once processed you shall receive a HMRC Payment Reference for making payment. This Payment Reference (example format CDSI191234567890 or XCDSU201234567) must be used to make an immediate payment for the full amount directly to HMRC via the gov.uk payment portal which can be found at www.tax.service.gov.uk/pay.

Please note that a Security Deposit charge and/or VAT and/or duty payment is due for goods declared on the declaration selected.

Cancel Submit

- Security Deposit: £140.99

Total Amount Payable: £141.61

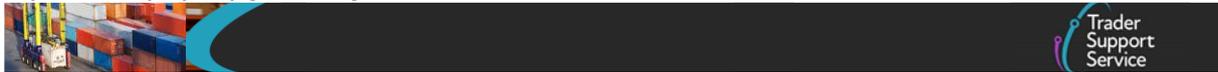
- VAT: £0.00
 - Duty: £0.62
 - Excise: £0.00
 - Security Deposit: £140.99

Cancel Immediate Payment

17. Once you click **Submit**, the declaration will move to **Awaiting Immediate Payment Declaration** (in the left-hand panel) with the **HMRC Payment Reference**

Duty Totals							
Declaration reference	Duty	VAT	Excise	Security Deposit	HMRC Payment Reference	Total	
SUP000000000082880	25.00	205.00	0.00	140.99	d608478	370.99	
SUP000000000078500	25.00	205.00	0.00	140.99	60878e5	370.99	
SUP000000000080792	25.00	205.00	0.00	140.99	dd38db5	370.99	

18. Once you make the payment by immediate payment by electronic credit transfer using the HMRC Payment Reference correctly, the declaration will move to 'Closed' status, which can be viewed in the **Type** and **Status** menu in the **Closed SUP Declaration** section



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
3407	531	559	1401	6065	1204	7340	23

Select Type and Status to view Goods Movements and Declarations

Type	Status
Goods Movements (by movement)	Draft SUP Declarations
Goods Movement (by consignment)	Input Required SUP Declarations
Internal Market Movement Information (by consignment)	Processing SUP Declarations
SFD Declarations (by movement)	Pending Payment SUP Declarations
SFD Declarations (by consignment)	Tax Calculation Verification Declarations
Supplementary Declarations (by consignment)	Payment Received SUP Declarations
Post Movement Internal Market Movement Information (by consignment)	Final Processing SUP Declarations
Full Frontier Declarations (by consignment)	Fiscal Hold SUP Declarations
	Closed SUP Declarations
	Cancelled SUP Declarations
	All SUP Declarations

19. If at step 3 above you find that the payment summary is incorrect and you need to amend the declaration, click **Cancel**

Payment Summary

SUP000000000063328

Payment Due: £141.61

- VAT: £0.00
- Duty: £0.62
- Excise: £0.00
- Security Deposit: £140.99

Total Amount Payable: £141.61

- VAT: £0.00
- Duty: £0.62
- Excise: £0.00
- Security Deposit: £140.99

Cancel
Immediate Payment

20. Navigate back to the **Type** and **Status** menu. Go to the relevant declaration and click **Recall to Draft**

Payment Summary

SUP000000000086729

Payment Due: £25.00

- VAT: £0.00
- Duty: £25.00
- Excise: £0.00

Total Amount Payable: £25.00

- VAT: £0.00
- Duty: £25.00
- Excise: £0.00

Recall to Draft
Pay Now



21. **Once you make the changes and submit**, and if there is a payment to be made, the declaration will move to **Awaiting Immediate Payment Declaration**. Follow the steps as above to complete the payment
22. When the payment been made correctly, the declaration will move to 'Closed' status, which can be viewed in the **Type** and **Status** menu in the **Closed SUP Declaration** section

