

Supplementary Declarations:

Checklist for traders of standard goods [1/3]

Action

 Active step  No action required



Using the Trader Support Service (TSS), you will have already generated the declarations required to send your goods from Great Britain (GB) to Northern Ireland (NI). Your goods have since been successfully delivered to NI.



TSS generates a Supplementary Declaration using data you already submitted for the Entry Summary Declaration.



Full data sets (see details on next page) are required for completion to close the customs journey and pay any duties and other charges.



Submission of the Supplementary Declaration in TSS is required by **the tenth** calendar day of the month following the goods movement.



If you declare that the goods are 'not at risk', maintain evidence of the movement to demonstrate that goods are 'not at risk' (see section on right).



If your goods are 'at risk', pay any duty requested by TSS or claim a waiver if eligible. For further help refer to the [Tariffs on goods movements into Northern Ireland \(NI\)](#) guide

Next steps for completing Supplementary Declarations

- Capture required data - see following page
- Confirm your commodity codes

Options to manage duty liability

- Determine if your goods are of preferential origin
- Ensure you are authorised under the UK Internal Market Scheme to declare your goods are 'not at risk' (see [Moving goods you bring into Northern Ireland as 'not at risk' of moving to the EU](#) on GOV.UK for further details)
- Refer to the [Tariffs on goods movements into NI](#) guide for step-by-step instructions on options to minimise your tariff exposure

What is 'at risk'?

- 'At risk': Applies to goods that enter NI but may later be sold or consumed within the European Union (EU)
- 'Not at risk': Applies to goods that will be for sale to or final use by end-consumers located in the UK

Claiming a waiver

If your imports fall into the 'at risk' category and duty is payable, you may be eligible to claim a waiver for this duty. Refer to [How to claim a customs duty waiver](#) guide on NICTA for more information.

If you encounter errors in TSS, the [Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations](#) on NICTA will help you resolve these.

Supplementary Declarations:

Checklist for traders of standard goods [2/3]

Data requirements for Supplementary Declarations - Consignment Data

1. Mandatory
2. Mandatory under certain conditions

- ☐ Goods Domestic status¹
- ☐ Which type of declaration do you intend to make?¹
- ☐ Any procedure(s) not currently supported by TSS?¹
- ☐ Importer EORI¹ must be correct and per agreed Incoterms
Note: for a GB EORI, the importer name and address is required to complete the declaration
- ☐ Exporter EORI¹ must be correct
- ☐ Type of Movement¹
- ☐ Destination Country¹
- ☐ Incoterm¹
- ☐ Location of Goods¹
- ☐ Delivery Location Country/Town¹
- ☐ Use Postponed VAT Accounting (PVA)?¹
- ☐ VAT number (for PVA)²

- ☐ Header Additions and Deductions²
- ☐ Freight charges & currency²
- ☐ Insurance Charges & Currency²
- ☐ VAT Adjustment & Currency²
- ☐ Warehouse Identifier²
- ☐ Supervising Customs Office²
- ☐ Header Previous Document / Previous Document Reference¹
- ☐ Holder of authorisation¹

Supplementary Declarations: Checklist for traders of standard goods [3/3]

Data requirements for Supplementary Declarations – Item data

1. Mandatory
2. Mandatory under certain conditions

- | | | |
|---|---|---|
| <input type="checkbox"/> Commodity Code ¹ | <input type="checkbox"/> Item Gross Mass and Net Mass (KG) ¹ | <input type="checkbox"/> Package Marks ¹ |
| <input type="checkbox"/> National Additional Code ² | <input type="checkbox"/> Supplementary Units ² | <input type="checkbox"/> Number of packages ¹ |
| <input type="checkbox"/> Country of Origin ¹ | <input type="checkbox"/> Statistical Value ² | <input type="checkbox"/> Type of packages ¹ |
| <input type="checkbox"/> TARIC Additional Code ² | <input type="checkbox"/> Tax Type ² | <input type="checkbox"/> Invoice Number ¹ |
| <input type="checkbox"/> Country of Preferential Origin ² | <input type="checkbox"/> Tax Base Quantity ² | <input type="checkbox"/> Document References and Codes ¹ |
| <input type="checkbox"/> CUS Code ² | <input type="checkbox"/> Tax Base Unit ² | <input type="checkbox"/> Item Valuation (item additions and deductions) ² |
| <input type="checkbox"/> NI Additional Information Codes ¹ | <input type="checkbox"/> Payable Tax Amount /Currency ² | <input type="checkbox"/> Item Addition/Deduction Code, Value & Addition/Deduction currency ² |
| <input type="checkbox"/> Preference Code ¹ | <input type="checkbox"/> Item Price/Amount and Currency ¹ | |
| <input type="checkbox"/> Additional Procedure Code ¹ | <input type="checkbox"/> Valuation Method ¹ | |
| <input type="checkbox"/> Procedure Code ¹ | <input type="checkbox"/> Valuation Indicator ² | |
| <input type="checkbox"/> Goods Description ¹ | <input type="checkbox"/> Nature of transaction ¹ | |

For further help, please refer to the [Supplementary Declarations: Step-by-step guide](#) or [Data guide: TSS declaration data requirements](#) or consult the TSS Contact Centre for support on 0800 060 8888.