

TSS User Guides

Supplementary Declarations: Step-by-step 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, please visit the [Jargon Buster](#) or use the search tool on the [Northern Ireland Customs & Trade Academy \(NICTA\) website](#) to find a definition.¹

For additional support with the declaration requirements for your journey, please see the [Trader Journey Assistant](#). This tool will ask you a series of questions to point you towards the required declarations and the relevant guidance for your goods movement.

1 Introduction

This guide will outline **how to complete a Supplementary Declaration in the Trader Support Service (TSS) Portal as part of the TSS simplified journey.**

The TSS simplified journey allows businesses to move goods from Great Britain (GB) into Northern Ireland (NI) by making a simplified declaration before the goods move and then providing the full information about the goods after they have moved. This is the most common journey on TSS.

The TSS simplified journey requires:

- A) **A safety and security declaration**, the Entry Summary Declaration, which must be done **prior to the goods entering NI** (usually completed by the carrier); and
- B) The **customs declarations**, which are divided into multiple steps:
 - **A Simplified Frontier Declaration**, usually auto-generated by TSS from the information provided in the Entry Summary Declaration, **made before goods movement** using a simplified data set
 - **A Supplementary Declaration**, requiring a full data set which is always **completed after the goods move** and is used to close the customs journey and pay any required duties and other charges; **this step is covered in this guide**

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

Submission of the Supplementary Declaration is the responsibility of the importer of Record, as indicated by the **Importer EORI** on the TSS Simplified Frontier Declaration.

- **A Final Supplementary Declaration**, detailing the number of Supplementary Declarations finalised for a reporting period (i.e., arrivals with a tax point date in the previous calendar month) compared to the Supplementary Declarations due, which TSS will automatically submit on your behalf

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



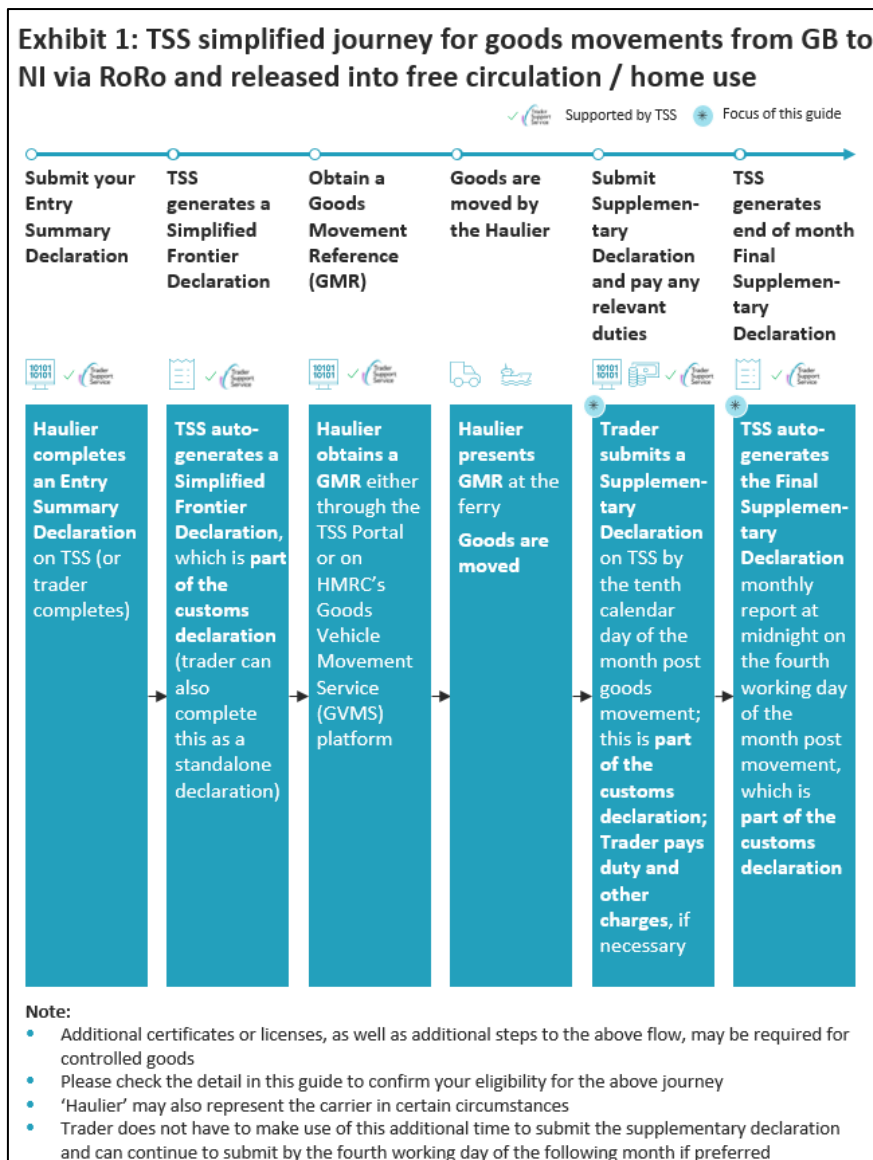
The TSS simplified journey may be used to move certain goods from GB-NI, subject to the list of supported journeys in [section 8.1 in the Appendix](#) of this guide.

The TSS simplified journey cannot be used to import goods direct into NI from Rest of World excluding the European Union (RoW excluding EU). For a full list of exclusions see [section 8.2 in the Appendix](#) of this guide.

The [Appendix](#) has a full list of the journeys where Supplementary Declarations are and are not supported by TSS and **links to relevant guidance for these journeys**.

1.1 Overview of end-to-end journey for goods movement from GB to NI

Exhibit 1 shows the end-to-end TSS simplified journey for goods movements from GB to NI via Roll on Roll off (RoRo) and released into free circulation / home use, which is the most common journey on TSS. Exhibit 1 highlights where the Supplementary Declaration sits within this journey.





Click on the links below to navigate to the relevant support materials for each step.

Guidance for steps:

- Submit your Entry Summary Declaration – [ENS Step-by-step guide: Standard Process and Consignment First](#) on NICTA
- Obtain a Goods Movement Reference – [Creating a Goods Movement Reference](#) on NICTA
- For help with submitting a Supplementary Declaration, see the [Step-by-step walkthrough of the TSS Supplementary Declaration process](#) section of this guide
- To pay the relevant duties, see the [Payments: Step-by-step guide using TSS](#) on NICTA

TSS supports goods being released into free circulation / home use from GB to NI (as shown in Exhibit 1), as well as a range of special customs procedures. See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for a full list of what procedures are supported on the TSS simplified journey.

If the special procedure you need is authorised to be used on the TSS simplified journey (see the simplified procedures exclusion list on [GOV.UK](#)) but is not yet available within TSS, you must navigate to your Supplementary Declaration in the TSS Portal and select 'Yes' for the question **Any procedure(s) not currently supported by TSS?** to let TSS know you are waiting on a procedure to become available. TSS will notify you when your procedure becomes available to enable you to complete your Supplementary Declaration.

However, if the special procedure you need is not authorised to be used on the TSS simplified journey (as per the simplified procedures exclusion list on [GOV.UK](#)), you may still be able to use the TSS Full Frontier Declaration journey. Please refer to the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA to check if the procedure required is supported in TSS on the Full Frontier Declaration route.

Customs agents (also known as Agents and Intermediaries) may complete declarations on behalf of traders in TSS if authorised. Customs agents should follow the process in this guide after logging into their agent account and selecting 'represent trader'. Details on how to represent a trader in TSS can be found in [A Handbook for Customs Agents and Intermediaries](#) on NICTA.

2 How to make the most of the TSS simplified journey

As outlined in the previous section, TSS supports goods moving from GB to NI into free circulation / home use and in certain special procedures as well as certain reliefs, by allowing traders to use TSS to file a Simplified Frontier Declaration.



See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for a full list of what procedures are supported on TSS simplified journey.

In addition, you may be able to use your own Customs Freight Simplified Procedure (CFSP) authorisation to make Simplified Frontier Declarations.

Note: You may see CFSP authorisation referred to in GOV.UK materials as the authorisation to use simplified declaration procedures; see [GOV.UK](#) for more detail. As the term CFSP authorisation is used through the TSS system, this guide uses CFSP authorisation to make navigating the TSS Portal as easy as possible.

Traders moving goods from GB to NI on the TSS simplified journey and holding their own Customs Freight Simplified Procedure (CFSP) authorisation can choose to declare goods either using their own CFSP authorisation or the TSS CFSP authorisation, provided the procedure is supported on TSS.

TSS supports the use of a trader's own CFSP authorisation if they are authorised for simplified declaration procedures (SDP). To move goods using your CFSP SDP authorisation on movements from GB to NI, you need to hold an authorisation associated with your XI EORI. You cannot use your own CFSP authorisation within TSS for Entry Into Declarant's Records (EIDR).

The following government guidance provides further information on CFSP authorisation types:

- 'Apply to use simplified declarations for imports' on [GOV.UK](#)
- 'Making a simplified frontier declaration' on [GOV.UK](#)

The TSS simplified journey for goods movements from GB to NI has a number of steps, set out as follows:

1. **Entry Summary Declaration:** a safety and security declaration, known in TSS as the Entry Summary Declaration, is required for goods movements from GB into NI

The Entry Summary Declaration must be submitted prior to the goods entering NI and is the responsibility of the person operating the means of transport on which the goods are brought into NI. This person is commonly referred to as the carrier.

TSS can support you to generate this declaration for goods moving from or via GB into NI. For controlled goods, additional information will be required on the Entry Summary Declaration. Further guidance is available in the [Guidance on controlled goods and the Online Tariff Tool](#) on NICTA. As the Entry Summary Declaration is not a customs declaration and is the obligation of the carrier, carriers may choose to use TSS to submit the Entry Summary Declaration even if the importer wants to make their own arrangements to submit the customs declaration outside of TSS.

Where the carrier chooses to use TSS for the Entry Summary Declaration, but the importer wants to declare the goods outside of TSS, the carrier can select an **ENS Only Reason**, and no Simplified Frontier Declaration or Supplementary Declaration will be generated. To use this process, you will be required to select an appropriate reason. See the [ENS Step-by-step guide: Standard Process and Consignment First Process](#) guide on NICTA for the full list of reasons available.

2. **Simplified Frontier Declaration:** this is the first part of the customs declarations on the TSS Simplified Journey

A Simplified Frontier Declaration, usually auto-generated by TSS from the information provided in the Entry Summary Declaration, is made before the goods movement using a simplified data set. It is the responsibility of the Importer of Record to ensure the Simplified Frontier Declaration is submitted.

3. **Supplementary Declaration:** this is the second part of the customs declaration. This full electronic declaration is required after goods move from GB into NI

TSS will create a 'draft' Supplementary Declaration for you and auto-populate it with some of the required information from the Entry Summary Declaration / Simplified Frontier Declaration already submitted through TSS. Some of the pre-populated fields are editable and may be amended where required. TSS will notify HMRC of the changes made accordingly. You must complete the additional data required for the successful submission of the Supplementary Declaration. The [Data guide: TSS declaration data requirements](#) on NICTA outlines the data requirements for completing a Supplementary Declaration successfully in TSS.

There are cases where the Supplementary Declaration may not be auto-generated from the Simplified Frontier Declaration. An example of where this might happen is if you are using certain special procedures, where you may need to submit a Full Frontier Declaration. See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for which special procedures require a standalone Supplementary Declaration or Full Frontier Declaration and how to submit these declarations in TSS.

It is the importer's obligation to provide the remaining data, complete and then submit any draft Supplementary Declarations created in TSS where the procedure is available on the TSS simplified journey. Please see the [Appendix](#) of this guide for a full list of the journeys where Supplementary Declarations are and are not supported by TSS.

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

If you need to submit large volumes of individual Supplementary Declarations per calendar month, you can reduce the number of Supplementary Declarations you submit by consolidating them into **Periodic Declarations**.

Periodic Declarations enable traders to consolidate Supplementary Declarations that have similar core criteria – resulting in the submission of one collective Supplementary Declaration for the relevant calendar month. You may submit multiple Periodic Declarations in a calendar month for the Supplementary Declarations raised in TSS.

For further details please refer to the [Periodic Declaration: General Guidance](#) on NICTA.

If duty payment is required, the duty liability calculation is made available on the TSS Supplementary Declaration after the successful submission of the Supplementary Declaration to HMRC's Customs Declaration System (CDS). The [Payments: Step-by-step guide using TSS](#) on NICTA has more information on the duty payment process.

4. **A Final Supplementary Declaration** is submitted by TSS at the end of a reporting period for traders using the TSS simplified journey

A Final Supplementary Declaration details the number of Supplementary Declarations finalised for the reporting period compared to the number of Supplementary Declarations due. TSS will generate a Final Supplementary Declaration for all Supplementary Declarations successfully submitted for arrivals with a tax point date in the previous calendar month, also known as a reporting period.

TSS will submit the Final Supplementary Declaration for traders using TSS CFSP authorisation as well as for traders using their own CFSP authorisation in the TSS Portal. For traders using their own CFSP authorisation, there is the provision to submit multiple Final Supplementary Declarations if the trader uses multiple software packages and completes Supplementary Declarations outside TSS.

TSS has an obligation to submit the Final Supplementary Declaration only for the Supplementary Declarations raised in the TSS Portal.

Traders using their own CFSP authorisation on the TSS Portal will be advised by email that a Final Supplementary Declaration for all Supplementary Declarations in TSS has been submitted successfully on their behalf. These traders will be able to view, print and download their Final Supplementary Declaration reports from their company profile.

The Final Supplementary Declaration reporting is automated and no interaction from the trader is required.

This guide covers the submission of the Supplementary Declaration and will help you prepare and submit the Supplementary Declaration. It will provide a step-by-step walkthrough of the process.

Step-by-step instructions on how to complete a Supplementary Declaration are covered in the following sections of this guide:

- [How can I prepare for the completion of a Supplementary Declaration?](#)
- [Step-by-step walkthrough of completing the Supplementary Declarations in TSS](#)



See also the [Data guide: TSS declaration data requirements](#) on NICTA, which outlines data requirements for completing a successful Supplementary Declaration in TSS.

3 How can I prepare for the completion of a Supplementary Declaration?

There are a few key steps you should undertake before completing a Supplementary Declaration on the TSS Portal.

1. **Ensure you are authorised** under the UK Internal Market Scheme (UKIMS) to declare that your goods are ‘not at risk’ of moving to the EU. Details on ‘not at risk’ goods can be found on [GOV.UK](#)

The UK Internal Market Scheme is an enhanced and expanded trusted trader scheme. Further details on the scheme and how to get authorised can be found on [GOV.UK](#).

