



# Guidance on controlled goods and the Online Tariff Tool

March 2025



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## Introduction to controlled goods

Controlled goods licences and certificates by category

Deep-dive on Sanitary Phytosanitary goods [SPS] / Agri-products

Submitting your declarations for controlled goods

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Appendices

**This document provides guidance on moving controlled goods using the TSS Simplified Procedure, Full Frontier Declaration and navigating the Online Tariff Tool. If you are moving goods using the simplified processes for Internal Market Movements refer to guidance on [NICTA](#).**

# Overview and definition of Trader Support Service (TSS) controlled goods

Goods are controlled if they are **subject to special health, licensing or environmental controls** and as such must be placed under customs control at the border.

Controlled goods must be **presented at the border** for specific pre-clearance or Border Inspection Post controls.

Goods shown as restricted in the Northern Ireland (EU) Tariff must be entered as controlled goods and be **accompanied by full supporting documentation** such as Home Office licences, veterinary certificates and phytosanitary certificates.

If you are moving controlled goods, you are required to provide **information at a consignment (header) and item level** when completing an Entry Summary Declaration (ENS).

Category	Examples of good types that fall into this category
<b>Sanitary Phytosanitary goods [SPS] / Agri-products</b>	Meat, poultry, dairy products, live animals, animal bones/blood, sausage skins, fur, soil, endangered species, fish & fishery products, plants and plants products, fruit and vegetables
<b>Chemical Goods</b>	Certain hazardous substances, mixtures and articles for their marketing and use on the market
<b>Excise goods</b>	Any product subject to an excise duty, e.g. tobacco products, unmanufactured tobacco and tobacco refuse, energy products, alcohol/alcoholic drinks
<b>Fluorinated gases &amp; ozone-depleting substances</b>	F hydrofluorocarbons (HFCs) - the main type of fluorinated greenhouse gas (F-gas) and ozone-depleting substances (ODS) or products/equipment containing such gases
<b>Military Products</b>	Products specifically designed or modified for military purposes - Export Control Joint Unit (ECJU)
<b>Offensive Weapons</b>	Certain knives, knuckle dusters etc., as detailed in section 141 of the Criminal Justice Act 1988
<b>Rough Diamonds</b>	From outside the European Union (EU)

# Moving Trader Support Service (TSS) Controlled Goods

Before moving goods from GB to NI or RoW Excluding EU to NI, you must ensure you comply with national and international legislation.

**Use the questions below to help you prepare the information you will need when moving goods between GB and NI.**

## What is being moved?

- Identify the product category and commodity code classification to verify any product specific requirements via the Trader Tariff Tool on [GOV.UK](https://www.gov.uk)
- Verify the technical specifications of your product, the application and the origin of the product

## Is it a controlled good?

- Refer to the Northern Ireland Online Tariff on [GOV.UK](https://www.gov.uk) to check if the item is considered a controlled good and requires a licence or certificate to move from GB to NI Territory

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# Examples of required documentation by goods category (1/3)

Category	Typical documents and certificates required	How to obtain	Further Guidance
Sanitary Phytosanitary goods (SPS Goods)	<ul style="list-style-type: none"> <li>CAP<sup>1</sup> Licence</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Rural Payments Agency</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Agricultural Product Guidance</a></li> </ul>
	<ul style="list-style-type: none"> <li>DEFRA<sup>2</sup> Licence, permit</li> <li>Certificate of Conformity</li> <li>CHED<sup>3</sup></li> <li>Catch Document</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">DEFRA Website</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Animal/Animal Product Guidance</a></li> <li><a href="#">Northern Ireland Retail Movement Scheme</a></li> </ul>
	<ul style="list-style-type: none"> <li>APHA<sup>4</sup>/NRW<sup>5</sup>/SGRPID<sup>6</sup> Licence</li> <li>Phytosanitary Certificate</li> </ul>	<ul style="list-style-type: none"> <li>Websites for relevant region <a href="#">England</a> / <a href="#">Wales</a> / <a href="#">Scotland</a> / <a href="#">NI</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Plant/Plant Product Guidance</a></li> <li><a href="#">Northern Ireland Plant Health Label Scheme</a></li> </ul>
	<ul style="list-style-type: none"> <li>CITES<sup>7</sup> Permit</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">CITES Website</a> (15-day lead time)</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">CITES Guidance</a></li> </ul>
	<ul style="list-style-type: none"> <li>CED<sup>8</sup></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Port Health Authority</a></li> </ul>	
	<ul style="list-style-type: none"> <li>Forestry Commission Inspection Document</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Forestry Commission Website</a></li> </ul>	

1. Common Agricultural Policy
2. Department for Environment Food & Rural Affairs
3. Common Health Entry Document
4. Animal and Plant Health Association
5. Natural Resources Wales
6. Scottish Government Rural Payments & Inspections Division
7. Convention on International Trade in Endangered Species of Wild Fauna and Flora
8. Common Entry Document

