

TSS User Guides

Full Frontier Declaration: Step-by-step guide



Published: November 2024



HM Revenue
& Customs



Contents

1	Introduction.....	3
2	The Full Frontier Declaration	3
2.1	How the Trader Support Service (TSS) supports Full Frontier Declarations.....	3
2.2	How the Full Frontier Declaration journey works in TSS.....	4
2.3	How can you prepare for completing the Full Frontier Declaration?	5
2.4	Methods of payments and security deposits available on Full Frontier Declarations	6
2.5	Moving goods subject to government controls (such as Sanitary and Phytosanitary goods)	7
3	Overview of the different journeys for Full Frontier Declarations in TSS.....	9
3.1	Pre-lodged Full Frontier Declaration for RoRo movements from GB to NI.....	9
3.2	Arrived Full Frontier Declaration for air shipments to NI arriving at inventory-linked locations.....	11
	Completion of the ICR (for goods travelling by air only)	12
3.3	Full Frontier Declaration for Air non-ILP journey for MiB movements	13
3.4	Full Frontier Declaration for maritime shipments to NI arriving at ILPs	13
4	Step-by-step walkthrough of the TSS Full Frontier Declaration process	17
4.1	Submitting an Inventory Claim through the TSS Portal (maritime ILP movements).....	17
4.2	Completion of an Air Non-ILP declaration	21
4.3	Completion of consignment (header) level information for Full Frontier Declarations (all journeys)	22
4.4	Completion of item level information for Full Frontier Declarations (all journeys).....	42
4.5	Adding further information to the declaration (all journeys)	53
4.6	Submission of Full Frontier Declarations (all journeys)	61
4.7	Customs clearance of goods	66
4.8	Potential air inventory issues.....	67
5	How do I edit or cancel a Full Frontier Declaration submitted to CDS?	68
5.1	Amending Full Frontier Declarations when status is 'Pending Payment'.....	68
5.2	What do I do if I have underpaid duty or VAT?	69



5.3 What do I do if I have overpaid duty or VAT?..... 70

5.4 How do I make a claim under the Duty Reimbursement scheme? 70

5.5 How do I claim duty and/or VAT on rejected imports? 72

5.6 Cancelling a declaration 73

6 I need to know more74

7 Changes to Guidance and Policy75



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 definition¹.

1 Introduction

This guide aims to provide step-by-step guidance on how to complete a Full Frontier Declaration in the Trader Support Service (TSS) Portal.

Full Frontier Declarations are required for any goods movements from the Rest of World excluding the European Union (RoW excluding EU) to Northern Ireland (NI), as well as for some scenarios of goods moving from Great Britain (GB) to NI, for example those moving into Inventory-Linked Ports (ILPs) and when using certain special procedures. For an overview of special procedures that require use of a Full Frontier Declaration, refer to the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA.

Detailed flow charts for all Full Frontier Declaration journeys supported on TSS can be found in the [Overview of the different journeys for Full Frontier Declarations in TSS](#) section of this guide.

2 The Full Frontier Declaration

2.1 How the Trader Support Service (TSS) supports Full Frontier Declarations

TSS supports the use of Full Frontier Declarations for the following:

- GB and RoW excluding EU to NI movements by **air into inventory-linked locations** (Belfast International and Belfast City airports only)
- GB and RoW excluding EU to NI movements by **maritime (sea) into inventory-linked locations** (Belfast, Warrenpoint and Londonderry ports)
- GB and RoW excluding EU to NI movements by **air into non-inventory-linked locations** (Belfast International and Belfast City airports only) for example Merchandise in Baggage
- GB to NI movements by roll-on, roll-off (**RoRo**) and **road**, where the trader wishes to use a Full Frontier Declaration rather than the TSS Simplified Procedure

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](#).



- GB to NI movements by **RoRo and road**, with the use of special procedures or relief option, as detailed in the [Options to claim duty relief or declare goods moving under a customs special procedure](#) guide on NICTA
- Goods movements from GB to NI via Fixed transport installations

Where additional guidance is available (over and above the information contained in this guide), links to support materials have been highlighted.

2.2 How the Full Frontier Declaration journey works in TSS

The TSS Full Frontier declaration journey requires:

- **A safety and security declaration, known as the Entry Summary Declaration**

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 supports the submission of Entry Summary Declarations for the following types of movements:

- **Goods movements from GB to NI via Ro-Ro**

Refer to the [ENS Step-by-step guide: Standard Process and Consignment First Process](#) on NICTA for details on how to complete an Entry Summary Declaration for this type of movement.

- **Goods movements from GB to NI via maritime non ILPs**

Refer to the [ENS Step-by-step guide for maritime movements from GB to NI](#) on NICTA for details on how to complete an Entry Summary Declaration for this type of movement.

TSS does not support the submission of Entry Summary Declarations for goods movements from RoW excluding EU to NI via maritime ILPs or for all goods movements into NI via air. Entry Summary Declarations for these movements need to be submitted by the haulier/carrier outside of TSS.

- **A Full Frontier Declaration, containing all customs information in one submission**, submitted before or after goods movement, depending on the method of transport:
 - A pre-lodged Full Frontier Declaration is completed before goods move if they move from GB to NI by RoRo
 - An arrived Full Frontier Declaration is completed after the goods move, if they move from RoW excluding EU to NI by air
 - An arrived Full Frontier Declaration is completed if you are completing a diversion entry from a special procedure into free circulation



- A pre-lodged or an arrived Full Frontier Declaration is completed for maritime ILP movements; see the following section in this guide for more details: [Submitting an Inventory Claim through the TSS Portal \(maritime ILP movements\)](#)

See the following sections in this guide for more details: [Overview of the different journeys for Full Frontier Declarations in TSS.](#)

Note: Customs Agents acting on your behalf, while logged into TSS on their agent account and having selected the 'representing a trader' option, should follow the same actions (unless otherwise stated) as those defined for you throughout this guide when submitting declarations on your behalf. They have additional options when making payments on your behalf and these are explained in the [Methods of payments and security deposits available for Full Frontier Declarations](#) section of this guide.

2.3 How can you prepare for completing the Full Frontier Declaration?

To prepare for completing the Full Frontier Declaration, there are key steps you should undertake:

1. Determine the commodity code for the goods that you move

Guidance on finding commodity codes for imports can be found on [GOV.UK](#). Once the commodity codes required are determined, keep the commodity code page on GOV.UK open to help you consult the requirements and conditions.

You may consider using grouping simplification to reduce the number of items you need to declare on the Full Frontier Declaration if the goods are eligible for grouping. For more information and requirements on using grouping simplification refer to the [Simplify your customs declarations: group goods under one commodity code](#) guide on NICTA.

2. Consider the mode of transport at the border:

- If the goods are moving by RoRo from GB to NI, you will require an Entry Summary Declaration to be done separately and a goods movement reference (GMR) to be completed within the Goods Vehicle Movement System (GVMS) system on [GOV.UK](#) or the TSS Portal
- If the goods are moving by air from GB or RoW excluding EU locations to inventory-linked locations at Belfast International or Belfast City airports, you will require an **Inventory Consignment Reference** from the shed operator or ground handler who has manifested the cargo in the inventory system

An Entry Summary Declaration (or equivalent) is done outside of TSS.

- If the goods are moving by maritime from GB or RoW excluding EU locations to inventory-linked locations at Belfast, Warrenpoint or Londonderry ports (or associated locations), you will require a **Maritime Inventory Reference**



This is also known as the **Unique Consignment Number** and can be obtained by submitting an Inventory Claim through the TSS Portal. For further information refer to the [Inventory-Linked Ports](#) guide on NICTA.

3. Identify whether your goods are eligible for the preferential tariff

Refer to [GOV.UK](#) guidance on claiming preference and how to identify whether you can claim preferential treatment under the relevant trade agreements. Further guidance can also be found in the [Tariffs on goods movements into Northern Ireland \(NI\)](#) on NICTA.

4. Ensure you are authorised under the **UK Internal Market Scheme (UKIMS)** to declare that your goods are 'not at risk' (see [GOV.UK](#) for further details)

UKIMS is an enhanced and expanded trusted trader scheme. For more details on UKIMS see [GOV.UK](#).

5. Determine the **Procedure Code** and **Additional Procedure Codes** you are using for the goods movement

Duty, import VAT, and/or excise duty relief can be claimed depending on the Procedure Code and Additional Procedure Codes used, if you are eligible and the codes are applicable to your goods movement.

- A **Procedure Code** is a four-digit code 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)

Refer to 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 Full Frontier Declaration journey.

- An **Additional Procedure Code** is a 3-digit code used to identify any supplementary conditions that apply to your goods

More than one additional procedure code may apply. Refer to the [Data guide: TSS declaration data requirements](#) on NICTA for more information on Additional Procedure Codes supported on the TSS Full Frontier Declaration journey. Further explanation and an index list can be found in Appendix 2: DE 1/11: Additional Procedure Codes: Introduction and index list on [GOV.UK](#). This appendix contains the specific completion rules and instructions for each 3-digit Union and National Additional Procedure Code that can be used for imports.

2.4 Methods of payments and security deposits available on Full Frontier Declarations

TSS supports a range of methods of payment for the payment of customs duties, import VAT and/or excise duty on Full Frontier Declarations. Security deposits are also supported with certain methods of payment. For a full list of methods of payments for Full Frontier



Declarations and types of security deposits available, refer to guidance in the [Payments: Step-by-step guide using TSS](#) on NICTA.

Any customs charges are calculated once the Full Frontier Declaration has been submitted correctly. The methods of payment differ depending on whether you are pre-lodging a Full Frontier Declaration (goods declared to customs before arrival in NI) or you are completing an arrived Full Frontier Declaration (where the goods are declared to customs after arrival in NI). Any customs charges for Full Frontier Declarations must be paid before the goods can be granted customs clearance. The goods can't be delivered to the final destination without customs clearance.

If you are using the 'Card Payment through TSS' (TSS Duty Deferment Account [DDA]) method of payment for a pre-lodged Full Frontier Declaration for a RoRo movement, payment must be made to TSS before you receive your Full Frontier Declaration Movement Reference Numbers (MRNs).

If you intend to lodge a security deposit, you must ensure you have sufficient funds to pay the duties or tax types that are due via the appropriate method of payment. A security deposit may be required, in certain situations, to secure quoted duties or tax types.

TSS does not support security deposits to be triggered against the 'Card Payment through TSS' (TSS DDA) method of payment. If your declaration triggers a security deposit on the TSS DDA, and you did not expect this, you should amend the declaration correctly, such that a security deposit is not triggered again, and then proceed to using one of the alternative methods of payment available for the declaration. If you expect a security deposit to be triggered, you must pay using your own alternative method of payment.

As per CDS guidance on [GOV.UK](#), when a security deposit is due for the specific tax type, you must declare document code '955D' if using your own DDA, in the **Document Reference** tab on the declaration. Failure to declare the document on the declaration may result in a delay in any future repayment of the deposit.

2.5 Moving goods subject to government controls (such as Sanitary and Phytosanitary goods)

You should check whether the goods you intend to move require licences, authorisations or certificates from certain government departments on the Full Frontier Declaration journey. For more details on these important requirements, refer to the [Guidance on controlled goods and the online tariff tool](#) on NICTA, and the Northern Ireland Online Tariff tool on [GOV.UK](#) before moving your goods.

For movement of goods subject to Sanitary and Phytosanitary (SPS) rules, additional Trade Control and Expert System ([TRACES NT](#)) pre-notifications will be required to be submitted.



Goods that are moved to NI must satisfy EU SPS rules, as administered by the Department of Agriculture, Environment and Rural Affairs (DAERA), which is the NI equivalent of the Department for Environment, Food and Rural Affairs (DEFRA).

NI Authorised Points of Entry (PoE)

Consignments containing SPS goods must arrive via a NI Point of Entry (PoE) for the purposes of SPS checks. Further details on NI PoEs, their inspection facilities and the category of goods that may be inspected at each of these facilities, is available on [DAERA-NI.GOV.UK](https://daera-ni.gov.uk).

For moving live animals, refer to the NICTA guide on [Live Animal Movements to Northern Ireland](#). They must be reported to a particular Border Control Post (BCP).

TRACES NT

[TRACES NT](#) is the European Commission's multilingual, online SPS certification platform, supporting the importation of animals, animal products, food and feed of non-animal origin and plants into the EU and NI. Its main objective is to streamline the certification process and all linked entry procedures, while offering a fully digitalised and paperless workflow.

Pre-Notification on TRACES NT

When moving SPS goods from GB to NI, the person responsible for the consignment must be registered and have access to TRACES NT, to pre-notify the arrival of a consignment of goods at a NI PoE (see [TRACES NT](#) to register). The operator responsible for the consignment must pre-notify its arrival by completing PART ONE of a **Common Health Entry Document (CHED)** on TRACES NT 24 hours prior to its arrival in NI. Instructions for pre-notifying the arrival of a consignment at a NI PoE is available on [DAERA-NI.GOV.UK](https://daera-ni.gov.uk).

For further details on different CHEDs, refer to the [Guidance on controlled goods and the Online Tariff Tool](#) on NICTA.

Authorised traders under the Northern Ireland Retail Movement Scheme (NIRMS)

Businesses responsible for selling or facilitating the movement of food for final consumption in NI are eligible to benefit from NIRMS. These include:

- Retailers selling finished goods to end consumers
- Hospitality venues such as pubs and restaurants
- Those providing food to the public sector, for example schools, hospitals and prisons
- Wholesalers supplying smaller retail outlets
- Businesses operating factory canteens

For further details on NIRMS refer to [GOV.UK](https://gov.uk).

Movement Assistance Scheme (MAS)

The MAS, set up by the UK Government, provides the following support:



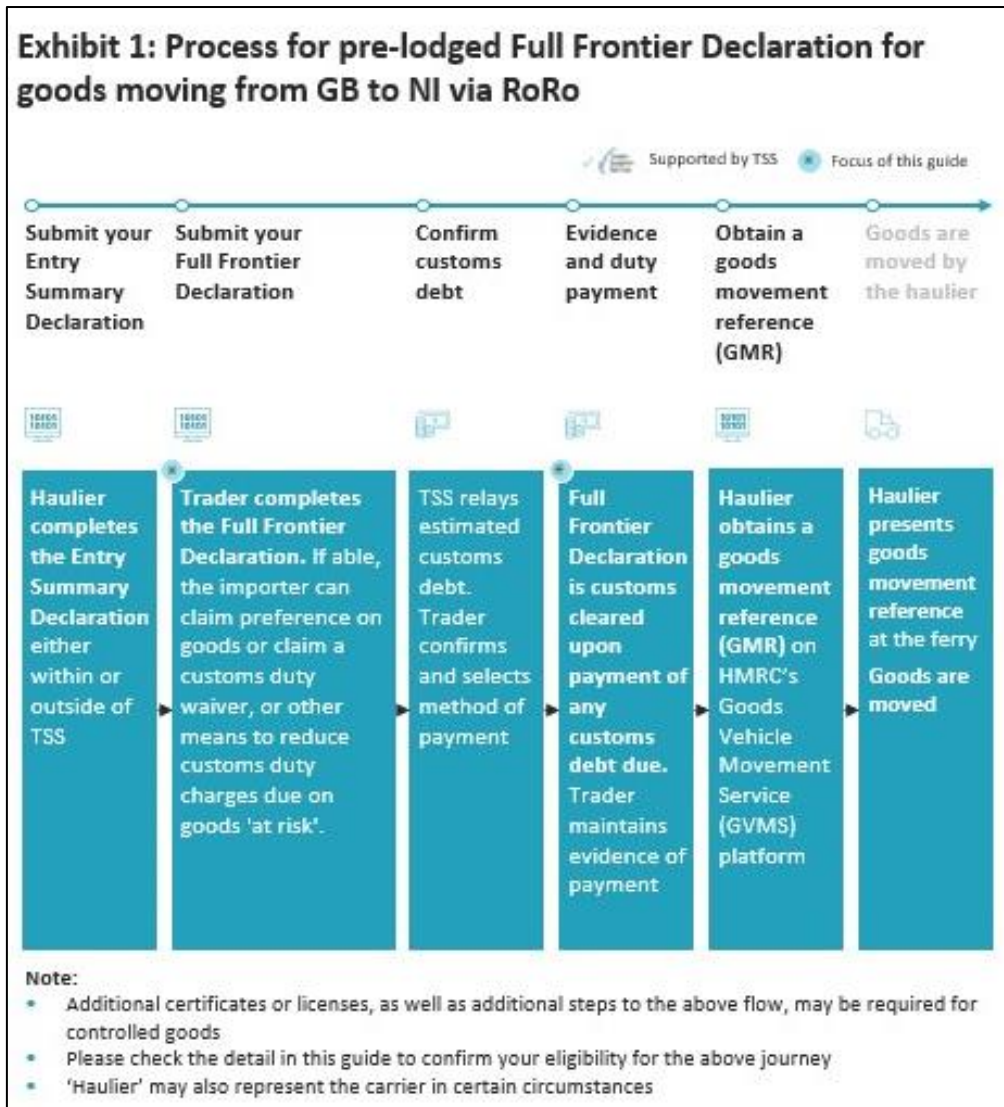
- If you are moving live animals, and animal or plant products, you do not need to pay to have them inspected and certified
- Official Veterinarians or other certifiers must not charge for inspecting and certifying. They can invoice the government for the costs

Government inspectors will not charge for inspecting and certifying plants or plant products. This is a temporary easement and the guidance on the MAS (see [GOV.UK](https://www.gov.uk)) should be checked frequently.