2. **Check if you can claim a customs duty waiver.** If your goods are ‘at risk’ (i.e., ‘at risk’ of moving into the EU), you may be able to claim a waiver on tariffs. More details on how to claim a customs duty waiver can be found on [GOV.UK](#)
3. See the [Tariffs on goods movements into NI](#) guide for step-by-step instructions on options to minimise your tariff exposure, or watch the [Tariffs on goods entering NI – what are your options?](#) webinar on NICTA. **It is highly recommended that you consult this guidance, so you do not pay more than you need to**
4. **Ensure that you hold the data required** for completion of the Supplementary Declaration:
 - For an overview of data required for standard goods, please refer to the [Supplementary Declarations: Checklist for traders of standard goods](#) guide on NICTA
 - For a more comprehensive list of data required, please refer to the [Data guide: TSS declaration data requirements](#) on NICTA
5. **Determine the Commodity code for the goods** that you move. Guidance on finding commodity codes for imports can be found on [GOV.UK](#). It’s recommended that once the commodity codes are determined, you keep the commodity code page on [GOV.UK](#) open to help you consult the requirements and conditions

If eligible, you may want to consider grouping simplification, which allows traders to group together multiple goods items under a single commodity code that attracts the highest rate of duty to reduce the number of items you need to declare on the Supplementary Declaration. See the [Simplify your customs declarations: group goods under one commodity code](#) guide on NICTA for more information and requirements.

6. **Identify whether your goods are eligible for the preferential tariff.** Please see [GOV.UK](#) guidance on claiming preference and how to identify whether or not you can claim preferential treatment under the relevant trade agreements

7. **Determine the Procedure Code and Additional Procedure Code** you are using for the goods. Duty, import VAT, and/or excise duty relief can be claimed depending on the Procedure Code and Additional Procedure Code used if you are eligible and the codes are applicable to your goods movement
- **A Procedure Code** is a four-digit code and is used to identify the requested procedure the goods are going into (such as Free Circulation), and the previous procedure they are coming from (for example, Customs Warehousing). See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for more information on what Procedure Codes are supported on the TSS simplified journey
 - **An Additional Procedure Code** is a three-digit code used to identify any supplementary conditions that apply to your goods. See the [Data guide: TSS declaration data requirements](#) on NICTA for more information on Additional Procedure Codes supported on the TSS simplified journey. Further explanation and an index list can be found on [GOV.UK](#): Appendix 2 contains the specific completion rules instruction for each three-digit Union and National Additional Procedure Code that can be used for imports
8. **Pay any charges.** Any charges due on Supplementary Declarations submitted through the TSS Portal can be paid through:
- The Trader's Duty Deferment Account (DDA) which appears as 'Deferred Payment' in the TSS Portal: this allows the deferment of duty, import VAT, excise, and other charges. No payment through TSS is required
 - Card payment through TSS ('TSS DDA' in the TSS Portal): this Duty Deferment Account (DDA) owned by TSS allows the deferment of duty, import VAT, excise, and other charges. This option uses the TSS DDA to pay HMRC for customs debt on your behalf. TSS will ask you to make a payment of any customs debt through the TSS Portal
- Please refer to the [Payments: Step-by-step guide using TSS](#) for detailed information for all available **Methods of Payment (MoP)** in TSS.
9. **Keep relevant documents.** You may need to **keep copies of the following documentation ready**, which will help you complete your Supplementary Declaration:
- Commercial invoice and other customs paperwork (e.g., packing list)
 - Documents relating to licensing/prohibitions & restrictions (if applicable)
 - If you are seeking to use the preference in the UK-EU Trade and Cooperation Agreement (TCA), you will need to keep documents relating to the origin of the product so you can demonstrate proof that the goods satisfy the origin requirements of the TCA

4 Step-by-step walkthrough of the TSS Supplementary Declaration process

This section provides a step-by-step walkthrough of how to complete a Supplementary Declaration on the TSS Portal. Please refer to the [Data guide: TSS declaration data requirements](#) on NICTA for support with each data element.

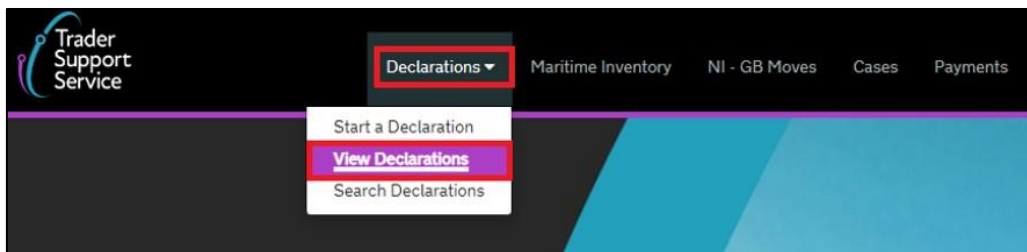
4.1 Populate consignment (header) level information

As an importer using **the TSS simplified journey**, you will have to complete the draft Supplementary Declaration that is auto-generated in TSS after the goods have arrived at the NI Point of Entry and the related pre-lodged Entry Summary Declaration / Simplified Frontier Declaration receives 'Arrived' status in TSS.

TSS will auto-populate a number of fields in the Supplementary Declaration for each arrived consignment from the data provided on the Entry Summary Declaration / Simplified Frontier Declaration. The step-by-step instructions below specify which fields are auto-populated and which fields must be manually populated. Please contact the [TSS Contact Centre](#) or raise a case via the [TSS Portal](#) if you need further support to complete a Supplementary Declaration.

4.2 Completing your Supplementary Declaration at the consignment (header) level

Navigate to the Supplementary Declaration by logging into the [TSS Portal](#), and then click on the **Declarations** tab at the top of the page, followed by **View declarations**.



All draft Supplementary Declarations will be listed on the **Declarations** page of the TSS Portal via the **Supplementary Declarations (by consignment)** section, in the subsection labelled **Draft SUP Declarations** or via the **Quick Filter; Supplementary Declarations (SD) Draft**:

Home > View Declarations Search all Declarations

View Declarations

Quick Filters

Pre-movement to-dos				Post-movement to-dos			
Entry Summary Declarations (ENS): Draft 18823	Entry Summary Declarations (ENS): Input Required 668	Full Frontier Declarations (FFD): Input Required 1016	Simplified Frontier Declarations (SFD): Input Required 447	Supplementary Declarations (SD): Draft 4147	Supplementary Declarations (SD): Input Required 920	Supplementary Declarations (SD): Overdue 5326	Supplementary Declarations (SD): Pending payment 310

Select Type and Status to view Declarations

Declaration Type	Declaration Status
ENS Declarations (by movement) <input type="checkbox"/>	Draft SUP Declarations <input type="checkbox"/>
ENS Declarations (by consignment) <input type="checkbox"/>	Input Required SUP Declarations <input type="checkbox"/>
SFD Declarations (by movement) <input type="checkbox"/>	Processing SUP Declarations <input type="checkbox"/>
SFD Declarations (by consignment) <input type="checkbox"/>	Pending Payment SUP Declarations <input type="checkbox"/>
Supplementary Declarations (by consignment) <input checked="" type="checkbox"/>	Tax Calculation Verification Declarations <input type="checkbox"/>
Full Frontier Declarations (by consignment) <input type="checkbox"/>	Payment Received SUP Declarations <input type="checkbox"/>

Use the [Search tab](#) or [Created period](#) drop-down to navigate to the Supplementary Declaration that is required.

Open the Supplementary Declaration record by clicking on the [Local Reference Number](#).

Supplementary Declarations (by consignment) - Draft SUP Declarations Created this week

Local Reference Number	Importer Account	Status	Arrival Date/Time	Does Consignment contain goods subject to control, licence or certification?	Any procedure(s) not
SUP00000000085906	Trader Two.	Draft	20/11/2023 22:41:08	No	
SUP00000000085904	Trader Two.	Draft	27/11/2023 15:16:57	Yes	No

Previous Movement Information

Clicking the drop-down arrow on the [Previous Movement Information](#) banner will list the following fields:

Home > Declarations > SUP00000000069641

Previous Movement Information

Previous Movement Information

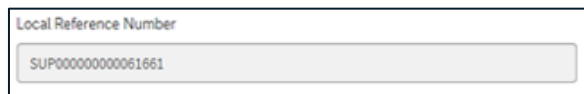
ENS Declaration Reference: DEC000000000342324	SFD Declaration Reference: DEC000000000342325
Arrival Information: Belfast Port (TEST) (GBAUBELBELBEL) on 17/10/2022 15:51:58	Transport Document Number: MB123466789

- **ENS Declaration Reference** – a unique identifier for the Entry Summary Declaration associated with your consignment
- **SFD Declaration Reference** – used for the Frontier Declaration, this will be a unique identifier for the consignment associated with your Supplementary Declaration
- **Arrival Information** – the date and location of your goods arrival
- **Transport Document Number** – the reference number of the applicable transport document. For RoRo, this is the reference number of the Road Consignment (CMR) note. If required, you can also use the Entry Summary Declaration and Simplified Frontier Declaration references to find the respective entries for this consignment. See the [How to use the TSS Portal](#) guide on NICTA for more support.

4.2.1 Consignment (header) level data completion

Within the Supplementary Declaration, some fields of data are auto-populated by the TSS Portal, and other fields will require additional input of data before submission of your Supplementary Declaration.

1. A **Local Reference Number** will be auto-generated for your declaration starting with the prefix 'SUP'. This will be unique to the consignment

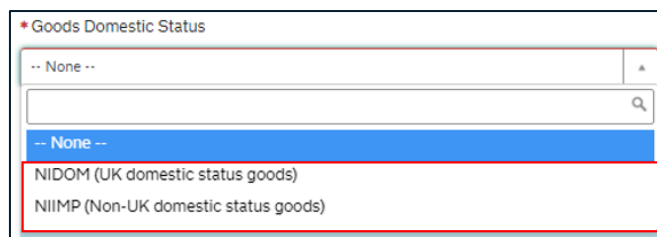

 A screenshot of a form field labeled "Local Reference Number". The field contains the text "SUP0000000000061661".

2. An **SFD Declaration Reference** number will be auto-populated to reflect the declaration reference for the consignment (header) level data of the previous declaration

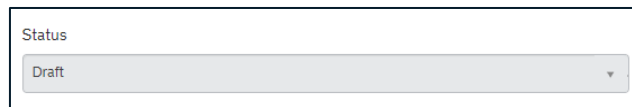

 A screenshot of a form field labeled "SFD Declaration Reference". The field contains the text "DEC000000000330431".

3. Select the **Goods Domestic Status** from the drop-down; this defaults to 'NIDOM (UK domestic status goods)' which applies to the majority of GB to NI movements

'NIIMP (Non-UK domestic status goods)' is used for goods coming to NI from the Rest of the European Union (RoW excluding EU) or when entering or being diverted from a special procedure.

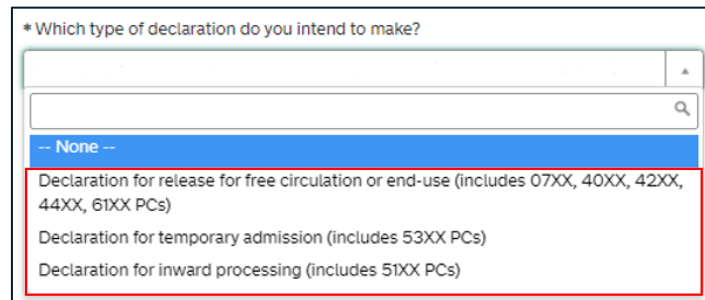

 A screenshot of a dropdown menu titled "Goods Domestic Status". The menu is open, showing three options: "-- None --", "NIDOM (UK domestic status goods)", and "NIIMP (Non-UK domestic status goods)". The "NIDOM (UK domestic status goods)" option is highlighted in blue.

4. The **Status** of the declaration is read-only and changes after submission. This will be in 'Draft' status when starting a declaration and will automatically update as the declaration is processed


 A screenshot of a web form showing a dropdown menu labeled 'Status'. The dropdown is currently set to 'Draft'.

5. **Which type of declaration do you intend to make?**

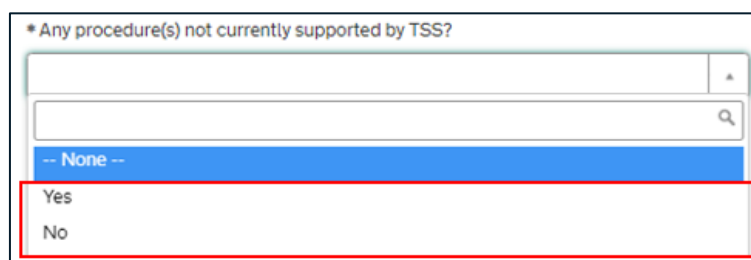
The TSS Portal will default to the first option of the 'Declaration for release for free circulation or end-use' procedure. Traders must ensure the correct type of declaration is selected for their goods at time of movement into NI. Check whether your goods are going to be released into free circulation or whether they are going into a special procedure. Select the type of declaration that applies to the unique circumstances/conditions of the movement.


 A screenshot of a web form titled '* Which type of declaration do you intend to make?'. The dropdown menu is open, showing options: '-- None --', 'Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 44XX, 61XX PCs)', 'Declaration for temporary admission (includes 53XX PCs)', and 'Declaration for inward processing (includes 51XX PCs)'. The first option is highlighted in blue.

Special procedures require the entry of a specific **Procedure Code**. For customs special procedures, please be aware of the procedure and additional procedure codes that TSS is supporting. See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for more information.

6. Answer the **Any procedure(s) not currently supported by TSS?** question

If your **Procedure Code** is not available in the TSS Portal, you must answer 'Yes' to this question. TSS will contact you once the **Procedure Code** is available in the TSS Portal for use. You can save and exit the Supplementary Declaration and submit once available.


 A screenshot of a web form titled '* Any procedure(s) not currently supported by TSS?'. The dropdown menu is open, showing options: '-- None --', 'Yes', and 'No'. The 'Yes' option is highlighted in blue.



7. In the **Parties** section, check that the EORI numbers for the **Importer EORI** (the GB or XI EORI number of the declarant/person bringing the goods into NI) and the **Exporter EORI** are correct (as per the **Incoterm** agreed between parties). If incorrect, contact the [TSS Contact Centre](#) by raising a case via the TSS Portal

Note: If you are declaring goods 'not at risk' by using NIREM, you must use the EORI number that is associated with your UK Internal Market Scheme (UKIMS) authorisation in the Importer EORI field. If a non UKIMS associated EORI was used as the Importer EORI at Entry Summary Declaration (ENS) / Simplified Frontier Declaration (SFD) stage, the TSS will replace the non UKIMS associated EORI number with your UKIMS aligned EORI number if this information is available on your Company Profile.

