

# TSS User Guides

## Internal Market Movement Information (IMMI) Procedures and Additional Procedure Codes Guide

Published: January 2025



HM Revenue  
& Customs



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

**The new arrangements described in this guide are not yet in effect, but businesses should be fully prepared for them by 31 March 2025.**

## 1 Introduction

This guide will provide an overview of the specific **Procedure Codes and Additional Procedure Codes** available for use in the Internal Market Movement Information (IMMI) within the Trader Support Service (TSS) Portal. This guide will list the codes available on the TSS Portal and how to enter them, but will not list the conditions of use or full completion requirements regarding these codes. For full completion requirements and conditions of use for Procedure codes available to use with the simplified processes for Internal Market Movement (SPIMM), see [GOV.UK](https://www.gov.uk). Information on Additional Procedure Codes can be found on [GOV.UK](https://www.gov.uk).

This guide will not cover all Procedure Codes and Additional Procedure Codes available for use on an international customs declaration within TSS, such as the two-step TSS Simplified Procedure or the TSS Full Frontier journey. Guidance on Procedure Codes for use on an international customs declaration can be found on [GOV.UK](https://www.gov.uk) and guidance on Additional Procedure Codes on [GOV.UK](https://www.gov.uk).

The simplified processes for Internal Market Movements contain a range of facilitations to ease the process of moving goods 'not at risk' of entering the European Union (EU) (parcels and freight) from a business in Great Britain (GB) to a business in Northern Ireland (NI). These processes include:

- A simplified dataset known as the **Internal Market Movement Information (IMMI)**
- A **Trader Goods Profile (TGP)** to support the completion of the Internal Market Movement Information (IMMI)
- A new Entry in Declarant's Records (EIDR) authorisation available to UKIMS authorised traders known as **UKIMS-EIDR**

For further information and conditions for using the simplified processes for Internal Market Movements, see the [Simplified processes for Internal Market Movements – Introduction Guide](#) on NICTA.

The information required for the Internal Market Movement Information (IMMI) can be found on standard shipping documents, for example a commercial invoice or packing list.

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<sup>1</sup> Terms used in this guide refer to the terminology used on the TSS Portal. Note that these may not match the most recent terms used on GOV.UK, in HMRC's Customs Declaration System or the Northern Ireland Online Tariff on [GOV.UK](https://www.gov.uk).



Alongside commercial data, Procedure Codes and Additional Procedure Codes are required because these codes, when used together, indicate the type of goods and purpose of the movement.

Further guidance on Procedure Codes, Additional Procedure Codes and how they can be used within the Internal Market Movement Information (IMMI) on the TSS Portal is detailed below.

## 2 Procedure Codes

### 2.1 Procedure Codes available for use with the Internal Market Movement Information (IMMI) in TSS

Procedure Codes are four-digit codes that describe the movement of goods and are split into two parts. The requested procedure forms the first two digits, while the following two digits describe whether the goods were previously entered into a customs special procedure.

There are two requested procedures that are available to use for movements of freight goods from GB to NI or for goods that are being diverted from a customs special procedure within NI (goods must meet the conditions to use the simplified processes for Internal Market Movements). These Procedure Codes are:

- **40** – Release to free circulation
- **07** – Excise Warehouse

The next two digits of a Procedure Code are used to distinguish if the goods are moving from a previous customs special procedure.

**Where goods are moving from GB to NI, the only Procedure Codes available are:**

- **4000** – Release to free circulation
- **0700** – Release to free circulation and excise warehousing

**For goods that are already in NI under the customs special procedures Inward Processing or Customs Warehousing, and require diversion to free circulation, the Procedure Codes available are as follows:**

- **4051** – Release to free circulation for goods that were previously entered into Inward Processing on arrival in NI
- **4071** – Release to free circulation for goods that were previously entered into Customs Warehousing on arrival in NI
- **0751** – Release to free circulation and excise warehousing for goods that were previously entered into Inward Processing on arrival in NI
- **0771** – Release to free circulation and excise warehousing for goods that were previously entered into Customs Warehousing on arrival in NI



**Note:** To use diversions on the Internal Market Movement Information (IMMI), the conditions for the simplified processes for Internal Market Movements must be met. For further information on this, refer to the [Simplified processes for Internal Market Movements – Introduction Guide](#) on NICTA

## 3 Additional Procedure Codes

Additional Procedure Codes are comprised of three digits which follow the main procedure code and are used to specify the goods intended use.

### 3.1 Categorisation and Additional Procedure Codes

To utilise the simplified processes for Internal Market Movements, all goods fall into three categories: Standard Goods, Category 2 Goods and Category 1 Goods. The simplified processes for Internal Market Movements permits the movement of **Standard Goods** and **Category 2 Goods only**. For further information on Categorisation, see [GOV.UK](#).