3 Overview of the different journeys for Full Frontier Declarations in TSS

3.1 Pre-lodged Full Frontier Declaration for RoRo movements from GB to NI

When goods are travelling to NI from GB by a truck that boards a RoRo ferry, the goods will require a Full Frontier Declaration completed before the goods' arrival at the port of exit. This process is called **pre-lodgement** and is visualised in **Exhibit 1**.



Guidance for steps:

- Submit your Entry Summary Declaration – see the [ENS Step-by-step guide: Standard Process and Consignment First](#) on NICTA
- Submit your Full Frontier Declaration – see the [Step-by-step walkthrough of the TSS Full Frontier Declaration process section in this guide](#)
- Evidence and duty payments – Consult the [Methods of payments and security deposits available for Full Frontier Declarations](#) section of this guide and the [Payments: Step-by-step guide using TSS](#) on NICTA
- Obtain a goods movements reference – see the [Creating a Goods Movement Reference guide on NICTA](#)

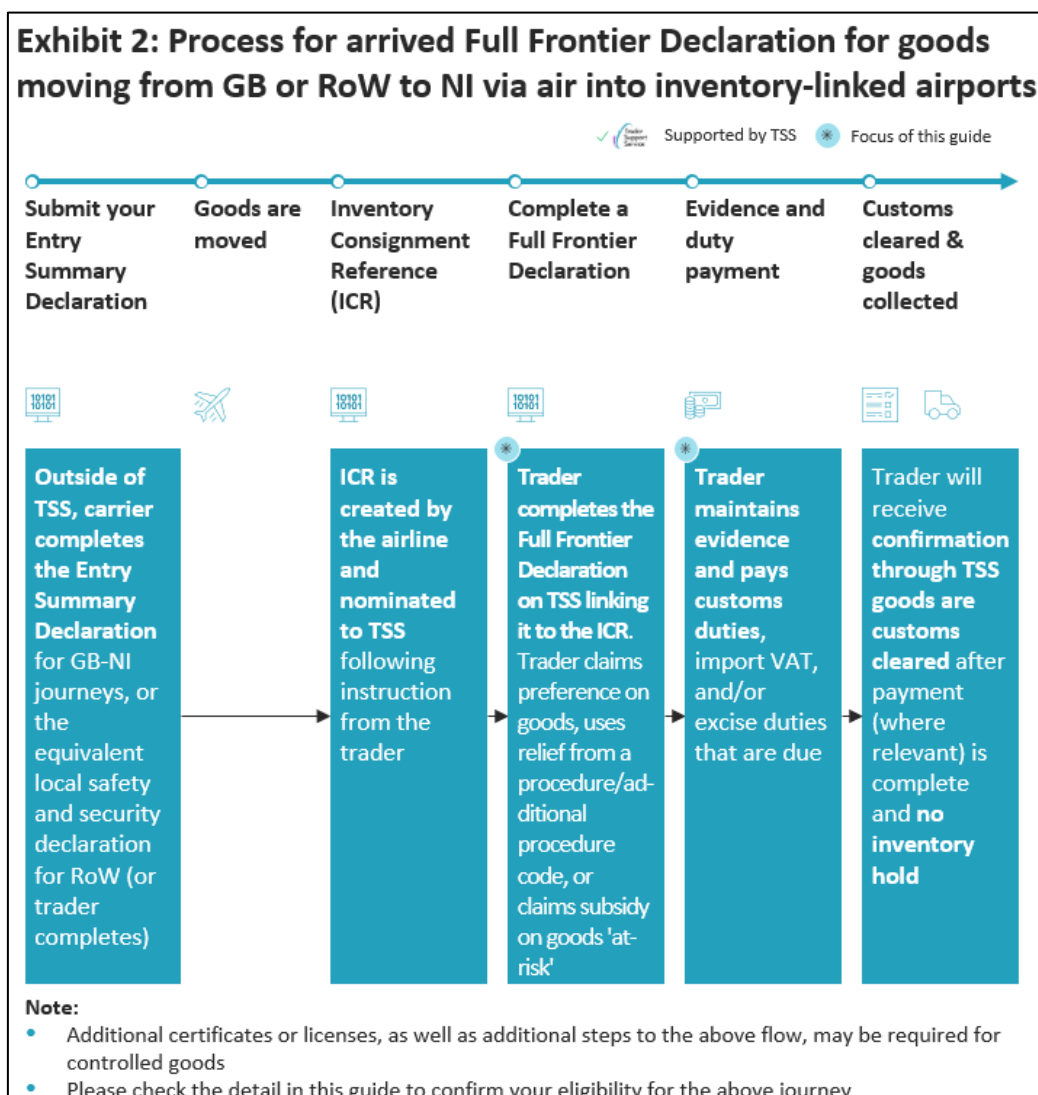
When a pre-logged Full Frontier Declaration is required, it should be completed and submitted before the goods are moved into NI:

- The payment of duty, tax or excise (if applicable) is made before the goods can proceed into NI
- The goods will rely on GVMS for RoRo cargo to arrive in NI and to close the declaration. It is important that hauliers complete their goods movement references (GMRs) request on the GVMS system correctly and enter the two MRNs from the Full Frontier Declaration and the Entry Summary Declaration, prior to proceeding to the border

3.2 Arrived Full Frontier Declaration for air shipments to NI arriving at inventory-linked locations

Arrived Full Frontier Declaration: TSS supports air consignments arriving at inventory-linked locations at Belfast International and Belfast City airports in NI, from GB or RoW excluding EU. You must submit your customs declaration (arrived Full Frontier Declaration) once the goods have arrived at the customs clearance location.

The Full Frontier Declaration process after the goods arrival for air cargo is visualised in **Exhibit 2**.





Guidance for steps:

- Submit your Entry Summary Declaration – see the [ENS Step-by-step guide: Standard Process and Consignment First Process on NICTA](#)
- Inventory Consignment Reference (ICR) – see the [Completion of the ICR \(for goods travelling by air only\)](#) section of this guide
- Complete a Full Frontier Declaration – see the [Step-by-step walkthrough of the TSS Full Frontier Declaration process](#) section of this guide
- Evidence and duty payment – consult the [Methods of payments and security deposits available for Full Frontier Declarations](#) section of this guide and the [Payments: Step-by-step guide using TSS](#) on NICTA

Completion of the ICR (for goods travelling by air only)

For inventory-linked consignments arriving at Belfast International and Belfast City airports, you or your agents must ensure that the cargo is linked to the inventory record at the airport when submitting Full Frontier Declarations by completing the ICR field. Also, ensure that the shed operator/inventory record controller has nominated the inventory to the TSS badge code, which is 'YOB'.

* Inventory Consignment Reference (ICR)

On-screen guidance is available to explain what is required for the ICR. The field reference depends on the shed operator, and whether a house air waybill exists, or if the cargo record has been split.

If you do not know your Inventory Consignment Reference (ICR) Number that is linked to the inventory record for your goods, please contact the TSS call centre for guidance. You must know your AWB Prefix and AWB Number in order to begin. If a house number also exists for the inventory, this must also be known before contacting TSS.

The correct format of the ICR field in the TSS Portal is explained in detail in the section [Completion of consignment \(header\) level information for Full Frontier Declarations \(all journeys\)](#) below. Contact the [TSS Contact Centre](#) if you require assistance with your ICR.

When the cargo is moving via inventory-linked locations to NI from GB or RoW excluding EU locations via air, an arrived Full Frontier Declaration must be completed **after** the goods have



arrived at the destination where the goods are to be customs cleared. Refer to the [Inventory-Linked Ports](#) guide on NICTA.

When the goods have been successfully cleared and released by the shed, TSS will send you an email notification that you are able to collect the goods from the shed.

3.3 Full Frontier Declaration for Air non-ILP journey for MiB movements

TSS supports an Air non-inventory linked declaration to provide for **MiB movements**. Refer to the guidance below for completing this type of declaration.

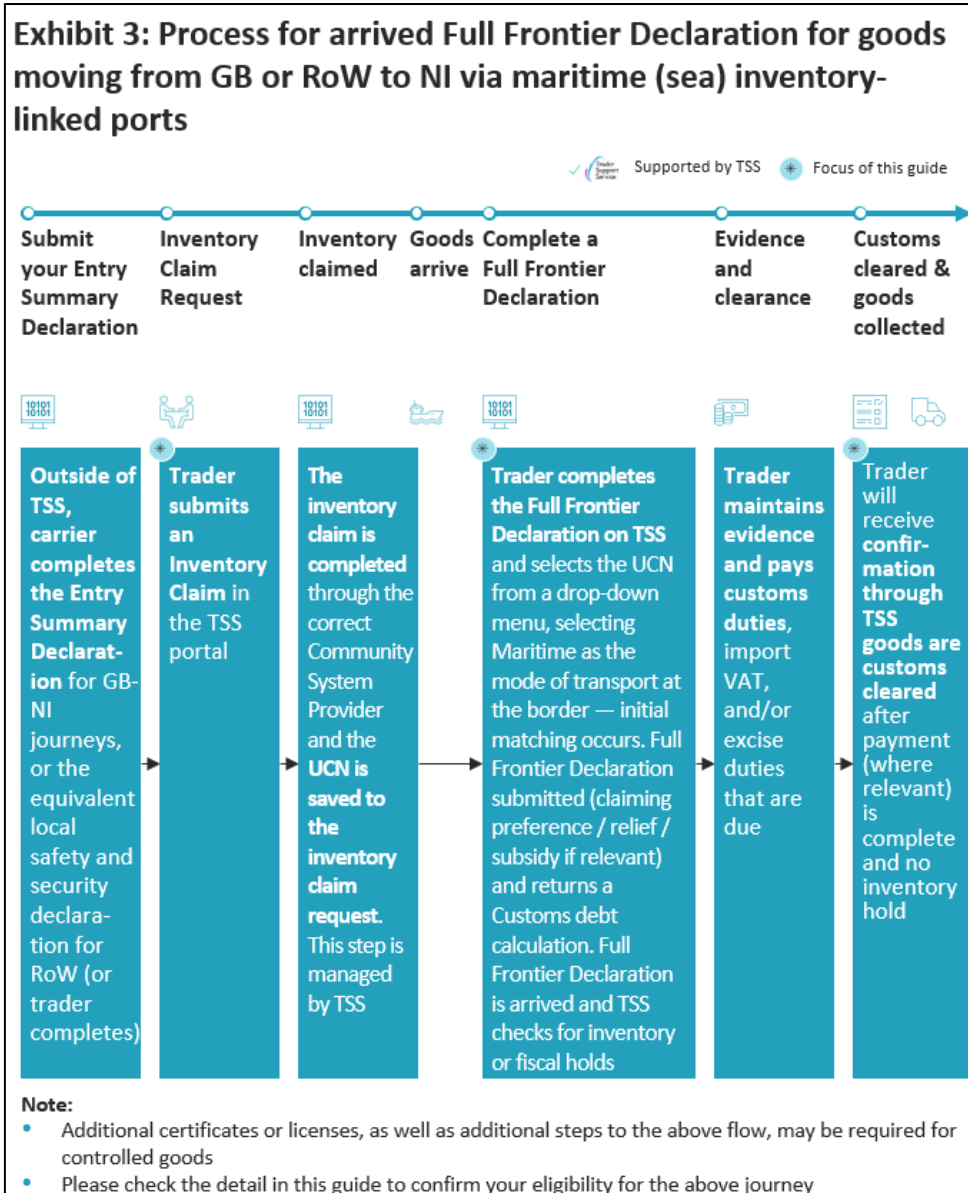
Guidance for completion:

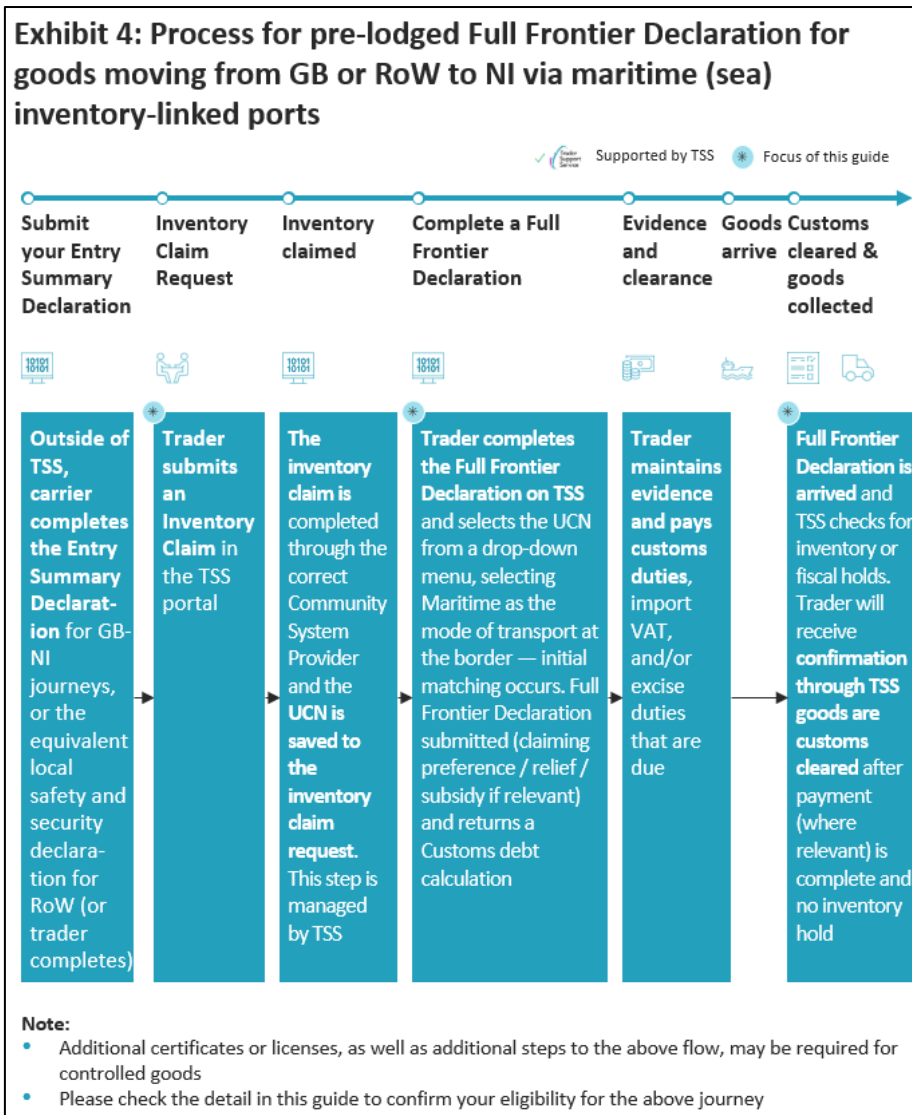
- An Entry Summary Declaration is not required to be completed in this instance
- Inventory Consignment Reference (ICR) is not required.
- Follow the specific steps in the [Completion of an Air Non-ILP declaration](#) section below
- Thereafter, complete the rest of the declaration as described in [Step-by-step walkthrough of the TSS Full Frontier Declaration process](#) section of this guide
- Evidence and duty payment – consult the [Methods of payments and security deposits available for Full Frontier Declarations](#) section of this guide and the [Payments: Step-by-step guide using TSS](#) on NICTA

3.4 Full Frontier Declaration for maritime shipments to NI arriving at ILPs

TSS supports maritime cargo/consignments arriving at ILPs and locations at Belfast, Warrenpoint and Londonderry ports in NI from GB or from RoW excluding EU. You can submit a **pre-lodged** Full Frontier Declaration (where the Full Frontier Declaration is submitted before the goods arrive) or an **arrived** Full Frontier Declaration, which is completed once the goods have arrived at the customs clearance location.