8. **Importer Parent Organisation EORI** is an optional field for cases where a child company is using a parent company DDA for the deferment of duty, import VAT, excise, and other charges
- The field is visible only if **Do you need to use a Parent Organisation Authorisation on your declarations** is answered with 'Yes' on the company profile. In these cases the **Importer Parent Organisation EORI** is either auto-populated with the relevant GB or XI parent company EORI number or is blank and editable depending on the company profile set up

Parties	
* Importer EORI	Importer Parent Organisation EORI
GB000012340005	

- If **Do you need to use a Parent Organisation Authorisation on your declarations** is answered with 'No' on the company profile, the **Importer Parent Organisation EORI** field is not visible or available for input on the Supplementary Declaration

Should you wish to use the DDA of your parent company to defer customs charges please review the **Do you need to use a Parent Organisation Authorisation on your declarations** field in your company profile and make the respective changes. For details on how to do so please see the [Registration: Step-by-step guide using TSS](#) on NICTA.

Note: functionality for traders to have visibility, authorise and manage related parties (e.g., Carrier, Haulier, ENS Submitter and Exporter) on their declarations is in the '**Related Parties**' section in the Company profile.

This functionality is not triggered for Agents acting on behalf of the Importer.

9. The **Transport Details** section is auto-populated from the Entry Summary Declaration data submission

Note: If completing a standalone Supplementary Declaration (where you haven't submitted your Entry Summary Declaration / Simplified Frontier Declaration through

TSS), you will need to populate these fields with the relevant supporting data for the goods movement.

Transport Details	
* Total Packages 20	Nationality of Means of Transport United Kingdom
* Type of Movement RoRo (Accompanied / Unaccompanied)	Identity Number of Transport MB80 MBB

10. **Total Packages** is tallied with the item line totals

* Total Packages 12

11. **Nationality of Means of Transport** is the nationality of the active means of transport crossing the border

* Nationality of Means of Transport United Kingdom

12. **Type of Movement** refers to the mode of transportation at the border. This is the active means of transport used for the goods to arrive in NI

* Type of Movement RoRo (Accompanied / Unaccompanied)
-- None --
RoRo (Accompanied / Unaccompanied)
Air

13. **Identity Number of Transport** relates to the means of transport on which the goods are directly loaded on at the time of presentation at the customs office of import (e.g., the vehicle registration number of the truck for RoRo cargo)

* Identity Number of Transport K55 CAD

14. **Destination Country** will default to 'United Kingdom' for NI

If onward supply relief (OSR) procedure is being used the destination code should not be GB or IM; the country of destination must be an EU member state (e.g., Ireland)

*Destination Country	
United Kingdom	✕ ▼

15. **Trader Reference** is a free-text field populated by the declarant/submitter in the Entry Summary Declaration at consignment (header) level

Trader Reference
xxx

The text is carried through to the Simplified Frontier Declaration and Supplementary Declaration from the Entry Summary Declaration. You should update this field with your own additional information (e.g., a movement reference number for the goods, purchase order number, a collection point, etc.).

16. Confirm any additions or deductions to the customs value in the **Header Additions/Deductions** section

Header Additions/Deductions	
Freight Charge	Freight Charge Currency
<input type="text"/>	Pounds Sterling ✕ ▼
Insurance	Insurance Currency
<input type="text"/>	Pounds Sterling ✕ ▼
VAT Adjustment	VAT Adjustment Currency
<input type="text"/>	Pounds Sterling ✕ ▼

In this section, depending on your **Incoterms**, you may need to declare any **Freight Charge**, **Insurance**, or **VAT Adjustment** for your value build up. For further information please see [How to use Incoterms®2020](#) guide on NICTA or the International trade contracts and incoterms overview on [GOV.UK](#).

The currency defaults to 'Pounds Sterling' but can be amended to another currency if required.

For consignments where more than one Supplementary Declaration is raised, the amounts in these fields must be apportioned across all subsequent Supplementary Declarations. For details on how to apportion costs, please refer to the [Data guide: TSS declaration data requirements](#) on NICTA.

In the **Invoices and Goods** section at the consignment (header) level, you will see the **Customs Warehouse Identifier** and **Supervising Customs Office** fields, which require completion for goods under special procedures described in the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA. For goods where the declaration for release for free circulation or 'end-use' procedure is used, leave those fields blank.



Invoices and Goods

Customs Warehouse Identifier

Supervising Customs Office

17. Where a fixed rate of exchange is stipulated in the contract of sale and is being used to convert currency and declare **Freight Charge** and **Insurance** in 'Pounds Sterling' in the **Header Additions/Deductions** section, you should enter it in the **Exchange Rate** field for evidence purposes

Alternatively leave the **Exchange Rate** field blank.

Exchange Rate

18. Select the associated **INCOTERM** using the drop-down list

INCOTERM

-- None --

-- None --

Ex works

Free carrier

Carriage paid to

Carriage and insurance paid to

Delivered at terminal

Delivered at place

Delivered duty paid

19. The **Location of Goods (Border Release)** is a drop-down menu of the border locations for ports and airports (locations) of entry. If this field is pre-populated, you cannot complete the **Location of Goods (Other Releases)**. This must be the final clearing location of the goods

* Location of Goods (Border Release)

Belfast Port (GBAUBELBELBEL)

Location of Goods (Other Releases)

20. The **Location of Goods (Other Releases)** is a free-text field for use where the location of customs clearance is inland from the port or for special procedures. If this field is populated, you cannot complete the **Location of Goods (Border Release)**

* Location of Goods (Other Releases)

21. **Delivery Location Country** will default to 'United Kingdom'


 A screenshot of a web form field labeled "Delivery Location Country". The field contains the text "United Kingdom" and has a small 'x' icon and a dropdown arrow on the right side.

22. Add the **Delivery Location Town**. This is the place where the goods are delivered to (i.e., the town from the delivery address). You do not have to complete this field or the **Delivery Location Town** field if the **UN/LOCODE** is completed


 A screenshot of a web form field labeled "Delivery Location Town". The field contains the text "BELFAST".

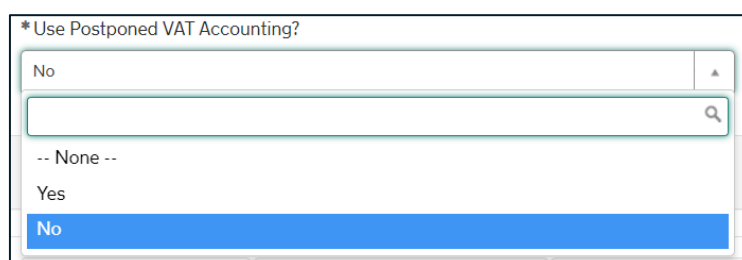
23. The **UN/LOCODE** is the location up to which the **Incoterms** apply. Use this field to search for the correct code or select from the drop-down menu. You can view the country and town/city associated with the code when searching. If you complete this field, you do not have to complete the **Delivery Location Country** or the **Delivery Location Town**


 A screenshot of a web form field labeled "UN/LOCODE". The field is empty and has a search icon and a dropdown arrow on the right side.

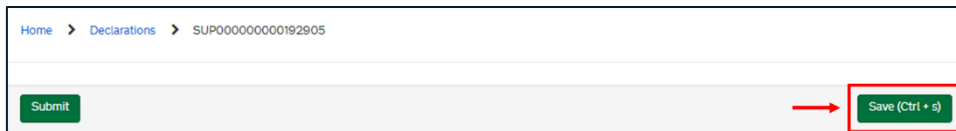
24. **Use Postponed VAT Accounting?** This question is only relevant if you are importing:

- From 'RoW excluding EU' to NI
- Non-domestic goods entered under a customs special procedure in GB for release into free circulation in NI
- From the Channel Islands of Jersey and Guernsey (which are considered as RoW excluding EU locations for VAT purposes) to NI

Respond 'No' to the question **Use Postponed VAT Accounting?** if there is no VAT liability and/or the goods are 'NIDOM' status.


 A screenshot of a dropdown menu titled "*Use Postponed VAT Accounting?". The menu is open, showing options: "No", "-- None --", "Yes", and "No" (highlighted in blue). There is a search icon in the top right corner of the menu.

25. Then, press **Save (Ctrl + s)**



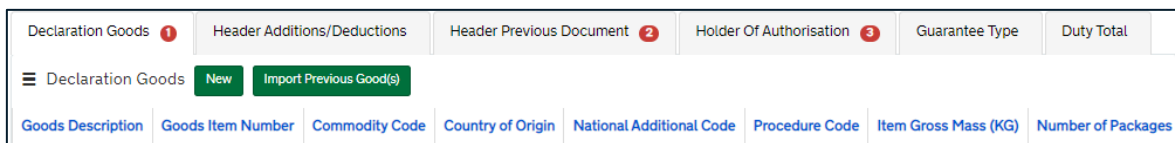
Home > Declarations > SUP000000000192905

Submit Save (Ctrl + s)

4.2.2 Related records at the consignment (header) level

At the bottom of the consignment (header) level form, there are a number of tabs (**Related Records**) that hold details of your consignment. See the [Data guide: TSS declaration data requirements](#) on NICTA for a detailed explanation on each of these tabs and fields:

- **Declaration Goods** – goods items within the consignment
- **Header Additions/Deductions** – for other types of additions/deductions not listed above; for a complete list of all types of additions and deductions you may need to declare, see Appendix 10 on [GOV.UK](#)
- **Header Previous Document**
- **Holder of Authorisation**
- **Guarantee Type**
- **Duty Total**



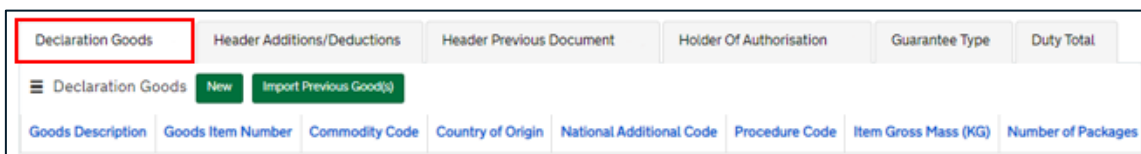
Declaration Goods **1** | Header Additions/Deductions | Header Previous Document **2** | Holder Of Authorisation **3** | Guarantee Type | Duty Total

☰ Declaration Goods New Import Previous Good(s)

Goods Description | Goods Item Number | Commodity Code | Country of Origin | National Additional Code | Procedure Code | Item Gross Mass (KG) | Number of Packages

The number in red on the tab relates to the total number of records detailed within the tab.

1. **Declaration Goods**. Use this tab to update information on your goods at an item line. Populate item line information in this section

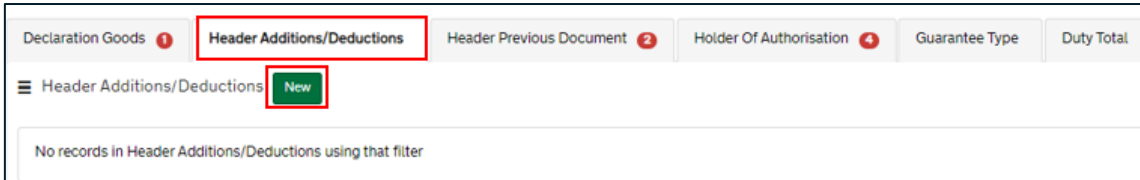


Declaration Goods **1** | Header Additions/Deductions | Header Previous Document | Holder Of Authorisation | Guarantee Type | Duty Total

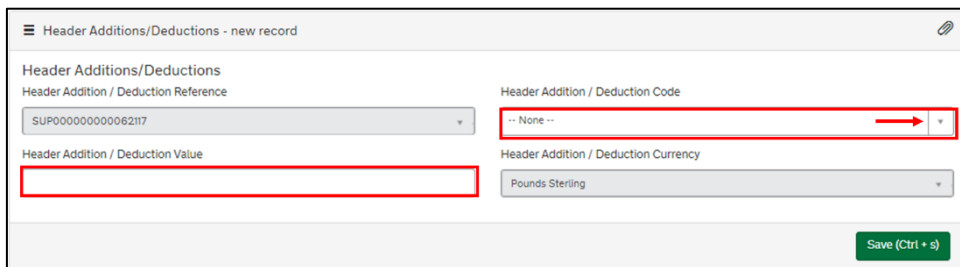
☰ Declaration Goods New Import Previous Good(s)

Goods Description | Goods Item Number | Commodity Code | Country of Origin | National Additional Code | Procedure Code | Item Gross Mass (KG) | Number of Packages

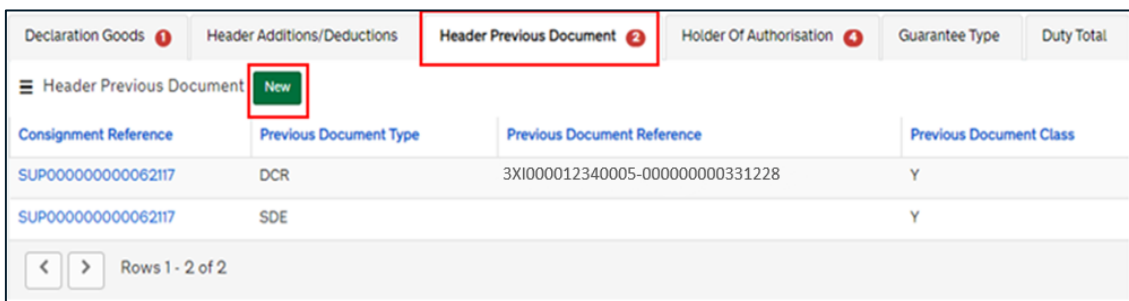
2. **Header Additions/Deductions**. Use this tab to add consignment additions/deductions not captured in the earlier fields (e.g., in addition to previously entered freight charges, insurance, and VAT adjustment). For a complete list of all types of additions and deductions you may need to declare, see Appendix 10 on [GOV.UK](#)



Click **New** to add a new addition or deduction. Complete the details on the form using the selection list for the **Header Addition/Deduction Code**, adding the associated positive or negative value to the **Header Addition/Deduction Value** field. For example, if the goods are being moved under the **Incoterm Ex works (EXW)**, the freight charge must be declared here as a positive value under the **Header Addition/Deduction Value**.



3. **Header Previous Document**. Use this tab to show the list of documents linked to this consignment. Some of these documents are added automatically by TSS and are visible to you on this tab



Additional **Header Previous Documents** can be added at the consignment (header) level by selecting the **New** button and completing the details on the form.

The fields are populated as follows:

- The **Previous Document Class** options are 'Y' (initial declaration of goods under simplified procedure) or 'Z' (previous document)

NOTE: 'X' must not be used for **Previous Document Class** on Supplementary Declarations.



