TSS User Guides

Pre-movement Internal Market Movement Information (IMMI): Step-by-Step Guide

Published: March 2025

Trader Support Service

HM Revenue & Customs

Contents

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

The new arrangements described in this guide are not yet in effect. Subject to the relevant procedures, the new arrangements as set out in the Windsor Framework are planned to take effect from 1 May 2025.

Throughout this document there will be words highlighted in a **bold, blue colour**. This indicates a TSS Portal field name that will support you in completing the actions required.

1 Introduction

This guide will assist hauliers and traders in moving goods using the **simplified processes for Internal Market Movements**. It outlines how to complete an **Entry Summary Declaration** and a subsequent **Internal Market Movement Information (IMMI)** pre-movement in the Trader Support Service (TSS) Portal. This process removes the need for a Supplementary Declaration upon arrival in NI.

The simplified processes for Internal Market Movements contains 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 one 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 traders authorised on the UK Internal Market Scheme (UKIMS), known as **UKIMS-EIDR**

Note: The simplified processes for Internal Market Movements will be referred to as the 'simplified processes' throughout this guide. The TSS Portal may also reference the simplified processes for Internal Market Movements using the acronym 'SPIMM'. Where the portal view is being shown, this guide will reflect this term.

If you need more information on the simplified processes, the requirements for using the processes, the types of movements available in the TSS and how you can prepare for them, you can find this information in the Simplified processes for Internal Market Movement – Introduction Guide on NICTA.

This guide does not cover other movement options available on the TSS, such as the two-step customs declaration process known as the TSS Simplified Procedure, the Full Frontier Declaration journey or goods moving from GB to NI via Transit. For more details on alternative movements available on the TSS, see NICTA.

---

[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 NI Online Tariff on GOV.UK.

1.1   Before you start

You will need the following before starting this movement:

1. **Confirmation that goods are 'not at risk' and eligible for the simplified processes.** For example, confirmation from the trader (Importer of Record) that these goods should be moved using their UKIMS authorisation and meet the conditions for using the simplified processes.

2. **The 'Importer of Record's' EORI number.** This EORI number must be the same as the EORI number used when the trader was authorised for UKIMS.

3. **The EORI numbers for other parties involved in the movement of the goods (if known) or their name and address.** For example, the Consignor, Consignee and the Exporter.

4. **Permissions to use the 'Importer of Record's' UKIMS authorisation and Trader Goods Profile (TGP).** Required for third parties such as hauliers and agents (or intermediaries) to gain access and submit the Internal Market Movement Information (IMMI) on the trader's behalf. For details on granting permissions for UKIMS and the Trader Goods Profile (TGP), see the TSS Permissions Management for TGP and UKIMS guide on NICTA

5. **Commercial Information about the goods such as the goods description, country of origin, the quantity and the value.** This must include the commodity code of the goods (6 or 8-digits depending on Category of Goods). This information would typically be found on a commercial invoice.

6. **The Procedure Code and Additional Procedure Codes applicable to the goods.** For example, goods moving into free circulation in NI would use Procedure Code 4000. For details of all Procedure Codes and Additional Procedure Codes available to use in the TSS, see the Internal Market Movement Information (IMMI) Procedures & Additional Procedure Codes Guide on NICTA.

7. **Information on how the goods are being transported.** For example, if the goods are moving as RoRo freight, you will need the vehicle registration, the nationality of the vehicle, the Carrier and Hauliers EORI number dependent on whether the goods are accompanied or unaccompanied, the places of loading and unloading, port of arrival, the arrival date/time and confirmation of transport charges.

2   Creating an Entry Summary Declaration Movement

2.1   Start an Entry Summary Declaration

1. Log into the TSS Portal, and then click on the **Goods Movements** tab at the top of the page and select **Start a Goods Movement**
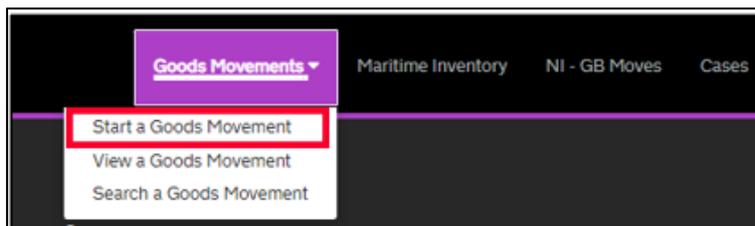
2. From the list select **Start a Goods Movement**

   This will open a Goods Movement Header form for you to complete. You should create one Goods Movement Header for every movement, for example, for all consignments on one vehicle.

3. Select the **Type of Movement** from the drop-down menu

4. Add the **Identity Number of Transport**

   For accompanied RoRo, this is the haulier's vehicle registration; for unaccompanied RoRo, only the trailer number is required.

   For Maritime movements, this will be the IMO ship identification number, the format required is 'IMO' followed by 7 digits.

5. Select **The Nationality of Means of Transport**

   This should be the country where the vehicle, trailer or vessel is registered (for example 'United Kingdom') and is selectable from a drop-down menu. You can start to type in the field or scroll through the list.

6. Add the **Carrier EORI** number to the form. This must be either an XI or EU EORI number. The carrier is the operator of the active means of transport at the border.

---

* Carrier EORI

If you need to check the validity of an XI or EU EORI, please click this link which will take you to the Europa EOS EORI checker where you can enter the EORI and check it.

- For accompanied RoRo movements, the haulier's EORI should be entered

- For unaccompanied RoRo movements, the ferry company's EORI should be entered

- For Maritime movements, the operator of the vessel's EORI should be entered. The name and address of the carrier is also required for Maritime movements. This will be auto-populated by TSS if the carrier is registered on TSS and has allowed their details to be shared via their company profile.