The Full Frontier Declaration process for maritime cargo arriving at an inventory-linked location is visualised in **Exhibits 3 and 4**, which cover the pre-lodged and arrived journeys, respectively.





Guidance for steps:

- Submit your Entry Summary Declaration – see the [ENS Step-by-step guide: Standard Process and Consignment First Process guide on NICTA](#)
- Inventory Claim Request – see the [Submitting an Inventory Claim through the TSS Portal \(Maritime ILP movements\)](#) section in this guide
- Complete a Full Frontier Declaration – see the [Step-by-step walkthrough of the TSS Full Frontier Declaration process](#) in this guide
- Evidence and clearance – Consult the [Methods of payments and security deposits available for Full Frontier Declarations](#) section of this guide and the [Payments: Step-by-step guide using TSS](#) on NICTA

Before starting your Full Frontier Declaration, you must complete an Inventory Claim request to obtain the Unique Consignment Number (UCN) for maritime movements. Refer to the



section of this guide on [Submitting an Inventory Claim through the TSS Portal \(maritime ILP movements\)](#) for step-by-step guidance.

The UCN is used to link the inventory record and the Full Frontier Declaration, which enables the goods to be cleared through customs and released for collection. If you need to link multiple containers to a Full Frontier Declaration, you can use the amalgamation functionality within TSS to create a master UCN. Refer to the [Inventory-Linked Ports](#) guide on NICTA for more details.

A Community System Provider (CSP) provides an inventory system to the inventory-linked locations (see the overview on [GOV.UK](#) for more details).

TSS provides services to inventory-linked locations at, or associated with, the following CSPs and the related ports:

- CNS (Community Network Services) at Belfast or Warrenpoint ports
- MCP (Maritime Cargo Processing PLC) Destin8 at Londonderry port

Inventory records are created for goods arriving at ILPs and locations to identify the consignment or cargo at the location of customs clearance. The cargo is stored at temporary storage facilities (known as sheds) at ports/wharfs/berths. TSS is nominated as the clearing agent for your specific Inventory Claim to allow you to submit your Full Frontier Declaration and obtain customs clearance for the goods.

Important note: the importer or representative who requests the cargo to be nominated to TSS is also responsible for any port and/or handling charges that may be incurred. TSS will not be responsible for any charges associated with storage, demurrage, inspection or any port handling fees.

After submission of the Inventory Claim through the TSS system, TSS will attempt to claim the inventory record for you using the following methods:

- For all supported inventory-linked locations using **CNS Compass**, TSS has built a robotics system that will search for the inventory record with the information you have provided on the Inventory Claim – if the system cannot find a match, a case will be raised on the TSS Portal for an agent to assist with submission of the Inventory Claim
- For all supported inventory-linked locations using **MCP Destin8**, a case will be raised on the TSS Portal for an agent to assist with submission of the Inventory Claim

After the inventory record has been successfully claimed, the UCN is attributed to the inventory record in the TSS Portal. The UCN should be used when completing the Full Frontier Declaration to link the Full Frontier Declaration to the inventory record.

Once the goods are customs cleared and any holds have been resolved, the shed operator can release the goods to you. Any ground, storage, or port charges that have been incurred may also need to be paid before the goods are released, in accordance with the port or



shed's operating procedures. Having an account with the ground handler is the most efficient way to pay these and most agents have this in place if you are using one.

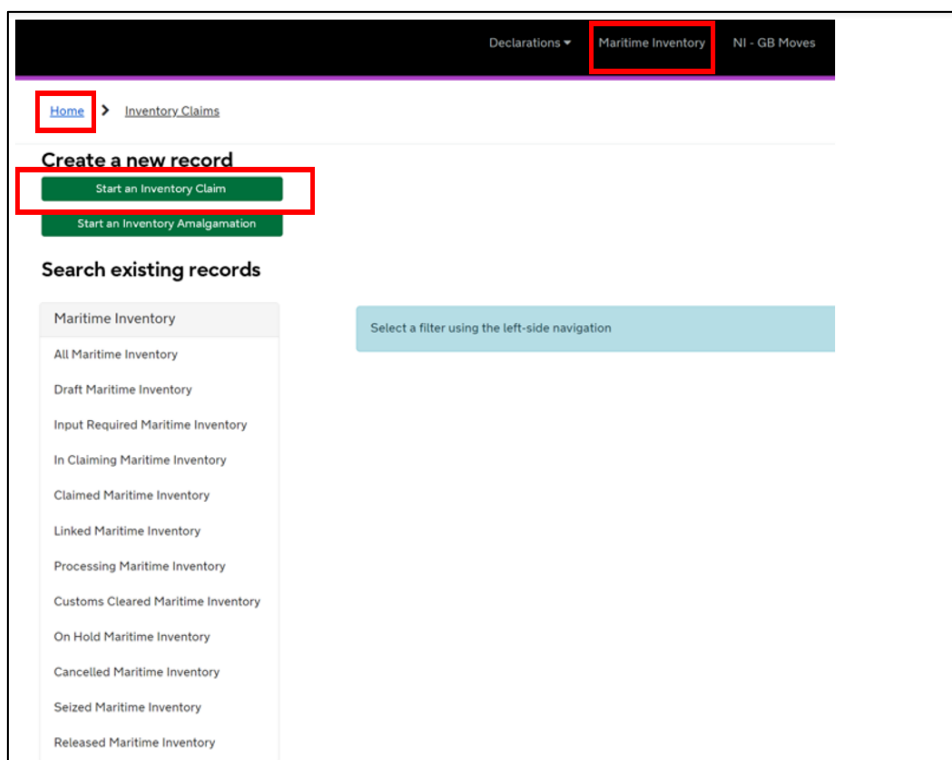
4 Step-by-step walkthrough of the TSS Full Frontier Declaration process

For further detailed guidance on the Full Frontier Declaration data fields, refer to the [Data guide: TSS Declaration Data Requirements](#) on NICTA. You can also raise a [Get Help](#) enquiry for further assistance on the TSS Portal.

4.1 Submitting an Inventory Claim through the TSS Portal (maritime ILP movements)

You or your agent should complete the [Inventory Claim form](#) on the TSS Portal using the following process:

1. Navigate to the homepage by logging into the [TSS Portal](#), click the [Maritime Inventory](#) tab, then click on [Start an Inventory Claim](#)

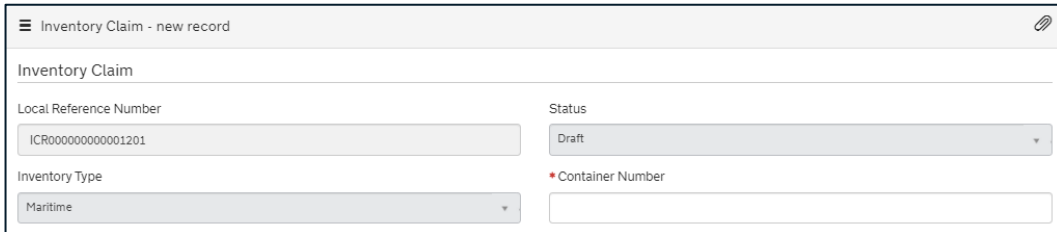


2. Next, complete the new record that opens for an Inventory Claim

The mandatory fields are marked with an asterisk. Some fields are not mandatory but the information can help with the system checks when claiming cargo.

3. The following fields will appear greyed out and will be 'read only':

- **Local Reference Number** (LRN) – a unique LRN is generated for your declaration and added to the Inventory Claim form
- **Status** – the value in this field will change to reflect the status of your declaration
- **Inventory Type** – the value in this field will be set to ‘Maritime’



Inventory Claim - new record

Inventory Claim


Local Reference Number: ICR00000000001201

Status: Draft

Inventory Type: Maritime

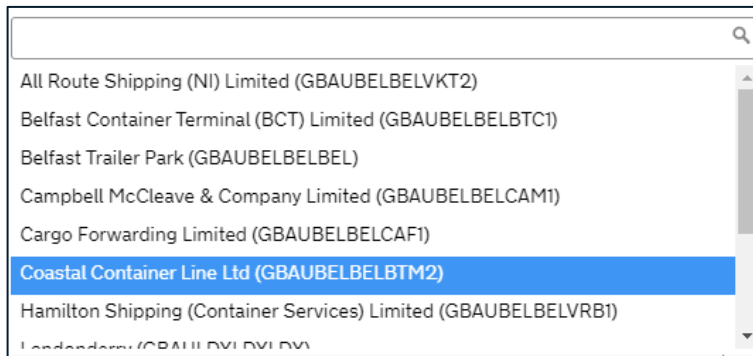
* Container Number

4. Complete the **Container Number**



* Container Number

5. Select the **Final Destination Location Code** from the drop-down menu. This should be the final location of the goods where customs clearance will take place



All Route Shipping (NI) Limited (GBAUBELBELVKT2)

Belfast Container Terminal (BCT) Limited (GBAUBELBELBTC1)

Belfast Trailer Park (GBAUBELBELBEL)

Campbell McCleave & Company Limited (GBAUBELBELCAM1)

Cargo Forwarding Limited (GBAUBELBELCAF1)

Coastal Container Line Ltd (GBAUBELBELBTM2)

Hamilton Shipping (Container Services) Limited (GBAUBELBELVRB1)

Londonderry (GBAUBELBELDYL)

6. Fill in the **House or Master Bill of Lading** number



* House or Master Bill of Lading

7. Add the number of packages to the **Package Count** field

This should match exactly what has been manifested in the inventory record and the total number of packages on your commercial documents, which should reflect the smallest external packaging.



Package Count
<input type="text"/>

8. The following fields will appear greyed out and are 'read only'. These will be auto-populated once the inventory record has been successfully claimed:

- **UCN** – the Unique Consignment Number
- **Date of Claim** – the date that the inventory record is successfully claimed

The **Linked Declaration** field will be populated when you have linked the inventory record to a Full Frontier Declaration.

Package Count	UCN
<input type="text"/>	<input type="text"/>
Linked Declaration	Date of Claim
<input type="text"/>	<input type="text"/>

9. Choose the **Load Type** from the drop-down menu

* Load Type

FCL - Full Container Load - Cleared on Wheels

FCL - Full Container Load - Cleared on Wheels

LCL - Less than Container Load - Offload Cargo

Mix

10. The options for **Load Type** are as follows:

- 'FCL – Full Container Load – Cleared on Wheels': where the cargo fills a whole shipping container
- 'LCL – Less than Container Load – Offload Cargo': where the cargo is not large enough to fill a whole shipping container on its own and is combined with other cargo to fill the shipping container (known as groupage)
- 'Mix': a combination of cleared on wheels and offload cargo; goods that have been loaded on to a trailer and manifested within CNS

11. Select whether the goods are **Cargo or Consignment** from the drop-down menu:

- 'Cargo': full-load shipments
- 'Consignment': part-load shipments



* Cargo or Consignment

Cargo

Cargo

Consignment

12. The **Weight** field is not mandatory but will assist in matching your **Inventory Claim** to the inventory record

The gross weight should be entered in kilograms and needs to include all packaging (but not the carrier's equipment). The weight must match the weight on the inventory record.

Weight

13. Once you have completed all mandatory fields and any optional fields that you choose to complete, you have the option to **Submit** or **Save** your **Inventory Claim** form

Submit Save (Ctrl + s)

You must click **Save** so the details are retained. After saving you will have two additional buttons: **Cancel Inventory Claim** and **Mark for Amalgamation**.

Submit Cancel Inventory Claim Mark for Amalgamation Save (Ctrl + s)

14. On clicking **Mark for Amalgamation**, the inventory claim will be assigned as inventory available to be grouped together as a shipment of more than one container; for full details refer to the [Inventory-Linked Ports](#) guide on NICTA

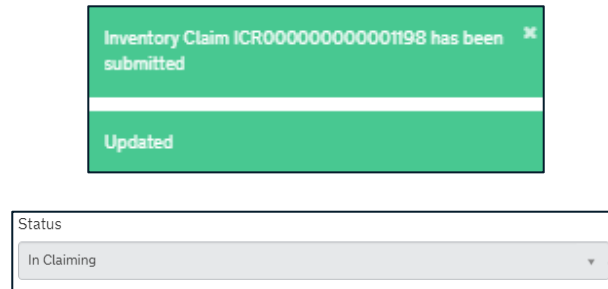
15. Clicking **Submit** will start the Inventory Claim process, using the information you have provided

The method that TSS will use to claim the inventory record on your behalf is determined by the location code you have entered in the **Final Destination Location Code** field, as detailed at the start of this section.

16. **Cancel Inventory Claim** – reasons for cancelling include:

- Claiming the wrong cargo record
- Non-arrivals to port

- Where the customs declaration is being done outside of TSS; call the [TSS Contact Centre](#) for an agent to help with re-nominating the inventory record to another agent
17. Once you have submitted your **Inventory Claim** form you will see a confirmation message displayed in green at the top of the screen and the **Status** of the **Inventory Claim** form will change to 'In Claiming':



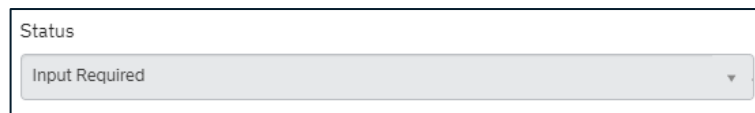
Inventory Claim ICR000000000001198 has been submitted

Updated

Status
In Claiming

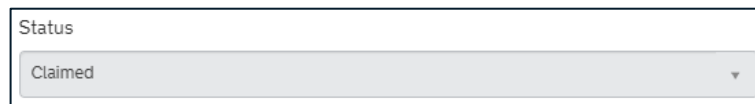
18. If your Inventory Claim is unsuccessful, the **Status** of the Inventory Claim form will change to 'Input Required' and you will receive an email notification to advise you of this

You should check the information for errors, correct them and resubmit your application. If you believe that the information you input was correct, you should raise a case on the TSS Portal. A TSS agent can assist to claim the **UCN** and advise you once the inventory record has been claimed.



Status
Input Required

19. TSS will send you an email notification if your Inventory Claim is successful. The **Status** of the Inventory Claim will change to 'Claimed' and the **UCN** and **Date of Claim** fields will be updated. You then need to complete a Full Frontier Declaration linked to the inventory record to clear the goods through customs and release them from the Temporary Storage Facility (TSF) or shed



Status
Claimed

4.2 Completion of an Air Non-ILP declaration

When creating a Full Frontier Declaration in this instance, you need to follow all other steps for completing a Full Frontier Declaration, as shown in the section [Completion of consignment \(header\) level information for Full Frontier Declarations \(all journeys\)](#), subject to the following:



1. Select '**Air (MiB / Non-ILP)**' option in the **Mode of Transport at the Border** field within the **Transport Details Section** of the declaration

The screenshot shows a form titled 'Transport Details' with several fields:

- * Total Packages: 0
- * Mode of Transport at the Border: Air (MiB / Non-ILP) (highlighted with a red box)
- * Country of Dispatch: United Kingdom
- * Nationality of Means of Transport: (empty)
- * Identity Number of Transport: (empty)
- * Destination Country: United Kingdom
- Inland Mode of Transport: -- None --

2. Insert the **nationality of the airline** into the mandatory **Nationality Means of Transport** field
3. Insert the **IATA flight number** into the mandatory **Identity Number of Transport** field
4. Complete the mandatory **Country of Dispatch** field
5. Complete the mandatory **Destination Country** field, which has a default value of '**United Kingdom**'

You may complete the **optional Inland Mode of Transport** field.