## Examples of required documentation by goods category (2/3)

Category	Typical documents and certificates required	How to obtain	Further Guidance
Chemical Goods	<ul style="list-style-type: none"> <li>Domestic Licence</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Home Office, DLCU</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Precursor chemical licensing</a></li> </ul>
	<ul style="list-style-type: none"> <li>HSE Approval PIC</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">HSE, PIC</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Hazardous Chemicals Guidance</a></li> </ul>
	<ul style="list-style-type: none"> <li>REACH Certificate of Compliance</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">HSE, REACH</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Understanding REACH</a></li> <li><a href="#">REACH Restricted Substance List 2023</a></li> </ul>
Excise goods	<ul style="list-style-type: none"> <li>Consignor Registration</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">HMRC</a> (45-day lead time)</li> </ul>	<ul style="list-style-type: none"> <li><a href="#">Excise Product List with codes</a></li> </ul>
	<ul style="list-style-type: none"> <li>Electronic Administrative Document (eAD)</li> </ul>		
	<ul style="list-style-type: none"> <li>Administrative Reference Code (ARC)</li> </ul>		

## Examples of required documentation by goods category (3/3)

Category	Typical documents and certificates required	How to obtain	Further Guidance
Fluorinated gases & ozone-depleting substances	<ul style="list-style-type: none"> <li>• Verification report</li> <li>• Certificate of conformity</li> </ul>	<ul style="list-style-type: none"> <li>• Environment Agency</li> <li>• DEFRA</li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">Fluorinated gases (F gases) Guidance</a></li> </ul>
Rough diamonds	<ul style="list-style-type: none"> <li>• Kimberly Certificate</li> </ul>	<ul style="list-style-type: none"> <li>• Government Diamond Office, Foreign &amp; Commonwealth Office</li> <li>• <a href="mailto:kpuk@fco.gov.uk">kpuk@fco.gov.uk</a></li> <li>• 020 7008 2938 Monday to Friday, 10am to 4pm</li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">Export rough diamonds: special rules</a></li> <li>• <a href="#">Conflict diamonds and the Kimberly process</a></li> </ul>



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# Deep dive – How to declare SPS goods / Agri-products (applicable unless you are entitled to an easement) – Codes

Please refer to Appendix 5A (Union codes) and Appendix 5B for more details on Documents Codes/Status

## Declaration Categories impacted

Declaration Categories impacted	Document Code	Document Status	Document Reference	Document Reason
Fruit and vegetables	N002 (changing to C085 in Q1/Q2 2022)	AE, JA, JE, LE, LP or XX	GBCHD2021. followed by the CHED-PP document reference number	None required
Plants and plant-related products	N851	AG, AP, AS, EE, ES, IE, IS, JE, JS or XX	GBPHC followed by the Plant Health Certificate (phytosanitary) number	None required
Live animals	C640	AE, JA, JE, LE, LP or XX	GBCHD2021. followed by the CHED-A document reference number	None required
Products of animal origin	N853	AE, JA, JE, LE, LP or XX	GBCHD2021. followed by the CHED-P document reference number	None required
High-risk food and feed not of animal origin	C678	AE, JA, JE, LE, LP or XX	GBCHD2021. followed by the CHED-D licence reference number	None required
IUU caught fish	C673	AE, AG, IE or IP	GBIUU2021. followed by the Catch Certificate reference number	None required
Timber products	9115	AG	GBQRC followed by the Quarantine Release Certificate reference number	None required

For GB to NI domestic movements 'NIDOM' must be entered into the Goods Domestic Status. All SPS controlled goods need a net mass entered at item level.

The format for entry of the Document Reference is as follows:  
2-digit country code;  
3-digit licence type;  
4-digit year of document issue; dot;  
Document Reference number, e.g., 'GBCHD2021'.  
[reference number]

# Example: Inputting information from the agri food table into the document reference table on the TSS Portal at the item level

## Document Reference table on the TSS Portal

The screenshot shows the TSS Portal interface. At the top, there are several tabs: 'Document Reference' (highlighted with a red box and a red arrow pointing to the 'New' button below it), 'Tax Bases', 'Item Valuation', 'Additional Information' (with a red warning icon), 'Detail Previous Document', and 'Additional Procedure'. Below these tabs, there are sections for 'National Additional Codes' and 'Duty Lines'. A 'Document Reference' section contains a 'New' button (highlighted with a red box). An arrow points from this button to the main form below. The form has several fields, some highlighted with red boxes: 'Item Reference' (a dropdown menu showing 'Small Bluefin Tuna, for human consumption'), 'Document Reference' (a text input field), 'Document Code' (a dropdown menu), 'Document Status' (a dropdown menu showing '-- None --'), 'Document Part Reference' (a text input field), and 'Document Reason' (a text input field). Below these are 'Writing Off' fields: 'Currency', 'Amount', 'Quantity', 'Date of Validity', 'Issuing Authority', and 'Measurement Unit'. A 'Save (Ctrl + s)' button is at the bottom right.

### More information

For more information on these fields please see the [Data guide: TSS declaration data requirements](#) on NICTA

For guidance on how to register for TRACES NT and apply for CHED certificates, please see [TRACES NT Documentation](#)

### Footnotes

For products of animal origin (POAO) and high-risk food of non-animal origin (HRFNAO) – the status code XW can be used where CHED-P or CHED-D is not required, e.g. a product being imported for research. You must input a reason for including this status code in the **Document Reason** field.

