TSS User Guides
Movement of Goods from NI to GB: Step-by-step guide

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Trader Support Service

HM Revenue & Customs

Trader
Support
Service

Contents

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 and Trade Academy (](#)[NICTA](#)) to find a definition.[1]

1   Introduction

From 1 January 2021, the process changed for moving goods directly from Northern Ireland (NI) to Great Britain (GB) or indirectly from NI to GB via Ireland.

Most goods moving directly from NI to GB do not require an export declaration, but there are some limited exceptions where one is needed:

- Under a customs special procedure in NI (including Transit)

- In an authorised Temporary Storage Facility (TSF)

- On a list of goods for which special processes apply, based on specific binding international obligations on the UK and European Union (EU)

The indirect movement of goods from NI to GB via Ireland requires an export declaration.

This guide will show you the processes for movements of goods from NI to GB and NI to GB via Ireland. Exhibits 1 and 2 show the end-to-end journey for these movements and highlight the sections in this guide that provide particular details for the journeys. Click on the steps within the journeys to navigate to the relevant support materials for each step.
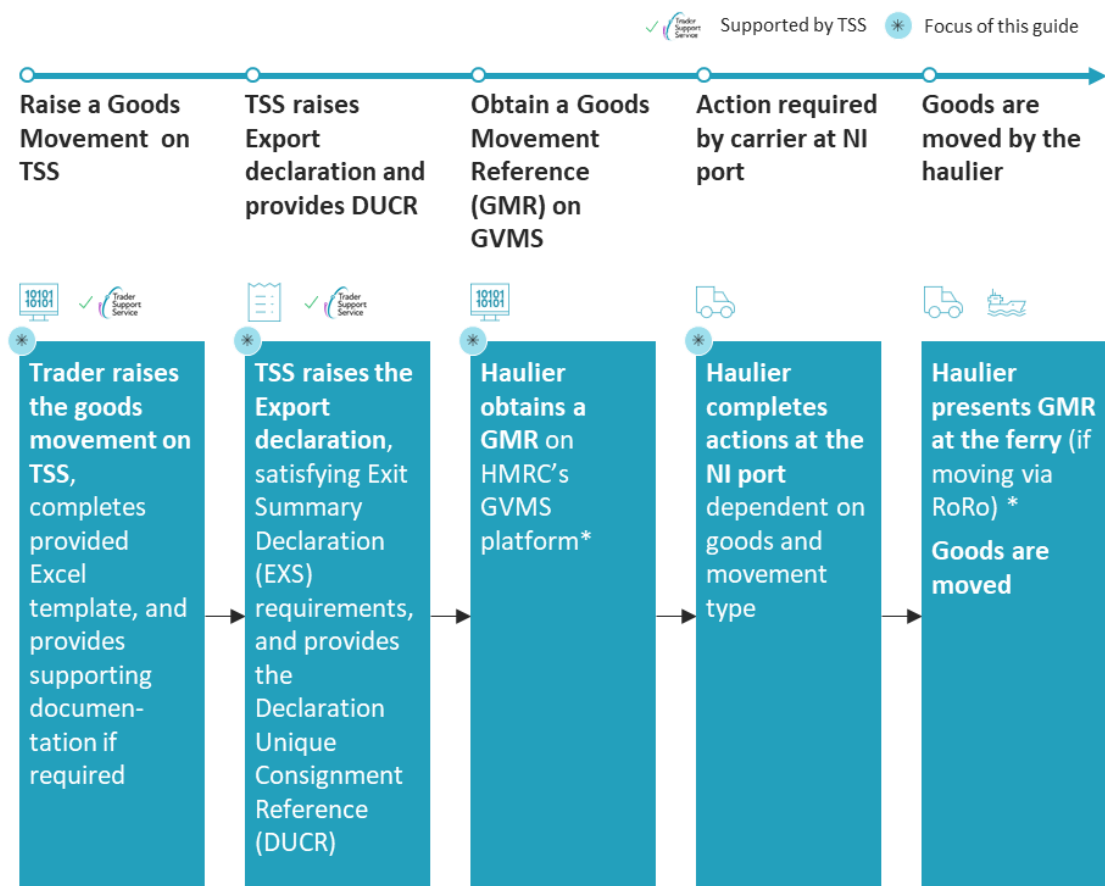
Note: For NI-GB movements, the Customs Declaration Service (CDS) now exclusively accepts **XI EORIs** for both the **Exporter** and **Representative** fields. You are required to provide their XI EORIs and associated XI authorisations for declarations. However, if you have declared a special procedure prior to CDS's acceptance of XI EORI and have utilised a GB EORI, you can continue using your GB EORI when submitting associated diversion declarations.