Type	Status
Goods Movements (by movement)	Draft SUP Declarations
Goods Movement (by consignment)	Input Required SUP Declarations
Internal Market Movement Information (by consignment)	Processing SUP Declarations
SFD Declarations (by movement)	Pending Payment SUP Declarations
SFD Declarations (by consignment)	Tax Calculation Verification Declarations
Supplementary Declarations (by consignment)	Payment Received SUP Declarations
Post Movement Internal Market Movement Information (by consignment)	Final Processing SUP Declarations
Full Frontier Declarations (by consignment)	Fiscal Hold SUP Declarations
	Closed SUP Declarations
	Cancelled SUP Declarations
	All SUP Declarations

8 Adding funds to your CDS Duty Deferment Account (DDA) and CDS Cash Account

First, ensure your DDA or CDS Cash Account will be able to cover your duties due. If you do need to add funds you can use the following methods:

- Online or telephone banking (Faster Payment)
- CHAPS (Clearing House Automated Payment System)
- Bacs (Bankers Automated Clearing Services)
- Debit or corporate credit card online

Payments should be received the same or the next day. More details about using the payment references are given in the sections below.

8.1 Topping-up your DDA account credit

Within CDS, whether you are a trader or a customs agent, you now have the option of **making an interim payment** into your DDA (see details below). This will be allocated against charges due on the account to increase the available limit temporarily, giving you the flexibility to make more declarations without needing to increase the agreed guarantee or account limit permanently, which would be a lengthier process.

However, you should review your DDA limit on a regular **basis** to ensure they cover your expected liabilities longer term and increase DDA limit by increasing your guarantee. If you have Authorised Economic Operator Customs Simplification (AEOC) and/or the Authorised Economic Operator Security and Safety (AEOS) status, the level of guarantee your guarantor



needs to provide for customs duty covered by your duty deferment account is reduced to 30% of the duty amount. If you want to apply for a full waiver, reducing the amount your guarantor needs to provide for your potential debt to 0%, you must include your AEO details on your authorisation application. Refer to [GOV.UK](https://www.gov.uk) for more information.

8.1.1 How to make the interim payment

You can make the interim payment to top-up your DDA limit by paying funds into the new HMRC CDS bank account (details below), using the reference 'CSDS + your 7-digit Deferment Account Number (DAN)' (CSDSnnnnnnn).

For payments over £20m a Clearing House Automated Payment System (CHAPS) payment is required; pay this into the new HMRC CDS bank account using the reference 'CDSA + your 7-digit Deferment Account Number (DAN); (CDSAnnnnnnn). You must use this reference number for each payment of this type.

HMRC CDS Bank Account Details

Sort code	Account number	Account name
20 05 17	23372545	HMRC Customs Duty Schemes

Note: Great care should be taken when completing the reference number. An error in the reference number will cause the funds to be paid into an incorrect account and will inevitably result in delays in getting the declarations closed.

Refer to 'Top-up your duty deferment account using the Customs Declaration Service' on [GOV.UK](https://www.gov.uk) for further guidance.

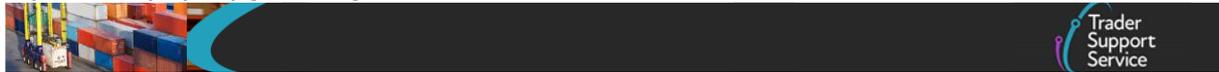
8.2 Topping up your CDS Cash Account

You are required to have sufficient funds in the CDS Cash Account if you choose to use this MoP for Full Frontier Declarations.

8.2.1 How to top up your CDS Cash Account

You can top up your CDS Cash Account balance by paying funds into the HMRC CDS bank account (details below) using the prefix 'CDSC' followed by **your** CDS Cash Account number as the reference. Ensure you use the correct reference or else the funds will be paid into an incorrect account and will result in delays in getting the declaration closed. Refer to [GOV.UK](https://www.gov.uk) for more information on the use of the CDS Cash account.

HMRC CDS bank account details



Sort code	Account number	Account name
20 05 17	23372545	HMRC Customs Duty Schemes

As an agent you can top up your trader’s CDS Cash Account by quoting their CDS Cash Account number after the prefix ‘CDSC’, when paying into the HMRC CDS bank account.