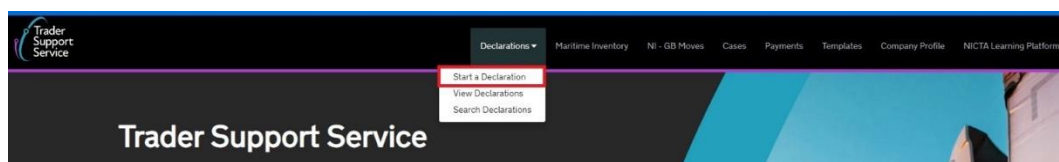
An Inventory Claim Reference is **not** required.

Refer to the [Merchandise in Baggage](#) guide on NICTA for further details.

4.3 Completion of consignment (header) level information for Full Frontier Declarations (all journeys)

Prior to starting this process, ensure you (the importer) are registered with TSS. For more details on how to register, refer to the [Registration: step-by-step guide using TSS](#) on NICTA. To start a Full Frontier Declaration:

1. Log in to the TSS Portal and, from the **Declarations** tab drop-down menu in the navigation bar, select **Start a declaration** to reveal a **Declaration Options** window



2. In the **Declarations Options** window select **Start a Full Frontier Declaration (FFD)** to create a new declaration:



Full Frontier Declaration

Use this form to create a Full Frontier Declaration (FFD).

[Start a Full Frontier Declaration \(FFD\)](#)

Important note: an Entry Summary Declaration will need to be completed in addition to your Full Frontier Declaration. For full details, see the [How the Full Frontier Declaration process works in TSS](#) section earlier in this guide.

3. The following fields will appear:

- A **Local Reference Number** (read only) will be generated for your declaration starting with the pre-fix 'FFD' – this will be unique to the consignment
- The **Status** (read only) field reflects the status of the declaration at each stage until the declaration is closed

To help you populate the fields on this page, [watch this video](#).

Full Frontier Declaration - new record

Full Frontier Declaration

Local Reference Number
FFD0000000007811

* Declaration Category
-- None --

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

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.

Standard Unit/Import Valuation?
No

Status
Draft

* Goods Domestic Status
NIDOM (UK domestic status goods)

* Method of Payment
Immediate payment by electronic credit transfer

* Are you using full special procedure authorisations for any goods on this FFD?
No

Representation Type
Indirect

Traders wishing to use any special procedures (e.g. 5100, 5300) other than entry into a public customs warehouse, are required to select 'Direct Representation'. If you select 'Indirect Representation' the relevant special procedures will no longer be available to you.

4. The declaration **Status** field will change to 'Under Controls' (read-only) when there is a customs or fiscal control on the goods

In the example below, the goods are 'Under Controls' pending the presentation of further documentation; you may be contacted by TSS to provide further information:

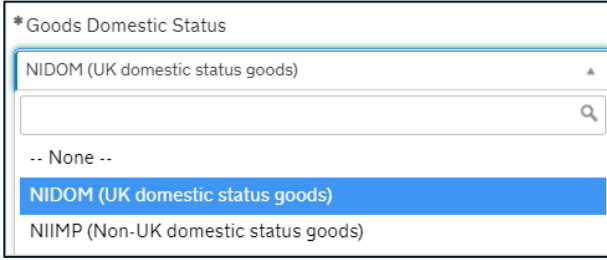
Status
Under Controls

Control Status
Document

Other controls may include 'Pending Payment' or 'Pending Authorisation'.

5. Check the **Goods Domestic Status** has been set correctly

This defaults to '**NIDOM (UK domestic status goods)**'. Goods from RoW excluding EU to NI will use '**NIIMP (Non-UK domestic status goods)**', which is also used for goods moving into NI from GB under duty suspension.



6. The **Declaration Category**:

- 'Arrived (IMA)' means the goods have arrived at the place of customs clearance in NI. This declaration type is used for all goods that are arrived, regardless of mode of transport

Note: All inventory-linked air consignments and diversion entries must be completed as arrived declarations. Certain procedure codes require the use of this declaration type. Consult Appendix 1 on [GOV.UK](https://www.gov.uk) for details.

- 'Pre-Lodged (IMD)' indicates that the declaration will be completed prior to the goods movement into NI. This process is called pre-lodgement

Note: Goods travelling by RoRo must use this process to get the Full Frontier Declaration MRN before the goods move, which should be used when obtaining the GMR from GVMS or the TSS Portal.



7. Indicate **Which type of declaration you intend to make?** This is based on the procedure code used on the declaration
8. Select **Method of Payment** from the drop-down menu

Depending on how your or the customs agent's company profile is configured, and the declaration type ('IMD' or 'IMA') selected, different **Methods of Payment (MoPs)** will be available for you or the customs agent as follows:

- Payment by you or customs agent's DDA ('Deferred Payment') will require input on the company profile – this can be used for both pre-lodged and arrived Full Frontier Declarations



- Payment by the you or the customs agent's 'CDS Cash Account' will require input on the company profile – this can be used for both pre-lodged and arrived Full Frontier Declarations
- Payment by 'Immediate Payment by Electronic Credit Transfer' will be available to you and the customs agent without any configuration on the company profile for Full Frontier Declaration types – this can be used for both pre-lodged and arrived Full Frontier Declarations
- Payment by TSS DDA will be available for pre-lodged Full Frontier Declarations for RoRo only

Note: TSS does not support security deposits triggered against the TSS DDA method of payment.

Trader view:

Agent view:

See the [Payments: Step-by-step guide using TSS](#) on NICTA for more details on **Methods of Payment**.

9. The field **Are you using full special procedure authorisations for any goods on this FFD?** offers a 'Yes' or 'No' choice and will indicate if you are using a full authorisation for the use of a special procedure



* Are you using full special procedure authorisations for any goods on this FFD?

-- None --

-- None --

No

Yes

For further guidance in relation to special procedures authorisations and their use in the TSS Portal, refer to the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA.

10. Standard Unit/Import Valuation?

This drop-down field is used to accommodate completion of a Full Frontier Declaration when 'Simplified Procedure Value (SPV)' or 'Standard Import Value (SIV)' is used to determine customs value for specific fresh fruit and vegetables.

Standard Unit/Import Valuation?

No

No

Simplified Procedure Valuation (SPV)

Standard Import Valuation (SIV)

- **Simplified Procedure Valuation (SPV)** should be selected for the use of the following Additional Procedure Codes:
 - **E01** – imports of fresh fruit and vegetables with the customs value and duty calculated using a Simplified Procedure Value (SPV) when the **EU SPV** rate detailed on [GOV.UK](#) applies; or
 - **1SV** – imports of fresh fruit and vegetables with the customs value and duty calculated using a Simplified Procedure Value (SPV) when **UK SPV** rate applies as detailed in Additional Procedure Code 1-Series (Appendix 2B) on [GOV.UK](#)
- **Simplified Import Valuation (SIV)** should be selected for the use of the following Additional Procedure Code:
 - **E02** – imports of fresh fruit and vegetables with the customs value and duty calculated using a Standard Import Value (SIV) listed in Annex VII, Part A to [Commission Delegated Regulation 2017/891](#) and the *Official Journals of the EU(OJEU)*. Details for the use of E02 can be found on [GOV.UK](#)

For further information on SPV and SIV visit [GOV.UK](#).

11. When special procedures (for example, 5100, 5300, 7100) are used, the **Representation Type** will default to 'Direct'

Representation Type

Direct

Traders wishing to use any special procedures (e.g. 5100, 5300) other than entry into a public customs warehouse, are required to select 'Direct Representation'. If you select 'Indirect Representation' the relevant special procedures will no longer be available to you.

12. In the **Parties** section, the **Importer EORI** field will be automatically populated by TSS with the most appropriate EORI number listed on your company profile, as follows:

- If you have an active or pending verification UKIMS authorisation listed on your company profile, TSS will automatically populate the EORI associated to that authorisation into the **Importer EORI** field; otherwise
- If you have an XI EORI this will be automatically populated

The party listed in the **Importer EORI** is legally responsible for the import declaration and the customs debt that is due.

- If you do not have an XI EORI then your GB EORI will be automatically populated with the associated name and address of the GB EORI holder

Note: for a **GB EORI**, the **associated name and address** of the GB EORI holder must be entered into the **Importer EORI** field. This will be auto-populated for you, unless your company name is set to **Private** in your Company Profile (see below) in which case you will need to enter the associated name and address manually.

[Home](#) > [Company Profile](#)

Authorisations and restrictions

*Do you move goods into NI that are subject to commercial processing?

*Do you want the company name to be private?

 EORI numbers.

13. You must also populate the **Exporter EORI** field with the exporter's XI EORI



Parties

* Importer EORI

* Exporter EORI

Exporter EORI Unknown

Note: Depending on your location and the specific role you perform in the process of moving goods to NI, you may require a valid XI EORI number. You can find detailed instructions and conditions to apply for this on [GOV.UK](https://www.gov.uk).

14. The **Carrier EORI** is a mandatory field for Full Frontier Declarations

This must be an XI EORI and obtained prior to completion. The **Haulier EORI** is optional.

* Carrier EORI

Haulier EORI (if different to Carrier)

15. The **Deferment Account Number** field will appear pre-populated in the declaration if you or the customs agent have/has authorised TSS through the company profile to use your/their Duty Deferment Account (DDA) as a method of payment

You can currently only use one **Deferment Account Number** within the TSS Portal.

If 'CDS Cash Account' has been chosen as the method of payment in the company profile, this field will not be available in the declaration.

You and/or customs agents can't use the TSS DDA method of payment when completing an arrived Full Frontier Declaration, a pre-lodged Full Frontier Declaration for maritime inventory-linked movements, or if a security deposit is required.

If you or the customs agent have entered your or their DDA details in the company profile and given standing authority to TSS to use that DDA, then the respective DDA details will be populated in the field below with the reference if 'Deferred Payment' has been chosen as the preferred method of payment.

Deferment Account Number



16. The **Guarantee Type** indicates the type of guarantee being used to support the method of payment (see [GOV.UK](https://www.gov.uk) for an overview of the types of guarantee)

There is a separate tab to add additional guarantee types at the bottom of the consignment (header) level page if multiple guarantee types are required.

If you are using **Authorisation by Declaration (ABD)** for a special procedure, the additional guarantee type 3 will appear in the **Guarantee Type** tab at the bottom of the page.

Depending on the method of payment selected in the company profile, this field will be populated differently:

- For 'DDA', this will default to '1' for comprehensive guarantee and will be editable by the user, if a guarantee waiver or a different type of guarantee is being used
- If you choose to use your 'CDS Cash Account', this field will pre-populate to 'Y' and be non-editable
- If you choose 'Immediate Payment by Electronic Credit Transfer', this will be left blank

*Guarantee Type

1

17. The **Guarantee Reference Number** field in the declaration will be auto-populated with the CGU reference corresponding to the GB or XI EORI updated in the company profile, as per the rules applied by the TSS system

Guarantee Reference Number

XICGU00001234000120201123091141

18. The **Transport Details** section contains data on the cargo and means of transport. It is important to obtain the details from the carrier/haulier as these fields are not pre-populated

Transport Details	
*Total Packages	*Nationality of Means of Transport
20	United Kingdom
*Mode of Transport at the Border	*Identity Number of Transport
RoRo (Accompanied / Unaccompanied)	LM03 LMD
*Country of Dispatch	*Destination Country
United Kingdom	United Kingdom
*Arrival Date/Time	Inland Mode of Transport
16/11/2022 09:32:42	-- None --
Trader Reference	
H1 4200 F21 Herring AUTO	



19. The **Total Packages** field is tallied against the line totals

For inventory-linked cargo, the total packages should match with the smallest external packaging type. If you are submitting a maritime or air inventory-linked declaration, TSS will check if the number of packages added to the declaration matches the number of packages on the inventory record when the declaration is submitted. If there is a mismatch, you will not be able to submit the declaration and must correct the number before re-submitting.

20. **Nationality of Means of Transport** is the nationality of the active means of transport crossing the border (for example, the country where an aircraft or vessel is registered)

21. **Identity Number of Transport** relates to the means of transport that the goods are directly loaded on at the time of presentation at the customs office of import (for example, the vehicle registration number for RoRo cargo, the IATA flight number for air transport, or the vessel name for maritime transport)

22. **Mode of Transport at the Border** refers to the mode of transportation at the border – this is the active means of transport that moves the goods to the point of clearance



When 'Maritime' is selected as the **Mode of Transport at the Border**, the **Maritime Inventory** field becomes active, and a drop-down shows the list of the inventory records you have claimed through the TSS Portal. Select the relevant inventory record from the list to link the inventory to the declaration.

* Mode of Transport at the Border		
Maritime		
* Maritime Inventory		
[Search bar]		
4578	3103556	Joseph Gharthey
BTM20022500100	EOH211	EOHBOL211

23. **Inland Mode of Transport** refers to the mode of transportation going inland and must be completed where the import formalities are carried out away from the port of entry, except for entry into a customs warehouse or removals from a free zone

This field is mandatory in Full Frontier Declarations for diversion entries, which are arrived Full Frontier Declarations where goods enter free circulation from a previous special procedure.

Inland Mode of Transport
-- None --
[Search bar]
-- None --
Road
Fixed Transport Installations
RoRo
Air

Options for **Inland Mode of Transport** within TSS are as follows:

- 'Road': where road is used to transport goods inland to complete the import formalities
- 'Fixed Transport Installations': pipelines or electric power lines that are used for the continuous transport of goods

To declare goods moving through a pipeline or power line, you can use the Full Frontier Declaration process. See [GOV.UK](https://www.gov.uk) for more information on the process for Fixed Transport Installations.

- 'RoRo': RoRo will be used for road freight travelling by ferry from GB to NI
- 'Air': goods arriving to an NI airport

24. **Country of Dispatch** will default to United Kingdom, but can be changed for goods travelling by 'Air' or 'Maritime' dispatched from RoW excluding EU to NI

* Country of Dispatch

United Kingdom

25. **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.

* Destination Country

United Kingdom

26. The **Inventory Consignment Reference (ICR)** is used to link the inventory with the declaration for air ILPs and locations

This field is mandatory for all air inventory-linked declarations. All declarations with an ICR number must be completed as arrived declarations. You must have confirmation of arrival from the shed operator or your agent.

Inventory Consignment Ref

PSLS00027109913

If you know the ICR number from your haulier/carrier, you can add this manually. The ICR is a maximum of 25 characters and should be made up of:

- **Airport Code** (one letter)
- **Shed Code** (three letters)
- **Air waybill (AWB) Prefix** (three letters and/or numbers)
- **Air waybill (AWB)** (eight numbers)
- **House air waybill (HAWB)** (eight numbers, or eight spaces if this does not exist)
- **Split Reference** (two numbers, if it exists)

Note: Split references occur when the cargo has been split into two records. If your ICR number includes a split reference without a House Number, you must add eight spaces between the air waybill (AWB) and the split reference within the ICR number to successfully match your declaration with your inventory in CDS.

If you need help finding your ICR number, you should call the [TSS Contact Centre](#) to obtain it. Before contacting TSS you need to know the air waybill prefix, air waybill number and house air waybill number (if the house number exists). You should also



know the weight and number of pieces in the consignment. You can obtain this information from your agent/carrier.

Ensure the carrier has informed the shed operator to nominate the goods to the TSS badge code 'YOB' before completing the **ICR Reference** field box. When you click **Save** the ICR reference will be checked against TSS records. If a match for the reference you have entered can't be found, you should check with your agent to ensure the inventory record has been correctly assigned to TSS or call the [TSS Contact Centre](#) for assistance.

When you click **Save**, TSS will also check that the number of pieces and weight on the bill do not match, and you will receive an error message.

In case of an error message, check that you have entered the correct number of pieces expected. If you have, contact the [TSS Contact Centre](#) for further assistance.

27. The **Arrival Date/Time** should be the expected arrival date and time of the goods entering NI (only appears when 'Pre-Lodged IMD' is selected for the **Declaration Category**)

28. **Trader Reference** is a free-text field populated by the declarant to identify the shipment at consignment (header) level (for example, the job number or unique internal reference number)

This field is also present on the Entry Summary Declaration and can contain the same reference if needed to keep a clear audit trail. It is recommended you complete this field on the Full Frontier Declaration and have your haulier or carrier do so on their Entry Summary Declaration using the same reference.