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[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.

Exhibit 1: Process for goods moving from NI to GB via RoRo, which require an Export Declaration

Direct movement of goods from NI to GB
- The **majority of NI-GB direct goods movements do not require declarations** or GMR
- However, export declarations are required in certain limited circumstances, listed here. Follow the process below in these cases

✓ Supported by TSS   ✴ Focus of this guide

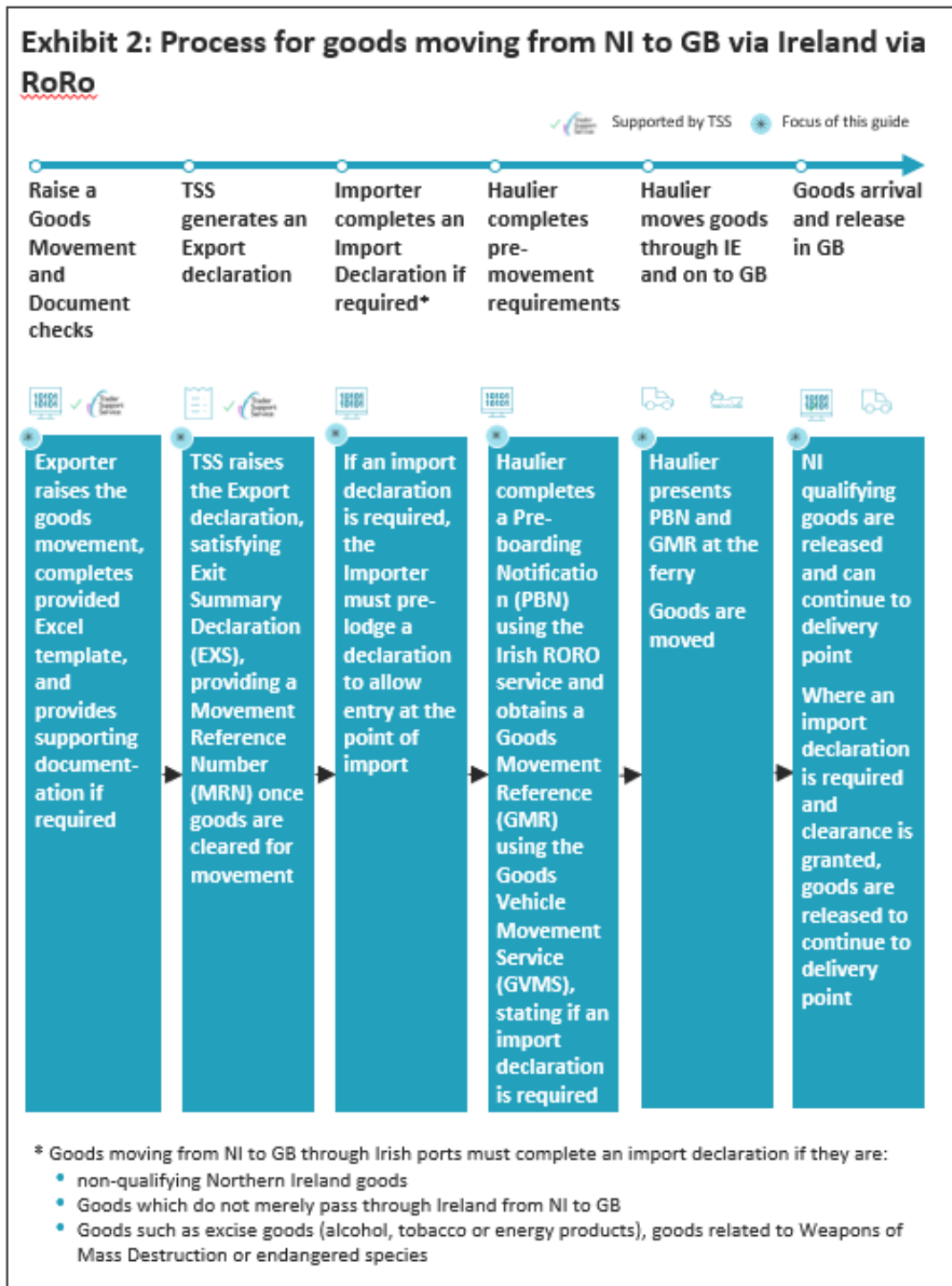| Raise a Goods Movement on TSS	TSS raises Export declaration and provides DUCR	Obtain a Goods Movement Reference (GMR) on GVMS	Action required by carrier at NI port	Goods are moved by the haulier
Trader raises the goods movement on TSS, completes provided Excel template, and provides supporting documentation if required	**TSS raises the Export declaration,** satisfying Exit Summary Declaration (EXS) requirements, and provides the Declaration Unique Consignment Reference (DUCR)	**Haulier obtains a GMR** on HMRC's GVMS platform*	**Haulier completes actions at the NI port** dependent on goods and movement type	**Haulier presents GMR at the ferry** (if moving via RoRo) * **Goods are moved**