XW can also be used alongside the relevant **Document Code** for transit movements from EU-GB-NI where the CHED reference is not required. In this case, 'NIIMP' should be entered for the **Goods Domestic Status**.

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# Hints and tips for successful declaration submission

- Ensure that you refer to the Northern Ireland Online Tariff on [GOV.UK](https://www.gov.uk) in order to:
  - identify goods that are controlled
  - find out which controls apply and therefore which associated certificates/licenses/documents are required
- Engage with the relevant authority that governs controls for your good types if you are unsure that you have covered their full requirements, e.g. DEFRA/DAERA for SPS goods
- Refer to the [Data guide: TSS declaration data requirements](#) for details of information required for Entry Summary Declaration (ENS) data submission.
- Attach any licenses, certificates or other related documents to your declaration upfront, to avoid delays if your movement is selected for additional checks. You can find instructions on how to do this in the [Entry Summary Declaration: Step-by-step guide](#).
- Submit declarations well in advance of goods movement, especially when using TSS services for the first time, to allow additional time to fix any data gaps, if they exist
- Contact TSS should you require additional support; you can do this via the [TSS Portal](#) or by calling 0800 060 8888

TSS will block the submission of any Entry Summary Declaration or Simplified Frontier Declaration if any relevant data and Document References are missing or incorrect.

The TSS Portal will generate an error message outlining the mistake so users can correct the entry before resubmission.

Once the Entry Summary Declaration or Simplified Frontier Declaration is completed correctly the TSS Portal will accept the submission and generate the required MRNs.

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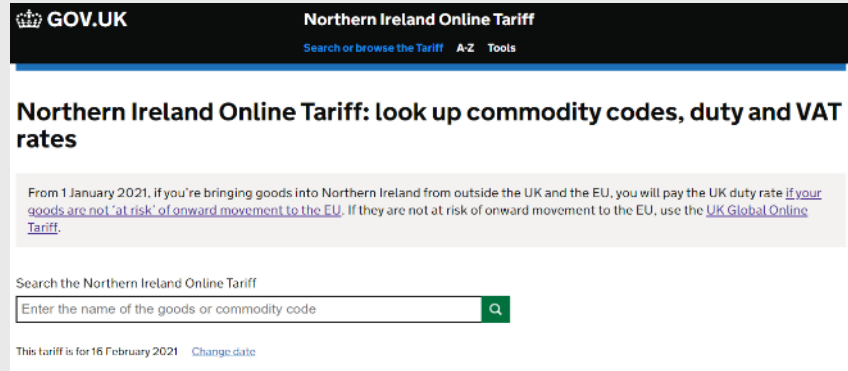
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# Step 1: Decide the right Online Tariff Tool to use based on the information you need and the information you have

## For prohibitions and restrictions

Use the Northern Ireland Online Tariff on [GOV.UK](https://gov.uk) for prohibitions and restrictions associated with any goods you are moving from GB to NI / RoW Excluding EU to NI



### 'At risk' explained

'At risk': applies to goods that enter NI but may later be sold or consumed within the EU.

'Not at risk': applies to goods that will be for sale to or final use by end-consumers located in the UK.

To identify if your goods can be designated 'not at risk' and if tariffs apply to your goods movement, see the [Tariffs on goods movements into NI](#) guide on NICTA.

## For Duties, VAT and Excise

- For non-UK Domestic 'at risk' goods, use the NI Online Tariff on [GOV.UK](https://gov.uk)
- For UK Domestic 'not at risk' goods – no duties apply if you are able to declare goods 'not at risk' (see [GOV.UK](https://gov.uk))
- Use the UK Global Online Tariff on [GOV.UK](https://gov.uk) only if you know your goods are 'not at risk' and are non-UK Domestic goods (e.g., they're in a customs warehouse and duty has not been paid)

	UK Domestic	Non-UK Domestic
'At risk'	NI Tariff	NI Tariff (a)
'Not at risk'	Duties, Tariffs and Excise do not apply <sup>1</sup> (b)	GB Tariff (c)

1. Duties do not need to be paid for UK Domestic movements from GB to NI if you are able to declare goods 'not at risk' (see [GOV.UK](https://gov.uk)) Other restrictions may still apply to your goods and can be found in the NI Online tariff for this case

### What is UK domestic status?

Goods have UK domestic status if they are in free circulation in the UK and all national taxes due have been paid

This will apply to the majority of GB-NI movements unless transiting GB from a third country, or under a duty suspense in GB (e.g., customs warehouse)

## Step 2: Find the page for your commodity

Enter the commodity code for the good you're declaring into the search field

GOV.UK Northern Ireland Online Tariff

Search Browse A-Z Tools Updates Help

From 1 Jan 2022, businesses moving goods into GB from the EU need to submit customs declarations as goods move through ports. They also may need to pre-notify imports of food, plants and plant products from the EU.

Home > Browse

Search the Northern Ireland Online Tariff

Enter the name of the goods or commodity code

Northern Ireland Online Tariff [Switch to the UK Integrated Online Tariff](#)

### Browse the tariff

The goods classification contains 21 sections, listed below. Choose the section that best matches your goods to see the HS chapters that are contained in the section.

