

Goods Description Guide

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HM Revenue & Customs



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If there are any words or acronyms in this document that are unfamiliar, refer to the <u>Jargon</u> <u>Buster</u> or use the search tool on the <u>Northern Ireland Customs & Trade Academy (NICTA)</u> website to find a definition.¹

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

1 Introduction

This guide will explain the principles of what constitutes an acceptable goods description for use on an Internal Market Movement Information (IMMI), a full customs declaration, or an Entry Summary Declaration, and will also provide examples. This guide will not give you an acceptable goods description for your goods, but will tell you how to formulate one.

The **Goods Description** is a mandatory field for completing movements in the Trader Support Service (TSS) Portal. It has to be completed using **plain language** and must provide a detailed description of the goods being moved.

2 Why do I need to provide a detailed goods description on my movements?

A clear and detailed description provides interested parties with the necessary information required to accurately identify, classify and examine the goods. It ensures smoother clearance, timely release by the authorities and compliance with regulations. Detailed descriptions can also help with careful physical handling and prevent damage and contamination during transportation and storage.

Using **generic** terms (such as 'goods' or 'gifts') and **inadequate or vague** descriptions of goods can result in **delays before or after movement**.

3 Considerations for creating a detailed goods description

When entering a goods description it is useful to consider the following:

- What are your goods?
- What are your goods made of?
- What are your goods used for?

¹ Terms used in this guide refer to the terminology used on the TSS Portal. Please note that these may not match the most recent terms used on GOV.UK, in HMRC's Customs Declaration Service or the <u>Northern</u> <u>Ireland Online Tariff</u> on GOV.UK.



- If your goods are packaged this should be included in the goods description
- If the package contains any branded items, it is advisable to include the brand and model number with the description of your goods

For example, if you are shipping screwdrivers, consider the details of the products prior to shipment. Simply putting 'screwdrivers' into the **Goods Description** field does not provide an accurate enough account of the goods. By applying your knowledge of the product, ask yourself questions such as:

- Are they hex, flathead, torx or Philips screwdrivers?
- Are the handles different colours?

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• Are they single screwdrivers or packs?

You can then use the answers to these questions to form an acceptable goods description such as: 'Single Philips screwdriver with white handles in clear plastic case'.

The same logic applies to anything you're shipping, no matter the size or nature of the goods.

4 Examples of goods descriptions

You may need to include specific information in your goods description depending on the type of goods you are moving.

For example, where apparel is packaged in sets and separated by size you could enter:



For **excise goods**, a full description of the goods including the volume, brand name and container size must always be provided. For example:

*Goods Description	
Hand rolling tobacco, Amber Leaf, 500g	

Alcohol products must also include the alcohol strength. For example:

* Goods Description	
Vodka, Absolut 1ltr, ABV 37.5	





When using grouping – where goods are grouped under a single commodity code – the word **grouping** should be added to the goods description, for example:

	ala ana anta antikan antikan attan atak sa ana alam
anumade porc	ain ornaments, earthenware pottery statues - grouping

Note: You should avoid copying descriptions that describe your commodity code directly from the <u>Northern Ireland Online Tariff</u> as this will not provide a precise enough description of the goods being moved.

Further examples of unacceptable and acceptable goods descriptions are listed below:

Unacceptable Goods Description	Acceptable Goods Description
Clothes	Men's cotton shirts (knitted) – size XL
Appliances	Fridge-freezer (combined), 249 ltr, (insert brand name), white
Battery	Lithium batteries for household use, size AAA (in packs of 4)
Fruit products	Fresh apricots (for human consumption) in crates (48 ltr)
Vodka	Vodka (insert brand name) 1ltr, ABV 37.5
Auto parts	Automobile Brakes, Windshield Glass for Automobiles

If you are submitting an Internal Market Movement Information (IMMI), you can find detailed completion instructions on the <u>Description of Goods</u> guidance in the SPIMM Completion Instruction on GOV.UK.

Where you are submitting a full customs declaration, you can find detailed completion instructions on the <u>Description of Goods for Imports</u> guidance in CDS declaration and Customs Clearance Request Instructions on GOV.UK.

5 The Goods Description field on the Entry Summary Declaration

All movements to Northern Ireland (NI) require a safety and security declaration, known as an Entry Summary Declaration. The European Union (EU) mandates that an acceptable goods description be used to help the relevant authorities in identifying the goods being moved.

To facilitate this, a list of **'stop words'** have been implemented by the EU and if used on an Entry Summary Declaration can cause the declaration to be rejected upon submission.



If a 'stop word' is solely used in the **Goods Description** field on the Entry Summary Declaration, TSS will clear the field and will advise you to enter another description of the goods to ensure that your declaration is not rejected.

The full list of <u>stop words for trade</u> is available on CIRCABC (the European Commission's document-sharing platform). It is recommended that this list is reviewed regularly as new words can be added at any time.

6 I need to know more

There are additional guides available on <u>NICTA</u> to support you with trade into and out of NI:

- How to identify your commodity codes
- Guidance on controlled goods and the Online Tariff Tool
- Data guide: TSS declaration data requirements
- Entry Summary Declaration: Step-by-step guide
- How to use the TSS Portal

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

7 Changes to Guidance and Policy

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