Note:
- Additional certificates or licenses, as well as additional steps to the above flow, may be required for controlled goods
- Please check the detail in this guide to confirm your eligibility for the above journey
- 'Haulier' may also represent the carrier in certain circumstances
- *For non-RoRo movements, such as those by Air, this step is not relevant

Guidance for steps:

- Trader Support Service (TSS) raises the export declaration and provides the Declaration Unique Consignment Reference (DUCR) – TSS raises export declaration

- Haulier obtains a Goods Movements Reference (GMR) on the Goods Vehicle Movement Service (GVMS) platform – Creating a Goods Movement Reference Number on GVMS

- Action required by the carrier at the NI port – Actions at the NI port

Exhibit 2: Process for goods moving from NI to GB via Ireland via RoRo

✓ Supported by TSS   ✳ Focus of this guide

Raise a Goods Movement and Document checks	TSS generates an Export declaration	Importer completes an Import Declaration if required*	Haulier completes pre-movement requirements	Haulier moves goods through IE and on to GB	Goods arrival and release in GB
Exporter raises the goods movement, completes provided Excel template, and provides supporting document-ation if required	TSS raises the Export declaration, satisfying Exit Summary Declaration (EXS), providing a Movement Reference Number (MRN) once goods are cleared for movement	If an import declaration is required, the Importer must pre-lodge a declaration to allow entry at the point of import	Haulier completes a Pre-boarding Notification (PBN) using the Irish RORO service and obtains a Goods Movement Reference (GMR) using the Goods Vehicle Movement Service (GVMS), stating if an import declaration is required	Haulier presents PBN and GMR at the ferry

Goods are moved | NI qualifying goods are released and can continue to delivery point

Where an import declaration is required and clearance is granted, goods are released to continue to delivery point |

* Goods moving from NI to GB through Irish ports must complete an import declaration if they are:
- non-qualifying Northern Ireland goods
- Goods which do not merely pass through Ireland from NI to GB
- Goods such as excise goods (alcohol, tobacco or energy products), goods related to Weapons of Mass Destruction or endangered species

Guidance for steps:

- Document check – TSS raises export declaration

- Complete pre-movement requirements – Roll on Roll off (RoRo) and creating a Pre-Boarding Notification (PBN)

- Complete an import declaration – Import declarations

1.1　Options for moving goods from NI to GB

The TSS will support the following movements:

- **Direct movement of goods from NI to GB**, where declarations are required, this applies to movements where the port of exit and the port of export are both in NI (for example, moving goods via Belfast to Liverpool). Import declarations for goods moving from NI to GB are not required for qualifying NI goods (goods that qualify for unfettered access when moving from NI to the rest of the UK; see GOV.UK for the full list)

- **Indirect movement of goods from NI to GB via Ireland**, where goods start their journey in NI and the port of exit is in Ireland (for example, moving goods from Armagh via Dublin to Holyhead)

Note: TSS does not support:

- **Transit** movements from NI to GB via Ireland

- **Exporting goods** directly from Ireland to GB

For further information, read the guidance on VAT for trade between Ireland and GB published by Revenue.ie and the guidance on moving goods into or through NI using common or union transit on GOV.UK.

2　Direct movement of goods from NI to GB

Most goods moving directly from NI to GB will not require declarations. However, export declarations will be required in the following limited circumstances, where goods are:

- Placed or moving under a customs special procedure in NI (including Transit) (see GOV.UK for more information)

- In an authorised TSF

- On the following list of certain prohibited and restricted goods (see GOV.UK) for which specific processes apply, based on binding international obligations on the UK and EU:

  - Drug precursor chemicals (see GOV.UK)

  - Endangered plants and animals, including under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) (see GOV.UK)

  - Firearms, their parts and components and ammunition (see GOV.UK)

  - Fish – Atlantic Tuna, Dissostichus

  - Fluorinated gases (F-gas) and ozone-depleting substances (ODS) (see GOV.UK)

  - Genetically modified organisms

  - Hazardous chemicals (see Health and Safety Executive guidance on GOV.UK)

  - Mercury and mercury added products (see GOV.UK)

- Persistent organic pollutants (see [GOV.UK](#))

- Rough diamonds (see [GOV.UK](#))

- Torture goods (see [GOV.UK](#))

In these circumstances, you are **required to complete an export declaration** (see the [TSS export declarations: step by step](#) section of this guide on how to do this using TSS). **Import declarations are not required** for goods moving directly from NI to GB.

The export declaration raised on your behalf by TSS will also satisfy your safety and security obligations and thus you will **not need to raise a separate Exit Summary Declaration (EXS)**.

2.1 Licences, certificates and other documents

If your goods are subject to sanitary and phytosanitary (SPS) controls, you will be required to indicate this in your TSS submission. You must comply with **Department for Environment, Food and Rural Affairs (DEFRA)** requirements and provide TSS with the appropriate SPS certificates.

If the commodity codes of your goods require any other licences, certificates or documents, you will be required to indicate this in your TSS submission, provide any associated reference numbers and attach any relevant documents.

2.2 Document checks

When TSS submits the export declaration on your behalf, they will be notified on whether a documents check is required. If so:

- TSS will contact you to ensure all the required documents are attached to your case

- Once all required documents are attached, TSS will send the documents to HMRC and the goods will usually be released for movement after two hours

- In this two-hour window, HMRC may flag that your goods need to be physically checked; TSS will inform you if so and advise on where physical checks need to be conducted

- TSS will provide the Movement Reference Number (MRN) once the goods are released for movement

2.3 Creating a Goods Movement Reference

Hauliers are required to create a GMR for a direct movement from NI to GB when an export declaration is required. This must be presented to the carrier at check-in at Belfast, Larne or Warrenpoint ports. To do this, as a haulier you must be registered for GVMS (see [GOV.UK](#) for guidance). Once registered you can create a GMR (see [GOV.UK](#)), by inputting the DUCR provided by TSS.

2.4   Actions at the NI port

The action required at the NI port is dependent on the type of goods being moved:

- If you are moving goods from NI to GB that are under a customs special procedure (see GOV.UK) or in an authorised TSF, you must report straight to the carrier check-in at the NI port (Belfast, Larne or Warrenpoint)

- If you are moving certain prohibited and restricted goods for which specific processes apply (see GOV.UK for a full list of controlled goods) based on binding international obligations, you must take the actions listed in Appendix 1 – Actions for certain prohibited and restricted goods at the NI port for the NI port you are using

3   Indirect movements of goods from NI to GB via Ireland

All goods moving indirectly from NI to GB via Ireland require an **export declaration** (see the TSS export declarations: step by step section of this guide on how to do this using TSS).