Adding this information for unique reference will help you to track declarations against your commercial records.

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

In this section, depending on your Incoterms® 2020, you may need to declare any **Freight Charge**, **Insurance**, or **VAT Adjustment** for your value build up.



There is a separate tab at the bottom of the consignment (header) level page where further additions/deductions can be made at the consignment (header) level:

30. In the **Invoices and Goods** section at the consignment (header) level, complete the fields in the screenshot:

31. If the goods are being entered into or removed from a customs warehouse, the **Warehouse Identifier** must be completed

Note: TSS will only support entry into private customs warehouses and does not support entry into public warehouses.

This field is used to declare the premises identifier for goods being entered to or removed from the following:

- Customs warehouse
- Excise warehouse
- Free zone

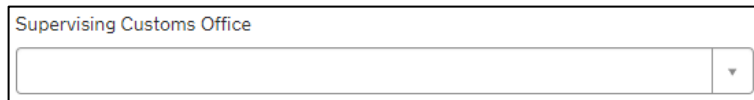
The requested procedure on the item level will correspond with the type of warehousing/removal. There are two components:

- Type of warehouse
- Warehouse identifier

Refer to [GOV.UK](https://www.gov.uk) for a list of types and formats for the identifier. If the warehouse identity is not a UK allocated code, the premises name and address must be supplied as an additional information statement in Data Element 2/2 using the code 'PREMS'.

32. The **Supervising Customs Office** field is only completed when a special procedure is used

In this case, a code for the relevant UK Customs Supervising Office (SPOFF) involved in the customs procedure and overseeing the movement and clearance of the goods should be inserted in the field. Refer to [GOV.UK](https://www.gov.uk) guidance for the list of codes of UK SPOFFS. Codes for the EU customs offices can be found on the [European Commission](https://ec.europa.eu) website.

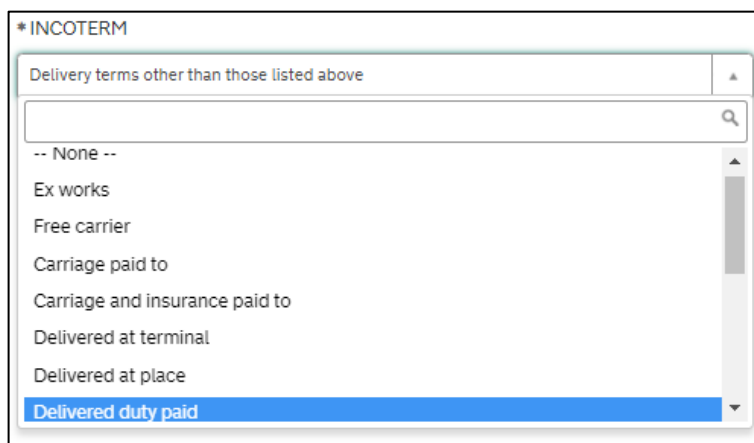

 A screenshot of a form field labeled "Supervising Customs Office". The field is empty and has a small downward arrow icon on the right side, indicating it is a dropdown menu.

33. The **Exchange Rate** field is used to declare the fixed exchange rate when currency conversion applied to the declaration as explained below; otherwise leave the field blank

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.


 A screenshot of a form field labeled "Exchange Rate". The field is empty and is a simple text input box.

34. Select the associated **INCOTERM** using the drop-down list. For more details refer to the [How to use Incoterms®2020](#) guide on NICTA


 A screenshot of a dropdown menu titled "* INCOTERM". The menu is open, showing a search bar at the top with the text "Delivery terms other than those listed above". Below the search bar, there is a list of options: "-- None --", "Ex works", "Free carrier", "Carriage paid to", "Carriage and insurance paid to", "Delivered at terminal", "Delivered at place", and "Delivered duty paid". The "Delivered duty paid" option is highlighted in blue.

35. The **Delivery Location Country** will default to United Kingdom; update this as per the terms of the transaction



Delivery Location Country

United Kingdom

36. The **Delivery Location Town** should be completed as appropriate

Delivery Location Town

BELFAST

37. Goods can be cleared at either border locations (ports or airports of entry) **or** inland locations away from the border/ports

Complete one (but not both) of the following fields, depending on the option chosen: **Location of Goods (Border Release)** or **Location of Goods (Other Releases)**.

- The **Location of Goods (Border Release)** is a drop-down menu of the border locations for ports and airports (locations) of entry, which must be the final clearing location of the goods

For maritime shipments, the inventory will be cleared by either CNS (Belfast or Warrenpoint) or MCP (Londonderry). The system will assign the correct badge code depending on the location of goods and add this to the declaration header for you.

* Location of Goods (Border Release)

- The **Location of Goods (Other Releases)** is a free-text field for use when goods are customs cleared at a location that is **inland**, which must be the final clearing location of the goods

* Location of Goods (Other Releases)

GBBYIPR1234567

38. If there is no VAT liability and/or the goods are 'NIDOM' status, respond 'No' to the question **Use Postponed VAT Accounting?**

This question is only relevant if you are importing:

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



* Use Postponed VAT Accounting?

No

39. To **Use Postponed VAT Accounting?** answer 'Yes' and you will be asked to enter the importer's GB **VAT Number (for PVA)**

* Use Postponed VAT Accounting?

Yes

* VAT Number (for PVA)

PVA accounting is only applicable where a valid GB VAT registration number can be provided. The number should start with "GB" followed by up to 9 digits.

40. The **UN/LOCODE** is optional

UN/LOCODE

41. Then, click **Save (Ctrl + s)**
42. At the bottom of the form, there are several tabs (**Related Records**) which hold detail for:
- **Declaration Goods** which are items within the consignment
 - **Inventory Status** for air inventory-linked consignments to view the inventory record
 - **Header Additions/Deductions**, for other types of additions/deductions not listed on the form above
 - **Header Previous Documents**
 - **Holder of Authorisation** details
 - **Guarantee Type** for the addition of multiple guarantees
 - **Duty Total**

Explanations for each tab are given below. **Note** the red number on the tab relates to the total number of lines on that tab.

43. The **Declaration Goods** tab is used to update information on your goods at an item level

There are full details on steps required to do this in the [Completion of item level information for Full Frontier Declarations \(all journeys\)](#) section of this guide.



Declaration Goods 1 Inventory Status 1 Header Additions/Deductions Header Previous Document 1 Holder Of Authorisation 2

Guarantee Type Duty Total

☰ Declaration Goods New

Goods Description	Goods Item Number	Client Job Number	Type of Packages	Item Gross Mass (KG)	Equipment Number (if Containerised)	Package Marks
EOH Goods		FFD000000000003341	Boxes	100		None

< > Rows 1 - 1 of 1

44. **Inventory Status** will show you the inventory record once an ICR has been successfully attributed for your air consignment

Declaration Goods 1 **Inventory Status 1** Header Additions/Deductions Header Previous Document 1 Holder Of Authorisation 2

Guarantee Type Duty Total

☰ Inventory Status

Agents Reference	Number Of Pieces	Number Of Pieces Received	Status Code	Customs Action Notification	Description Of Goods	Inventory Consignment Ref
	10				EOH GOODS	HBDXBDY12000030

< > Rows 1 - 1 of 1

To view your air inventory record, click the **Agents Reference** number in the **Inventory Consignment Ref** field to move to the following screen.

HBDXBDY12000030

Inventory Status

Inventory Consignment Ref: HBDXBDY12000030 FFD Number: FFD000000000003341

Agents Reference: Customs Clearance Split No:

Airline Information

Airline Prefix: BDY Airway Bill Number: 12000030

Agent Broker: YOB House Airway Bill:

Travel Information

Airport Of Arrival: LHR Cargo Terminal Operator: BDX

Carrier Code: 2B Flight Number: 2362

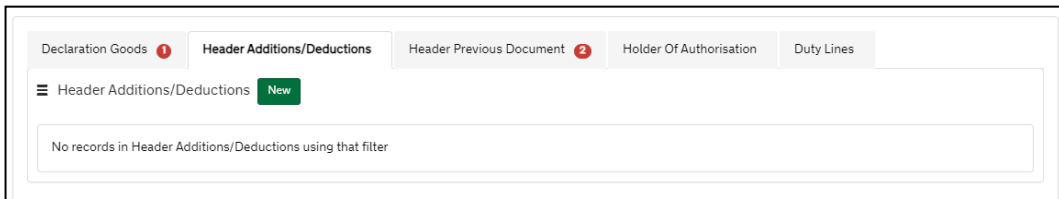
Goods Information

Description Of Goods: EOH GOODS Number Of Pieces: 10

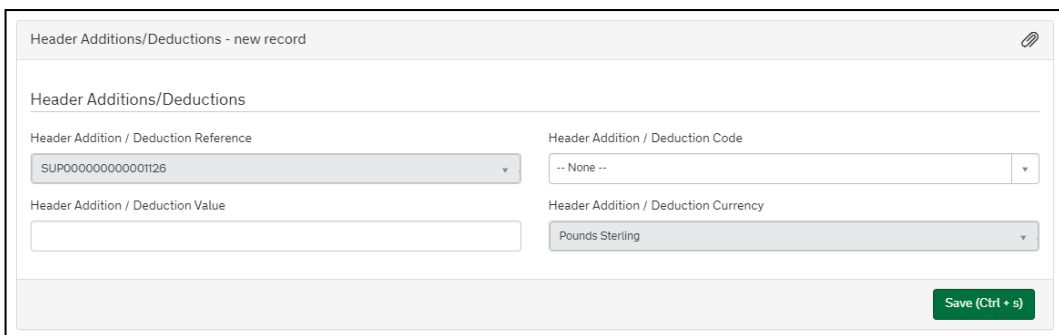
Weight Code: KGM Number Of Pieces Received:

Weight: 10

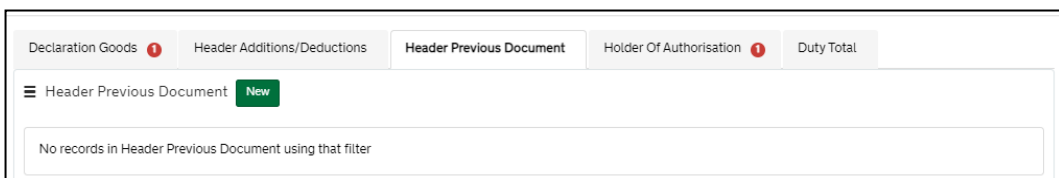
45. The **Header Additions/Deductions** field is used to add consignment additions/deductions not captured in the earlier fields (for example, in addition to previously entered **Freight Charges, Insurance, VAT adjustment**)



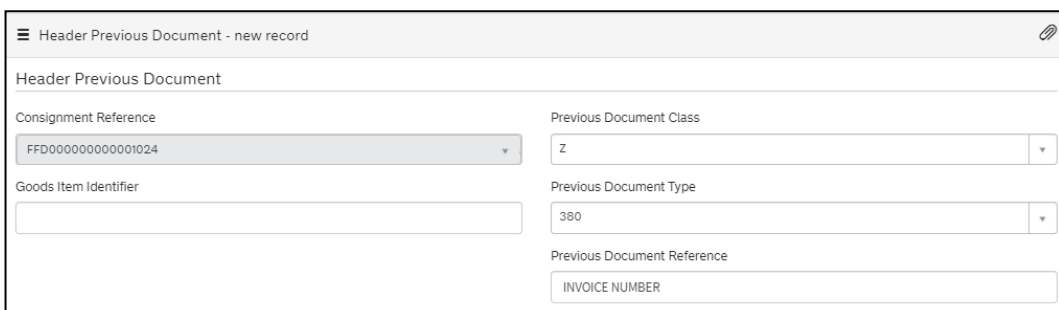
Click **New** to include an addition or deduction. Complete the details on the form using the selection list for **Header Addition / Deduction Code**, adding the value to the **Header Addition / Deduction Value** field.



46. The **Header Previous Document** field contains the list of documents linked to this consignment. At least one previous document must be declared



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



The fields are populated as follows:



- **Previous Document Class** with 'Z'
- **Goods Item Identifier** refers to the item number from the previous document, not the current declaration
- **Previous Document Type** field uses a selection list (example below)
- **Previous Document Reference** enables you to add up to 35 characters in length for the reference for that document

Note: the **Declaration Unique Consignment Reference** (DUCR) is not mandatory unless an electronic licence is involved. It must be an exact match to the one quoted on the licence.

For **air** inventory-linked movements, the MCR (**Master Consignment Reference**) is automatically attributed in the following format once the ICR field is completed. The format is as follows:

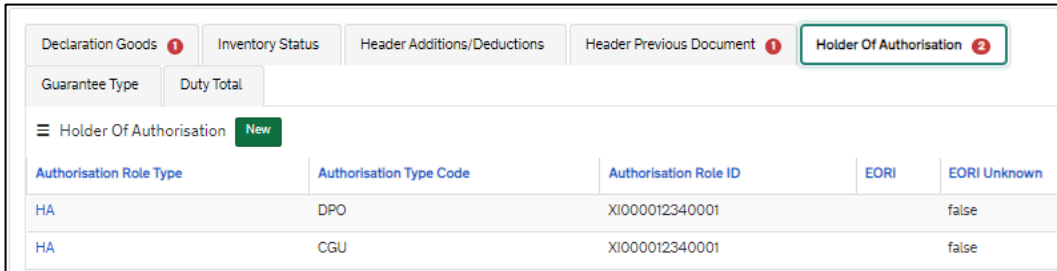
- **Previous Document Class:** 'Z'
- **Previous Document Type:** enter the relevant **Document Code**, for example, '703' (House airway bill), '740' (airway bill), '741' (master airway bill) or '380' (Commercial Invoice)
- **Previous Document Reference:** enter the **Document Reference** of the document used

For **maritime** inventory-linked movements, the Master Consignment Reference (MCR) is automatically attributed in the following format once the maritime inventory field is completed. The format is as follows:

- **Previous Document Class:** 'Z'
- **Previous Document Type:** 'MCR'
- **Previous Document Reference:** the maritime inventory reference – the UCN (this will be auto-populated from the maritime inventory reference box when completed at consignment (header) level)

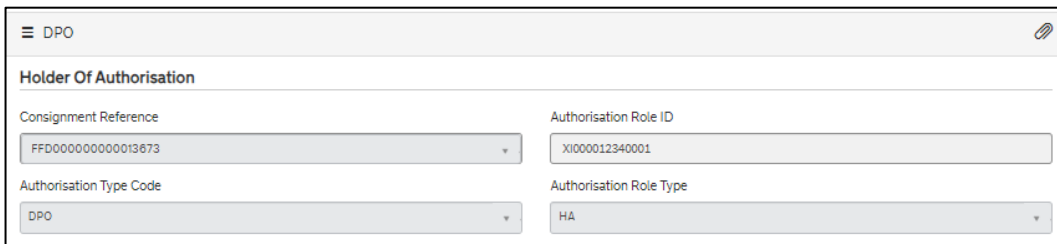
47. **Holder of Authorisation**: this enables the importer to add data related to authorisation documents that are required when using certain special procedures (for example, Procedure Codes 07 series '0700', '0721', etc., which is used when goods are moved under excise duty suspense)

Additional entries other than those populated by TSS only apply when using special customs procedures. For more details, refer to the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) and [Tariffs on goods movements into NI](#) guides on NICTA.



Authorisation Role Type	Authorisation Type Code	Authorisation Role ID	EORI	EORI Unknown
HA	DPO	XI000012340001		false
HA	CGU	XI000012340001		false

Note: **Authorisation Role ID** field is for the GB or XI prefixed EORI number of the authorisation holder, which is 17 characters long. Select the **Authorisation Type Code** from the drop-down list.