Where an EU EORI is entered you will be prompted to add the **Carrier Name**, address details and **Carrier Country**.

There is also the option to input a **Haulier EORI**, so that a haulier can manage the movement information and its consignments, even if they are not the carrier.

Haulier EORI (if different to Carrier)

7. Use the calendar icon to select the **Arrival Date/Time** at the NI seaport, based on the GMT time zone, or type the date and time into the field in the following format DD/MM/YYYY HH:MM:SS using the 24-hr clock (for example, '11/01/2021 22:30:00')

* Arrival Date/Time

DD/MM/YYYY HH:mm:ss

For example, 01/09/2021 09:00:00

Note: The date and time must be within the following 14 days. If the arrival date will be in more than 14 days, leave this field empty, save an initial draft and complete the details later.

8. Add the **Port of Arrival** from the drop-down list by either typing in the field or using the selection

* Port of Arrival

9. Where seals are affixed to the transport equipment, the identification number on the seal will need to be added to the **Seal Number** field – otherwise, leave this field blank

Seal Number

10. Add the **Place(s) of Loading**

    This is the name(s) of the seaport, freight terminal or other place where the goods are **loaded onto the means of transport**.

    For accompanied RoRo movements, the place of loading would be a description of where goods are loaded onto the truck (for example, 'Birmingham').

    If there are multiple places of loading for a RoRo movement (for example, groupage), provide the best indication of primary locations, in up to 35 characters (for example, 'Edinburgh', 'Glasgow').

    * Place(s) of Loading

11. Add the **Place(s) of Unloading**

    This is the name(s) of the seaport, freight terminal or other place where **goods are unloaded from the means of transport**. For accompanied RoRo movements, the place of unloading would be a description of where goods are unloaded from the truck (for example, 'Antrim')

    If there are multiple places of unloading for a RoRo movement (for example, groupage), provide the best indication of primary locations, in up to 35 characters (for example, 'Belfast', 'Larne').

    * Place(s) of Unloading

12. Select from the options below to confirm how the **Transport Charges** will be paid.

    This is the method of payment (from the trader to the carrier) for transporting the goods. The field defaults to 'Account Holder with Carrier.

    Transport Charges

    Account Holder with Carrier

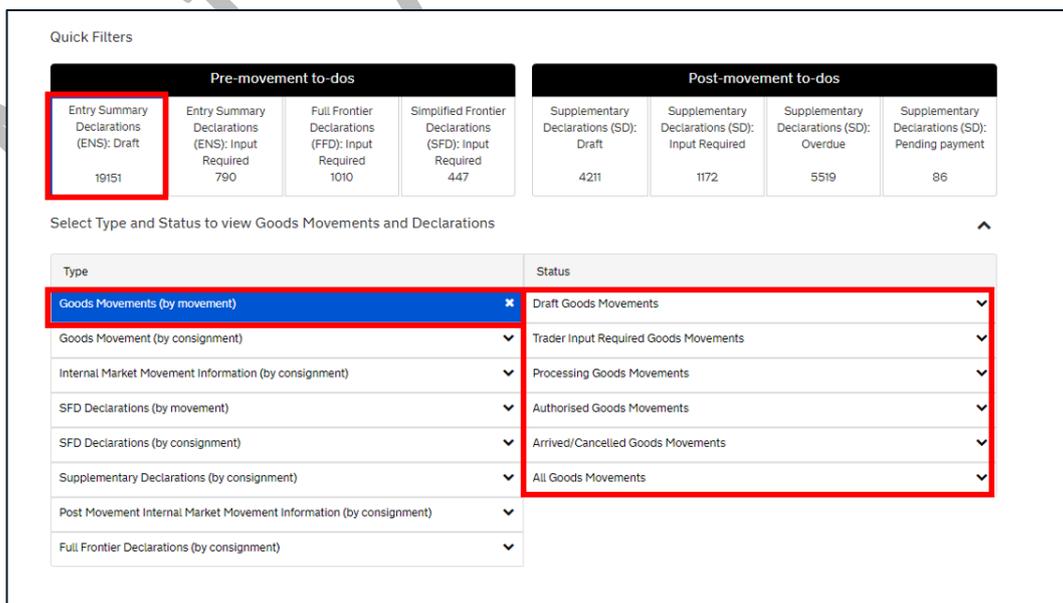## 2.2   How to save the Entry Summary Declaration Movement