The category of the goods defines which of the **four primary Additional Procedure Codes** should be used on the Internal Market Movement Information (IMMI) and the use of these codes mandate the information required for the successful completion of the Internal Market Movement Information (IMMI). Further information on these codes is listed in the [Primary Additional Procedure Codes](#) section of this guide.

**Note:** Other Additional Procedure Codes that are commonly used on other NI movements, such as 000, 1CD and 1CG cannot be used on the Internal Market Movement Information (IMMI).

By using TSS, goods are categorised automatically when a commodity code and country of origin has been entered on the Internal Market Movement Information (IMMI) and the item line has been saved. An Additional Procedure Code will be suggested by the TSS Portal based on the categorisation that has taken place. If the Trader Goods Profile (TGP) is being used on the Internal Market Movement Information (IMMI), the categorisation will have taken place when the Trader Goods Profile (TGP) entry was created. However, if the commodity code or country of origin is amended after selecting a Trader Goods Profile (TGP) entry, the goods must be categorised again.

The TSS Portal is integrated with HMRC's Categorisation tool, however, if the Categorisation tool is unavailable, you can use the [Northern Ireland Online Tariff](#) within the online tariff tool to determine the category of your goods.

There are other Additional Procedure Codes that can be used to supplement the primary Additional Procedure Codes to provide further details on the movement, and where possible these supplemental codes must be used if appropriate to the goods movement.

For example, a trader moving glass beakers from GB to a medical research facility in NI should use Additional Procedure Code 1SR, if they meet the criteria to do so, in addition to one of the four primary Additional Procedure Codes on the Internal Market Movement Information (IMMI).

Similarly, a trader moving a motor vehicle from GB to a car dealership in NI should use Additional Procedure Code 1NV, if they meet the criteria to do so, in addition to one of the four primary Additional Procedure Codes on the Internal Market Movement Information (IMMI).





A full list of Additional Procedure Codes available and their conditions for use on the Internal Market Movement Information (IMMI) can be found on [GOV.UK](https://www.gov.uk).

The following sections will detail the primary Additional Procedure Codes and other supplemental Additional Procedure Codes available per movement type in the TSS Portal.

### 3.2 Primary Additional Procedure Codes

The primary Additional Procedure Codes are used to categorise the type of goods being moved. The code used will also determine if any additional information is required.

One of the below primary Additional Procedure Codes **must be used in all instances on the Internal Market Movement Information (IMMI)**:

	<b>1SG</b> – Standard Goods not subject to Documentary Controls (non-excise goods)
	<b>1EN</b> – Category 2 Excise goods not subject to Documentary Controls
	<b>1EL</b> – Category 2 Excise goods subject to Documentary Controls, including licensing
	<b>1LG</b> – Category 2 Non-Excise Goods subject to Documentary Controls, including licensing

The use of one of the above Additional Procedure Codes is mandatory and **only one should be used per item line**, for example, '1SG' can be used on one item line and '1EN' on another item line but **not together** on a single item line.

### 3.3 Additional Procedure Code to support the Northern Ireland Retail Movement Scheme (NIRMS)

If the goods being moved are using the simplifications of the Northern Ireland Retail Movement scheme (NIRMS), the below Additional Procedure Code '1RM' must be used alongside the mandatory primary Additional Procedure Code '1SG':



**1RM** – Northern Ireland Retail Movement Scheme (NIRMS)

For GB-NI movements, traders can use either Procedure Code '0700' or '4000' depending on the goods movement followed by **primary Additional Procedure Code '1SG' and Additional Procedure Code '1RM'**.

For completion notes for Additional Procedure Code '1RM' see [GOV.UK](https://www.gov.uk).

### 3.4 Movement Type: Pre-movement Internal Market Movement Information (IMMI) / Pre-logged Standalone Internal Market Movement Information (IMMI) & Post-movement Internal Market Movement Information (IMMI)

For information on movement types available for use with the Internal Market Movement Information (IMMI), please see the [Simplified processes for Internal Market Movements – Introduction Guide](#) on NICTA.