Section	Section title	Chapters
1	<a href="#">Live animals; animal products</a>	1 to 5

Verify that you've arrived on the correct page for your commodity and click on the **Import** tab

GOV.UK Northern Ireland Online Tariff

Search Browse A-Z Tools Updates Help

From 1 Jan 2022, businesses moving goods into GB from the EU need to submit customs declarations as goods move through ports. They also may need to pre-notify imports of food, plants and plant products from the EU.

Home > Browse > Section 1 > Chapter 04 > Heading 0406 > Commodity 0406902300

### Northern Ireland Online Tariff

#### Commodity 0406 9023 00

[Copy commodity code](#)

Commodity 0406 9023 00

Classification Edam

Supplementary unit No supplementary unit required. [What are supplementary units?](#)

Date of trade 17 January 2022 [Change](#)

Filter by country All countries [Change](#)

- Live animals; animal products Section 1
- Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included Chapter 04
  - Cheese and curd 0406
    - Other cheese 0406 90
    - Other 0406 9013
    - Edam 0406 9023

Trade between [NI](#) and All countries

**Import** Export Rules of origin Notes

### Notes:

You can use the Online Tariff Tool to search for the commodity codes of the goods you are moving using key words related to your goods. For a step-by-step guide on how to do this, please see [GOV.UK](#).



# Step 3: Identify if your goods are controlled (1/2)

Navigate to the drop-down menu as shown below and choose the appropriate country you are importing from (the goods' country of origin).

- For GB to NI movements, if the goods have UK origin (goods made in UK), choose **'United Kingdom (excluding Northern Ireland)(GB)'**. Otherwise, select the goods' country of origin.

Northern Ireland Online Tariff [Switch to the UK Integrated Online Tariff](#)

**Commodity 0406 9023 00** [Copy commodity code](#)

Commodity	0406 9023 00
Classification	Edam
Supplementary unit	No supplementary unit required. <a href="#">What are supplementary units?</a>
Date of trade	17 January 2022 <a href="#">Change</a>
Filter by country	United Kingdom (excluding Northern Ireland) <a href="#">Change</a>

[Live animals: animal products](#) [Section I](#)  
↳ [Dairy produce: birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included](#) [Chapter 04](#)  
↳ [Cheese and curd](#) [0406](#)  
↳ Other cheese [0406 90](#)  
↳ Other [0406 9013](#)  
↳ Edam [0406 9023](#)

Trade between NI and  [Reset to all countries](#)

- If you use the tariff to enter goods not domestic to the UK (e.g. movements RoW Excluding EU to NI - National duties not paid), use the **goods' country of origin** for the non-domestic goods as the first search.

[Live animals: animal products](#) [Section I](#)  
↳ [Dairy produce: birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included](#) [Chapter 04](#)  
↳ [Cheese and curd](#) [0406](#)  
↳ Other cheese [0406 90](#)  
↳ Other [0406 9013](#)  
↳ Edam [0406 9023](#)

Trade between NI and

## Step 3: Identify if your goods are controlled (2/2)

- In the second column you will see the **measures** that apply.
- In the third column you will see any **conditions** that are associated with that measure.
- If when you click on the **Conditions** associated with a measure, it shows that you need to provide certificates, licences or other documents with your goods, your goods are considered controlled

This is the case for **Edam cheese**, the good shown here, which has conditions associated with two measures shown below

trade-tariff.service.gov.uk/xi/commodities/0406902300?country=GB

Trade between [NI](#) and United Kingdom (excluding Northern Ireland) (GB) [Reset to all countries](#)

Import **Export** Rules of origin Notes

### Importing into Northern Ireland

#### EU import controls

Country	Measure type	Conditions	Legal base	Footnotes
<a href="#">All countries (1011)</a> excluding Switzerland, Iceland, Liechtenstein, Norway	Import control of organic products	<a href="#">Conditions</a>	<a href="#">22306/21</a>	<a href="#">CD808</a>
<a href="#">All third countries (1008)</a> excluding Andorra, Switzerland, Faroe Islands, Greenland, Iceland, Liechtenstein, Norway, San Marino	Veterinary control	<a href="#">Conditions</a>	<a href="#">20632/21</a>	<a href="#">Footnotes</a>

#### UK import controls

Country	Measure type	Conditions	Legal base	Footnotes
<a href="#">All countries (1011)</a>	Animal Health Certificate	<a href="#">Conditions</a>		<a href="#">PR003</a>
<a href="#">All third countries (1008)</a> excluding European Union, Switzerland, Iceland, Liechtenstein, Norway	Veterinary control	<a href="#">Conditions</a>		<a href="#">Footnotes</a>

You are viewing the Northern Ireland Online Tariff.