You can **Save as Draft** at any point. If you need assistance completing this part of the form, before adding the consignment details, press the **Get Help** button. Otherwise, click on the **Create Consignment** button to save the movement and proceed to creating the consignment.
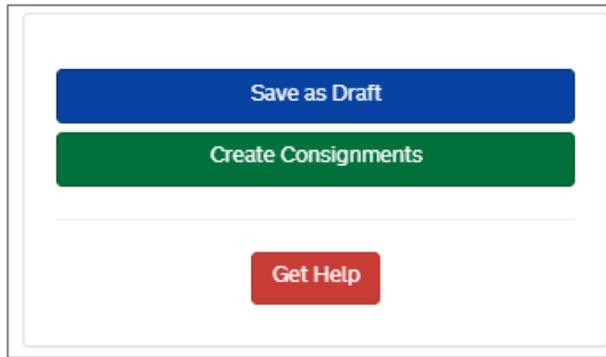
Once saved, you will be presented with the following details, including the unique Entry Summary Declaration reference number at the top of the page.
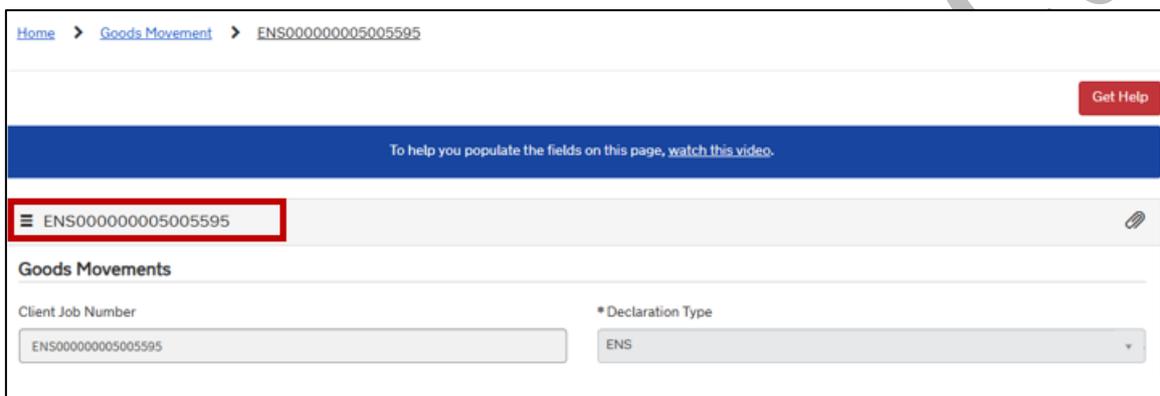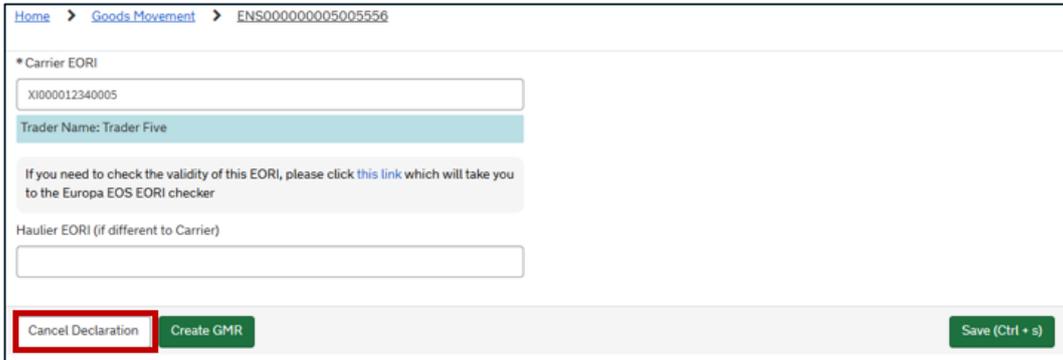

If you navigate away from this page, you can find your current Entry Summary Declaration movement information by selecting **Goods Movements** in the banner of the TSS Portal followed by **View Goods Movements** from the drop-down menu. Then select **Goods Movements (by movement)** and select which status of movement you wish to see. Alternatively click on the **Entry Summary Declarations (ENS): Draft** quick filter.

2.3   How to cancel an Entry Summary Declaration

If you need to cancel a declaration that is in 'draft' or 'trader input required' status, you can do this by selecting the **Cancel Declaration** button at the bottom of the Entry Summary Declaration page.

Note: You will not be able to **cancel** an arrived declaration on the TSS portal; for more guidance see Entry Summary Declaration on GOV.UK.

3   Adding a Consignment to an Entry Summary Declaration

3.1   Entering Consignment Information to an Entry Summary Declaration

Once you have completed the Entry Summary Declaration movement, you will have the option to add Consignment Information.

In the TSS Portal, when adding the Entry Summary Declaration consignment, the portal will also create one of the following:
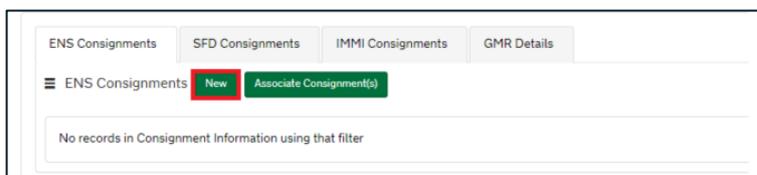
- An Internal Market Movement Information (IMMI)

- A Simplified Frontier Declaration

Note: If the **'Do you intend to submit only an Entry Summary Declaration?'** option is selected then none of the above records will be created. This option is covered in Step 3.

The steps listed below will determine whether the Internal Market Movement Information (IMMI), or a Simplified Frontier Declaration are created alongside the Entry Summary Declaration consignment.
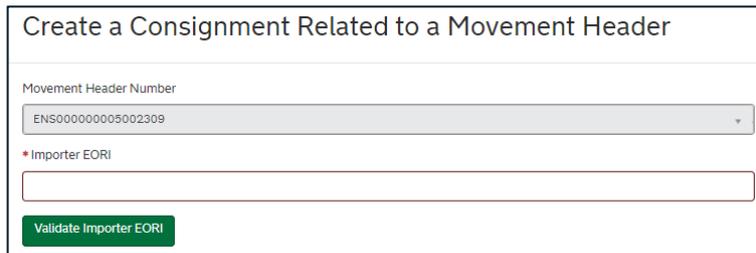
1. To add **Consignment Information** select **New** at the bottom of the page.

If you are Moving goods into an NI Excise Warehouse using the Internal Market Movement Information (IMMI) you will also need to read section 4 of this guide.
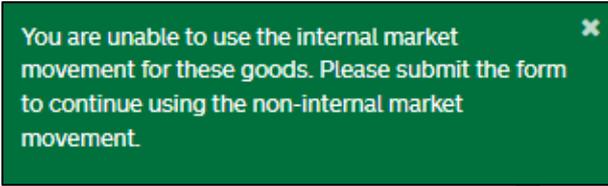
2. You will then be asked to enter the **Importer EORI** number. Then click **Validate Importer EORI**.