The below Additional Procedure Codes can be used to supplement the primary Additional Procedure Codes to indicate the type or purpose of the movement:

- Can only be used with Procedure Code '0700':



**F06** – Movement of Excise Goods from GB – NI under an Excise Duty Suspension Arrangement from the Place of Importation in accordance with Article 17(1)(b) of Directive 208/118/EC

- Can only be used with Procedure Code '4000':



**1NV** – Release to Free Circulation of Goods Classified within Tariff Chapters 8703 (Motor Cars) and 8711 (Motorcycles)



**1PN** – Release to Free Circulation of Personal Property and Non-Commercial Movements



**1SC** – Release to Free Circulation using the Split Consignment Facility



**1SR** – Release to Free Circulation of Scientific Goods for Research, Medical and Cultural Activities

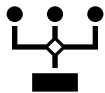


**1TB** – Release to Free Circulation of Goods Imported by Trade Bodies

- Can be used with both Procedure Codes '0700' and '4000':



**1CO** - Free Circulation Goods Imported to NI from the UK Continental Shelf (UKCS) – *within the 12-mile territorial limit*



**F47** - Simplification of the Drawing-up of Customs Declarations for Goods Falling under Different Tariff Subheadings Provided for in Article 177 of the Code

### 3.5 Movement Type: Arrived standalone Internal Market Movement Information (IMMI)


The arrived Standalone Internal Market Movement Information (IMMI) can only be used to divert goods to free circulation for goods that are currently in NI under the following customs special procedures:

- Customs Warehousing
- Inward Processing

There are specific mandatory Additional Procedure Codes that must be used within this movement type. In addition to the primary codes outlined in the beginning of this guide, code '1SP' is mandatory on the Arrived Standalone Internal Market Movement Information (IMMI).




- Can be used with Procedure Codes 0751, 0771, 4051 and 4071:




**1SP** – Release to Free Circulation on Diversion from a Special Procedure in NI


'1SP' must be accompanied by at least one of the following codes. These codes provide details of the special procedure the goods are being released from:



**1NR** - Release to Free Circulation on Diversion from a Special Procedure in NI following confirmation the Goods are 'Not at Risk'. Can be used with Procedure codes 0751, 0771, 4051 and 4071.




**1VW** - Release to Free Circulation on Removal from VAT only NI Customs Warehousing. Can be used with Procedure Code 4071.



**A04** – Goods which are Discharged from an Inward Processing Procedure (VAT only). Can be used with Procedure Code 4051.

If Additional Procedure Code '1XW' is used, either Additional Procedure Code 1NR or 1VW must also be entered:



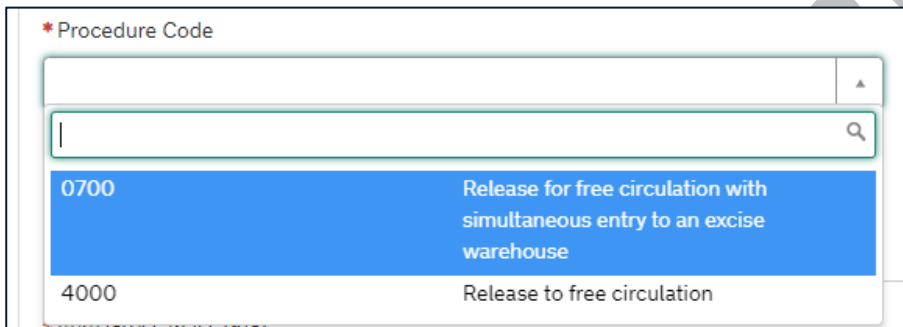
**1XW** – Release to Free Circulation of Goods from a Customs Warehouse in NI that were previously in Inward Processing

It is possible to add other Additional Procedure Codes to supplement the diversion from special procedure, however, these are dependent on what primary Additional Procedure Code is used.

## 4 Using Procedures Codes and Additional Procedure Codes in the Internal Market Movement Information (IMMI)

### 4.1 Adding the Procedure Codes to the Internal Market Movement Information (IMMI):

Procedure Codes for use on an Internal Market Movement Information (IMMI) can be selected from the item line. Only the Procedure Codes that are permitted can be selected via the drop-down menu

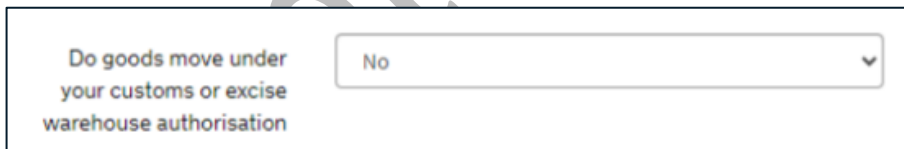


\* Procedure Code

0700 Release for free circulation with simultaneous entry to an excise warehouse

4000 Release to free circulation

**Note:** If a trader has answered 'No' on their [Company Profile](#) to the question below, the Procedure Code on the Internal Market Movement Information (IMMI) will be set to 4000 and cannot be edited unless the answer to this question is amended to 'Yes':