[→ Switch to the UK Integrated Online Tariff](#)

trade-tariff.service.gov.uk/xi/commodities/0406902300?country=GB

### Import control of organic products for All countries

#### B: Presentation of a certificate/licence/document

Document code	Requirement	Action
C644	Other certificates: Certificate of inspection for organic products	Import/export allowed after control
Y929	Particular provisions: Goods not concerned by Regulation (EC) No 834/2007 (organic products)	Import/export allowed after control
	No document provided	Import/export not allowed after control

### Veterinary control for All third countries

#### B: Presentation of a certificate/licence/document

Document code	Requirement	Action
N853	UN/EDIFACT certificates: Common Health Entry Document for Products (CHED-P) (as set out in Part 2, Section B of Annex II to Commission Implementing Regulation (EU) 2019/1715 (OJ L 261))	Import/export allowed after control
C084	Other certificates: Exemption by virtue of Articles 3 and 4 of regulation 2019/2122 (animals intended for scientific purposes, research and diagnostic samples)	Import/export allowed after control
	No document provided	Import/export not allowed after control

# Step 4: Identify import control measures associated with your commodity

In the list, find measures that impose restrictions on the movement of goods, for example the measure labelled 'Import control of organic products' below. **Multiple measures may apply to your good, ensure that you review the full list of measures.**

Read the **conditions** and **footnotes** fields to understand the implications of this control, which is a "series B" control<sup>1</sup>. In this case, a document code **C644** should be entered to indicate that goods carry claims to be Organic, and a certificate is needed to prove that.

If the goods don't carry that claim, document code **Y929** should be entered. This requires no certificate.

trade-tariff.service.gov.uk/xi/commodities/0406902300?country=GB

Trade between **NI** and **United Kingdom (excluding Northern Ireland) (GB)** [Reset to all countries](#)

Import **Export** Rules of origin Notes

### Importing into Northern Ireland

#### EU import controls

Country	Measure type	Conditions	Legal base	Footnotes
<a href="#">All countries (101)</a> <small>excluding Switzerland, Iceland, Liechtenstein, Norway</small>	Import control of organic products	<a href="#">Conditions</a>	<a href="#">22306/21</a>	<a href="#">CD808</a>
<a href="#">All third countries (1008)</a> <small>excluding Andorra, Switzerland, Faroe Islands, Greenland, Iceland, Liechtenstein, Norway, San Marino</small>	Veterinary control	<a href="#">Conditions</a>	<a href="#">20632/21</a>	<a href="#">Footnotes</a>

#### UK import controls

Country	Measure type	Conditions	Legal base	Footnotes
<a href="#">All countries (101)</a>	Animal Health Certificate	<a href="#">Conditions</a>		<a href="#">PR003</a>
<a href="#">All third countries (1008)</a> <small>excluding European Union, Switzerland, Iceland, Liechtenstein, Norway</small>	Veterinary control	<a href="#">Conditions</a>		<a href="#">Footnotes</a>

You are viewing the Northern Ireland Online Tariff.

[Switch to the UK Integrated Online Tariff](#)

### Import control of organic products for All countries

**B: Presentation of a certificate/licence/document**

Document code	Requirement	Action
<b>C644</b>	Other certificates: Certificate of inspection for organic products	Import/export allowed after control
<b>Y929</b>	Particular provisions: Goods not concerned by Regulation (EC) No 834/2007 (organic products)	Import/export allowed after control
	No document provided	Import/export not allowed after control

### Import control of organic products for All countries

Code	Description
<b>CD808</b>	If goods bear a reference to organic production in the labelling, advertising or accompanying documents, the declarant has to present the certificate of inspection <b>C644</b> as referred to in the Article 33(1)(d) of the Regulation (EC) No 834/2007 (equivalent products). If the goods are not equivalent products, code <b>Y929</b> must be declared. Without prejudice to any measures or actions taken in accordance with Article 30 of Regulation (EC) No 834/2007 and/or Article 85 of Regulation (EC) No 889/2008, the release for free circulation in the Community of products not in conformity with the requirements of that Regulation shall be conditional on the removal of references to organic production from the labelling, advertising and accompanying documents. These provisions shall apply in addition to the rules regarding the use of the Common Health Entry Document (CHED) by the competent authorities at border control posts in accordance with Article 56(3), point (b)(i), of Regulation (EU) 2017/625 and at control points in accordance with Commission Delegated Regulation (EU) 2019/2123 and with the rules on decisions on consignments laid down in Article 55 of Regulation (EU) 2017/625.

1. See the **Appendices** section on [Data Element 2/3: Documents and Other Reference Codes of the Customs Declaration Service \(CDS\)](#) for an overview of codes across different series and guidance on those that are likely to impact a goods state as controlled.

## Step 5: Remember to check footnotes and perform other searches

In addition to controls in the list, further controls may be documented in the footnotes of the commodity page

Code	Description
TN701	<p>According to the Council Regulation (EU) No 692/2014 (OJ L183, p. 9) it shall be prohibited to import into European Union goods originating in Crimea or Sevastopol.</p> <p>The prohibition shall not apply in respect of:</p> <p>(a) the execution until 26 September 2014, of trade contracts concluded before 25 June 2014, or of ancillary contracts necessary for the execution of such contracts, provided that the natural or legal persons, entity or body seeking to perform the contract have notified, at least 10 working days in advance, the activity or transaction to the competent authority of the Member State in which they are established.</p> <p>(b) goods originating in Crimea or Sevastopol which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to preferential origin has been verified and for which a certificate of origin has been issued in accordance with Regulation (EU) No 978/2012 and Regulation (EU) No 374/2014 or in accordance with the EU-Ukraine Association Agreement.</p>

Last updated: 7 January 2021 [View latest amendments](#)

### Notes:

The process in this guide may not be exhaustive for identifying all the restrictions associated with the commodity you want to move. As already mentioned, you may need to perform multiple searches.