Create a Consignment Related to a Movement Header

Movement Header Number

ENS000000005002309

* Importer EORI

Validate Importer EORI

If the importer does not have a UKIMS authorisation, or they have not granted you access to use it, TSS will direct you to use the TSS Simplified Procedure and display a pop-up message.
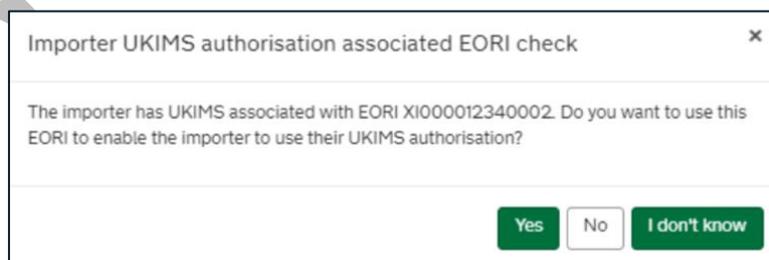
You are unable to use the internal market movement for these goods. Please submit the form to continue using the non-internal market movement.

Please refer to the Entry Summary Declaration: Step-by-step guide for further guidance on using the TSS Simplified Procedure.

If you have provided an **Importer EORI** which is not registered on TSS, you will receive a warning message informing you that the EORI number entered cannot be used to create a customs declaration or Internal Market Movement Information (IMMI) for this consignment. In this case, you will be able to create the Entry Summary Declaration (ENS) **only** and will not be able to use TSS to move goods using the simplified processes or TSS Simplified Procedure.

Please refer to the Entry Summary Declaration: Step-by-step guide for further guidance on completing an Entry Summary Declaration (ENS) **only**.

In certain circumstances when an importer has a UKIMS authorisation on their company profile, TSS will ask if you want to change the **Importer EORI** number provided to an EORI number that is associated with the importer's UKIMS authorisation.

When this happens, you will receive a pop-up message to confirm your choice.

Importer UKIMS authorisation associated EORI check

The importer has UKIMS associated with EORI XI000012340002. Do you want to use this EORI to enable the importer to use their UKIMS authorisation?

Yes | No | I don't know

- If you answer '**Yes**' or '**I don't know**' TSS will **change** the **Importer EORI** number to the importer's UKIMS-aligned EORI number

- If you answer '**No**' TSS will **keep** the **Importer EORI** number that has been entered

Note: If you are unsure of which EORI numbers to use when submitting an Entry Summary Declaration, you should check with the party responsible for providing the information to ensure it is accurate.

When a GB EORI is entered into the **Importer EORI** field or the **Type of Movement** is Maritime, you will be required to complete the **Importer Name and Address** fields later on in the consignment form. If the importer, on their **Company Profile**, has allowed their name and address details to be shared, this information will be auto-populated.

3. Once the **Importer EORI** has been entered you must then respond to **Do you intend to submit only an Entry Summary Declaration**? To use the Internal Market Movement Information (IMMI) you must select 'No' from the drop-down.
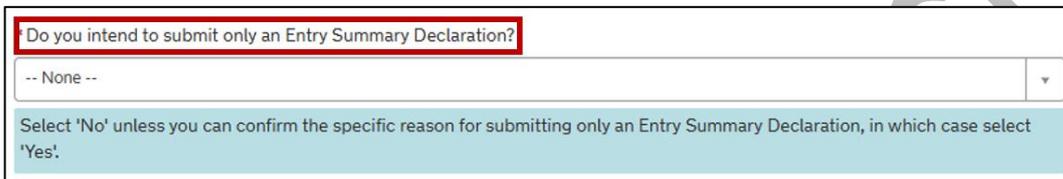
Note: If you select 'Yes' in the **Do you intend to submit only an Entry Summary Declaration** field you will only be able to create the Entry Summary Declaration and will not be able to use TSS to move goods using the simplified processes or TSS Simplified Procedure.

More information on the completion of an ENS **only** movement is available on the [Entry Summary Declaration: Step-by-step guide](#) on NICTA.

4. If the importer has a valid UKIMS authorisation and granted permission for you to use it, you will be asked to read the conditions for use and select an option to continue.

- If you select **I confirm the goods comply with this statement**, TSS will create the Entry Summary Declaration consignment and the Internal Market Movement Information (IMMI) for you.

- If you select **I am unable to confirm the goods comply with this statement** or **I do not wish to use the Internal Market Movement**, TSS will generate the Entry Summary Declaration

consignment and a Simplified Frontier Declaration for you to complete and move the goods via the TSS Simplified Procedure

If you choose this option please refer to the [Entry Summary Declaration: Step-by-step guide](#) on NICTA for further guidance.

3.2 Completing the Entry Summary Declaration Consignment Information and the Internal Market Movement Information (IMMI)

Follow the steps below to create your Entry Summary Declaration consignment and the Internal Market Movement Information (IMMI). Some fields on the form are auto-populated by the TSS with information where there is only one possibility and these are not shown in this guide.

1. Add the **Transport Document Number**

    This is the identification number of any international or national documents, certificates and authorisations produced in support of the movement and additional references (please note that this field is limited to 35 characters).

    For RoRo (Accompanied/Unaccompanied), this is the reference number of the CMR document (also known as a Road Consignment) filled out by the sender, the carrier or their agent. If unavailable, you can provide the delivery note reference number instead

    For Maritime movements, this should be the reference number of the Seaway Bill.

    * Transport Document Number

2. The **Trader Reference** is a free-text field that you can use to identify the shipment at consignment (header) level; adding this information will help you to track the movement against your commercial records

    Trader Reference

3. **Container Indicator** is only required and visible on Maritime movements, select an option from the drop-down list to declare whether the goods are being transported in shipping containers.