Most goods moving from NI to GB through Ireland will not require import declarations on arrival in GB. However, goods moving from NI to GB through Ireland will have to complete import declarations if they are:

- Non-qualifying NI goods

- Goods that do not merely pass through Ireland once they have left NI (for example, goods held in storage or undergoing further processing)

- Goods such as excise goods (alcohol, tobacco or energy products) or endangered species; further details will be published shortly.

- Goods moved on this route for an avoidance purpose

If you use the TSS, the export declaration raised on your behalf by TSS will also satisfy your safety and security obligations for GB and NI and thus you will **not need to raise a separate EXS Declaration**.

3.1   Licences, certificates and other documents

If your goods are subject to SPS controls, you will be required to indicate this in the TSS submission.

You must comply with DEFRA requirements and provide TSS with the appropriate SPS certificates. In addition, appropriate Export Health Certificates and other SPS documents must be entered into the Irish border systems by the NI exporter.

If the commodity codes of your goods require any other licences, certificates or other documents, you need to indicate this in your TSS submission and provide any associated reference numbers and attach relevant documents.

3.2   Document checks

When TSS submits the export declaration on your behalf, they will be notified on whether a documents check is required, and the next steps if so:

- TSS will contact you to ensure all the required documents are attached to your case

- Once all required documents are attached, TSS will send the documents to HMRC and the goods should be cleared within two hours

- In this two-hour window, HMRC may flag that your goods need to be physically checked. TSS will inform you of this and advise on where physical checks need to be conducted

- TSS will provide the MRN once the goods are released for movement

3.3   Roll on Roll off (RoRo) and creating a Pre-Boarding Notification (PBN)

You, or your haulier, will need to create a Pre-Boarding Notification (PBN) on the Irish RoRo system (see Revenue.ie), using the MRN provided by TSS.

When creating the PBN, you or your haulier will need to select the **Movement Direction** as 'Out of Ireland'.

Detailed instructions on how to navigate the PBN process can be found in the user guide on Revenue.ie. Hauliers can also email customsPBN@revenue.ie if they have queries.

3.4   Creating a Goods Movement Reference (GMR)

For ports using the GVMS, hauliers will need to complete a GMR (see GOV.UK), but for most movements hauliers will only need to indicate they are moving qualifying NI goods. This can be done by selecting the 'no declaration required' option when creating a GMR. For further information on creating a GMR, see the Creating a Goods Movement Reference guide on NICTA.

See Appendix 2 for further details.

3.5   Import declarations

If an import declaration is required, the importer will need to make the declaration at the point of import. Unless the goods have received customs clearance, they will not be released from the port. See GOV.UK for guidance on import declarations for GB.

4   TSS export declarations: step by step

1. Click **Start a Goods Movement from NI to GB export**

    There are a few declaration options available to you and it is important to choose the right one to ensure your declaration is successful:

Raise the export case by completing the following fields:

2. **Provide a title for your Goods Movement from NI to GB** that will help you recognise it:

3. **Select the Goods Movement Type that you require** from the drop-down menu:

4. **Enter the planned shipping date** and time in the format DD/MM/YYYY HH:MM:SS

5. **Provide us with details of your request,** including which aspects you need assistance with. For example, 'MRN number request'

6. Click **Submit** to send the request to TSS

7. Upon receipt by the TSS Contact Centre, an agent will update the case with an export template to be completed to collect the details of the export being requested

8. Complete the relevant boxes in the Excel spreadsheet. A description of all the required information is provided in the [Data requirements for completing the export template](#) section of this guide. Save this file in a location you are familiar with

9. Open the TSS Portal, log in and go to the relevant case by clicking **NI to GB Moves** and selecting the relevant case from the table of your cases

10. Attach the Excel file by clicking on the paperclip at the top right of the page and choosing it from your saved files, or by dragging it from your files into the box labelled **Attachments** in the bottom right of the page