Examples of other searches may be:

- Searching for the country of origin in addition to the country of dispatch
- Searching for rules that apply to ingredients (or components, precursors etc.) of a good and the origin of that ingredient, that carry over to the result of significant processing

Find out by what rules to determine country of origin on [GOV.UK](#).

[GOV.UK](#) provides further guidance on rules about controlled goods in general, as well as specific categories such as food items ([GOV.UK](#)).

# Step 6a: Identify financial measures associated with your commodity

## Notes:

There are several other data fields for which you can find the right information in the Tariff. Examples are:

Import Export Rules of origin Notes

### Importing into Northern Ireland

- [Import duties](#)
- [Credibility checks](#)
- [Import VAT and excise](#)
- [EU import controls](#)

- **Supplementary units** or 3rd units – e.g. litres of pure (100%) alcohol for Vodka

Country	Measure type	Duty rate
<a href="#">All countries (1011)</a>	<a href="#">Third country duty</a>	0.00%
United Kingdom (excluding Northern Ireland) (GB)	<a href="#">Tariff preference</a>	0.00%
<a href="#">All countries (1011)</a>	Supplementary unit	litre (l)

- **Excise calculation**

<a href="#">All countries (1011)</a>	Excises	16.50% / retail price + £294.72 / 1,000 items (p/st) MIN £393.45 / 1,000 items (p/st)
	Additional code: <b>X611</b>	
	Excise - full, 611, cigarettes	

- **Additional Codes (e.g. Excise)**

<a href="#">All countries (1011)</a>	Excises	Additional code: <b>X315</b>
		Spirits less than 3.5%
<a href="#">All countries (1011)</a>	Excises	Additional code: <b>X325</b>
		Spirits at least 3.5 but less than 8.5%

- **National Additional Codes (e.g. VAT or VATZ)**

Country	Measure type	Duty rate
<a href="#">All countries (1011)</a>	Value added tax	20.00%
<a href="#">All countries (1011)</a>	Value added tax	0.00%
	Additional code: <b>VATZ</b>	
	VAT zero rate	

Country	Measure type	Duty rate
<a href="#">All countries (1011)</a>	Value added tax	20.00%
<a href="#">All countries (1011)</a>	Value added tax	0.00%
	Additional code: <b>VATZ</b>	
	VAT zero rate	

These financial controls are not applicable to:

- Goods domestic to the UK (national duties paid, free circulation in the UK)
- Goods not 'at risk' of moving to the EU

## Step 6b: Identify other financial measures associated with your commodity

### Notes:

There are several other data fields for which you can find the right information in the Tariff.  
Examples are:

Country	Measure type	Duty rate	Conditions	Legal base	Footnotes
<a href="#">All countries (1011)</a>	Third country duty	6.50 %		<a href="#">R1549/06</a>	
<a href="#">All countries (1011)</a>	Suspension - goods for certain categories of ships, boats and other vessels and for drilling or production platforms	0.00 %	<a href="#">Conditions</a>	<a href="#">R2658/87</a>	<a href="#">Footnotes</a>
<a href="#">All countries (1011)</a>	Airworthiness tariff suspension	0.00 %	<a href="#">Conditions</a>	<a href="#">R1517/18</a>	<a href="#">CD333</a>
United Kingdom (excluding Northern Ireland) (GB)	Tariff preference	0.00 %		<a href="#">D2253/20</a>	

- Third Country duties
- Suspensions (and the conditions under which they apply)
- Preferential Tariffs

### These financial controls are not applicable to:

- Goods domestic to the UK (national duties paid, free circulation in the UK)
- Goods not 'at risk' of moving to the EU

# Step 7a: With these data points, you can fill in several of the fields in the TSS Portal

The example shown here is an additional code and tax base units (financial measure – Excise)

[All countries \(1011\)](#) Excises [Conditions](#) [01301](#)

Additional code: **X301**

Low Alcohol - not exc 1.2%

- Consignment (header) level

National Additional Code

VATE	VAT Exempt duty rate
VATR	VAT 5% duty rate
VATZ	VAT 0% duty rate
<b>X301</b>	<b>UK Tax Type 301, Low Alcohol - not exc 1.2%</b>
X311	UK Tax Type 311, Beer less than 3.5% abv
X312	UK Tax Type 312, Cider less than 3.5%

- Item level

☰ Tax Bases - new record

**Tax Bases**

Item Reference: Goods Item 1

Tax Base Quantity:

Payable Tax Amount:

Method of Payment: -- None --

**Tax Type**

-- None --

B05 - VAT on additional duties

**301 - Low Alcohol - not exceeding 1.2%**

311 - Beer less than 3.5%

312 - Cider less than 3.5%

313 - Wine less than 3.5%

314 - Other fermented products less than 3.5%

315 - Spirits less than 3.5%

## Step 7b: With these data points, you can fill in several of the fields in the TSS Portal

The example shown here is an additional code and tax base units (financial measure – Excise)