    Note: TSS currently only supports the submission of Entry Summary Declarations for containerised goods transported in 40ft containers.

    Containerised goods movements that are not transported in 40ft containers must be completed outside of the TSS.

4. Enter the numbers for the **Consignor EORI** and **Consignee EORI** if you know it.

For the **Consignor EORI** and **Consignee EORI**, the field needs to have an XI format.

For Maritime movements the Consignee and Consignor name and address is required, TSS will auto-populate this from the trader's company profile if the trader has given permission for their name and address details to be shared.

Underneath the **Consignor EORI** and **Consignee EORI** fields, TSS provides hyperlinks to the EORI Checker on the Europa Operator Systems (EOS) website where users can check the validity of XI EORI numbers.

If an invalid XI EORI has been entered and it belongs to a TSS registered user, TSS will auto-populate the name and address from the trader's company profile if the trader has given permission for their name and address details to be shared.

If a trader has not given permission to share their company details in their TSS company profile the name and address details will need to be entered manually.

If the EORI number is unknown for the consignor or consignee, select the tick box and complete the additional fields presented.

5. Add the **Exporter EORI**

For Maritime movements the Exporter name and address is required, TSS will auto-populate this from the trader's company profile if the trader has given permission for their name and address details to be shared.

If the Exporter EORI is unknown, the name and address fields will also have to be completed by selecting the tick box.

Exporter

* Exporter EORI

[   ]

☐ Exporter Address Required/EORI Unknown

6. Click **Save** at the bottom of the screen to save the information.

## 3.3   Adding further information to the Consignment Information

The steps listed below are general instructions on completing the Internal Market Movement Information (IMMI) pre-movement for free circulation in NI (procedure code 4000). If you are releasing the goods into free circulation with entry into an excise warehouse (procedure code 0700), there will be additional steps to take. Please refer to the Moving goods into a NI Excise Warehouse section of this guide.

At the bottom of the consignment (header) level form, there are several tabs that hold details of your consignment. See the Internal Market Movement Information (IMMI) data Guide on NICTA for a detailed explanation on each of these tabs and fields:

• **Goods Records** – goods items within the consignment

• **Header Previous Document**

• **Holder of Authorisation**

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

1. **Goods Records** – use this tab to update information on your goods at an item line. Populate item line information in this section

| Goods Records | Header Previous Document | Holder Of Authorisation ❶ |

☰ Goods Records [New]

No records in Goods Records using that filter
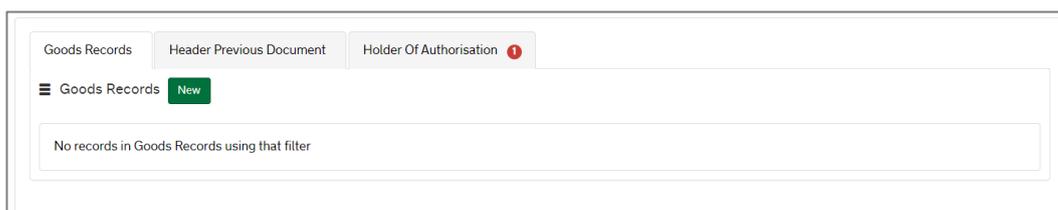
2. **Header Previous Document** – use this tab to show the list of documents linked to this consignment, for example, an Entry Summary Declaration MRN number

3. The **Holder Of Authorisation** tab enables the importer to enter the type of customs authorisation held.

   For this movement type, only the trader's EORI number which is associated to their UKIMS authorisation is required in this field and will be auto-populated by TSS upon save of the **Goods Record**.

   Note: For movements into a NI Excise Warehouse, additional information is required in this field and is covered in the Moving goods into an NI Excise Warehouse section in this guide.
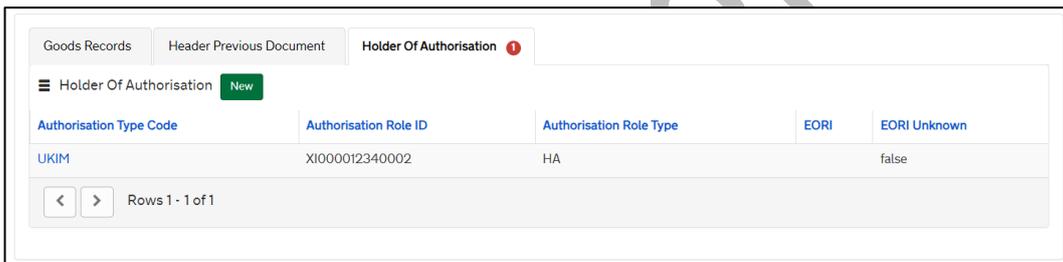
3.4 Completing the Entry Summary Declaration consignment and the Internal Market Movement Information (IMMI) at the Goods Record line using the Trader Goods Profile (TGP)

If you are not using the Trader Goods Profile (TGP) to populate the goods record line, proceed to the section Completing Entry Summary Declaration consignment and the Internal Market Movement Information at the Goods Record line without using the Trader Goods Profile.

If you have set up your Trader Goods Profile (TGP), it can be used to populate the item line, reducing the number of fields you need to complete manually. Any haulier, agent or intermediary that has been granted access to your Trader Goods Profile (TGP) will also be able to use it when completing the Internal Market Movement Information (IMMI) on your behalf.