Refer to ‘Paying into your Customs Declaration Service Cash Account’ on [GOV.UK](https://www.gov.uk) for further guidance.

9 Explanation of the Type Code on the Duty Lines tab

The **Type Code** indicates the type of duty to be paid for your item. It is displayed in the **Duty Lines** tab on the relevant page for your item in your declaration. Refer to [GOV.UK](https://www.gov.uk) for a description of each **Type Code**.

National Additional Codes	
Type Code	Payment Amount
A50	0.00
B00	0.00
B05	0.00
STA	0.00

The Line Level shows details of the duties charged:

- B00 = VAT charged on goods
- B05 = VAT on EU customs duties
- A50 = Import duty
- STA = De Minimis Aid

There are different tax types that will be applicable to your goods depending on if they are classed as ‘at risk’. The tax types are listed in Part 2 of the NI supplement on [GOV.UK](https://www.gov.uk).

You can find more information on the tax types and tariff measures that apply to your commodity code, by searching for your commodity code in the relevant tariff tool. You can use the section **Navigating the Online Tariff Tool** in the [Guidance on controlled goods and the Online Tariff Tool](#) for further details on how to navigate the Online Tariff Tool.

10 What if I have underpaid or overpaid Duty or VAT

The sections below identify the respective forms to complete if you have underpaid or overpaid Duty or VAT.



For more detail on the conditions for claiming and the supporting information required, refer to the following guides on NICTA:

- [Full Frontier Declaration: Step-by-step guide](#)
- [Supplementary Declarations: Step-by-step guide](#)
- [How to use the TSS Portal](#)

10.1 What do I do if I have underpaid duty or VAT?

Use form C2001CDS to make a voluntary disclosure of underpayments arising on the import of goods, where extra duty or VAT is due. For further guidance on how to make a voluntary clearance amendment (underpayment) refer to [GOV.UK](#).

10.2 What do I do if I have overpaid duty or VAT?

Use form C285 for CDS to claim for repayment if you have overpaid import duty and VAT. You'll be applying under the Union Customs Code (UCC) legislation as your goods arrived in NI. For further guidance on how to apply for repayment of import duty and VAT, refer to [GOV.UK](#).

10.3 How do I make a claim under the Duty Reimbursement scheme?

As part of the Windsor Framework the Government introduced a Duty Reimbursement Scheme (DRS) to reimburse EU customs duties paid on goods moved to NI that were not sold or used in the EU.

The scheme will enable the full repayment of any such duties where traders are able to evidence that goods were sold or used in NI, moved elsewhere within the UK, or exported outside of the UK or EU. This will apply to goods moved since 2021.

Refer to [DRS guidance on NICTA](#) or [GOV.UK](#) for further guidance on how to apply to claim a repayment or remission of import duty on 'at risk' goods brought into NI through the DRS.

10.4 How do I claim duty and/or VAT on rejected imports?

Use form C&E1179CDS for claiming repayment of import duty and VAT on goods moved into NI which were subsequently rejected. Refer to [GOV.UK](#) for further guidance.

11 I need to know more

There are additional guides available on NICTA to support you with trade into and out of Northern Ireland:

- [How to use the TSS Portal](#)



- [Data guide: TSS declaration data requirements](#)
- [Supplementary Declarations: Step-by-step guide](#)
- [Full Frontier Declaration: Step-by-step guide](#)
- [Standalone Simplified Frontier Declaration: Step-by-step guide](#)
- [ENS Step-by-step guide: Standard Process and Consignment First Process](#)
- [Tariffs on goods movements into NI](#)
- [Supplementary Declarations GB-NI – a step-by-step guide](#)
- [Tariff on goods entering NI – what are your options](#)
- Set up or change your CDS Standing Authority: refer to [GOV.UK](#) for more details
- Set up or change your Direct Debit for a duty deferment account on the Customs Declaration Service: refer to [GOV.UK](#) for more details
- Guidance on preparing for the Customs Declaration Service (CDS) on [GOV.UK](#)
- [A Handbook for Customs Agents and Intermediaries](#)
- [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#)

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

12 Changes to guidance and policy

Last updated May 2025

May 2025: Windsor Framework disclaimer removed.