11. Attach a copy of any export certificates and/or licences, a copy of the commercial invoice and the packing list

12. Make sure you save a copy of this file for your own records

13. Click the **Submit** button; upon submitting your completed form, allow at least three days for your declaration to be processed ahead of your shipment date

14. TSS will then raise the export declaration with HMRC and inform you when it has been approved for movement – if the form is completed on your intermediary's account, ensure they send you the notification they receive from TSS

5 Data requirements for completing the export template

Data entry field name	Description
Contact Name and **Your job ref** (required)	The company contact name and the job reference.
Goods Under Special Procedures (if required)	Customs Special Procedures (see GOV.UK) allow you to store, temporarily use, process or repair your goods and get partial or full relief from import duty, or in some cases suspension. In most cases you need to be authorised by HMRC before using Customs Special Procedures.
Goods subject to International controls (if required)	Indicate if your goods are under international controls (controlled goods). A list of controlled goods can be seen on the controlled goods list on GOV.UK.
Goods Subject to SPS (if required)	Indicate if your goods are subject to SPS controls if moving animals or animal products (see GOV.UK) and plants or plant-based products (see GOV.UK). Place any relevant certificates or licence numbers in the **Cert/Lic. No.** box (described later in this table) and attach the relevant documents when submitting the declaration on TSS, as these may be inspected by HMRC.
Container/Truck/Trailer no (required)	For accompanied RoRo, enter the haulier's vehicle registration and trailer numbers, separated by a space. For example: 'BD51SMR A1234567'. For unaccompanied RoRo, enter the trailer number only.
Vessel Name (required)	Enter the Vessel Name of the ship or ferry on which your goods are being transported.
MUCR (if required)	The Master Unique Consignment Number (MUCR) is required if you are transporting a groupage load. Unique Consignment References (UCRs) are a unique identifier for 'packages' and/or 'containers' in which goods are transported. There are two types of UCR: • Declaration (DUCRs): these are assigned by the declarant to uniquely identify a single consignment

	of goods which is the subject of one or more customs declarations • Master (MUCRs): these are used to group or 'link' several other UCRs under a master UCR
Shipping/Loading Date (DD/MM/YYYY) (required)	Indicate the Shipping/Loading Date (DD/MM/YYYY). This is the date on which the goods are loaded and shipped. For indirect movements of goods via Ireland, this is the date that goods leave NI.
Country of dispatch and **Country of destination** (required)	Enter the Country of dispatch and Country of destination. This is the country from which the goods will be leaving and the country of final destination of the goods. For both direct and indirect movement of goods to GB, the country of dispatch will be NI.
Exit Port and **Entry Port** (required)	Enter the Exit Port and Entry Port: the name of the port through which they will exit (sail from) and the port through which the goods will arrive in GB.
Invoice number and **Invoice currency** (required)	Enter the invoice number and invoice currency. Your invoice number is the commercial number for the sale of the goods. The invoice currency is the currency being used on your commercial invoice.
Enter the **Consignor** and **Consignee EORI** numbers, **Company Names** and **Company Addresses** (required)	Enter the XI or EU Economic Operators Registration and Identification (EORI) number, and the name and address of the consignor (the party delivering the goods as stipulated in the transport contract) and the consignee (the party that takes ownership of goods post customs-clearance).
Enter the **Representative EORI** number, **Company Name** and **Company Address** (if required)	A representative is a third-party company who are acting on behalf of the consignor to facilitate the export, for example a haulier, freight forwarder or customs agent. If a representative is required, an XI EORI must be used.
IP Authorisation (if required)	If you have been authorised by HMRC to use Inward Processing (IP), enter your authorisation number here (see GOV.UK for more information).
OP Authorisation (if required)	If you have been authorised by HMRC to use Outward Processing (OP), enter your authorisation number here (see GOV.UK for more information).
Bonded (Customs) **Warehouse** (if required)	This is the authorisation number or warehouse keeper reference given to you by HMRC, if they have