Please refer to the Trader Goods Profile (TGP) Guide which provides detailed instructions on the set up and use of the Trader Goods Profile (TGP) within the TSS Portal.
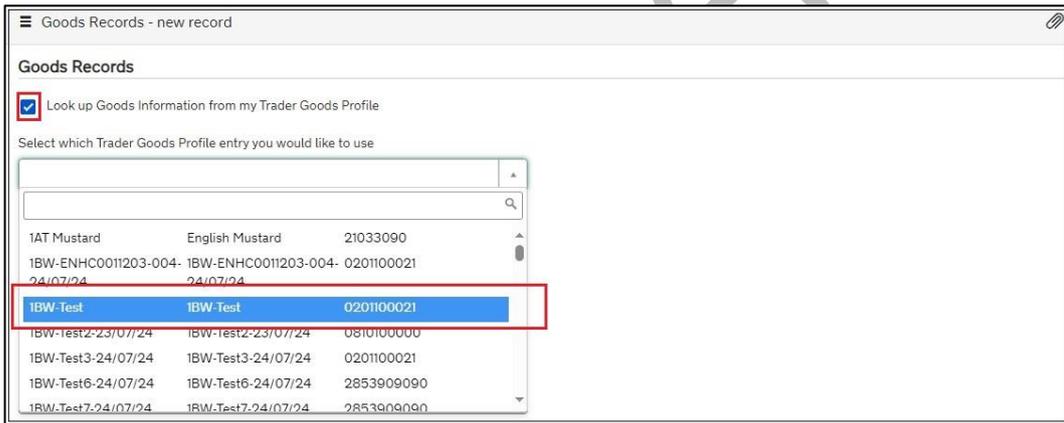
1. To create a Goods Record, click **New** in the **Goods Records** tab

2. Select the tick box beside **Look up Goods Information from my Trader Goods Profile**.
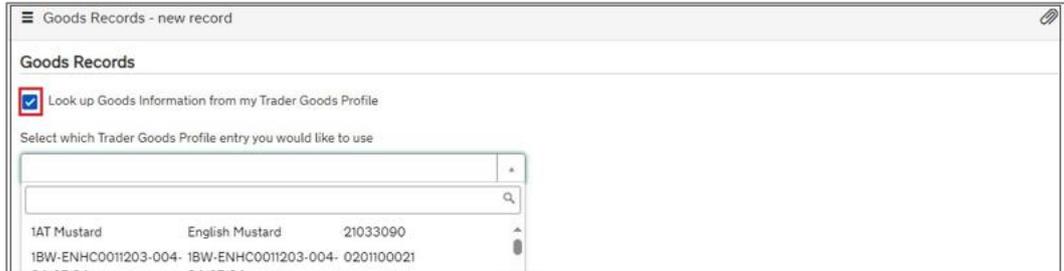
3. Then **Select which Trader Goods Profile entry you would like to use** from the drop-down list or start typing the good in the search box

Once a Trader Goods Profile (TGP) entry has been chosen, a pop-up message will appear confirming that some item fields have been set.

This is where the information contained within that Trader Goods Profile (TGP) entry prepopulates some of the required fields on the Internal Market Movement Information (IMMI). The fields populated by the Trader Goods Profile (TGP) entry can be edited if required.

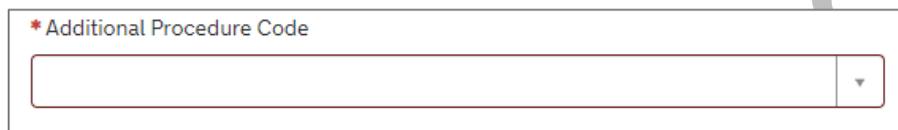4. Select the **Procedure Code** from the drop-down menu.

This field will be auto-populated with '**4000**' by TSS if you answered '**No**' in the '**Do you move goods in customs or excise duty suspension**' question on your Company Profile.

If you (as a third party) have been given procedure code 0700 to use, you will need to ask the Importer of Record to update their **Company Profile** and change the answer to this question to 'Yes'

Only **Procedure Codes** available for use on the Internal Market Movement Information (IMMI) can be selected from the drop-down menu.

5. Select the **Additional Procedure Code** from the four options in the drop-down list.

   Note: TSS will recommend an Additional Procedure Code and auto-populate it based on the commodity code length and category of the goods.

- **1SG** – Required for all standard goods.

- These are goods that are non-excise and not subject to any licences or documentary controls. This also includes goods moving under the Northern Ireland Retail Movement Scheme (NIRMS).

   When using **Additional Procedure Code 1SG** a 6-digit commodity code can be used.

- **1EN** – Category 2 excise goods not subject to documentary controls

   When using **Additional Procedure Code 1EN** an 8-digit commodity code is required as a minimum

- **1LG** – Category 2 non excise goods subject to documentary controls or licensing

   When using **Additional Procedure Code 1LG** an 8-digit commodity code is required as a minimum. This also includes goods moving under the Northern Ireland Plant Health Label (NIPHL) scheme.

- **1EL** – Category 2 excise goods subject to documentary controls or licensing

   When using **Additional Procedure Code 1EL** an 8-digit commodity code is required as a minimum.

Full requirements for each **Additional Procedure Code** can be found on Additional Procedure Codes on GOV.UK.

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

   Note: Packaging is defined as materials and components used in any packaging operation to wrap, contain, or protect the goods during transport.

Item Gross Mass (KG)

7. Add the **Net Mass** in kilograms, which excludes packaging

    Item Net Mass is only mandatory in certain cases. Completion is required when **Additional Procedure Codes** **1EL** (Excise licensable goods) or **1LG** (non-Excise licensable goods) have been selected.

    Note: Packaging is defined as materials and components used in any packaging operation to wrap, contain, or protect the goods during transport.

    Net Mass (KG)

8. The **Item Price / Amount** is the amount charged for the item listed on the invoice

    Item Price / Amount

9. 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 currency codes on GOV.UK.

    Item Currency

10. The **Supplementary Units** field may be required if the commodity code must be described not only by mass, but by a second unit of measure. Refer to guidance on Supplementary Units on GOV.UK for more information. This field is mandatory when using Additional Procedure Code 1EL (excise goods subject to documentary controls) or 1LG (non-excise goods subject to documentary controls).'