- The **Previous Document Type** field uses a drop-down list

See [GOV.UK](https://www.gov.uk) for a full list of document types.

- **Previous Document Reference** is a free-text field that allows you to add up to 35 characters as a reference for that document

4. The **Holder Of Authorisation** tab enables the importer to declare the type of customs authorisation held. You should use this data field to declare the EORI number against the appropriate authorisation type code. This should be done for each type of authorisation required to declare the goods to the customs procedure

If you are importing goods for release into free circulation (which will apply to most GB-NI movements), you don't need to enter specific authorisations into this field.

If you are using a special procedure (customs procedures other than release into free circulation), you should check the procedure completion notes on [GOV.UK](https://www.gov.uk) to determine requirements and if a specific **Authorisation Type Code** is required.

Note:

- TSS supports the use of a trader's own CFSP authorisation if they are authorised for Simplified Declaration Procedures (SDP)
- You cannot use your own CFSP authorisation within TSS for Entry in Declarants Record (EIDR)

The corresponding authorisation decision number must be declared in the **Document Reference (DE 2/3)** tab at the item line against the respective document code.

When completing a Supplementary Declaration in TSS the **Holder of Authorisation**, **Authorisation Type Code**, and **Authorisation Role ID** will be auto-populated from the Entry Summary Declaration / Simplified Frontier Declaration but can be edited if needed. Please note, TSS will inform HMRC if you edit this field.

Declaration Goods	Header Additions/Deductions	Header Previous Document 2	Holder Of Authorisation 3	Guarantee Type	Duty Total								
<div style="display: flex; justify-content: space-between; align-items: center;"> Holder Of Authorisation New </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Authorisation Type Code</th> <th style="width: 50%;">Authorisation Role ID</th> </tr> </thead> <tbody> <tr> <td>DPO</td> <td>XI363127805000</td> </tr> <tr> <td>CGU</td> <td>XI363127805000</td> </tr> <tr> <td>EIR</td> <td>XI363127805000</td> </tr> </tbody> </table>						Authorisation Type Code	Authorisation Role ID	DPO	XI363127805000	CGU	XI363127805000	EIR	XI363127805000
Authorisation Type Code	Authorisation Role ID												
DPO	XI363127805000												
CGU	XI363127805000												
EIR	XI363127805000												

Note: the **Authorisation Role ID** is the EORI number of the holder of authorisation.

Holder Of Authorisation - new record

Holder Of Authorisation

Consignment Reference

Authorisation Role ID

Authorisation Type Code

Authorisation Role Type

The **Authorisation Type Code** can be selected from the drop-down list if it needs to be edited. See [GOV.UK](https://www.gov.uk) for a full list of type codes.

5. **Duty Total**: this tab is used to advise how much duty will be paid on your consignment. The fields will be populated after the declaration is submitted and once duty total has been calculated. This is a read-only field

4.3 Completing your Supplementary Declaration at the item line

To add goods items to your consignment, you must select the **New** button on the **Declaration Goods** tab shown below:

Update the item line information on goods in the **Declaration Goods** tab. An item is described as a set of goods with the same commodity code and country of origin. **Client Job Number, Consignment Parent** and **Goods Reference Number** will all be auto-populated from the Entry Summary Declaration / Simplified Frontier Declaration.

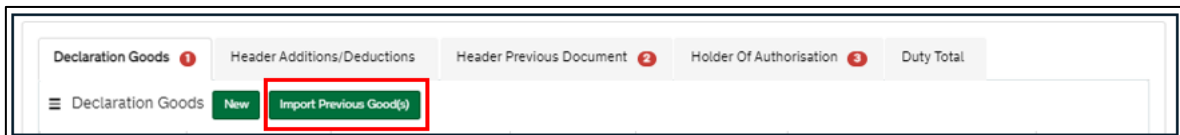
If you wish to add more item lines to your consignment, press the **Save and Add New** button to save the current item record and automatically open a new goods item line record for you to complete.



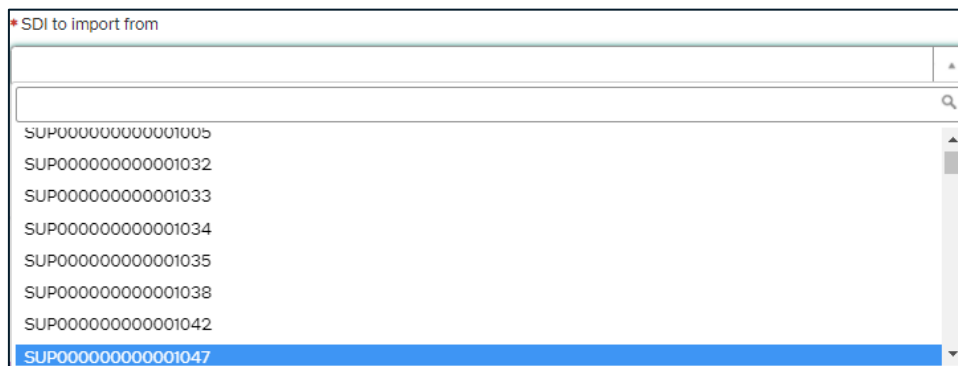
Alternatively press **Save (Ctrl + s)** to close the record and proceed with submission.

Import previous goods

1. If you declare the same type of goods on a regular basis, you do not have to repeat all of the steps to complete a Supplementary Declaration from scratch. Instead, you can copy item line goods information from one Supplementary Declaration to another. You must know the **Local Reference Number** of the declaration you want to copy the item line information from before you use this tool
2. Open the draft Supplementary Declaration you want to populate
3. Navigate down to the bottom of the page to the **Declaration Goods** tab. Select the **Import Previous Good(s)** button to open a new page



4. Enter the **Local Reference Number** (LRN) of the past Supplementary Declaration from which you want to import goods items



4. Select the **Goods to import** from the drop-down menu, which will populate once you complete the **SDI to import from** field. Search for a specific goods item by entering the **Commodity Code** or **Goods Description**



5. Press the **Submit** button once the goods have been selected. You will then be brought back to your declaration automatically and the goods item will be copied



Importing data from one Supplementary Declaration to another Supplementary Declaration:

- Will auto-populate:
 - All editable fields from the copied goods item
 - Any attached documents
- Will **not** auto-populate:
 - Read-only and TSS-generated fields
 - **Document ID**
 - **Reference Price**
 - **Invoice Number**
 - **Licence Number**
 - **Item Price**
 - **Additions and deductions**
 - **Net Mass** and **Gross Mass**
 - **Supplementary Units**

You can add up to 99 items to a Supplementary Declaration. If you try to add a new goods item record to a Supplementary Declaration that already has 99 goods items associated with it, a message will be displayed stating '**99 goods items limit has been reached, please raise another Supplementary Declaration to continue adding goods items**'.

You can create multiple Supplementary Declarations if you have more than 99 items.

The **Copy Consignment** option can be used to create a new Supplementary Declaration, copying all relevant information from the existing record into a new Supplementary Declaration.

The following fields will **not** be copied from the original Supplementary Declaration to subsequent Supplementary Declarations. These fields need to be manually split and apportioned across all Supplementary Declarations.

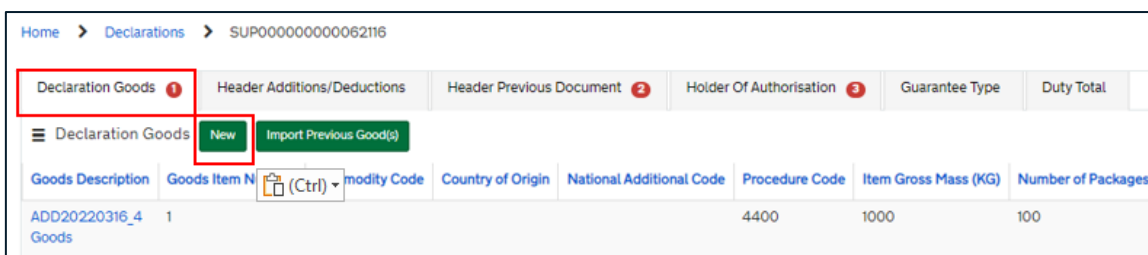
- Any **Header Additions/Deductions** fields including:
 - **Freight Charge**
 - **Freight Charge Currency**
 - **Insurance**
 - **Insurance Currency**
 - **VAT Adjustment**
 - **VAT Adjustment Currency**
- **Total Packages**
- **Declaration Goods**
- **Duty Total** (also known as Calculation of Taxes – Total)
- **Local Reference Number**
- **Status of the declaration** (unique to the Supplementary Declaration)

You can view all Supplementary Declarations associated with an Entry Summary Declaration / Simplified Frontier Declaration by using the Simplified Frontier Declaration list view on the TSS Portal and filtering on related Supplementary Declarations. Each Supplementary Declaration has a unique LRN, which can be used to distinguish it from any others.

The **Declaration Unique Consignment Reference** (DUCR) number in the **Header Previous Document** tab is a unique consignment reference number that links the Entry Summary Declaration, the Simplified Frontier Declaration and the Supplementary Declaration associated.

4.3.1 Adding new goods and updating item line information

Add new goods items or update item line information from the **Declaration Goods** tab.



Goods Description	Goods Item N	Commodity Code	Country of Origin	National Additional Code	Procedure Code	Item Gross Mass (KG)	Number of Packages
ADD20220316_4 Goods	1				4400	1000	100

For **Goods Information**, some fields may be auto-populated from the Entry Summary Declaration data submission (e.g., the **Commodity Code**, **Procedure Code**, and **Additional Procedure Code**) if the goods were declared as controlled on the Entry Summary Declaration.



Goods Information	
* Commodity Code 0406200000	National Additional Code
TARIC Additional Code	* Country of Origin United Kingdom
CUS Code	Country of Preferential Origin
* Preference 100	* NI Additional Information Codes -- None --
* Procedure Code 4000	* Additional Procedure Code 1CG
<p>INFORMATION: Changing the Procedure code may invalidate any Additional Procedure Code values. Invalid APC records will be removed.</p>	
* Goods Description Grated cheese	

1. Enter the **Commodity Code** for the goods

* Commodity Code

2203000100

If you are unsure what your commodity code is, please click [this link](#) which will take you to the HMRC tariff tool.

If you are unsure what your commodity code is, use the link to the HMRC tariff tool or visit GOV.UK to look up the correct commodity code.

2. The TSS Portal also allows users to search for **Commodity Codes** by short description

Goods Information

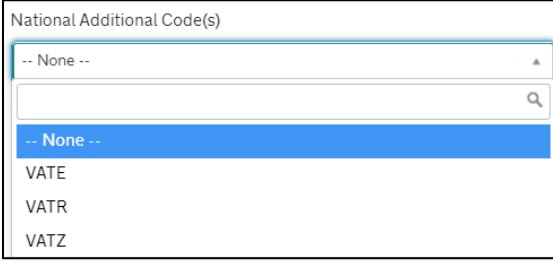
* Commodity Code

4820101000

0101210000	Pure-bred breeding animals
0101291000	For slaughter
0101299000	Other
0101300000	Asses
0101900000	Other
0102211000	Heifers (female bovines that have never calved)
0102213000	Cows

3. Some goods movements will require the addition of **National Additional Code(s)** for some **Commodity Codes**. For more details on this field, please refer to the [Data guide: TSS declaration data requirements](#) on NICTA

Note: If you wish to add multiple **National Additional Code(s)**, you can do so at the bottom of the item page. For more details, see the relevant [National Additional Codes](#) section of this guide. You cannot enter more than one VAT code.



National Additional Code(s)

-- None --

-- None --

VATE

VATR

VATZ

4. Some goods may require a **TARIC Additional Code** to be entered (e.g., vehicles with Ozone Depleting Substances (ODS) will have the choice between 4115 or 4999 **TARIC Additional Codes**)

If applicable, this will be listed in the [EU TARIC tool](#) or listed as required for the commodity code on the Northern Ireland Online Tariff on [GOV.UK](#). These codes indicate that there may be additional duty payable, for example duty applicable to some dairy or sugar products (identified by a Meursing code) or Anti-Dumping Duty (ADD). In some cases, more than one TARIC additional code could be supplied per item. **If this applies, all codes must be entered in single string (no blank spaces between them).**



TARIC Additional Code

4999

5. The **Country of Origin** is used to classify where goods were produced (or substantially transformed) and is used to determine duty rates. This will be mandatory unless you are claiming preference, in which case you are certifying that your goods satisfy the rules of origin of a specific trade agreement



Country of Origin

*Country of Preferential Origin

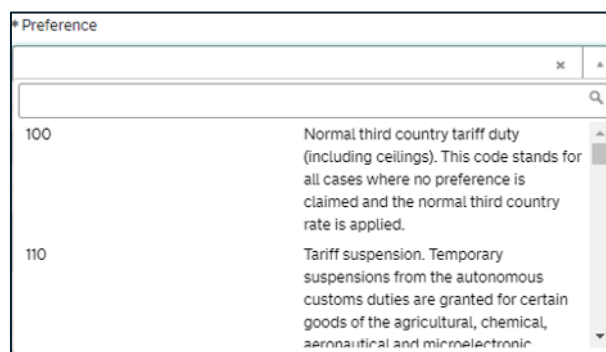
When moving controlled goods, if preference is being claimed and electronic licensing is being used to move goods, you should enter 'country of origin on the licence' into this field and 'country associated with the preference claim' into the **Country of Preferential Origin** field.

- It is imperative that you check the rules of origin on the trade agreement to make sure that you are compliant. These can be found in the UK's trade agreements on [GOV.UK](#)
- If your products are entering NI in free circulation, then you will need to check the appropriate preference under the EU free trade agreements and preference programs. See the 'Can you claim preferential tariffs as a result of EU-UK Trade and

Cooperation Agreement for GB to NI movements?’ section of the [Tariffs on goods movements into NI](#) guide on NICTA for more support

- Claiming preferential origin incorrectly on a customs form could lead to fines and penalties
6. If you are claiming preference (a tariff benefit under a trade agreement), populate the **Country of Preferential Origin** field (a country that is part of the trade agreement which the goods are claiming origin for to access the tariff benefit) instead of the **Country of Origin**
 7. **Preference** is a three-digit code that should be completed where the goods are entering a free circulation regime (including end-use), or where a claim to Tariff preference or quotas is established upon entry to the customs procedure

It indicates whether a reduction in, or relief from import duty applies. This includes specific duties and other equivalent charges applicable to Common Agricultural Policy (CAP) goods.



For goods imported from RoW excluding EU into NI and declared with **Additional Information Code** 'NIIMP', the declaration will be validated against both the UK Integrated Online Tariff and the Northern Ireland Online Tariff. In a limited number of cases the preference code requirements will not match in both tariffs. In such cases please refer to [GOV.UK](#) (EUPRF guidance) and [GOV.UK](#) (Appendix 4B) for further completion instructions.