[All countries \(1011\)](#) Excises [01301](#)

**Additional code: X301** [Conditions](#)

Low Alcohol - not exc 1.2%

Document code	Requirement	Action
Threshold condition	The percentage ABV does not exceed 1.20 % vol	Apply the duty 9.27 GBP / % vol/hl
Threshold condition	The percentage ABV does not exceed 100.00 % vol	Import is not allowed

**% vol/hl**

See the declaration template example for an Inventory Linked standard import declaration of excise goods, covering supplementary units and tax bases (see [GOV.UK](https://www.gov.uk))

- Item level

☰ Tax Bases - new record 📎

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**Tax Bases**

Item Reference:

\*Tax Type:

\*Tax Base Quantity:

Tax Base Unit:



# Step 7: With these data points, you can fill in several of the fields in the TSS Portal

The example shown here is a Document Code (import control measure – Plants)

## Northern Ireland Online Tariff Tool

### Measures for United Kingdom (excluding Northern Ireland)

Country	Measure	Value	Conditions that apply
▶ <a href="#">All countries (1011)</a>	VAT zero rate	0.00 %	
▶ <a href="#">All countries (1011)</a>	Third country duty	151.00 EUR / 100.kg	
▶ <a href="#">All countries (1011)</a>	Import control of organic products		<a href="#">Conditions</a>
▶ <a href="#">All third countries (1008)</a>	Veterinary control		<a href="#">Conditions</a>
United Kingdom (excluding Northern Ireland) (GB)	Tariff preference	0.00 %	

## Veterinary control for All third countries

### B: Presentation of a certificate/licence/document

Document code	Requirement	Action
N853	JN/EDIFACT certificates: Common Health Entry Document for Products (CHED-P) (as set out in Part 2, Section B of Annex II to Commission Implementing Regulation (EU) 2019/1715 (OJ L 261))	Import/export allowed after control

## TSS Portal for Entry Summary Declaration (ENS) for controlled goods

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

Document Reference New

No records in Document Reference using that filter

Document Reference

Item Reference: edam

Document Reference:

Document Part Reference:

Document Code:

Document Status: -- None --

Document Reason:

# On some commodity codes, there are measures which have many document codes attached to them – one code is required from each ‘block’

Veterinary control for All third countries		
B: Presentation of a certificate/licence/document		
Document code	Requirement	Action
N853	UN/EDIFACT certificates: Common Health Entry Document for Products (CHED-P) (as set out in Part 2, Section B of Annex II to Commission Implementing Regulation (EU) 2019/1715 (OJ L 261))	Import/export allowed after control
Y058	Particular provisions: Exemption by virtue of Article 7 of Commission Delegated Regulation 2019/2122 (Goods which form part of passengers' personal luggage and are intended for personal consumption or use)	Import/export allowed after control
C084	Other certificates: Exemption by virtue of Articles 3 and 4 of regulation 2019/2122 (animals intended for scientific purposes, research and diagnostic samples)	Import/export allowed after control
	No document provided	Import/export not allowed after control

E: The quantity or the price per unit declared, as appropriate, is equal or less than the specified maximum, or presentation of the required document		
Document code	Requirement	Action
	100.00 l	Entry into free circulation allowed
C014	Other certificates: VI 1 document	Entry into free circulation allowed
C015	Other certificates: VI 2 extract	Entry into free circulation allowed
	Condition not fulfilled	The entry into free circulation is not allowed

The example to the left illustrates the veterinary control requirement for the import of crawfish tails for processing (commodity 0306111010) from all third countries.

Where there are two blocks of conditions such as this, there is a need for the trader to meet one (not all) criterion from each of the blocks.

So, in this instance, a trader could meet the requirement:

- by supplying document **N853** (the CHED-P), which appears in both blocks
- by importing 20.00 kilogrammes or less and importing the goods for personal consumption or use, in which case **Y058** would need to be entered on the import declaration) or
- by meeting the requirements of exemption **C084** (goods intended for scientific, research or diagnostic purposes), which also appears in both blocks.

Restriction on entry into free circulation for All third countries		
E: The quantity or the price per unit declared, as appropriate, is equal or less than the specified maximum, or presentation of the required document		
Document code	Requirement	Action
	100.00 l	Entry into free circulation allowed
C014	Other certificates: VI 1 document	Entry into free circulation allowed
C015	Other certificates: VI 2 extract	Entry into free circulation allowed
	Condition not fulfilled	The entry into free circulation is not allowed

In most cases, however, there is only a single block of conditions. Here commodity code 2009611000 (a grape must commodity) shows that there are three options that will be acceptable:

- Import less than 100.00 litres
- Provide a VI-1 document and supply document code C014
- Provide a VI-2 document and supply document code C015.