    Supplementary Units

11. Add the **Number of Packages** for this goods item.

    Number of Packages

12.   Select from the **Type of Packages** drop-down list

13.   Add the **Equipment Number** for the container, where goods are being shipped in a container

This field is required on Maritime movements if you have selected 'Goods Transported in Containers' in the **Container Indicator** field.

14.   Click the **Save** button to save the item or the **Save and Add New** button to add more goods to your Consignment

When a Trader Goods Profile (TGP) entry has been used, the goods have already been categorised. However, if the **Commodity Code** (at 8 or 10-digits) or **Country of Origin** have been changed, the goods will need to be re-categorised.

If one or both fields have been changed, TSS will automatically categorise the goods when the **Goods Record** is saved and suggest an **Additional Procedure Code** based on the category. For more information see the Categorisation section of this guide.

3.5   Completing the Entry Summary Declaration consignment and Internal Market Movement Information (IMMI) at the Goods Record line without using the Trader Goods Profile (TGP)

If you have used the Trader Goods Profile (TGP) to populate information to your **Goods Record**, proceed to the section Adding further information to the Goods Record of this guide.

Follow the steps below to create your Goods Record line if you have not set up a Trader Goods Profile (TGP) or do not wish to use the Trader Goods Profile (TGP).

1.   To add goods records to your consignment, you must select the **New** button on the **Goods Records** tab shown below:

2. 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.

   For guidance on what an acceptable goods description should contain, including examples, see the Goods Description guide on NICTA.

3. The **Commodity Code Filter** is a TSS portal function that can be used to filter commodity code by length – making a selection in this field will then filter the commodity codes shown in the **Commodity Code** field
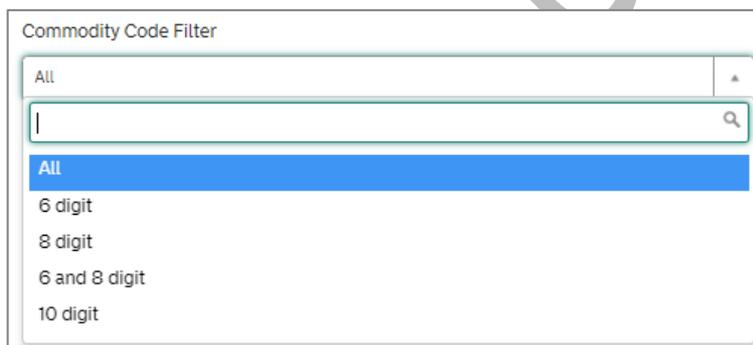
4. The **Commodity Code** is a mandatory field and must be entered for the goods.

   If you are moving Standard Goods, you can enter a 6-digit commodity code. If you are moving Category 2 goods you should enter an 8-digit commodity code.

   Note: You can still use a 10-digit commodity code if you prefer.

   The length of commodity code required is linked to the **Additional Procedure Code** selected. Please see Step 7 for more information.

5. Select the **Country of Origin**, this is used to classify where goods were produced or substantially transformed.

Country of Origin

6. Select the **Procedure Code** from the drop-down menu

Only **Procedure Codes** available for use on the Internal Market Movement Information (IMMI) can be selected from the drop-down menu.

This field will be auto-populated with '**4000**' by TSS if you answered '**No**' in the '**Do you move goods in customs or excise duty suspension'** question on your Company Profile. If you (as a third party) have been given procedure code 0700 to use, you will need to ask the Importer of Record to update their **Company Profile** and change the answer to this question to 'Yes'.

Procedure Code

7. Select the **Additional Procedure Code** from the four options in the drop-down list:

Note: TSS will recommend an Additional Procedure Code and auto-populate it based on the commodity code length and category of the goods.

Additional Procedure Code

- **1SG** – Required for all Standard Goods

  These are goods that are non-excise and not subject to any licences or documentary controls. This also includes goods moving under the Northern Ireland Retail Movement Scheme (NIRMS).

  When using **Additional Procedure Code 1SG** a 6-digit commodity code can be used.

- **1EN** – Category 2 excise goods not subject to documentary controls

  When using **Additional Procedure Code 1EN** an 8-digit commodity code is required as a minimum.

- **1LG** – Category 2 non excise goods subject to documentary controls or licensing

  When using **Additional Procedure Code 1LG** an 8-digit commodity code is required as a minimum. This also includes goods moving under the Northern Ireland Plant Health Label (NIPHL) scheme.

- **1EL** – Category 2 excise goods subject to documentary controls or licensing

  When using **Additional Procedure Code 1EL** an 8-digit commodity code is required as a minimum.

Full requirements for each **Additional Procedure Code** can be found on Additional Procedure Codes on GOV.UK.

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

> *Item Gross Mass (KG)

9. Add the **Net Mass** in kilograms, which excludes packaging

Item **Net Mass** is only mandatory when **Additional Procedure Codes 1EL** (Excise licensable goods) or **1LG** (non-excise licensable goods) have been selected.

Note: Packaging is defined as materials and components used in any packaging operation to wrap, contain, or protect the goods during transport.

> Net Mass (KG)

10. The **Item Price / Amount** is the amount charged for the item listed on the invoice

> *Item Price / Amount

11. The **Item Currency** field presents a drop-down menu with currency codes to select the currency used to invoice the goods. It is pre-populated as 'Pounds Sterling' and can be changed if needed

A list of currencies and their corresponding codes can be found on currency codes on GOV.UK.