	authorised you to operate a bonded (customs) warehouse (see GOV.UK for more information).
End Use Number (if required)	End Use procedures allow goods to be imported without paying import VAT/duty at the time of import. You must be authorised by HMRC before using End Use procedures and the importer is required to keep records to show the goods have been put to an eligible use (as prescribed by HMRC). If you have been authorised by HMRC to use End Use procedures, enter your authorisation number here.
Customs Supervising office (if required)	This is required for goods being moved under Customs Special Procedures. The supervising customs office (see GOV.UK) is the office responsible for monitoring compliance with the conditions and requirements of the special procedure, after the authorisation has been issued by HMRC.
Previous Documents (if required)	Previous Document codes are required if goods have been imported before (see GOV.UK for a complete list). You are required to provide details and codes of any relevant documents associated with that movement.
CSE Authorisation (if required)	If you have been authorised by HMRC to use Customs Supervised Exports (CSE), enter your CSE Authorisation number here (see GOV.UK for more information).
Haulier's EORI number and **Haulier's name** (required)	In case of pre-lodged declarations, the Haulier's EORI number and Haulier's name is required to be completed.
Description of goods (required)	Enter a plain language description of the goods that is precise enough for customs to be able to identify what the goods are. The description should cover what the goods are and what they are made of, as well as their use. If the package contains any branded items, it is advisable to include the brand and model number along with the description.
Number of pkgs (required)	If goods are in bulk (unpackaged), enter the number of individual pieces of goods. If goods are not in bulk, enter the number of packages, for example, the number of individual items packaged in such a way that they cannot be divided without undoing the packing. For example, where goods are palletised, provide the number of pallets in the **Number of pkgs** field.

Type of pkgs (required)	Enter the type of packaging. Options include: 'Cases', 'Boxes', 'Pallets' or 'Bulk Container'. You should use the Package Type Codes from the 'Name' column in the naming convention (see GOV.UK for full list).
Pkgs Marks (required if present)	A description of the marks and numbers on the transport units or packages should be entered in the **Pkgs Marks** field. This should include a description and any information that will allow customs to identify this package within the load. If goods are in a container, the container number should be entered.
Item Gross mass (required)	Enter the item gross mass in KG of the goods, (including the packaging but excluding the carrier's equipment).
Item Net mass (required)	Enter the item net mass in KG of the goods (excluding packaging).
Item value (required)	The item value is the total sales value of the item as per the commercial invoice.
Commodity Code (required)	This is the 8-digit export Commodity Code for the goods. The guide An overview of tariff classification on NICTA introduces commodity codes and provides guidance on how to find the relevant codes for your goods.
Additional TARIC Code (if required)	The Tarif Intégré Communautaire, or Integrated Tariff of the European Communities (TARIC), is an EU database of customs tariffs, commercial and agricultural legislation. Additional TARIC Codes serve to add more specific information to the Commodity Code declared. Additional codes are not part of the goods codes, but they complement them. Additional codes are four digits/characters long.
Supplementary Unit (If required)	Supplementary Units are units other than net mass, for example, litres, number of parts or square metres. They must be indicated for certain goods where they are useful measures for the goods concerned. The appropriate supplementary unit is given, where relevant, against headings in the published version of the combined nomenclature on the European Commission website.

Cert/Lic. No. (if required)	Enter any Certificate or Licence Numbers that apply to your goods, as specified by the item's commodity code. You must also attach the relevant certificates to the submission, as they may be inspected by HMRC.
CPC (Procedures Codes, required)	Refer to GOV.UK guidance on Procedure Codes and enter the relevant codes for your goods in this field.
Additional CPC (required)	Refer to GOV.UK guidance on Additional Procedure Codes and enter the relevant codes for your goods in this field.

6   I need to know more

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

- How to use the TSS Portal

- Northern Ireland (NI) to Great Britain (GB) export declarations: Checklist for traders

- Export declarations from Northern Ireland (NI) to Great Britain (GB) via Ireland: Checklist 2 for traders

- Tariffs on goods movements into NI

- Guidance on controlled goods and the Online Tariff Tool

- Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations

- Data guide: TSS declaration data requirements

- An overview of tariff classification – how to identify your commodity codes

- Registration: Step-by-step guide using TSS – registering your business

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

7   Changes to guidance and policy

Last updated January 2025.