Holder Of Authorisation

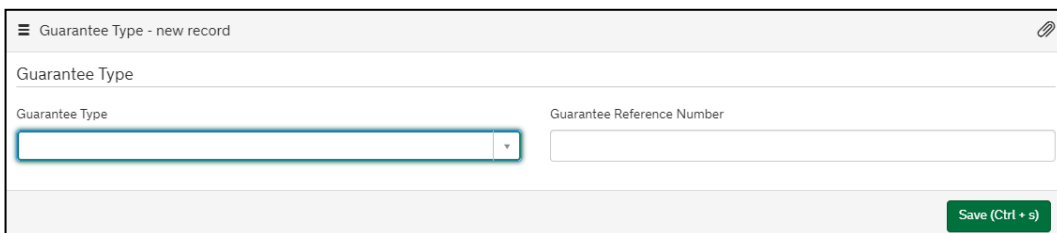
Consignment Reference: FFD000000000013673

Authorisation Role ID: XI000012340001

Authorisation Type Code: DPO

Authorisation Role Type: HA

48. **Guarantee Type** can be used to declare multiple guarantees



Guarantee Type - new record

Guarantee Type

Guarantee Reference Number

Save (Ctrl + s)

49. **Duty Total** is used to advise how much duty will be paid on your consignment; records will be populated after declaration submission

This is a read-only field and will populate with the **HMRC Payment Reference** if using immediate payment methods.



Duty Total 3								
Duty Total								
Number	HMRC Payment Reference	Declaration reference	Duty	VAT	Excise	Total	Subsidy Total	State
TOT000000000004294	6a5852d	FFD00000000002879	1.20	0.00	0.00	1.20	0.00	Complete
TOT000000000004254		FFD00000000002879	1.20	0.00	0.00	1.20	0.00	Complete
TOT000000000004290		FFD00000000002879	1.20	0.00	0.00	1.20	0.00	Complete

4.4 Completion of item level information for Full Frontier Declarations (all journeys)

1. Update item level information on goods in the **Declaration Goods** tab. An item is described as a set of goods with the same commodity code
2. Add the **Equipment Number (If containerised)** for the container number if goods are being shipped in a container; if not shipped in a container, this field remains blank

Declaration Goods

Client Job Number

FFD00000000007811

Equipment Number (if Containerised)

3. Populate the **Goods Information** section with the information from your commercial invoice and other documents
4. Enter the **Commodity Code** for the goods

This is a 10-digit code that classifies goods for movements. The [TSS How-To Guides: An overview of tariff classification](#) on NICTA introduces commodity codes and provides guidance on finding your commodity codes.

* 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 Northern Ireland Online Tariff tool within the TSS Portal as shown in the screenshot above, where you may look up the correct commodity code, or visit [GOV.UK](https://www.gov.uk).

The TSS Portal also allows users to search for **Commodity Code** by short description – see screenshot below.



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

You may be eligible for grouping your goods under the commodity within your consignment that attracts highest duty rate. This grouping simplification is supported by [Article 177 of the Union Customs Code \(UCC\)](#). Refer to the guide on how to [Simplify your customs declaration: group goods under one commodity code](#) on NICTA to check if your goods are eligible, and for links to the relevant regulation.

5. Populate **National Additional Code** if relevant for the commodity code

Note that if you wish to add multiple National Additional Codes, you can do so at the bottom of the item page.

For the grouping simplification, you must select the highest VAT rate national code that applies to your consignment.

National Additional Code

VATE VAT Exempt duty rate

VATR VAT 5% duty rate

VATZ VAT 0% duty rate

6. Some commodity codes require that TARIC additional code(s) also be entered

If applicable, this will be listed in the [EU TARIC tool on the European Commission](#) website. 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.

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 spaces between them) in the TSS Portal field.

Meursing codes are used to determine how much duty is applicable to your goods at importation into the EU. Only one **Meursing code** is permitted per goods item.



For the grouping simplification, you must use the TARIC additional code that attracts the highest rate. For more guidance, refer to the [Simplify your customs declaration: group goods under one commodity code](#) guide on NICTA.

- 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	<input type="text"/>
Country of Preferential Origin	<input type="text"/>

- 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 the goods are claiming origin for to access the tariff benefit) instead of the **Country of Origin**, unless the goods are subject to an electronic licence

If claiming preference, you must ensure you have the required documentation in accordance with the trade agreement in place with the originating country.

When moving controlled goods, if preference is being claimed and electronic licensing is being used to move goods, the country of origin on the licence is entered in **Country of Origin** and the country associated with the preference claim is required in **Country of Preferential Origin**.

* Country of Origin	<input type="text" value="'country of origin on the license'"/>
Country of Preferential Origin	<input type="text" value="'country associated with the preference claim'"/>

- It is imperative you check the rules of origin for the trade agreement to make sure 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, you will need to check the appropriate preference under the EU not the UK free trade agreements and preference programmes

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



9. **Preference** is a three-digit code that should be completed using the drop-down menu, 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.

* Preference	
100	Normal third country tariff duty (including ceilings). This code stands for all cases where no preference is claimed and the normal third country rate is applied.
110	Tariff suspension. Temporary suspensions from the autonomous customs duties are granted for certain goods of the agricultural, chemical, aeronautical and microelectronic

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 refer to [GOV.UK](https://www.gov.uk) (EUPRF guidance) and [GOV.UK](https://www.gov.uk) (Appendix 4B) for further completion instructions.

10. When moving certain chemicals, the eight-digit **CUS Code** is added to identify the chemical

CUS Code
<input type="text"/>

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

You can select from the following options:

- 'Goods are not 'at risk' (NIREM)' – if you are approved under UKIMS; refer to [GOV.UK](https://www.gov.uk) for further information on applying for UKIMS
- 'Within subsidy limit and claiming waiver (NIAID)'
- 'Preference under the TCA'
- 'None of the above – goods are at risk and attract duty'



If you would like to learn more about options to reduce the duty you pay (for example, 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'), refer to the [Tariffs on goods movements into NI](#) guide on NICTA and information on [GOV.UK](#).

In a declaration with a 'NIDOM' status where the goods are 'at risk', the Customs Duty waiver can be claimed using the 'NIAID' option. This will allow you to offset any duty payable against your subsidy limit.

*NI Additional Information Codes

Within subsidy limit and claiming waiver (NIAID)

-- 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

In a declaration with a 'NIIMP' status, the Customs Duty waiver can also be claimed for 'at risk' goods using the 'NIAID' option. In this scenario the difference in duty rate between the EU tariff and the UK duty rate will be offset against your subsidy limit.

Note that if you select 'Preference under the TCA' you will be prompted to fill in **Country of Preferential Origin** field.

Goods Information

* Commodity Code: 2204219831

National Additional Code: [Empty]

TARIC Additional Code: [Empty]

* Country of Origin: United Kingdom

CUS Code: [Empty]

Country of Preferential Origin: [Empty]

* Preference: 100

* 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 GB, and Documents needs to be completed with one of the following codes: U110 or U111.

* Procedure Code: 4000

* Additional Procedure Code: 000

12. Enter the **Procedure Code**

Once you select a **Procedure Code** on the item level, TSS will filter the available associated **Additional Procedure Code(s)** as a drop-down list based on your selection. These codes specify where the importer has customs requirements above and beyond the standard procedure. Check each of the **Additional Procedure Code(s)** in the drop-down list to see if you need to include it, using the index list and completion notes on [GOV.UK](#).



The TSS default code will be '000', which indicates no additional conditions apply. You must go through all potential **Additional Procedure Codes** that apply before confirming this selection.

*Procedure Code	*Additional Procedure Code
4000	000

You can find further information about Procedure Codes and Additional Procedure Codes in the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA.

- 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

The description should cover:

- What are the goods?
- What are they made of?
- What are they used for?

If the package contains any branded items, it is advisable to include the brand and model number along with the description. It is also recommended that the goods are packaged as sets and sizes are added into the description (for example, 'women's cotton T-shirts, size 14, packs of 3').

For guidance on what an acceptable goods description should contain including examples, refer to the [Goods Description guide](#) on NICTA.

* Goods Description

- The **Item Gross Mass** (weight) needs to be entered in kilograms for all packages; the weight (**Item Gross Mass**) needs to include all packaging (but not the carrier's equipment)

For air inventory-linked consignments, you must make sure the total gross mass matches the inventory record.

- Add the **Net Mass** in kilograms, which excludes packaging

Item Net Mass 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.



For goods that require TRACES NT documentation, the net and gross mass should match exactly with what has been inputted on TRACES NT. Refer to the section on [TRACES NT](#) above for more details.

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

16. Populate the **Supplementary Units** field if the commodity code must be described not only by mass, but by a second unit of measure

Supplementary Units
<input type="text"/>

- If applicable, this will be listed in the Northern Ireland Online Tariff tool (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
- For live animal commodity codes requiring supplementary units, this must be an exact match to what has been inputted into [TRACES NT](#)
- In situations when supplementary units are mandatory and there is no entry in this field, the following help text is returned at the bottom of the screen page

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

17. **Statistical Value** is a numerical value that may be required in certain circumstances; this must only be to two decimal places and must not contain commas

Statistical Value
<input type="text" value="100.00"/>

18. **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. Refer to [GOV.UK](#) for a full list of tax types. This field is used to declare additional duties and taxes.



Tax Type

-- None --

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

Tax Base Unit

GBP*

EUK 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

Based on the commodity code and country of origin information input into the system, it will provide you with guidance on a range of the correct **Tax Base Unit** to enter. This guidance is found in the **Tariff Requirements** section, 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

There is a **Tax Bases** tab at the bottom that will allow you to add **Tax Base Unit** and associated **Tax Base Quantity / Tax type**, with the capability of overriding the tax type detected.

Document Reference 4	Tax Bases 1	Item Valuation 1	Additional Information 3	Detail Previous Document 1	Additional Procedure 1		
National Additional Codes 1	Duty Lines						
<div style="display: flex; align-items: center;"> ☰ Tax Bases New </div>							
Item Reference	Tax Base Unit ^	Tax Base Quantity	Payable Tax Amount	Payable Tax Currency	Tax Type	Method of Payment	Created
FFD Create	ASV	2	213	Pounds Sterling		Deferred Payment	30/07/2021 13:33:11

20. 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), write the quantity in litres



Measurement and Value	
*Item Gross Mass (KG) 8	*Net Mass (KG) 5
*Supplementary Units 4.5	Statistical Value
*Tax Type 413 - Wine [still], exceeding 5.5% vol. but not exceeding 15% vol.	Method of Payment Deferred Payment
*Tax Base Quantity 4.5	*Tax Base Unit LTR
Payable Tax Amount	Payable Tax Currency

21. The **Payable Tax Amount** should only be used if a manual calculation for duty is being completed and an override of the calculation of debt is needed

Manual calculations should be authorised according to the **Procedure Code** used. Manual calculations may also be required for some Procedure Codes available on Full Frontier Declarations. A manual calculation is required when using the excise duty-off set mechanism, which would require an override of automatic calculation and a value declared. Refer to 'Make an excise duty off-set calculation' on [GOV.UK](https://www.gov.uk) for more information.

22. If you have a **Payable Tax Amount**, enter the corresponding **Payable Tax Currency** – this will default to 'Pounds Sterling' but can be selected from a drop-down menu

Payable Tax Amount	*Payable Tax Currency
	Pounds Sterling

23. The **Item Price / Amount** is the amount charged for the item listed on the invoice. For more details on invoices, refer to the [Introduction to Customs](#) course on NICTA

*Item Price / Amount

24. The **Item Currency** field presents a drop-down menu with currency codes to select the currency used to invoice the goods

A list of currencies and their corresponding codes can be found on [GOV.UK](https://www.gov.uk).

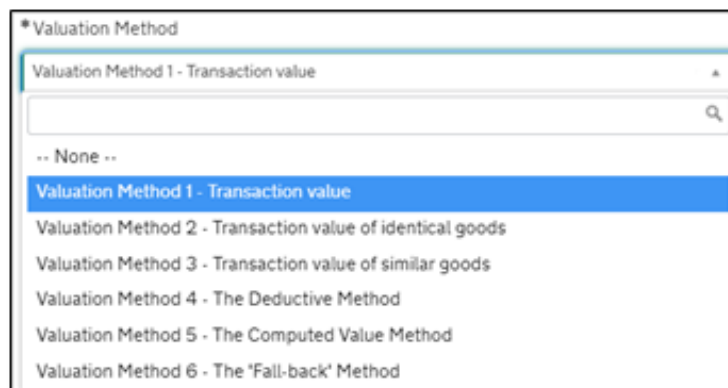
*Item Currency
<input type="text" value="pound"/>
Pounds Sterling

25. The **Valuation Method** field offers a drop-down of the available methods in TSS that determine the customs value of the goods

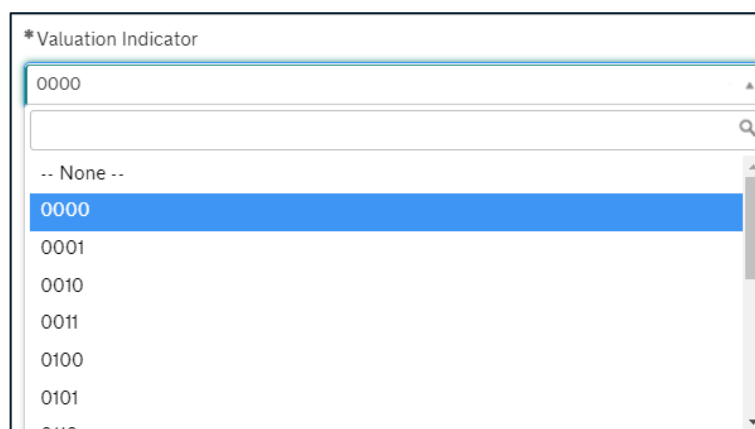
‘Valuation Method 1 – Transaction value’ is where the value of goods is declared based on the actual price of goods, which is generally shown on the invoice. This is the usual Valuation Method that applies to over 90% of situations.

In situations where there is no transaction value, or where the transaction value is not acceptable as the customs value because the price has been distorted in certain conditions, customs’ stakeholders need to consider Valuation Methods 2 to 6 in hierarchical order, and then apply the method that most suits the case.

The ‘Working out the customs value of your imported goods’ guidance on [GOV.UK](https://www.gov.uk) gives an overview of all **Valuation Methods** and the requirements for each.



The **Valuation Indicator** is a four-digit code that indicates whether the invoice price for goods was affected by four specific factors. The data element will be automatically completed when Valuation Method 1 is used. If other **Valuation Methods** are used, then code ‘0000’ cannot be selected.



26. **Nature of Transaction** is a one- or two-digit code describing the nature of the transaction: for example, 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 can always be entered as '1'.

* Nature of Transaction

11

27. The **Package Marks** should be added to each item line. Where containerised, the equipment number could be in this field as a shipping mark

* Package Marks

10 x 10 x 15 Plastic Box

28. Add 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

-- None --
 Aerosol
 Bag
 Bale, compressed
 Barrel
 Belt
 Bottle, gas
Boxes

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

Note: For goods that are subject to pre-notification on TRACES NT these should match to the exact quantities input in [TRACES NT](#) (if applicable).

* Type of Packages

-- None --

-- None --
 Aerosol
 Bag
 Bale, compressed
 Barrel
 Belt
 Bottle, gas

29. Input the **Invoice Number**



Note that TSS will auto-populate the invoice as a document to declare with the reference number provided. If you are using Valuation Methods other than Method 1 (transaction value), this field is optional.

* Invoice Number
EOH2

30. The **Quota Order Number** field should be completed for movements from 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 when claiming a tariff quota.

Quota Order Number
<input type="text"/>

31. If you wish to add more **Declaration Goods** to your Consignment, use the **Save and Add New** button to open a new record

The system will save the current goods record and automatically open a new **Declaration Goods** record for you to complete.

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

4.5 Adding further information to the declaration (all journeys)

You will then see the following 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 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; align-items: center;"> Document Reference New </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Document Code</th> <th style="width: 40%;">Document Reference</th> <th style="width: 30%;">Document Status</th> </tr> </thead> <tbody> <tr> <td>C506</td> <td>GBDPO0012345</td> <td></td> </tr> <tr> <td>C505</td> <td>GBCGU00001234000520201123091141</td> <td></td> </tr> <tr> <td>N935</td> <td>EOH2</td> <td>AC</td> </tr> </tbody> </table> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 5px;"> < > Rows 1 - 3 of 3 </div>						Document Code	Document Reference	Document Status	C506	GBDPO0012345		C505	GBCGU00001234000520201123091141		N935	EOH2	AC
Document Code	Document Reference	Document Status															
C506	GBDPO0012345																
C505	GBCGU00001234000520201123091141																
N935	EOH2	AC															

The following will detail each tab and the information required for completion.