8. When moving certain chemicals, the eight-digit **CUS Code** is added to identify the chemical. Review the **Search by Chemical** function on the Northern Ireland Online Tariff (see [GOV.UK](#)) to look up the appropriate **CUS Code**

CUS Code

9. You will be required to populate the **NI Additional Information Codes** field and declare if you are claiming an option to reduce the duty you pay



* NI Additional Information Codes

None of the above - goods are at risk and attract duty

-- None --

Goods are not 'at risk' (NIREM)

Within subsidy limit and claiming waiver (NIAID)

Preference under the TCA

None of the above - goods are at risk and attract duty

Consult Appendix 4B on [GOV.UK](https://www.gov.uk) for a description and usage of codes and then select from the following options:

- 'Goods are not 'at risk' (NIREM)'

You can select this option if you are authorised under the UK Internal Market Scheme and you can identify that your goods are 'not at risk' (see [GOV.UK](https://www.gov.uk) for further details).
- 'Within subsidy limit and claiming (a customs duty) waiver (NIAID)'
 - If you choose this option, in conjunction with 'NIDOM' in the field **Goods domestic status**, then the applicable duty will be offset against your customs duty waiver allowance
 - If 'NIIMP' is selected as the status of the goods, then the difference between the EU and UK tariff will be the amount of duty that is offset against the customs duty waiver allowance
- 'Preference under the TCA', i.e., the Trade and Cooperation Agreement (TCA) established between the EU and the UK sets out preferential arrangements
- 'None of the above' indicates that goods are at risk of moving to the EU and attract duty

If you would like to learn more about options to reduce the duty you pay (i.e., what it means to declare your goods not 'at risk', claim a customs duty waiver on 'at risk' goods or claim preference under the TCA), please see the [Tariffs on goods movements into NI](#) guide on NICTA.

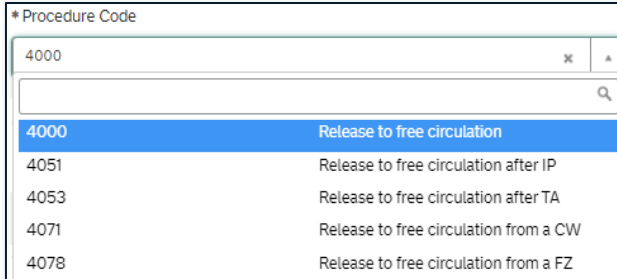
Note that if you select 'Preference under the TCA', you will be prompted to populate **Country of Preferential Origin**. For details on what this means, please see the [Data guide: TSS declaration data requirements](#) on NICTA.

* NI Additional Information Codes

Preference under the TCA

When using the EU TCA, Preference needs to be completed with code 300. Country of Preferential Origin needs to be an EU MS and Documents needs to be completed with one of the following codes: U110, U111 or U112.

10. Enter the **Procedure Code**. For example, where items are released into free circulation / home use, with no previous procedure in GB, this will be '4000'



* Procedure Code

4000

4000 Release to free circulation

4051 Release to free circulation after IP

4053 Release to free circulation after TA

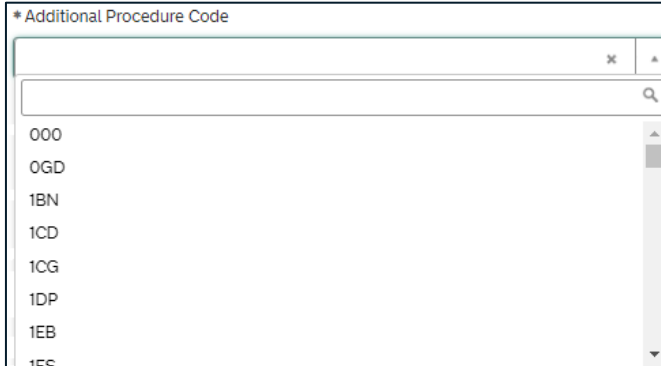
4071 Release to free circulation from a CW

4078 Release to free circulation from a FZ

11. The **Additional Procedure Code** will specify where the importer has customs requirements above and beyond the standard procedure. The standard TSS default code will be '000', which indicates no additional conditions apply. You should go through the conditions for all possible **Additional Procedure Codes** in relation to your **Procedure Code** before declaring '000'

'000' should only be selected if no other **Additional Procedure Code**, from those available, applies to the unique circumstances/conditions of the movement.

For controlled goods, the additional procedure codes of '1CG' for controlled goods or '1CD' for controlled drugs must be entered.



* Additional Procedure Code

000

0GD

1BN

1CD

1CG

1DP

1EB

1CC

12. Populate the **Goods Description** field with a plain language description of the goods that is precise enough for customs to be able to identify what the goods are



* Goods Description

Bicycles

13. Confirm the **Item Gross Mass** (weight) in kilograms for all packages. The weight (**Item Gross Mass**) needs to include all packaging (but not the carrier's equipment)



Measurement and Value	
* Item Gross Mass (KG)	* Net Mass (KG)
<input type="text" value="3000"/>	<input type="text"/>

- Add the **Net Mass** in kilograms, which excludes packaging. **Net Mass** (weight) is mandatory for all items. Note that packaging is defined as materials and components used in any packaging operation to wrap, contain, or protect the goods during transport. **Net Mass** must be equal to or less than the value you have populated for **Item Gross Mass**
- Populate the **Supplementary Units** field if the commodity code must be described not only by mass, but by a second measure such as volume in litres

Measurement and Value	
* Item Gross Mass (KG)	* Net Mass (KG)
<input type="text" value="3000"/>	<input type="text"/>
Supplementary Units	Statistical Value
<input type="text"/>	<input type="text"/>

- If applicable, this will be listed in the Northern Ireland Online Tariff (see GOV.UK) under the 'Value' column of 'Import measures and restrictions for the commodity code'. Where required, enter the supplementary units as a number
- When supplementary units are mandatory and there is no entry in this field, the following help text is returned at the bottom of the page

Tariff Requirements
SUPPLEMENTARY UNITS Supplementary Units required for the Commodity Code and Country of Origin/Country of Preferential Origin selected.

- Statistical Value** is a numerical value that may be required in certain circumstances. See the [Data guide: TSS declaration data requirements](#) on NICTA for more information on when **Statistical Value** is required

Statistical Value
<input type="text"/>

- Tax Type** code identifies the kind of duty or tax to be paid or secured, depending on the commodities being declared and the Procedure and Additional Procedure Codes entered. This corresponds to the tax base unit and tax base quantity

You can override the **Tax Type** where you have been authorised by HMRC. Please see GOV.UK for a full list of tax types. This field is used to declare additional duties and taxes.

Tax Type

-- None --

18. The **Tax Base Quantity** is the quantity of the goods and is based on the **Tax Base Units**. For example, if the **Tax Base Unit** is LTR (litres), enter the quantity in litres. If this field is required for the goods, it will show as mandatory

Tax Base Quantity

19. A **Tax Base Unit** will need to be declared on a Supplementary Declaration where the commodity code requires the declaration of a third quantity for goods clearance and controls (e.g., you need to enter pure alcohol content for certain alcoholic beverages)

The field is structured as follows: the measurement unit code is a three-letter code, and a qualifier (if present) is a single letter to indicate which type of third quantity is being entered.

Tax Base Unit

GBP* x ▲

EUR	Euro (used for statistical surveillance)
FC1	Factor
FC1X	Factor Hectolitre
GBP*	Pounds (£) Sterling
GFI	Gram of fissile isotopes
GP1	Gross Production
GP1X	Gross Production Hectolitre
GRM	Gram

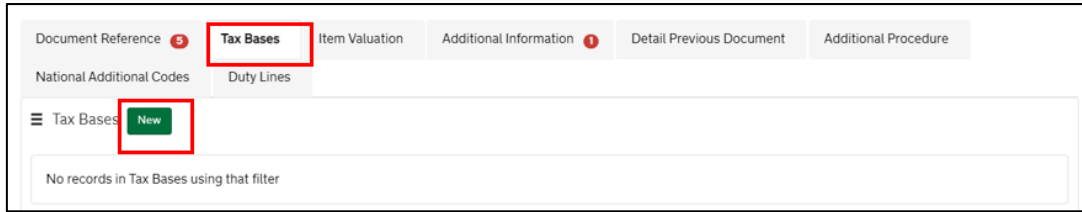
You can check measurement codes and their descriptions on [GOV.UK](https://www.gov.uk).

- Based on the **Commodity Code** and **Country of Origin** information entered, the system will provide you with guidance on the range of applicable **Tax Base Units** to enter (see screenshot below). This guidance is found in the **Tariff Requirements** section of the declaration, near the end of the page

TAX BASE UNITS

A tax base unit entry is needed to make a valid declaration for the Commodity Code and Country of Origin/Country of Preferential Origin selected, valid entries are LTR, LPA, HLT, ASV

- Additional **Tax Base Units** can be added in the **Tax Bases** tab, at the bottom of the page



20. The **Item Price / Amount** is the amount charged for the item and the currency used, as listed on the invoice – this field is mandatory

Where **Valuation Methods** other than Method 1 are used, the **Item Price / Amount** will be the customs value of the goods before any additions or deductions ([see above](#)). Check the **‘Working out the customs value of your imported goods’** guidance on [GOV.UK](#) for details.



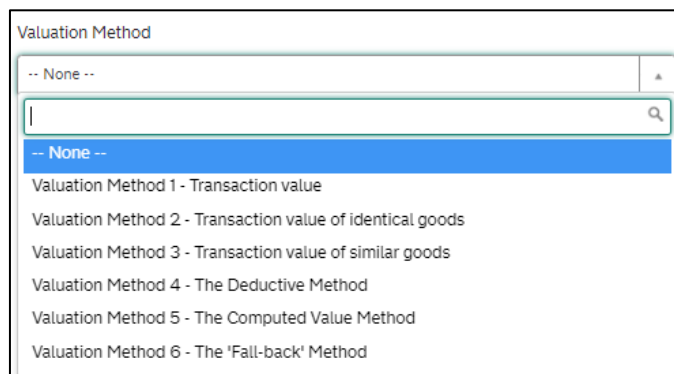
21. The **Item Currency** is the currency used to invoice the goods. A table of available currencies and their corresponding codes can be found on [GOV.UK](#)

22. The **Valuation Method** is the method used to determine the customs value of the goods

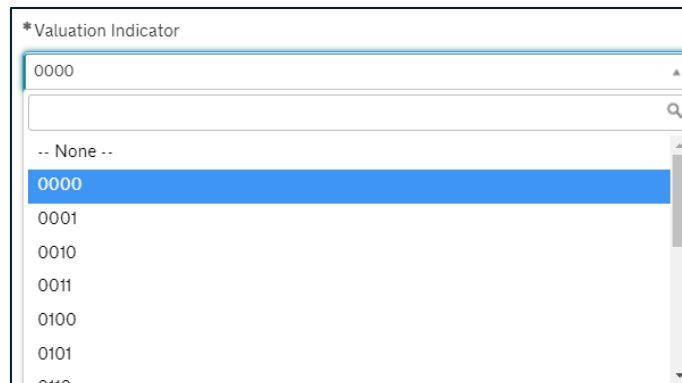
‘Valuation Method 1 – Transaction value’ is used for most international goods movements, where the value of the goods declared is based on the actual price of the goods which is shown on the seller’s invoice or other document against which payment is being made. Valuation Method 1 is the usual method of valuation and applies to over 90% of situations.

For cases in which there is no transaction value, or where the transaction value is not acceptable because the price has been distorted, importers need to consider, in hierarchical order, Valuation Methods 2 to 6 and apply the method that suits the case.

‘**Working out the customs value of your imported goods**’ guidance on [GOV.UK](#) gives an overview of all **Valuation Methods** and the requirements for each.

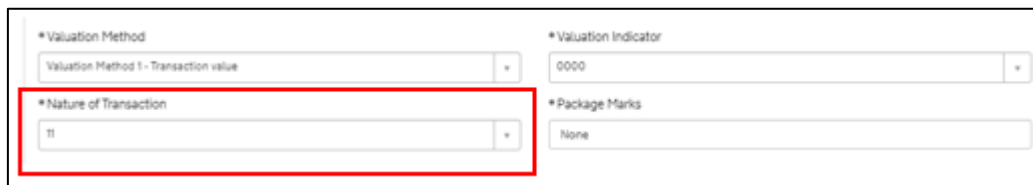


23. **Valuation Indicator** is a four-digit code that shows whether the invoice price for goods was affected by four specific factors. If any code other than '0000' is selected, then Valuation Method 1 cannot be used

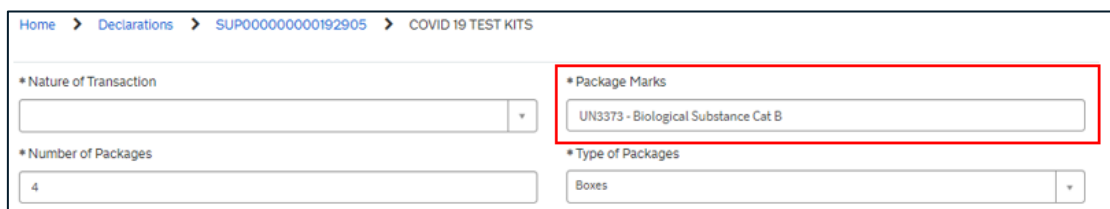

 A screenshot of a dropdown menu titled '*Valuation Indicator'. The menu is open, showing a search bar at the top and a list of options below. The first option is '0000', which is highlighted in blue. Below it are options for '0001', '0010', '0011', '0100', '0101', and '0110'. A search icon is visible on the right side of the search bar.

24. The **Nature of Transaction** is a one-digit or two-digit code describing the nature of the transaction, such as an outright sale, the return of goods, or aid shipments; the second digit is optional and may be left blank

A simple table setting out the relevant codes can be found on [GOV.UK](https://www.gov.uk). **Note:** if valuation by transaction value (Valuation Method 1) is being used, this should always be entered as '1'.


 A screenshot of a form section. It contains four fields: '*Valuation Method' (set to 'Valuation Method 1 - Transaction value'), '*Valuation Indicator' (set to '0000'), '*Nature of Transaction' (set to '11'), and '*Package Marks' (set to 'None'). The '*Nature of Transaction' field is highlighted with a red rectangular box.