Do goods move under your customs or excise warehouse authorisation

No

### 4.2 Adding the primary Additional Procedure Codes to the Internal Market Movement Information (IMMI)

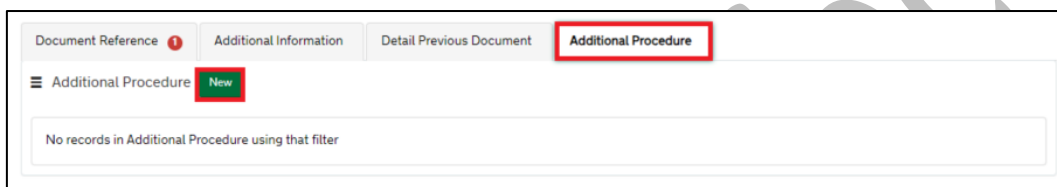
The primary Additional Procedure Codes are selectable on the TSS Portal via a drop-down option on the item line of an Internal Market Movement Information (IMMI). If the **Trader Goods Profile (TGP)** is being used, the TSS will suggest a primary Additional Procedure Code to use, based on the details contained within the Trader Goods Profile (TGP) entry that has been selected for use.

Within the Internal Market Movement Information (IMMI), navigate to the field [Additional Procedure Code](#) and select from the drop-down menu:

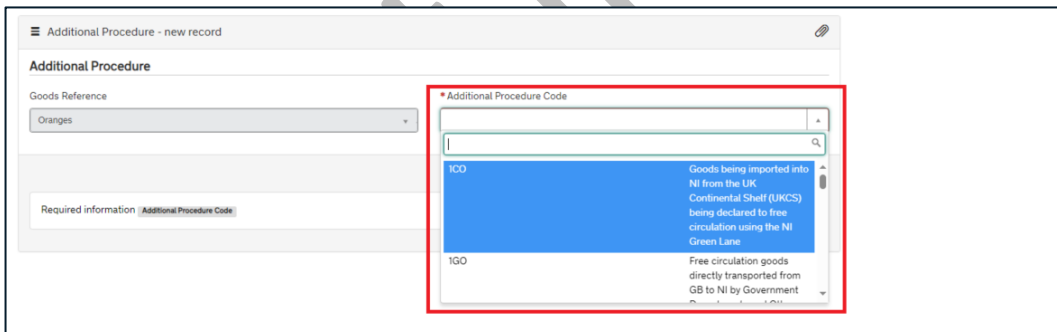
\* Additional Procedure Code

### 4.3 Adding other Additional Procedure Codes to the Internal Market Movement Information (IMMI)

If an Additional Procedure Code applies to your goods movement other than the mandatory primary Additional Procedure Codes mentioned earlier in this guide, these can be added in the **Additional Procedure** tab within the goods item on the Internal Market Movement Information (IMMI):



Once you have clicked 'New', you can choose the Additional Procedure Code using the drop-down filter:



You can find a full list of Additional Procedure Codes for use on the Internal Market Movement Information (IMMI) on [GOV.UK](https://www.gov.uk).

## 5 Additional Information Codes

There are some Additional Procedure Codes that require Additional Information (AI) Codes to fulfil the completion requirements of that procedure. Please refer to guidance on [GOV.UK](https://www.gov.uk) to check if an Additional Information Code is required for the selected Procedure Code or check guidance for the selected Additional Procedure Code on [GOV.UK](https://www.gov.uk).

If using an Additional Procedure Code that requires an AI code, this should be added at item level.



The code should be entered within the **Additional Information** tab at the bottom of the item:

Document Reference 2 **Additional Information** Detail Previous Document Additional Procedure

Additional Information **New**

No records in Additional Information using that filter

## 6 TSS Support for Procedure Codes and Additional Procedure Codes for use on the Internal Market Movement Information (IMMI)

The TSS Portal can guide you in using the correct Procedure Codes and Additional Procedure Codes to ensure that accurate information is provided regarding the movement. This is done by ensuring that you can only select a combination of codes allowable in the Internal Market Movement Information (IMMI) and restricting the number of Procedure Codes and Additional Procedure Codes that can be used.

The Trader Goods Profile (TGP) can also be used to generate Additional Procedure Codes according to the Trader Goods Profile (TGP) entry used on the Internal Market Movement Information (IMMI). A Trader Goods Profile (TGP) entry contains data about the goods that has been generated by HMRC from historical movements and traders are able to add entries for new goods that they intend to move within the TSS Portal. When a Trader Goods Profile (TGP) entry is used on the Internal Market Movement Information (IMMI), the Additional Procedure Code will auto-populate, eliminating the requirement to select one.

## 7 I need to know more

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

- [Simplified processes for Internal Market Movements – Introduction Guide](#)
- [Internal Market Movement Information \(IMMI\) Data Guide](#)
- [Internal Market Movement Checklist for Hauliers](#)
- [Internal Market Movement Checklist for Traders](#)
- [How to use the TSS Portal](#)

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



## 8 Changes to guidance and policy

Last updated in January 2025.

**January 2025:** Published in January 2025.

Not yet in effect