Based on the **Commodity Code** and the **Country of Origin** and/or **Country of Preferential Origin** input, you will receive guidance on the various document codes that relate to your goods. This will be shown in the **Tariff Requirements** section, near the bottom of the page.

Tariff Requirements
<p>DOCUMENT REQUIREMENTS</p> <p>Import control - CITES</p> <p>Y: Other conditions</p> <ul style="list-style-type: none"> - 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 <p>OR</p> <ul style="list-style-type: none"> - 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 <p>Import control of organic products</p> <p>B: Presentation of a certificate/licence/document</p> <ul style="list-style-type: none"> - 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 <p>OR</p> <ul style="list-style-type: none"> - 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 <p>Veterinary control</p> <p>B: Presentation of a certificate/licence/document</p> <ul style="list-style-type: none"> - 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 <p>SUPPLEMENTARY UNITS</p> <p>Supplementary Units required for the Commodity Code and Country of Origin/Country of Preferential Origin selected.</p>

If you see multiple codes appear (for example, 'Y929' and 'C644' in the screenshot), you must choose one correct code to enter in the **Document Reference** tab. These document codes are reflected in the Northern Ireland Online Tariff tool on [GOV.UK](https://gov.uk) when you search for the commodity code.

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; align-items: center;"> Document Reference New </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Document Code</th> <th style="width: 40%;">Document Reference</th> <th style="width: 30%;">Document Status</th> </tr> </thead> <tbody> <tr> <td>C644</td> <td>DE-DEBE-070-15990-BCD-2023-V-11</td> <td>AE</td> </tr> <tr> <td>N935</td> <td>VG INVOICE 123</td> <td>AC</td> </tr> <tr> <td>Y929</td> <td>Excluded from Reg 834/2007</td> <td></td> </tr> </tbody> </table>						Document Code	Document Reference	Document Status	C644	DE-DEBE-070-15990-BCD-2023-V-11	AE	N935	VG INVOICE 123	AC	Y929	Excluded from Reg 834/2007	
Document Code	Document Reference	Document Status															
C644	DE-DEBE-070-15990-BCD-2023-V-11	AE															
N935	VG INVOICE 123	AC															
Y929	Excluded from Reg 834/2007																



1. **Document Reference** tab: use this if the movement requires the declaration of additional documents, certificates, authorisations, or references

To add a **Document Reference**, select **New**. You will be presented with several fields to fill in (screenshot below), including:

- The **Document Code**: enter the correct **Document Code** to specify the type of document being declared

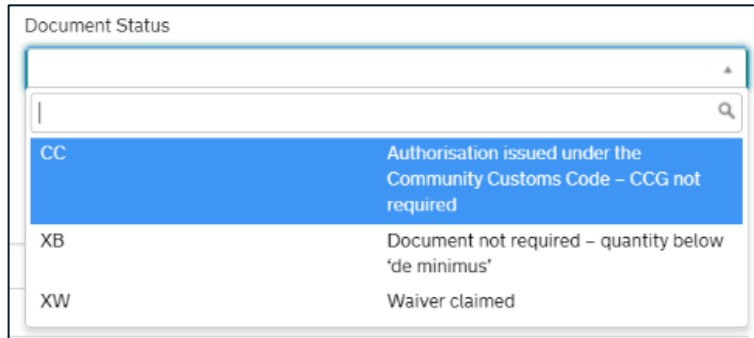
Use the **Document Code** guidance provided in the Tariff Requirements section to populate this field with the correct code.

When selecting the **Document Code**, there is a description of the code on the drop-down to help you. You can also review guidance on how to correctly identify and enter **Document Codes** on your declaration in the [Document Code Guide](#) on NICTA.

- To complete the **Document Reference**, refer to information provided in Appendix 5A of the guidance on documents and other reference codes on [GOV.UK](#)

Use the search tool in the appendix to look up the **Document Code** and find the relevant **Document Reference**.

- **Document Status:** you will be presented with a drop-down list that shows you only 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	Description
CC	Authorisation issued under the Community Customs Code – CCG not required
XB	Document not required – quantity below 'de minimus'
XW	Waiver claimed

- **Document Part Reference:** you should complete this field if the licence or certificate you are referencing has more than one item



- **Document Reason:** enter a text description of the reason associated with the **Document Status** code

This is required if you have entered a status code 'XX', 'XW' or 'U'. Refer to the notes from Appendix 5A in the guidance on [GOV.UK](https://www.gov.uk) to see if a **Document Reason** is required.



Click **Save and Add New** if you wish to create a new **Document Reference** record, otherwise click **Save (Ctrl + s)**.



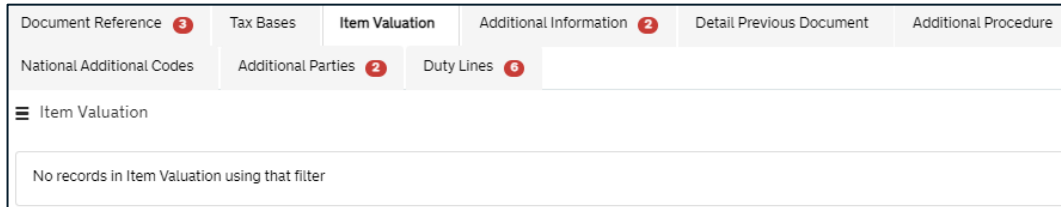
- **Writing Off:** this is required for goods being released into free circulation, where the document being declared refers to a specific **Quantity**

For example, a licence allows 1,000 litres to be imported and the declaration is for 200 litres. This field is usually only required for licences and certificates.

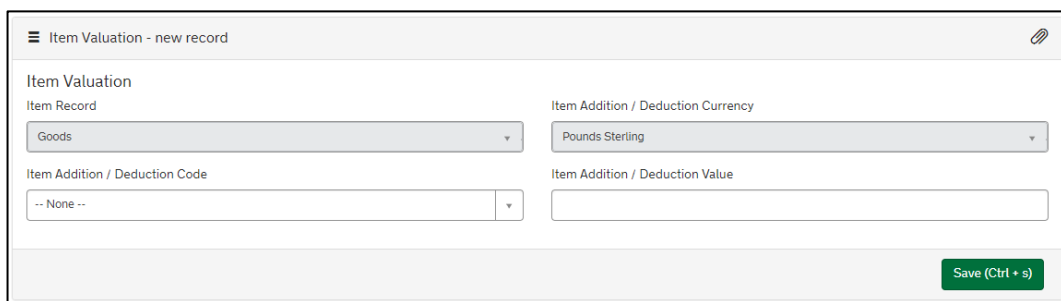
2. The **Tax Bases** tab is used to add multiple **Tax Base Units / Tax Base Quantities** and associated **Tax Types**

- Item Valuation:** this field is used to specify when there are additions and deductions at an item level that are not included in the invoice

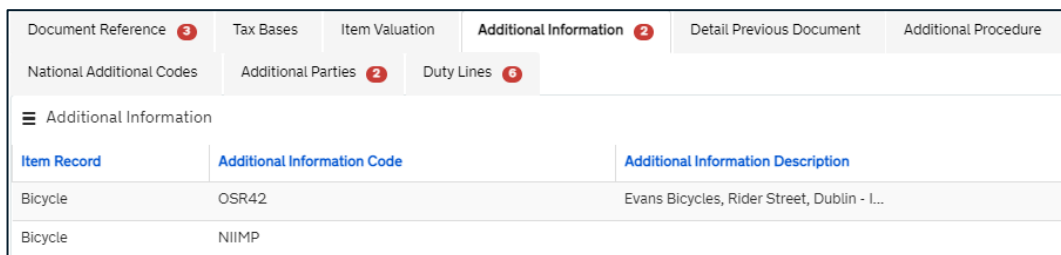
Note: you must not repeat additions and deductions already included at consignment (header) level.



To add an item valuation, select **New**. You will be presented with further fields to fill in (see screenshot):



- Additional Information:** some items require additional information codes to be attached to them:



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



Additional Information - new record

Additional Information

Item Record: Granny Smiths apples grown in Dorset UK for human consumption.

Additional Information Code: [Dropdown menu]

Additional Information Description: [Text area]

Save (Ctrl + s)

5. **Detail Previous Documents:** this 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

Document Reference 3 | Tax Bases | Item Valuation | Additional Information 2 | **Detail Previous Document** | Additional Procedure

National Additional Codes | Duty Lines

☰ Detail Previous Document **New**

No records in Detail Previous Document using that filter

Click **New** to add a previous document. You will be presented with three mandatory fields.

☰ Detail Previous Document - new record

Detail Previous Document

* Previous Document Reference: [Text field]

* Previous Document Class: [Dropdown menu: -- None --]

Goods Item Identifier: [Text field]

* Previous Document Type: [Dropdown menu: -- None --]

Item Reference: Goods

Save (Ctrl + s)

6. **Additional Procedure – new record:** use this tab 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: '000' cannot be combined with any other Additional Procedure Code in use. See the [Additional Procedure Code](#) section of this guide for further explanation.

Click **New** to add an additional procedure.



You will be presented with the option to input an **Additional Procedure Code**.

More information on additional procedures can also be found in the [Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations](#) guide on NICTA.

- 7. **National Additional Codes:** this is used when you need to add more than one **National Additional Code** for your item

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

- 8. **Duty Lines:** this tab will be used once your Full Frontier Declaration has been submitted to list any payments associated with your item

An overview of tax **Type Codes** can be found on GOV.UK.



National Additional Codes	
Duty Lines 6	
☰ Duty Lines	
Type Code	Payment Amount
A50	5.00
A50	5.00
B05	1.00

If you have reviewed all the other tabs in the consignment, then proceed to follow instructions for submission.

4.6 Submission of Full Frontier Declarations (all journeys)

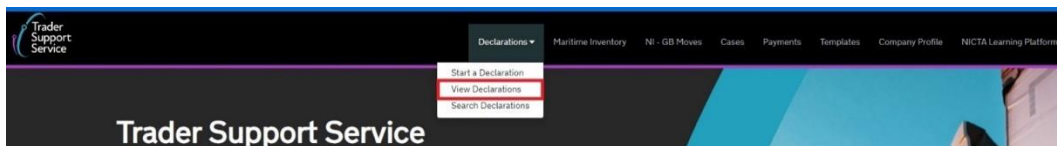
As stated previously, before submitting the Full Frontier Declaration, ensure that you accurately complete the consignment (header) and item level data. If you have not completed all data for the declaration, it will not be accepted, and you will be notified that further information is required.

1. Once information has been completed, navigate to the declaration level by clicking the declaration number (prefix 'FFD') at the top of the page, so you can submit



If the declaration cannot be processed due to an error, you will be notified by email with instructions to return to the TSS Portal and navigate to the Full Frontier Declarations (by consignment) section. The declaration will be moved into 'Trader Input Required' or 'Amendment Required' status.

To find the Full Frontier Declaration that you need to amend, login into the TSS Portal and click on **Declarations**, and then select **View Declarations** from the drop-down.



2. Once the View Declarations dashboard opens on a new page, select the option **Full Frontier Declarations (by consignment)** in the 'Declaration Type' column on the left, and then one of the following options from the 'Declaration Status' column on the right:
 - **Input Required FFD Declarations** for all declarations in 'Trader Input Required' status

or



- **Amendment Required FFD Declarations** for all declarations in 'Amendment Required' status in the TSS Portal

View Declarations

Quick Filters

Pre-movement to-dos				Post-movement to-dos			
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
18962	673	1028	447	4191	936	5326	311

Select Type and Status to view Declarations

Declaration Type	Declaration Status
ENS Declarations (by movement)	Draft FFD Declarations
ENS Declarations (by consignment)	Input Required FFD Declarations
SFD Declarations (by movement)	Amendment Required FFD Declarations
SFD Declarations (by consignment)	Processing FFD Declarations
Supplementary Declarations (by consignment)	Amendment Processing FFD Declarations
Full Frontier Declarations (by consignment)	Pending Confirmation FFD Declarations
	Pending Payment FFD Declarations

3. Select to open the relevant declaration from the list of declarations on the next page:

View Declarations

Quick Filters

Pre-movement to-dos				Post-movement to-dos			
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
19021	679	1054	455	4279	947	5445	319

Select Type and Status to view Declarations **Currently Selected: Full Frontier Declarations (by consignment) - Input Required FFD Declarations**

Results

Full Frontier Declarations (by consignment) - Input Required FFD Declarations Created this week

Local Reference Number	Trader Reference	Importer Account	Status
FFD000000000014331	Selenium FFDREG042	Trader Two.	Trader Input Required
FFD000000000014311	SEL Agent XI Cash Account	Trader Two.	Trader Input Required
FFD000000000014308	Selenium R19 e2e 6882-005	Trader Two.	Trader Input Required
FFD000000000014289	Selenium FFDREG042	Trader Two.	Trader Input Required

4. Review the error message within the declaration selected:

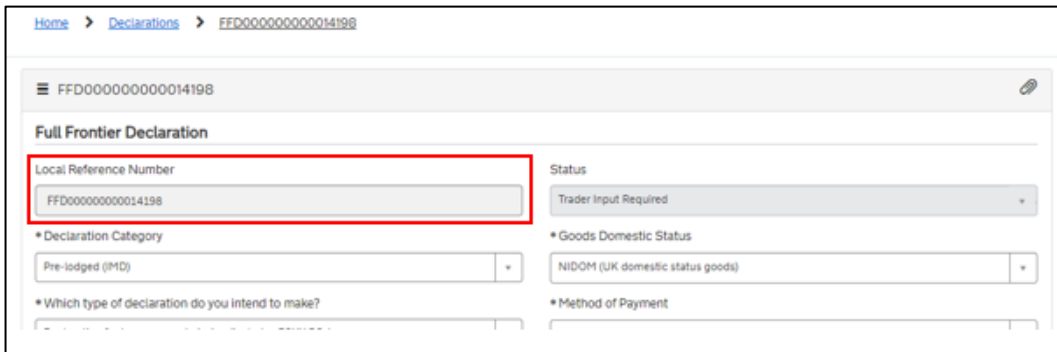
Home > Declarations > FFD000000000014198

Error Message

```
ValidationCode: CDS12100;CodeDescription: Relation Error: Combination of Delivery terms (DE 4/1) and Addition/Deduction code (DE 4/9) is not allowed;PointerNames: Declaration->Declaration->GoodsShipment->GoodsShipment->TradeTerms->ConditionCode->TradeTerms->ConditionCode
ValidationCode: CDS12100;CodeDescription: Relation error: Combination of Trade terms (D.E. 4/1) and Addition/Deduction code (D.E. 4/9) is not allowed;PointerNames: Declaration->Declaration->GoodsShipment->GoodsShipment->TradeTerms->ConditionCode->TradeTerms->ConditionCode
ValidationCode: CDS12100;CodeDescription: Relation Error: Combination of Delivery terms (DE 4/1) and Addition/Deduction code (DE 4/9) is not allowed;PointerNames: Declaration->Declaration->GoodsShipment->GoodsShipment->CustomsValuation->CustomsValuation->ChargeDeduction->ChargesTypeCode->ChargeDeduction->ChargesTypeCode
ValidationCode: CDS12100;CodeDescription: Relation error: Combination of Trade terms (D.E. 4/1) and Addition/Deduction code (D.E. 4/9) is not allowed;PointerNames: Declaration->Declaration->GoodsShipment->GoodsShipment->CustomsValuation->CustomsValuation->ChargeDeduction->ChargesTypeCode->ChargeDeduction->ChargesTypeCode
```

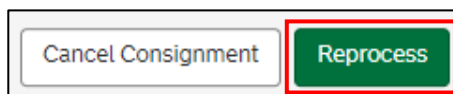
Amend declaration to resolve errors

If your Full Frontier Declarations cannot be processed due to an error, see the [Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations](#) on NICTA for instructions on how to resolve the most common errors. If you require additional help, contact the [TSS Contact Centre](#). It may be useful to provide your **Local Reference Number**, which can be found at the top of the Full Frontier Declaration page portal.



The screenshot shows the 'Full Frontier Declaration' page for reference number FFD000000000014198. The 'Local Reference Number' field is highlighted with a red box and contains the value 'FFD000000000014198'. Other fields include 'Status' (Trader Input Required), 'Declaration Category' (Pre-logged (IMD)), 'Goods Domestic Status' (NIDOM (UK domestic status goods)), and 'Method of Payment'.

