

TSS User Guides

Moving personal property from Great Britain into Northern Ireland



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HM Revenue
& Customs



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

1 Introduction

This guide explains what goods can be classified as personal property (also known as personal belongings) and actions you may need to take if you are moving personal property into Northern Ireland (NI) from Great Britain (GB).

This guide does not cover movements of personal property from the European Union (EU) or Rest of the World (Excluding EU). See the [Transfer of residence to the UK](#) guidance on GOV.UK for further details.

2 Moving personal property from GB to NI

What is Personal property?

The definition of Personal Property is: **‘any property intended for the personal use of the persons concerned or for meeting their household needs’.**

Some examples of eligible goods are as follows:

- Household effects, such as personal effects, household linen, furnishings and equipment intended for personal use
- Cycles, motorcycles, private motor vehicles (and their trailers), camping caravans, pleasure craft and private aircraft
- Household provisions necessary for normal family requirements, household pets and saddle animals
- Portable instruments of the applied or liberal arts required by you for your trade or profession

Note: The list above is not an exhaustive list. Further examples of eligible goods can be found in the [Council Regulation \(EC\) No 1186/2009, Article 2, Paragraph 1, Point C](#).

A full relief from duty and other customs charges is available on goods that are your personal property if you bring them into NI from another part of the UK. This is known as Northern Ireland Personal Property Relief.

Further details [how to move your personal belongings](#) can be found on GOV.UK

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 System or the Northern Ireland Online Tariff on [GOV.UK](#).



2.1 Movement: Going Solo

If you transport personal property in your own vehicle, you can make a **declaration by conduct** and no customs documents will be required for this movement.

By driving off the ferry and continuing your onward journey if there are no customs control points (this is still deemed to be a declaration by conduct). More information on [declaration by conduct](#) is available on GOV.UK.

When booking onto the ferry from GB to NI, if the ferry operator asks you for a Goods Movement Reference (GMR), you should inform them that you are moving personal property yourself and therefore a GMR is not required.

You will not need to complete a safety and security declaration (also known as an Entry Summary Declaration).

2.2 Movement: Under a contract of transport (hire)

If a transport company (haulier) or other third party, such as a removals company, are moving your personal property for you under a contract of transport, then certain documents are required to be completed.

The transport company (haulier) will need to make an Entry Summary Declaration at least one hour before the movement. It is the legal responsibility of the carrier of goods to ensure safety and security information is declared via the Entry Summary Declaration, but other parties (trader, haulier or intermediary) may agree to complete it.

Note: You need to inform your haulier that the goods are personal belongings, not commercial goods, in advance and provide them with an Inventory/Packing list.

Details of how the Entry Summary Declaration is completed using the [Trader Support Service \(TSS\)](#) can be found in the [ENS Step-by-step guide: Standard Process and Consignment First Process](#) guide on NICTA.

Prior to the goods boarding the ferry, the haulier will need to generate a GMR on the Goods Vehicle Movement Service (GVMS).

Guidance on [Creating a Goods Movement Reference](#) on NICTA can help with the submission of the required information correctly.

In addition to the Entry Summary Declaration, a customs declaration (Supplementary Declaration or Full Frontier Declaration) or Internal Market Movement Information (IMMI) will be required for the movement of your personal property if using a transport company or third party. You need to decide, which is the most appropriate for your circumstances and communicate with your haulier prior to the movement.

Your options are as follows:



- The **TSS Simplified Procedure**: Where a **Simplified Frontier Declaration** is auto-generated by TSS from the information provided in the Entry Summary Declaration, before the movement using a simplified data set. **You or your transport company will need to complete the Supplementary Declaration**, requiring a full data set **after the goods have moved** and to close the customs journey

For details on how to claim **Northern Ireland Personal Property Relief** when completing the customs declaration can be found on the [Northern Ireland Personal Property Relief \(NIPPR\)](#) completion instructions on GOV.UK. Guidance on how to complete Supplementary Declarations in TSS can be found in the [Supplementary Declarations: Step-by-step guide](#) on NICTA.

- **The TSS Full Frontier Declaration journey**: A **Full Frontier Declaration**, containing all customs information in one submission, submitted **before or after goods movement**, depending on the method of transport. It is completed separately from the Entry Summary Declaration

For details on how claim **Northern Ireland Personal Property Relief** when completing the customs declaration can be found on the [Northern Ireland Personal Property Relief \(NIPPR\)](#) completion instructions on GOV.UK. Guidance on how to complete Full Frontier Declarations in TSS can be found in the [Full Frontier Declaration: Step-by-step guide](#) on NICTA.

- **Pre-movement Internal Market Movement Information (IMMI)**: Where an Entry Summary Declaration, combined with the **Internal Market Movement Information (IMMI)** and is completed as a **single submission before arrival** in NI. It is completed by the haulier prior to the movement, and it is important that the eligibility requirements for the use of the simplified processes for Internal Market Movements are met

Details on eligibility requirements and options available in TSS can be found in [Simplified processes for Internal Market Movements - Introduction Guide](#).

The Internal Market Movement Information (IMMI) is not an international customs declaration and substantially less information is required to complete it compared with the Supplementary Declaration or the Full Frontier Declaration.

Further guidance on specific information required on the Internal Market Movement Information (IMMI) see [Personal property using Simplified Process for Internal Market Movements](#) on GOV.UK.

For step-by-step guidance on how to complete the Internal Market Movement Information (IMMI) on TSS see the [Pre-movement Internal Market Movement Information \(IMMI\) Step-by-Step Guide](#) on NICTA.



3 I need to know more

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

- [Data guide: TSS declaration data requirements](#)
- [Entry Summary Declaration / Simplified Frontier Declaration Error Codes Guidance](#)
- [Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations](#)
- [How to use the TSS Portal](#)

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

4 Changes to guidance and policy

Last updated May 2025.

May 2025: Updated – inclusion of Internal Market Movement Information (IMMI)

May 2021: Introducing guidance for TSS users