**When the Entry Summary Declaration/Simplified Frontier Declaration is submitted, TSS will block the submission if any relevant data and Document References are missing or incorrect. The TSS Portal will generate an error message outlining the mistake so users can correct the entry before resubmission. Once the Entry Summary Declaration / Simplified Frontier Declaration is completed correctly, the TSS Portal will accept the submission and generate the required MRNs.**

<https://www.trade-tariff.service.gov.uk/xi/commodities/0306111010>

<https://www.trade-tariff.service.gov.uk/xi/commodities/2009611000>

# Contents

Introduction to controlled goods

Controlled goods licences and certificates by category

Deep-dive on Sanitary Phytosanitary goods [SPS] / Agri-products

Submitting your declarations for controlled goods

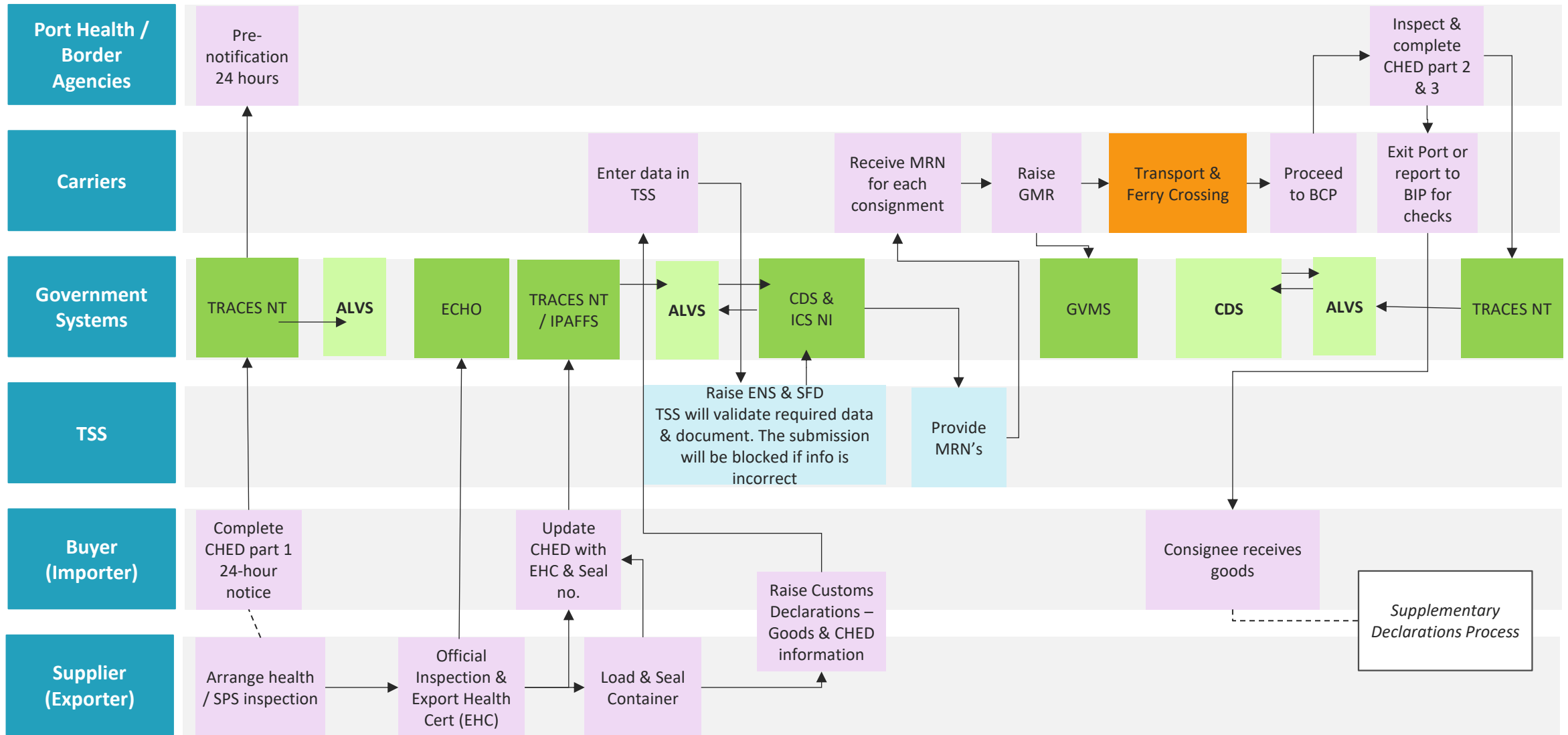
Navigating the Online Tariff Tool

## Appendices

**Goods under Prohibited and Restricted (P&R) measures need to fulfil European Union (EU) and United Kingdom (UK) compliance rules. This document doesn't provide an exhaustive list of all P&R measures that may apply when moving a good from Great Britain (GB) or Rest of World excluding the European Union (RoW excluding EU) to Northern Ireland (NI). Refer to the respective NI/UK Online Tariff to identify if goods are controlled.**

# Appendix IA – Inbound process for SPS goods / Agri-products (GVMS)

Customs process with TSS



**Glossary**

- ENS – Entry Summary Declaration
- SFD – Simplified Frontier Declaration
- CDS – Customs Declaration Service
- ICS – Import Control System
- MRN – Movement Reference Number
- GVMS – Goods Vehicle Movement System
- GMR – Goods Movement Reference
- SDI – Supplementary Declaration
- CHED – Common Health Entry Document
- TRACES NT – CHED pre-notification & inspections
- ALVS – Automatic License Verification System
- IPAFFS - Import of Products, Animal, Food and Feed System