25. The **Package Marks** will be auto-populated from the Entry Summary Declaration / Simplified Frontier Declaration. Where goods are containerised, the container number can be entered here to replace the shipping marks


 A screenshot of a declaration form. The breadcrumb trail at the top reads 'Home > Declarations > SUP00000000192905 > COVID 19 TEST KITS'. The form contains several fields: '*Nature of Transaction' (empty), '*Number of Packages' (set to '4'), '*Package Marks' (set to 'UN3373 - Biological Substance Cat B'), and '*Type of Packages' (set to 'Boxes'). The '*Package Marks' field is highlighted with a red rectangular box.

26. Update the **Number of Packages** and the **Type of Packages** from the drop-down list

* Nature of Transaction: 11

* Number of Packages: 4

* Invoice Number: [Empty]

* Package Marks: UN3373 - Biological Substance Cat B

* Type of Packages: Boxes

Buttons: Delete Item

Required information: Commodity Code, Country of Origin, NI Additional Information Codes, Item Price

27. Input the **Invoice Number**

Note that TSS will populate the invoice as a document to declare with the reference number provided. Where multiple invoices apply to the goods item, they can be entered as a range rather than listing each individual invoice reference number.

* Nature of Transaction: 11

* Number of Packages: 30

* Invoice Number: [Empty]

* Package Marks: None

* Type of Packages: Boxes

28. The **Quota Order Number** field should be completed for movements from the RoW excluding EU to NI if you intend to make a claim for quota that is available on the commodity. Enter the order number of the tariff quota that applies and the Additional Information code 'NIQUO' will automatically be added in the **Additional Information** tab by TSS, to satisfy declaration completion requirements on claiming Quota

Quota Order Number

[Empty text input field]

29. Click **Save (Ctrl + s)** to save your progress

* Nature of Transaction: 11

* Number of Packages: 200

* Invoice Number: [Empty]

* Package Marks: BX-1234228/34

* Type of Packages: Boxes

Buttons: Delete Item, Save and Add New, Save (Ctrl + s)



30. If you wish to add more item lines to your consignment, use the **Save and Add New** button to open a new item line record. The system will save the current item line record and automatically open a new goods item line record for you to complete

The screenshot shows a form with several fields:

- * Nature of Transaction: dropdown menu with '11' selected.
- * Package Marks: text input field with 'BX-1234228/34'.
- * Number of Packages: text input field with '200'.
- * Type of Packages: dropdown menu with 'Boxes' selected.
- * Invoice Number: empty text input field.

 At the bottom, there are three buttons: 'Delete Item' (red), 'Save and Add New' (green, highlighted with a red box), and 'Save (Ctrl + s)' (green).

31. The **Tariff Requirements** section will appear near the bottom of the page at the item line after saving

Based on the **Commodity Code** and the **Country of Origin** and/or **Country of Preferential Origin** entered, you will receive guidance on the various Document Codes that relate to your goods.

The screenshot shows the 'Tariff Requirements' section with the following content:

- DOCUMENT REQUIREMENTS**
- Import control - CITES
- Y: Other conditions
 - C400: Presentation of the required "CITES" certificate. Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein. See also Document Codes, C635, C638 and Y900 - Import/export allowed after control
 - OR
 - Y900: Declared goods do not belong to the Washington Convention (CITES) Commission Reg 160/2017 amending Council Reg (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein. See also Document Codes C400, C635 and C638 - Import/export allowed after control
- Import control of organic products
- B: Presentation of a certificate/licence/document
 - C644: Certificate of inspection for organic products. Council Regulation (EC) No 834/2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91. See also document code Y929 - Import/export allowed after control
 - OR
 - Y929: Goods not concerned by Regulation (EC) No 834/2007 (organic products) Council Regulation (EC) No 834/2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91. See also document code C644 - Import/export allowed after control
- Veterinary control
- B: Presentation of a certificate/licence/document
 - C640: Common Health Entry Document for Animals (CHED-A) (as set out in Part 2, Section A of Annex II to Commission Implementing Regulation (EU) 2019/1715 (OJ L 261)), used for animals referred to in point (a) of Article 47(1) of Regulation (EU) 2017/625) - Import/export allowed after control
- SUPPLEMENTARY UNITS**
- Supplementary Units required for the Commodity Code and Country of Origin/Country of Preferential Origin selected.

32. The **Document Code** suggestions will appear in the following format:

- Document Code: description of the code

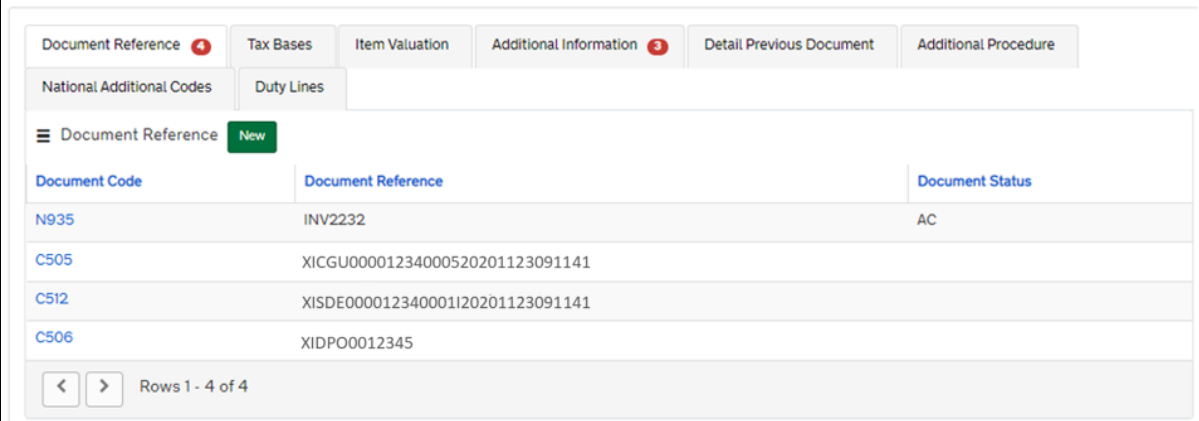
If you see multiple codes appear (e.g. Y929 and C644 in the screenshot above), you must choose the ONE correct code to enter in the **Document Code** field. Refer to the [instructions below on Document Codes](#) for advice on selecting the correct code for your situation.

You can also review guidance on how to correctly identify and enter **Document Codes** on your declaration in the [Document Code Guide](#) on NICTA.

4.3.2 Related records at the item line

You will then see several tabs to supplement the information provided in the earlier fields of this section:

1. [Document Reference](#)
2. [Tax Bases](#)
3. [Item Valuation](#)
4. [Additional Information](#)
5. [Detail Previous Document](#)
6. [Additional Procedure](#)
7. [National Additional Codes](#)
8. [Duty Lines](#)



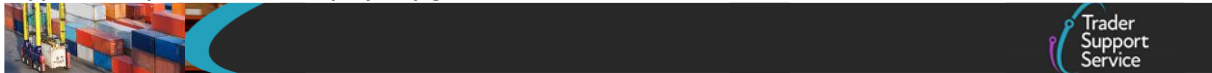
Document Code	Document Reference	Document Status
N935	INV2232	AC
C505	XICGU00001234000520201123091141	
C512	XISDE000012340001120201123091141	
C506	XIDPO0012345	

Rows 1 - 4 of 4

1. Use the [Document Reference](#) tab if the movement requires declaration of additional documents, certificates, or references. For more details on when these are required, please refer to the [Data guide: TSS declaration data requirements](#) guide on NICTA

Where populated in the Entry Summary Declaration, the [Document Reference\(s\)](#) will be auto-populated into the associated Supplementary Declaration, including references entered at the item line, but can be edited if needed.

To add [Document References](#), select [New](#). You will be presented with several fields to populate.



Document Code	Document Reference	Document Status
N935	INV2232	AC
C505	XICGU00001234000520201123091141	
C512	XISDE000012340001I20201123091141	
C506	XIDPO0012345	

To complete the **Document Reference** see below:

- Document Code:** enter the correct **Document Code** to specify the type of document being declared. Use the **Document Code** guidance provided in the Tariff Requirements section to populate this field with the correct codes. Where populated in the Simplified Frontier Declaration, the **Document Code** and **Document Reason** will be auto-populated into the associated Supplementary Declaration but can be edited if needed

If you wish to add more **Document References** against the same goods item line, use the **Save and Add New** button to open a new record. The system will save the current **Document Reference** record and will automatically open a new one for you to complete.

Home > Declarations > SUP000000000069862 > Books > XISDE00001234001I20201123091141

XISDE00001234001I20201123091141

Document Reference

Item Reference: Books

* Document Code: C512

* Document Reference: XISDE00001234001I20201123091141

Document Status: [dropdown]

Document Part Reference: [text field]

Document Reason: [text field]

Writing Off

Currency: [dropdown]

Date of Validity: [calendar icon]

Amount: [text field]

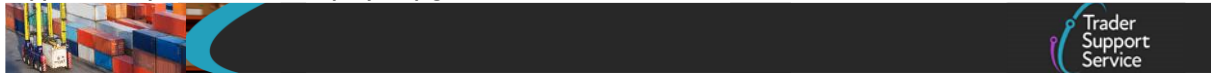
Issuing Authority: [text field]

Quantity: [text field]

Measurement Unit: [dropdown]

Buttons: Delete Item, **Save and Add New**, Save (Ctrl + s)

When selecting the **Document Code**, you will see a description of the code in the drop-down.



XICGU00001234000520201123091141

Document Reference

Item Reference

* Document Reference

Document Part Reference

Document Reason

Writing Off

* Document Code

C505
 Where Comprehensive Guarantee is Required CGU - Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver (Column 4a, Annex A of Delegated Regulation (EU) 2015/2446). (See following code for when a guarantee is not required) For cases where a comprehensive guarantee is not required (including deferment)

You can also review guidance on how to correctly identify and enter **Document Codes** on your declaration in the [Document Code Guide](#) on NICTA.

- **Document Reference** and **Document Part Reference / Document Reason**: once you have selected the correct **Document Code**, you will see help text appear that explains what information needs to be entered into the **Document Reference** and **Document Reason** fields

Document Reference

Item Reference

* Document Reference

Document Part Reference

Document Reason

Document Code

Document Status

- **Document Reference**: this is typically the reference number on the document, certificate, or licence
- **Document Part Reference**: this is typically the line reference numbers where a licence / certificate has many products associated with it
- **Document Reason**: this is typically a written description of the reason for the document
- **Document Status**: you will be presented with a drop-down list that shows you the valid options for the **Document Code** provided, with a description of the **Document Status**. This will be updated if the **Document Code** is changed



Document Status	
CC	Authorisation issued under the Community Customs Code – CCG not required
XB	Document not required – quantity below 'de minimus'
XW	Waiver claimed

- Writing Off:** This is required for goods where the document being declared refers to a specific quantity. For example, a licence allows 1000 litres to be imported and the declaration is for 200 litres. This field is usually only required for licences and certificates

Writing Off	
Currency	Date of Validity
<input type="text"/>	<input type="text"/>
Amount	Issuing Authority
<input type="text"/>	<input type="text"/>
Quantity	Measurement Unit
<input type="text"/>	<input type="text"/>

- The **Tax Bases** tab is used to add multiple **Tax Base Units**, **Tax Base Quantities** and associated **Tax Types**

Tax Bases - new record	
Tax Bases	
Item Reference	Tax Type
EOH Goods	-- None --
Tax Base Quantity	Tax Base Unit
<input type="text"/>	<input type="text"/>
Payable Tax Amount	* Payable Tax Currency
<input type="text"/>	Pounds Sterling
Method of Payment	
Card Payment through TSS	

- The **Item Valuation** tab is used to specify when there are additions and deductions at an item line that are not included in the invoice. **Note:** you must not repeat additions and deductions already included at the consignment (header) level

Document Reference +	Tax Bases	Item Valuation	Additional Information !	Detail Previous Document	Additional Procedure															
National Additional Codes		Duty Lines																		
<div style="display: flex; justify-content: space-between;"> Document Reference New </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Document Code</th> <th style="width: 50%;">Document Reference</th> <th style="width: 25%;">Document Status</th> </tr> </thead> <tbody> <tr> <td>C512</td> <td>XISDE000012340001120201123091141</td> <td></td> </tr> <tr> <td>C505</td> <td>XICGU0000123400120201123091141</td> <td></td> </tr> <tr> <td>C506</td> <td>XIDPO0012341</td> <td></td> </tr> <tr> <td>N935</td> <td>inv123</td> <td></td> </tr> </tbody> </table> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> < > Rows 1 - 4 of 4 </div>						Document Code	Document Reference	Document Status	C512	XISDE000012340001120201123091141		C505	XICGU0000123400120201123091141		C506	XIDPO0012341		N935	inv123	
Document Code	Document Reference	Document Status																		
C512	XISDE000012340001120201123091141																			
C505	XICGU0000123400120201123091141																			
C506	XIDPO0012341																			
N935	inv123																			

To add the item valuation, select **New**. You will be presented with a number of fields to populate.

Item Valuation - new record 📄

Item Valuation

Item Record

Granny Smiths apples grown in Dorset UK for human consumption. ▾

Item Addition / Deduction Value

Item Addition / Deduction Code

-- None -- ▾

Item Addition / Deduction Currency

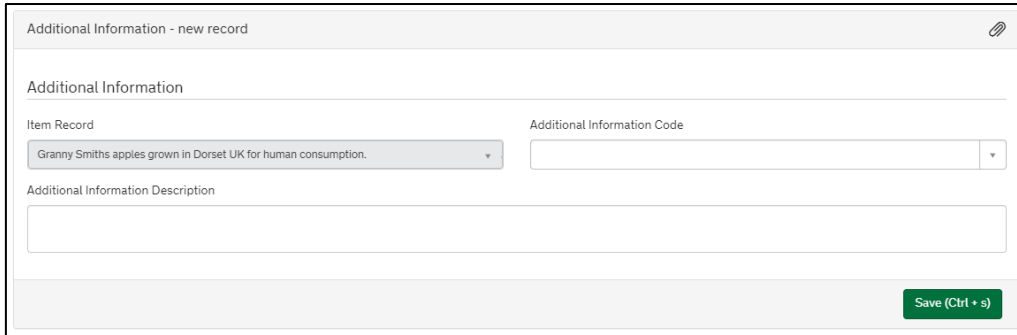
Pounds Sterling ▾

Save (Ctrl + s)

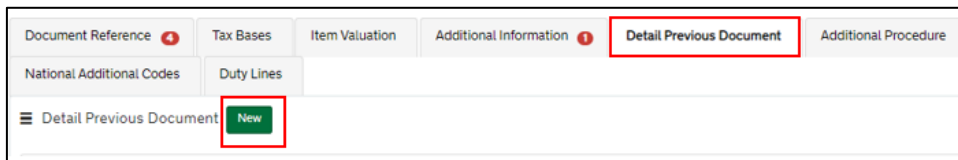
- The **Additional Information** tab. Some items require **Additional Information Codes** to be attached to them

Document Reference +	Tax Bases	Item Valuation	Additional Information !	Detail Previous Document	Additional Procedure				
National Additional Codes		Duty Lines							
<div style="display: flex; justify-content: space-between;"> Additional Information New </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Additional Information Code</th> <th style="width: 50%;">Additional Information Description</th> </tr> </thead> <tbody> <tr> <td>NIDOM</td> <td></td> </tr> </tbody> </table> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> < > Rows 1 - 1 of 1 </div>						Additional Information Code	Additional Information Description	NIDOM	
Additional Information Code	Additional Information Description								
NIDOM									

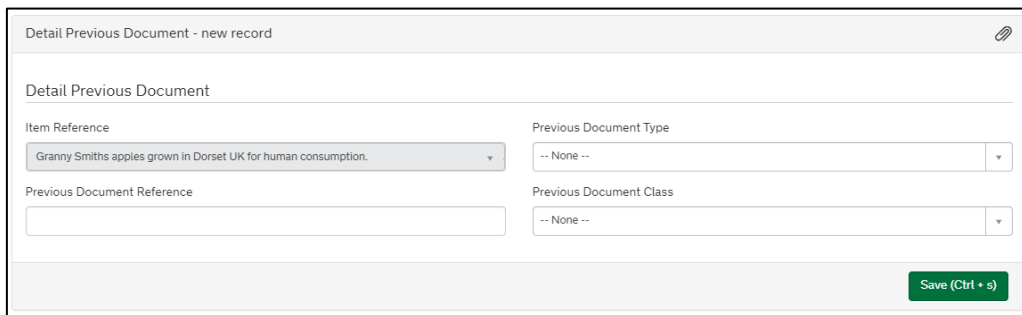
Click **New** to add **Additional Information Codes**. You will be presented with two editable fields.