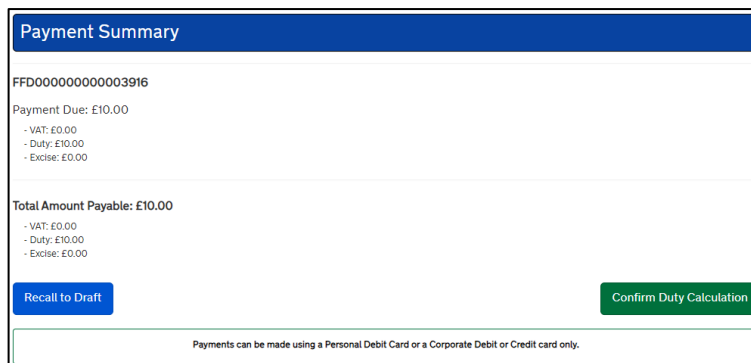
Once you have made the relevant changes, select the **Reprocess** button at the bottom of the consignment page



It is important to keep monitoring the declaration's progress, resolve issues and resubmit through various statuses as required.

- Once the Full Frontier Declaration has been completed successfully, the declaration will move into 'Pending Confirmation' status

You will have the ability to **Recall to Draft** status or to **Confirm Duty Calculation** if there is duty, VAT or Excise due. If the Full Frontier Declaration is for a RoW excluding EU, you do not have the option to **Recall to Draft** or **Confirm Duty Calculation**.



The screenshot shows the 'Payment Summary' page for reference number FFD000000000003916. It displays 'Payment Due: £10.00' and 'Total Amount Payable: £10.00', both broken down into VAT (£0.00), Duty (£10.00), and Excise (£0.00). At the bottom, there are two buttons: 'Recall to Draft' and 'Confirm Duty Calculation'. A note at the bottom states: 'Payments can be made using a Personal Debit Card or a Corporate Debit or Credit card only.'



6. Confirm the calculation is correct; TSS will notify you by email if VAT and/or duty payments are due, with instructions on how to arrange payment if this is on the TSS DDA
 - If you use your own DDA, or no duties are due, the goods will go to 'Awaiting Arrival FFD Declarations' status
 - If you use a 'CDS Cash Account' you must ensure the funds available are sufficient to cover the total amount payable
 - If you use immediate payment by electronic credit transfer, your HMRC Payment Reference (prefixed with CDSI) used to complete payment will only be visible after the goods have arrived

Number	HMRC Payment Reference	Duty	VAT	Excise	Total	Subsidy Total
TOT000000002789052	CDSI22KVVQJMR000	3608.64	7609.55	0.00	11218.19	0.00

7. You must monitor your goods to ensure they go into 'Arrived' status after the arrival into NI has occurred
 - **RoRo:** the arrival depends on a successful completion of the GMR by the haulier in GVMS or on the TSS Portal
 - **Maritime inventory-linked locations:** you can complete the Full Frontier Declaration prior to goods arrival (pre-lodged) or after goods arrival (arrived) at the customs clearance location

If there is an inventory hold or other customs hold, your Full Frontier Declaration could go into 'Post Arrivals Hold' after arrival. This will occur when the clearance is prevented after the arrival is triggered. The status of the inventory record will change to 'On Hold' and you will receive a notification email to inform you of the change; further information/documentation will/may be required depending on the reason.

If goods are seized by an Agency or Department of His Majesty's Government, the status of the inventory record will change to 'Seized' and you will receive a notification email informing you of the change.

FFD000000000005887	Trader Four	Invalidated/Seized
--------------------	-------------	--------------------

If the inventory cannot be matched to an inventory record, the status of the inventory record will change to 'Trader Input Required'. This could be for the following reasons:

- The inventory cannot be claimed as no matching inventory can be found

This could be because the inventory reference has been entered incorrectly or there may be a duplicate claim for the inventory record. If there has been a duplicate claim for the inventory record, the TSS system will raise a case for an agent to investigate and resolve this. Contact the [TSS Contact Centre](#) if you need assistance.



- The number of packages within the declaration does not match the number of packages within the inventory record

TSS checks this before enabling the declaration to be submitted, however errors can still occur. Check that the number of packages on the declaration matches what has been entered within the inventory record, correct the number, and resubmit.

Contact the [TSS Contact Centre](#) if you need assistance.

When the goods have been successfully cleared and released by the port or shed, the status of the Inventory Claim will change to 'Released' and the Full Frontier Declaration will go into 'Closed' status.

Air inventory-linked locations: You must complete an arrived Full Frontier Declaration for declarations travelling by air to NI. The inventory record must also be arrived to match the declaration type.

Your Full Frontier Declaration can go into 'Post Arrival Hold'. This will result when the clearance is prevented after the arrival is triggered, and requires further action depending on the reason:

- Where your and/or customs agent's DDA or selected method of payment does not have sufficient funds to cover the duties, taxes, or excise due after arrival, goods will move into 'Fiscal Hold' status and move to 'Closed' status automatically once there are sufficient funds

See the [Payments: Step-by-step guide using TSS](#) on NICTA for more details on how to pay more funds into a DDA to increase the credit limit, or into a CDS Cash Account to increase the balance.

A screenshot of a web interface showing a dropdown menu. The label 'Status' is positioned above the dropdown. The dropdown menu is open, displaying 'Fiscal Hold' as the selected option. A small downward-pointing triangle is visible on the right side of the dropdown box.

- Where you are using immediate payment by electronic credit transfer, the HMRC Payment reference will appear after arrival and completion of the Full Frontier Declaration

For information on how to complete the payment to HMRC, refer to the [Payments: Step-by-step guide using TSS](#) on NICTA for more details.

8. More information is required for customs to provide a release for the goods and to close the declaration – this can be the result of post arrival controls or the request for more information



Full Frontier Declarations (by consignment) - Post Arrival Hold FFD Declarations			
Local Reference Number	Trader Reference	Importer Account	Status
FFD00000000014049	Selenium FFDREG040	Trader Two.	Fiscal Hold
FFD00000000013986		Trader Two.	Fiscal Hold
FFD00000000013985		Trader Two.	Fiscal Hold

9. You must monitor your goods to see if they have been arrived and go to 'Closed' status after the arrival date you have completed

After the goods have been accepted, a **Tax Point** can be seen on the declaration.

Tax Point
23/08/2021 13:42:56

After the goods have been customs cleared, a **Clear Date/Time** will be visible on the declaration. The status will be set to 'Closed'. If there are no post arrival holds, there is a 10-minute dwell time between the acceptance of the declaration and the customs clearance.

Clear Date/Time
23/08/2021 13:54:03

10. If your declaration is for inventory-linked cargo or consignments, when the goods are customs cleared TSS will notify you via a case on the TSS Portal

Any ground, storage, or port charges that have been incurred may also need to be paid before the goods are released, in accordance with the port or sheds operating procedures.

Having an account with the ground handler is the most efficient way to pay these. If you are using an agent, most will have an account in place.

4.7 Customs clearance of goods

Delays in customs clearance of movements to air or maritime ILPs and locations may result in increased charges at the port or airport, such as ground handling, storage or port charges. For inventory-linked air consignments, the party who asks for the consignment to be nominated to the TSS badge code is responsible for these charges and TSS will not accept any liability for charges incurred.

For maritime cargo/consignments, the party who claims the inventory record is responsible for any charges incurred. You may need to pay these charges in full before the consignment/cargo is released by the Temporary Storage Facility for collection. Having an



account with the ground handler is the most efficient way to pay these. If you are using an agent, most agents will have such an account in place.

For both **RoRo** movements and **movements to air or maritime ILPs and locations**, you must monitor the declaration to ensure customs clearance before delivery and the closing of the declaration after arrival. Goods that have arrived will move into 'Arrived' status and display the **Tax Point**. After a short dwell time of usually between 10 and 20 minutes, the goods will be customs cleared and the declaration will move into 'Closed' status with the Clearance Date/Time visible on the declaration.

Note: For air or maritime ILPs and locations if goods are arriving to an inventory-linked location, you should receive a notification from TSS via a case on the TSS Portal, informing you that cargo has been released from any possible inventory holds.

The declaration may move into 'Post Arrival Hold' status if the goods require further action before customs clearance can be granted.

A customs declaration must progress onto 'Closed' status before the goods can be released for onward delivery.

4.8 Potential air inventory issues

If, after submission and customs clearance of an inventory-linked consignment, you become aware of any issues that apply and the shed operator is not able to help you, contact the [TSS Contact Centre](#) by raising a case on the TSS Portal against the declaration.

If you are requesting a C21 declaration for inventory clearing, TSS only supports the C21 solution where the goods are not able to gain release from the shed. You must provide a written explanation of why the C21 is required by the shed operator and additional documentation if necessary. For more details on how to 'Make a Customs Clearance Request (C21)' visit [GOV.UK](#).

If you would prefer to contact TSS by email through your account on the TSS Portal, we would be most grateful if you could put **C21 Air ILP issue** as the first part of your email subject line.

A C21 is used to clear the inventory record in situations where the inventory record does not match the declaration. The airline may tell you this or you may become aware of this if you know you are expecting a different amount of goods than has been declared.

In all cases, the details of your shipment and the exact issue will be taken by the TSS agent and will be passed to a specialist TSS group to assist you in resolving these types of issues. You will be given a support case number to maintain contact until the issue is resolved.

5 How do I edit or cancel a Full Frontier Declaration submitted to CDS?

5.1 Amending Full Frontier Declarations when status is 'Pending Payment'

When you have a payment due (note TSS may only ask you to make this at a later date), review the guidance on [Tariffs on goods movements into NI](#), which covers a number of schemes and options that can reduce the payments. The guide also details how to amend your Full Frontier Declaration to make use of these Customs Duty waivers and schemes.

If you have not used the options outlined above, or you did not populate your information correctly, you should return your Full Frontier Declaration to draft mode to make amendments (not applicable for a Full Frontier Declaration for a RoW excluding EU movement). Note that the use of Full Frontier Declaration requires that payment is made before the goods can move.

1. To return your declaration to draft mode, click on **Declarations** at the top of the TSS Portal home page, and select View Declarations from the drop-down
2. Then from the dashboard on the next page select **Full Frontier Declarations (by consignment)** from the column on the left
3. Next, select **Pending Confirmation FFD Declarations** from the column on the right, to reveal the list of Full Frontier Declarations with that status

Select Type and Status to view Declarations	
Declaration Type	Declaration Status
ENS Declarations (by movement)	Draft FFD Declarations
ENS Declarations (by consignment)	Input Required FFD Declarations
SFD Declarations (by movement)	Amendment Required FFD Declarations
SFD Declarations (by consignment)	Processing FFD Declarations
Supplementary Declarations (by consignment)	Amendment Processing FFD Declarations
Full Frontier Declarations (by consignment)	Pending Confirmation FFD Declarations
	Pending Payment FFD Declarations
	Awaiting Arrival FFD Declarations
	Arrived FFD Declarations

4. Identify and select the Full Frontier Declaration reference that you want to recall to draft
5. Click the **Recall to Draft** button in the **Payment Summary** section



Payment Summary

FFD00000000003916

Payment Due: £10.00

- VAT: £0.00
- Duty: £10.00
- Excise: £0.00

Total Amount Payable: £10.00

- VAT: £0.00
- Duty: £10.00
- Excise: £0.00

Recall to Draft

Confirm Duty Calculation

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

The Full Frontier Declaration will be returned to 'Draft' status, and you will be able to edit fields again.

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

If you have made an amendment to use an option to pay zero duties, you can confirm this has been completed successfully by going back to the Full Frontier Declarations section and then finding the declaration in the sub-section **Awaiting Arrival FFD Declarations**.

If you still need to pay duties, TSS will notify you by email that payment is due. At this point, you may either choose to **Recall to Draft** to edit your Full Frontier Declaration or make payment.

If the TSS Portal continues to show that you need to pay charges but you believe this is incorrect, contact the [TSS Contact Centre](#) for support on 0800 060 8888.

For support with errors, review the guidance on NICTA, including the [Introduction to error messages](#) video or [Guidance on resolution to common error codes for Supplementary Declarations and Full Frontier Declarations](#).

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

Use the C2001 form to make a voluntary disclosure of underpayments arising on the import of goods, where extra duty or VAT is due. The following information is required for completing the form:

- **Movement Reference Number** (MRN) of the Full Frontier 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 CDS (see the [Data guide: TSS declaration data requirements](#) 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 refer to [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.

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

Use C285 form 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.

The following information is required to complete the form:

- 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 Full Frontier 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 refer to [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.

5.4 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', provided 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 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 and timelines, 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 applied 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 Excel 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 the TSS Portal, 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](#).

5.5 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, provided certain conditions are met:

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 can't 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 the **Treatment of import VAT** section on [GOV.UK](https://www.gov.uk).

How to claim and when to apply

For goods imported into NI using CDS, use form C&E1179CDS and follow 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 complete your C&E1179CDS claim includes:

- 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
- 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 refer to [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.

5.6 Cancelling a declaration

If the declaration is in 'Pending Confirmation' status, you can cancel the Full Frontier Declaration by selecting the **Cancel Consignment** button above the Payment Summary:



Cancel Consignment

Payment Summary

FFD000000000014253

Payment Due: £16.18
 - VAT: £0.00
 - Duty: £16.18
 - Excise: £0.00

Total Amount Payable: £16.18
 - VAT: £0.00
 - Duty: £16.18
 - Excise: £0.00

Recall to Draft

Confirm Duty Calculation

This option to cancel consignment is not an option if you have a Full Frontier Declaration for a RoW excluding EU movement.

If your goods are in 'Awaiting Arrival' status, you can request a Full Frontier Declaration to be cancelled by raising a case against it on th

e TSS Portal, if you have not confirmed the duty calculation and made payment for any duties. You will need to indicate the reason for the cancellation. A TSS agent will cancel the Full Frontier Declaration for you, if appropriate, and confirm the cancellation.

For more information, refer to the video guide on how to [Create and update an Enquiry Case](#) on NICTA.

For more information on how to use the TSS Portal, including how to amend or cancel a declaration or raise a case, refer to the [How to use the TSS Portal](#) guide on NICTA.

6 I need to know more

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

- [How to use the TSS Portal](#)
- [Tariffs on goods movements into NI](#)
- [Guidance on controlled goods and the Online Tariff Tool](#)
- [Options to claim duty relief or declare goods moving under a customs special procedures](#)
- [Data guide: TSS declaration data requirements](#)
- [Full Frontier Declarations - Submitting FFD](#) (video)
- [Full Frontier Declarations - Adding Consignment details](#) (video)
- [Full Frontier Declarations - Adding Goods Items](#) (video)
- [Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations](#)



- [Merchandise in Baggage](#)

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

7 Changes to Guidance and Policy

Last updated November 2024.

November 2024: Updates to reflect changes in Maritime Portal.

September 2024: Updated to reflect changes to Maritime Inventory page.

June 2024: Updated to remove Air from ENS core journey.

April 2024: Updated to reflect changed in GB EORI

March 2024: Updated to reflect text amendment regarding use of NIREM and UKIMS and removal of reference to UKTS.

January 2024: Updated to further detail how Full Frontier Declarations (pre-lodged and arrived) can be completed through TSS.

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

September 2023: Section 5 updated to reflect Duty Reimbursement changes.

July 2023: Updated to reflect UK Internal Market Scheme (UKIMS) changes.

June 2023: Updated to reflect minor amendment to 'Notice 252' wording.

April 2023: Updated to reflect continuous improvement activities.

January 2023: Updates to Valuation Methods and Dual Tariff.

December 2022: Updates for the time saving functionality for [Save and Add New](#) in respect of additional goods items and further document reference screens. Introduced the new link to the HMRC Tariff tool displayed in the help text for Commodity Code field on the TSS Portal.

October 2022: Updated guide E01, E02 and 1SV and reworded section on Valuations Methods. Updated screenshots to reflect new TSS Portal design.

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

June 2022: Updates for introduction of automated amalgamation of consignments for movements via maritime into inventory-linked ports in Northern Ireland. Addition of an appendix listing all scenarios supported on the TSS full frontier journey.

April 2022: Added links to new valuation method guide and general improvements to the guide.

February 2022: Minor updates for service enhancements.

Published 2021.