March 2025: Updated to reflect terminology amendments for Windsor Framework, screenshot updates to reflect same, and continuous improvements.

May 2024: Updated to reflect XI EORI

January 2024: Updated to further explain how payments can be made where required as part of customs declaration processes.

October 2023: Section 3.1 updated to include link to HMRC Online Service.

September 2023: Section 10 introduced to outline processes regarding underpaid and overpaid duties.

July 2023: Continuous improvement end-to-end restructure of guidance. Sections 4, 5 and 6 updated to reflect Parent EORI functionality change. Section 3.1 updated to reflect UK Internal Market Scheme (UKIMS) change.

February 2023: UCC updates and amendment to reference used for FAS payment query.



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 the TSS Simplified Procedure

February 2022: Updates for special procedures on the TSS Simplified Procedure.

Published 2021.



13 Appendix 1 – Types of security deposits

- **Missing Preference Document** – if the trader does not have the supporting evidence to support a claim to preferential treatment at time of release
- **Account Sales** – where the trader is using Valuation Method 4(b) Refer to [GOV.UK](https://www.gov.uk) for more details
- **Critical Quota** – if the quota on the tariff is in ‘Critical’ status and nearing exhaustion (no more left), the importer must provide a security for the duties at the non-quota rate
- **Blocked Quota** – when a quota is in blocked status, but may be due to be unblocked, the importer may post a security until the time that the quota becomes available
- **Missing Document Licence Quota** – for goods (for instance, CAP goods) that require licences to obtain quota
- **CAP Entry Price** – to secure duties under the entry price for certain fresh fruit/vegetables
- **CAP Safeguard Duties** – additional duties on CAP goods where cheap or excessive imports threaten local economy
- **End-Use (Authorisation by Declaration)** – where the trader is using authorisation by declaration to use an end-use procedure code (44XX)
- **Inward Processing (Authorisation by Declaration)** – where the trader is using authorisation by declaration to use an inward processing procedure code (51XX)
- **Provisional Dumping Duty** – for the security of provisional anti-dumping duties
- **Temporary Admissions procedure (for 3, 6 or 12 months, or two years)** – where required by the temporary admissions procedure (53XX) and additional procedure



14 Appendix 2 – How to apply for and use your Duty Deferment Account (DDA) for goods movements to NI

Note: Customs agents also need to follow the same guidance described below for traders.

To use your own DDA for Northern Ireland movements, you need to have an XI EORI and have a ‘permanent business establishment’ in Northern Ireland. This ‘XI DDA’ must also be backed by a Customs Comprehensive Guarantee (CCG).

If you do not already have an XI DDA that you can use for goods movements to NI, you can apply for a DDA and a CCG. Refer to [GOV.UK](https://www.gov.uk) for more details. Your business and your guarantor must be established in NI to apply for a CCG. You should apply as soon as possible as it could take several weeks. For more information, visit ‘How to set up an account to defer duty payments when you import goods’ on [GOV.UK](https://www.gov.uk).

If you are not eligible for an XI EORI, or you hold an XI EORI for ‘specific and limited customs purposes’, then you should use the XI DDA of your customs intermediary.

CDS will report an error if your declaration cannot be processed because you do not have the correct type of DDA, and you would need to switch to either using TSS’s XI DDA (Card Payment through TSS) (for Pre-lodged Full Frontier Declarations or Supplementary Declarations) or other MoP as described in the main body of this guide.

14.1 Further help and support

If you would like support or further information on what you need to do, contact the TSS Contact Centre on 0800 060 8888 (0800 060 8988 for Welsh speakers) or visit the [Northern Ireland Customs and Trade Academy](https://www.northernirelandcustoms.com) website.

If you have any other questions, visit [GOV.UK](https://www.gov.uk) or call the HMRC help line on 0300 322 9434 and refer to the requirements for use of XI DDA for imports into NI.