- The **Detail Previous Documents** tab follows the same structure as the consignment (header) level, but is used where a previous document is to be declared for a single item within the declaration

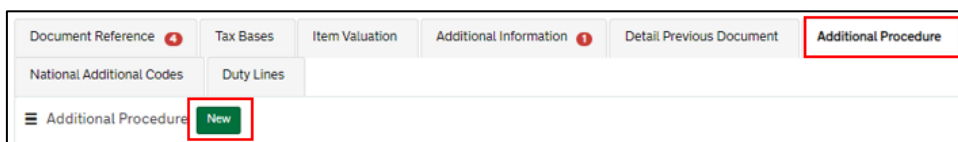


Click **New** to add a **Previous Document**. You will be presented with three editable fields:



- The **Additional Procedures** tab is used to enter more than one **Additional Procedure Code** for an item. The first **Additional Procedure Code** can be entered into the **Additional Procedure Code** field in the goods information section of the declaration. Any further codes should then be added sequentially to this table

Note: **Additional Procedure Code '000' can only be used when no other Additional Procedure code applies.**



Click **New** to add an **Additional Procedure code**. You will be presented with the option to input an **Additional Procedure Code**.

Additional Procedure

Goods Reference * Additional Procedure Code

Granny Smiths apples grown in Dorset UK for human consumption.

- The **National Additional Codes** tab is used when you need to add more than one **National Additional Code** for your item

Document Reference | Tax Bases | Item Valuation | Additional Information | Detail Previous Document | Additional Procedure

National Additional Codes | Duty Lines

☰ Document Reference New

Click **New** to add a **National Additional Code**. You will be presented with the option to input a **National Additional Code**.

National Additional Codes - new record 📎

National Additional Codes

Item Reference National Additional Code

Granny Smith Apples, grown in Dorset UK, for human consumption.

Save (Ctrl + s)

- The **Duty lines** tab will be used to view charges calculated once your Supplementary Declaration has been submitted and will list any payments associated with your item. An overview of tax **Type Codes** can be found on [GOV.UK](https://www.gov.uk)

National Additional Codes Duty Lines 6

☰ Duty Lines

Type Code	Payment Amount
A50	5.00
A50	5.00
B05	1.00

5 Submission of the Supplementary Declaration

The submission of the Supplementary Declaration occurs after you have populated all the information at the consignment (header) level and item line. On submission, the declaration is sent to Customs Declaration Service (CDS), which is the UK’s single customs platform for

completion of declarations. CDS will calculate if there is any customs debt arising from the information declared for the goods.

1. Click the top of the page to navigate to the consignment (header) level



2. If you have completed all the data required for the submission of the declaration, navigate to the **Submit** button on the consignment (header) level under **Invoices and Goods**

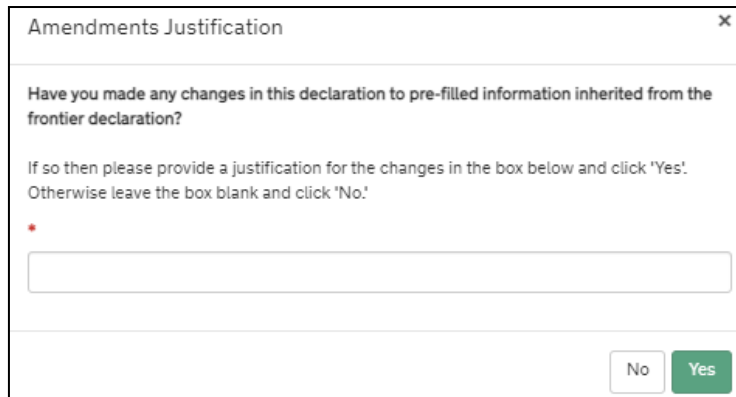
Invoices and Goods

Customs Warehouse Identifier <input type="text"/>	Supervising Customs Office <input type="text"/>
Exchange Rate <input type="text"/>	*INCOTERM Delivered duty paid <input type="text"/>
* Location of Goods (Border Release) Belfast Port (TEST) (GBAUBELBELBEL) <input type="text"/>	* Delivery Location Country United Kingdom <input type="text"/>
Location of Goods (Other Releases) <input type="text"/>	* Delivery Location Town London <input type="text"/>
* Use Postponed VAT Accounting? No <input type="text"/>	UN/LOCODE <input type="text"/>

3. A pop-up will ask you to confirm that fields have been populated correctly

Please ensure you have reviewed all Declaration Goods associated to this Supplementary Declaration and completed all mandatory fields (Commodity Code, Net Mass, Country of Origin etc.) prior to submission. To ensure you do not pay more than you need to, make sure you have considered the options outlined in the tariff guide and completed this declaration in line with your chosen option. These options include claiming a waiver or a preferential tariff on 'at risk' goods and declaring goods as 'not at risk'. Click 'OK' to proceed with the submission or 'Cancel' to return to the record.

4. If you have made any amendments to auto-populated fields, you will be asked for a justification



Amendments Justification

Have you made any changes in this declaration to pre-filled information inherited from the frontier declaration?

If so then please provide a justification for the changes in the box below and click 'Yes'.
Otherwise leave the box blank and click 'No.'

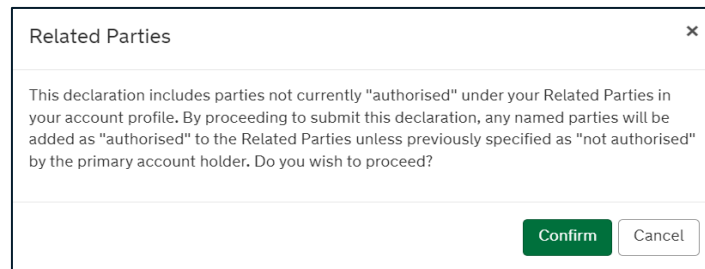
No Yes

TSS will inform HMRC of any changes made to data fields pre-populated from the Entry Summary Declaration / Simplified Frontier Declaration and will ask for a justification for the change in the following scenarios:

- Where goods declared as non-controlled at the Entry Summary Declaration stage are being changed to be declared as controlled
- Where **Goods Domestic Status** has changed from 'NIIMP' to 'NIDOM'
- Where the **Importer EORI** has been amended
- Changes to **Custom Supervising Office** in cases of special procedures
- Any other changes to **Procedure Code** or **Additional Procedure Code**
- Introduction of prohibition and restriction codes in the **Document References** field where not previously included
- In cases with controlled goods and electronic licences only, where the change may require the revision of quantities reserved/attributed against electronic licences when inherited values are changed in the Supplementary Declaration for:
 - **DUCR**
 - **Document Code and Document Reference ID**
 - **Exporter EORI, Exporter name, Exporter street and number, Exporter city, Exporter country and Exporter postcode**
 - **Importer EORI**
 - **Item Price**
 - **Net Mass**
 - **Supplementary Units**
 - **Commodity Code**
 - **TARIC Additional Code**
 - **Total Packages**

- When submitting or re-processing your Supplementary Declaration, the TSS system will validate the parties involved in the declaration (e.g., Carrier, Haulier, ENS Submitter and Exporter) against your **'Related Parties'** in the Company profile

If one or more of the parties mentioned in the roles of Carrier, Haulier, ENS Submitter and Exporter, **do not exist** in the Related Parties list **OR** they **do exist** in the Related Parties list **but** have **'Authorised'** set to **'No'** or **'None'** then the following validation pop-up will be displayed:



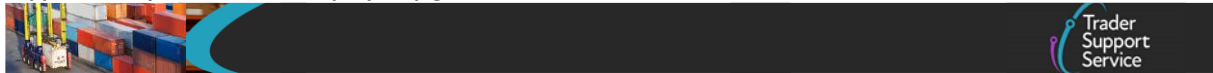
Press either **'Confirm'** or **'Cancel'**. For further details on the functionality for traders to specify and manage declaration **'Related Parties'** see [How to use the TSS Portal](#) on NICTA.

- If you are submitting more than one Supplementary Declaration for an Entry Summary Declaration, you will be asked **'Before submitting, please check all 'amount' fields have been attributed accurately across all Supplementary Declarations'**. Once you have confirmed, the **Status** of the declaration will move into **'Submitted'** and then to **'Processing'**



If the **declaration cannot be processed due to an error**, and/or the status is shown as **'Trader Input Required'** a notification will be sent via email with instructions to return to the TSS Portal and navigate to the Supplementary Declarations (by consignment) section.

- To find the Supplementary Declaration that you need to amend, go to the section **Input Required SUP Declarations** in the TSS Portal or use the **Quick Filter; Supplementary Declarations (SD): Input Required** and open the relevant Supplementary Declaration and review the error message at the top of the page



Home > **View Declarations** Search all Declarations

View Declarations

Quick Filters

Pre-movement todos				Post-movement todos			
Entry Summary Declarations (ENS): Draft 14974	Entry Summary Declarations (ENS): Input Required 625	Full Frontier Declarations (FFD): Input Required 939	Simplified Frontier Declarations (SFD): Input Required 282	Supplementary Declarations (SD): Draft 4061	Supplementary Declarations (SD): Input Required 869	Supplementary Declarations (SD): Overdue 5244	Supplementary Declarations (SD): Pending payment 300

Select Type and Status to view Declarations

Declaration Type	Declaration Status
ENS Declarations (by movement)	Draft SUP Declarations
ENS Declarations (by consignment)	Input Required SUP Declarations
SFD Declarations (by movement)	Processing SUP Declarations
SFD Declarations (by consignment)	Pending Payment SUP Declarations
Supplementary Declarations (by consignment)	Tax Calculation Verification Declarations
Full Frontier Declarations (by consignment)	Payment Received SUP Declarations

- Navigate into the declaration and make the appropriate changes. You will receive an error message below the first section of the declaration that will detail the issue

SUP000000000059731

Supplementary Declaration

Local Reference Number: SUP000000000059731

SFD Declaration Reference: DECO00000000323416

* Goods Domestic Status: NIIMP (Non-UK domestic status goods)

Status: Trader Input Required

* Which type of declaration do you intend to make: Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...)

* Any procedure(s) not currently supported by TSS?: No

Your choice of declaration will restrict your options for procedure selection to codes within the declaration category selected. Please see TSS guidance for further details

No' - all items in the consignment are being submitted into procedures supported by TSS, with no additional procedure except those corresponding to the supported additional procedures. 'Yes' - one or more items in the consignment do not fit the above criteria

Error Message

CDS12056 Relation error: Two or more fields that are related have an invalid combination of data elements.
 ->Declaration->Shipment->Shipment->Item Line[1]->Item Line[1]->GovernmentProcedure->PreviousCode->GovernmentProcedure->PreviousCode
 Continuation of Relation Error->Declaration->Shipment->Shipment->Item Line[1]->Item Line[1]->AdditionalInformation->StatementCode->AdditionalInformation->StatementCode

See the [Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations](#) on NICTA for further support with error codes.

You can also view the [Introduction to error messages](#) video or get in touch with the [TSS Contact Centre](#) for support on 0800 060 8888.

- Once you have made the relevant changes and saved them, select the **Reprocess** button at the bottom of the consignment page:

Location of Goods (Other Releases)	* Delivery Location Town
<input type="text"/>	<input type="text" value="Belfast"/>
* Use Postponed VAT Accounting?	UN/LOCODE
<input type="text" value="No"/>	<input type="text"/>
<input type="button" value="Add to Periodic Declaration"/>	<input type="button" value="Reprocess"/>
<input type="button" value="Save (Ctrl + s)"/>	

10. Once the Supplementary Declaration has been processed, TSS will notify you by email if VAT and/or duty payments are due, with instructions on how to arrange payment

11. If your declaration is successful, depending on the method of payment the declaration will:

- Move to 'Closed' status if no customs debt is due (e.g., if there is zero rate duty)
- Move to 'Closed' status if the trader is using their own DDA with sufficient funds
- Moved to 'Pending Payment' status if the trader is using the TSS DDA and there is customs debt

6 How do I edit a Supplementary Declaration submitted to CDS?

6.1 Amending payment when status is 'Pending Payment'

It is recommended that where you have payment due, you ensure you have reviewed the [Tariffs on goods movements into NI](#) guide on NICTA as it covers a number of schemes and options available that can reduce the payments you have to make.

If you have not used the options outlined above, or you did not populate your information correctly, you should return your Supplementary Declaration to 'Draft' status to make amendments.