January 2025: Updated to remove the changes made in the previous version due to the upcoming changes to Exports EU AES being delayed

November 2024: Updated to reflect upcoming changes to Exports EU AES

February 2024: Updated information on XI EORIs for declarations, highlighting how to keep compliant. Minor text amendments.

November 2023: Guide title amended and updates included for Country of Destination changes.

July 2022: Addition of section on changes to guidance and policy.

April 2022: General improvements to the guide including addition of visuals for the end-to-end journey.

Published 2021.

8 Appendix 1 – Actions for certain prohibited and restricted goods at the NI port

8.1 Belfast

- You must report to the [Department of Agriculture, Environment and Rural Affairs](#) **(DAERA)** facility before you check in at the Port of Belfast. This facility is located at: **8 Duncrue Street, Belfast, BT3 9BJ**

- When reporting to the DAERA facility you must present the DUCR provided by the declarant plus the necessary evidence/certificates/permits confirming you can move the goods – these will be inspected by Border Force officials

- After checks have been completed, Border Force officials will either provide Permission to Progress to the exiting Port or alternatively will advise on what corrective action needs to be taken

- If given Permission to Progress, the goods will be sealed by Border Force who will confirm you can continue to carrier check in at the Port of Belfast

- Upon arrival at the carrier check in you must present your GMR

Important: failure to attend the DAERA facility at Belfast in advance of your journey may result in delays to travel and clearance of your goods.

8.2 Larne

- You must check in with the carrier at the Port of Larne and present your GMR

  Tell the carrier at check-in that you are carrying goods for which specific processes apply based on specific international obligations (see the section in this guide on [Direct movement of goods from NI to GB](#)).

- The carrier will then confirm whether you can proceed and board the vessel or alternatively if a check is required

- If a check is required, you must attend the DAERA facility on site at the Port of Larne for inspection

  You must present the DUCR provided by the declarant plus the necessary evidence/certificates/permits confirming you can move the goods and these will be inspected by Border Force officials.

- After checks have been completed, Border Force officials will either provide Permission to Progress to board the vessel or alternatively will advise on what corrective action needs to be taken

Important: failure to attend the DAERA facility at Larne when advised to do so may result in delays to travel and clearance of your goods**.**

8.3   Warrenpoint

- You must report to the DAERA facility on site at the Port of Warrenpoint (outside the Seatruck office building) before you check in with the carrier

- When reporting to the DAERA facility you must present the DUCR provided by the declarant plus the necessary evidence/certificates/permits confirming you can move the goods, and these will be inspected by Border Force officials

- After checks have been completed, Border Force officials will either provide Permission to Progress to the exiting port or alternatively will advise on what corrective action needs to be taken

- If given Permission to Progress by Border Force, you can continue to the carrier check in at the Port of Warrenpoint

- Upon arrival at the carrier check in you must present your GMR

Important: failure to attend the DAERA facility at Warrenpoint in advance of your journey may result in delays to travel and clearance.

9 Appendix 2 – Goods Movement Reference through GVMS

When moving qualifying Northern Ireland goods via Ireland to Great Britain, in the vast majority of cases you will no longer need to complete electronic import customs declarations for your goods movements.

At ports using the Goods Vehicle Movement Service (GVMS), hauliers will still need to complete a Goods Movement Reference (GMR), but for most goods movements hauliers will only need to indicate they are moving qualifying Northern Ireland goods.

At Inventory-Linked Ports or other locations, similar processes will be used to permit qualifying Northern Ireland goods to be released from inventories or local systems without requiring electronic declarations.

Hauliers and drivers will need to have access to commercial evidence if asked to confirm that their goods are qualifying Northern Ireland goods. They will also need access to a travel document issued in the UK setting out the destination of the goods, to show that the goods have merely passed through Ireland.