- To return your declaration to 'Draft' status, click on [Declarations](#) at the top of the TSS Portal home page and then click on [View Declarations](#)
- Find the [Supplementary Declarations \(by consignment\)](#) section on the left-hand side of the page followed by [Pending Payment SUP Declarations](#) or use the [Quick Filter; Supplementary Declarations \(SD\) Pending payment](#) to display all declarations in pending payment state:



View Declarations

Quick Filters

Pre-movement todos				Post-movement todos			
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
14974	625	939	282	4061	869	5244	300

Select Type and Status to view Declarations

Declaration Type	Declaration Status
ENS Declarations (by movement)	Draft SUP Declarations
ENS Declarations (by consignment)	Input Required SUP Declarations
SFD Declarations (by movement)	Processing SUP Declarations
SFD Declarations (by consignment)	Pending Payment SUP Declarations
Supplementary Declarations (by consignment)	Tax Calculation Verification Declarations
Full Frontier Declarations (by consignment)	Payment Received SUP Declarations

- Select the Supplementary Declaration you wish to edit
- Click the **Recall to Draft** button in the **Payment Summary** section
- The Supplementary Declaration will be returned to 'Draft' status, and you will be able to edit fields again

Home > Declarations > SUP000000000069640

Payment Summary

SUP000000000069640

Payment Due: £11.38

- VAT: £0.00
- Duty: £0.00
- Excise: £11.38

Total Amount Payable: £11.38

- VAT: £0.00
- Duty: £0.00
- Excise: £11.38

Recall to Draft **Pay Now**

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

Once certain you have populated all fields correctly, submit the declaration by clicking **Submit** at the bottom of the consignment page.

You will be asked **Have you made any changes in this declaration to pre-filled information inherited from the frontier declaration?** If you answer 'Yes', you will need to indicate the justification for the amendment. TSS will inform HMRC of any changes made and they may contact you if further information is required.



If you are using your own Duty Deferment Account (DDA), submission of the Supplementary Declaration in TSS is required **by the tenth calendar day of the month following the goods movement**. Each Supplementary Declaration customs debt due will be charged against your DDA and the Supplementary Declaration will automatically be processed and moved to the [Closed SUP Declarations](#) section.

For additional details, please refer to the [Payments: Step-by-step guide using TSS](#) guide on NICTA.

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

Use the C2001CDS form (see [GOV.UK](#)) to make a voluntary disclosure of underpayments arising on the import of goods, where extra duty or VAT is due.

For the completion of the voluntary amendment the following information is required:

- **Movement Reference Number (MRN)** of the Supplementary Declaration against which you are making the voluntary amendment. Note: your MRN will have been emailed to you by TSS
- Name, address, telephone number and EORI number of the Importer
- Name, address, telephone number and EORI of the Representative
- Original **Procedure Code** and **Additional Procedure Codes**
- Revised **Procedure Code** and **Additional Procedure Codes**, if changed
- **Commodity Code** including item number and data element (DE) number in the Customs Declaration System (see the [Data guide: TSS declaration data requirements](#) guide for a mapping of TSS data fields to CDS data elements)
- Details and reason of the amendment
- Underpayment details such as the amount of any duty or VAT paid already. In addition, you'll need details of amount of duty or VAT owed to HMRC and evidence of the amounts owed

For further guidance on how to make a voluntary clearance amendment (underpayment) see [GOV.UK](#).

For help on using the TSS Portal to find the right Supplementary Declaration or to download or export your declaration, see the [How to use the TSS Portal](#) guide on NICTA.

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

Use C285CDS form (see [GOV.UK](#)) to claim for repayment if you've overpaid import duty and VAT. You'll be applying under the Union Customs Code (UCC) legislation as your goods arrived in NI.



To apply for a repayment of import duty and VAT if you've overpaid, the following information is required:

- Name, address, telephone number and EORI number of the Importer
- Name, address, telephone number and EORI number of the Representative
- **Movement Reference Number (MRN)** of the Supplementary Declaration against which you are applying for repayment of duties. NOTE: your MRN will have been emailed to you by TSS
- Commercial invoice for the imported goods
- Packing list
- Transport documents
- Amount of Import Duty or VAT that was paid to HMRC
- Amount that should have been paid to HMRC

For further guidance on how to apply for repayment of import duty and VAT, see [GOV.UK](https://www.gov.uk).

For help on using the TSS Portal to find the right Supplementary Declaration or to download or export your declaration, see the [How to use the TSS Portal](#) guide on NICTA.

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

You can claim repayment of import duty and VAT on goods moved into NI which you subsequently rejected, providing certain conditions are met, as explained below.

Conditions for claiming

You can claim for a repayment of charges on goods, on which they have been charged import duties (including import VAT) **at the UK border**, and the goods:

- Are the same goods from the original customs declaration and you have subsequently rejected because they:
 - Do not meet the conditions of the contract, and/or
 - Are defective, and/or
 - Are damaged before customs clearance
- Have not been used, other than the minimum necessary to establish they were defective or did not meet the conditions of the contract
- Have not been sold after having found to be defective, damaged, or not meeting the conditions of the contract
- Will be re-exported or destroyed



You cannot make a claim if you already knew the goods were damaged or defective when the contract for sale was made.

Note: For details on claiming VAT on rejected imports refer to **Treatment of import VAT** section on [GOV.UK](https://www.gov.uk).

How to claim and when to apply

For goods imported into NI in TSS, use form C&E1179CDS and follow the guidance on [GOV.UK](https://www.gov.uk).

You must submit:

- Your claim within one year from notification of the debt for rejected imports
- The form C&E1179CDS at least 48 hours before the goods are packed for re-export or destruction

What you'll need

Some of the important information required to support your C&E1179CDS claim (see [GOV.UK](https://www.gov.uk)) is listed below:

- Name, address, telephone number and EORI number of the Representative
- **Movement Reference Number** (MRN) of the Declaration against which you are applying for repayment of duties and VAT on rejected imports. **NOTE:** your MRN will have been emailed to you by TSS
- Commercial invoice for the imported goods or other documentary proof of entitlement
- Calculation worksheet if you're claiming a proportion of the charges paid

For further guidance on how to make a claim of duty or VAT on rejected imports see guidance on [GOV.UK](https://www.gov.uk).

For help on using the TSS Portal to find the right declaration or to download or export your declaration, see the [How to use the TSS Portal](#) guide on NICTA.

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

What is the Duty Reimbursement scheme

As a result of the Windsor Framework the UK Government introduced a scheme to reimburse the payment of EU duties paid on goods moving into NI declared 'at risk', providing you can supply evidence to show your goods did not enter the EU.

To make a reimbursement claim you must be the importer of record for the original 'at risk' movement into NI, or an agent acting on behalf of the importer of record.

What you can claim



For duty paid or deferred on:

- Movements of goods from GB to NI, you can claim for the full amount
- Imports to NI from a country outside of the UK or EU, if the EU duty was greater than the UK duty at the time of import, you can claim for the difference between the two rates

What you'll need

You will be able to claim reimbursement if you have paid EU duty and you can provide evidence that your goods were not sold or used in the EU. This means that you will need to show that your goods meet one of the following conditions, after you moved them into NI:

- Goods moved from NI to GB
- Goods from NI to a location outside of the UK or the EU
- Goods consumed in NI
- Goods permanently installed in NI
- Goods destroyed in NI
- Goods for retail sale or use in NI

You must provide sufficient evidence to show that the goods you're claiming for meet the conditions under the scheme. Claims can be backdated to January 2021.

Further details on the Duty Reimbursement scheme, all conditions, including examples of evidence you can provide to support your claim can be found on [GOV.UK](https://www.gov.uk).

How to make a claim for a reimbursement of duty paid under the Duty Reimbursement scheme?

You will need to electronically submit a claim including accompanying documents and evidence via a digital form available on [GOV.UK](https://www.gov.uk).

You can submit claims in **bulk** as long as the claims are all based on the same reimbursement circumstance(condition) as described in the guidance on [GOV.UK](https://www.gov.uk) and listed above.

To apply for a repayment of import duty under the Duty Reimbursement scheme the following information is required:

- **Movement Reference Number (MRN)** of the Supplementary Declaration against which you are making a claim for repayment of duties under the scheme. **NOTE:** your MRN will have been emailed to you by TSS at the time your Supplementary Declaration closed.
- Name, address, telephone number and EORI number of the Importer
- Name, address, telephone number and EORI number of the Representative
- Claim details (circumstance that applies to your goods brought into NI)



- Supporting evidence for the circumstance that applied
- Details about your goods (you will have to complete a 'goods template')
- Amount of Import Duty paid to HMRC
- Amount of Import Duty that should have been paid to HMRC

How TSS can help you identify goods that may be eligible for duty reimbursement under the scheme

To identify declarations submitted in TSS for which you paid duties and for which you may be eligible to claim a repayment under the Duty Reimbursement scheme you can use the 'Report of Declarations with Duty Paid' functionality in the TSS Portal and request a report.

Request the Production of a Declaration Duty Paid Report

Use this process to request the production of a Declaration Duty Paid report
[Request Report](#)

This report lists all declarations including their item lines for a single calendar month where duties have been paid.

For a step-by-step guide on how to request a 'Report of Declarations with Duty Paid' from TSS, please refer to the [How to use the TSS Portal](#) guide on NICTA.

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 Duty Reimbursement Scheme refer to [GOV.UK](#).

7 I need to know more

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

- [Data guide: TSS declaration data requirements](#)
- [Tariffs on goods movements into NI](#)
- Video of the [Supplementary Declarations GB-NI – a step-by-step guide](#)
- Video of the [Tariffs on goods entering NI – what are your options?](#)
- If your Supplementary Declaration cannot be processed due to an error, see the [Guidance on resolution to common error codes for the Supplementary Declaration](#) for instructions on how to resolve the most common errors
- [Guidance on controlled goods and the Online Tariff Tool](#)
- [How to use the TSS Portal](#)

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



8 Appendix – Overview of where Supplementary Declarations are and are not supported on the TSS simplified journey

The TSS simplified journey requires a safety and security declaration, called the **Entry Summary Declaration**, and the **customs declaration**, which is divided into multiple steps:

- A **Simplified Frontier Declaration**
- A **Supplementary Declaration**
- A **Final Supplementary Declaration**

See the section of this guide on [How to make the most of the TSS simplified journey](#) for further details on each step.

Below is a list of the journeys where Supplementary Declarations are and are not supported by the TSS simplified journey. Where additional guidance is available (over and above the information contained in this guide), links to support materials have been highlighted.

For any journeys where specific guidance is not available, please reach out to the [TSS Contact Centre](#) for support on 0800 060 8888.

8.1 Supplementary Declarations are supported on the TSS simplified journey for the following scenarios

- Goods movements from GB to NI via RoRo on the TSS simplified journey (Entry Summary Declaration, Simplified Frontier Declaration, Supplementary Declaration) and released into free circulation / home use. **Note: the TSS simplified journey is relevant for the majority of GB to NI goods movements on TSS**
- Goods movements from GB to NI via RoRo on the TSS simplified journey, where goods are moved under special procedures or relief options supported on the TSS simplified journey and the importer is using their own CFSP authorisation

See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for more details on special procedures and how to use your own CFSP authorisation on TSS.

- Goods movements from GB to NI via maritime to non-inventory linked ports
- Transit goods movements on the GB to NI via Ireland journey (route is 'GB-IE-NI')

See the [TSS Transit service: a step-by-step guide for traders](#) guide on NICTA for more information.

- Goods movements initially originating from RoW excluding EU, placed in a customs special procedure under duty suspension in GB, and onward movement into NI through non-inventory-linked locations (route is 'RoW excluding EU-GB-NI')

- Goods movements from GB to NI on the TSS simplified journey, where the importer holds a Customs Freight Simplified Procedure (CFSP) authorisation and has completed the initial pre-movement declaration outside of TSS

8.2 Supplementary Declarations are not supported on the TSS simplified journey for the following scenarios

- Goods movements from GB to NI via RoRo where the trader is moving goods under special procedures or relief options excluded on the TSS simplified journey
- Goods movements from GB to NI via RoRo where the trader wants to use special procedures or relief options but does not have their own Customs Freight Simplified Procedure (CFSP) authorisation. In this case, a Full Frontier Declaration is required if the trader is using TSS

See the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA for more details on special procedures and the [Full Frontier Declaration: Step-by-step guide](#) on NICTA for more information

Goods moved from GB to NI or RoW excluding EU to NI via maritime (sea) or via air into inventory-linked locations; a Full Frontier Declaration is required if the trader is using TSS. See the [Full Frontier Declaration: Step-by-step guide](#) on NICTA for more information

- Goods movements from GB to NI via air to non-inventory linked airports; a Full Frontier Declaration is required if the trader is using TSS. See the [Full Frontier Declaration: Step-by-step guide](#) on NICTA for more information
- Goods moved directly from RoW excluding EU to NI via maritime (sea) or via air into non-inventory linked locations; customs declarations are submitted by the trader outside of TSS
- Exports from NI to GB, either direct or via Ireland; customs declarations only required in limited cases

See [Movement of goods from NI to GB](#) guide on NICTA for more information

- Goods movements from GB to NI where a written customs declaration is not required and goods can be moved without a written declaration (e.g., under the parcel easement) or the goods are declared using an oral or by conduct basis (e.g., the haulier is transporting an empty container)

An Entry Summary Declaration may be required in some cases. See **How Entry Summary Declarations work in the TSS process** section of the [ENS Step-by-step guide: Standard Process and Consignment First Process](#) on NICTA for information on submitting Entry Summary Declarations on TSS without any subsequent customs declarations.



See the [Oral Declarations: Checklist for traders](#) guide on NICTA for information on what goods can be moved under an oral declaration or on a by conduct basis and how TSS supports this process.

9 Changes to guidance and policy

Last updated June 2024.

June 2024: Updated to reflect changes in XI EORI

March 2024: Text amendment regarding use of NIREM and UKIMS

January 2024: Updated details to show how Supplementary declarations, required after goods move, can be completed through TSS.

October 2023: Updated to reflect current status of UKTS and UKIMS

September 2023: Guide updated with details of the Duty Reimbursement Scheme.

July 2023: Section 4 updated to reflect Parent EORI functionality change.
Section 3 and 4.3.2. updated to reflect UK Internal Market Scheme (UKIMS) change.

June 2023: Updated to reflect Periodic Declarations changes and minor edit to Notice 252 reference.

April 2023: Updated to reflect new 'Importer Parent Organisation' field, including reference to new EUPRF guidance and update of visuals.

February 2023: Updated to reflect Country of Destination, Import Previous Goods functionality and UCC changes.

January 2023: Updates to Valuation Methods and Dual Tariff.

December 2022: Updated to reflect GMR automation on TSS and to reflect TSS Portal re-design.

October 2022: Updated to reflect GMR automation on TSS and to reflect TSS Portal re-design.

July 2022: Minor text improvements.

June 2022: Updates for auto-generation of Final Supplementary Declaration as the last step on TSS simplified journey and addition of an appendix listing all scenarios supported on the TSS simplified journey.

April 2022: Addition of new section on claims for over and underpayments and TSS simplified journey visual.

February 2022: Updates for special procedures on the TSS simplified journey.