> *Item Currency

12. The **Supplementary Units** field may be required if the commodity code must be described not only by mass, but by a second unit of measure. Refer to guidance on Supplementary Units on GOV.UK for more information. This field is mandatory when using Additional Procedure Code 1EL (excise goods subject to documentary controls) or 1LG (non-excise goods subject to documentary controls).

> Supplementary Units

13. Add the **Number of Packages** for this goods item.

* Number of Packages

14. Select from the **Type of Packages** drop-down list

* Type of Packages

-- None --

15. Add the **Equipment Number** for the container, where goods are being shipped in a container

    This field is required on Maritime movements if you have selected 'Goods Transported in Containers' in the **Container Indicator** field.

* Equipment Number (if Containerised)

16. Click the **Save** button to save the item or the **Save and Add New** button to add more goods to your Consignment

Delete Item   Save and Add New   Save (Ctrl + s)

3.6   Categorisation

The TSS will automatically categorise the goods when the **Goods Record** is saved and recommend an **Additional Procedure Code** based on the category.

3.6.1   Category 2 and Standard Goods

When the category is determined, the **Additional Procedure Code** will also be recommended for the category of the goods. For example, if the **Category** shows as Standard Goods, the **Additional Procedure Code** will be updated to 1SG.

Goods Categorisation

Category   ☐ OTT Manual Mode

Standard Goods

If the goods are determined to be Category 2, TSS will show the Exemption(s) that apply including any licences that may apply to the goods.

Where there are two or more exemption requirements to be met within a Category, these are separated by 'AND':

The category of the goods can change, if you can confirm you meet the exemptions listed. In the example shown above, if you can confirm the goods do not require a CITES licence, you can click on the Category 2 **Exemptions Met** tick box as shown here.

This will change the category from Category 2 to Standard Goods and the **Additional Procedure Code** will change to 1SG.

If the exemptions cannot be met, the **Exemptions Met** tick box should not be clicked. Instead, the relevant documents or licences as displayed in the **Licences** box should be added as a **Document Reference** to the record as shown in Adding further information to the Goods Record section of this guide.

3.6.2   Category 1 Goods

There are two possible scenarios where goods have been determined as Category 1 goods:

1. If the Category has been determined as Category 1 and there are exemptions available, the TSS portal will display the pop-up message below:

If you can confirm you meet the exemption(s) listed by clicking the **Category 1 Exemption(s) Met** tick box, the category will change to either Category 2 or Standard Goods depending on the restrictions that apply to those goods. The TSS will recommend and change the Additional Procedure Code to correspond with the change of category.

If the Category 1 exemption(s) cannot be met, **the goods cannot be moved using the simplified processes**.

2. Where there are no possible exemptions available on a particular good, the Category will display as Category 1:
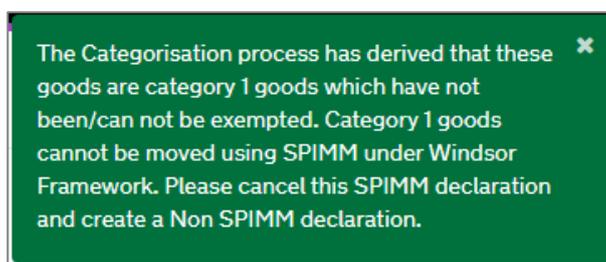

Upon save, the TSS portal will display the pop-up message below:


It is important to understand the requirements and conditions that apply to the goods being moved and when exemptions can be claimed. If you are claiming an exemption, you must ensure you hold evidence to support your claim. HMRC may request to see evidence that the exemptions have been met. The full list of controls applicable to the goods can be seen by using the NI Online Tariff on Northern Ireland Online Tariff on GOV.UK.

3.7   Adding further information to the Goods Record

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

1. **Document Reference**

2. **Additional Information**

3. **Detail Previous Document**

4. **Additional Procedure**
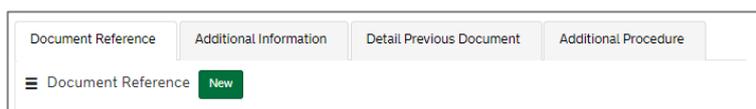
1.   Use the **Document Reference tab** if the movement requires input of additional documents, certificates, or references

   For more details on when these are required, please refer to the Internal Market Movement Information (IMMI) data Guide on NICTA.

Document Code **1UKI** will be auto-populated here as part of the requirements to confirm goods 'not at risk' and the trader's UKIMS authorisation will display.

If you have a NIRMS authorisation listed on your Company Profile and have selected a commodity code that is applicable for use under NIRMS, the Document Code **1RM** and your NIRMS authorisation details will be added automatically.

Note: For movements into a NI Excise Warehouse, additional information is required in this field and is covered in the Moving goods into an NI Excise Warehouse section of this guide.

To add **Document References**, select **New**. You will be presented with fields to populate.
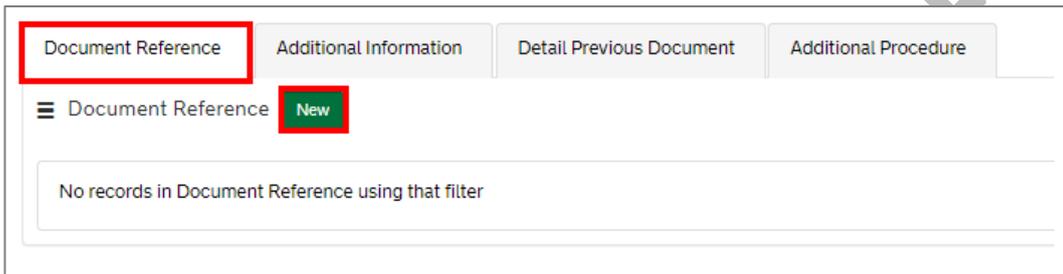
When selecting the **Document Code**, you will see a description of the code in the drop-down.

Once you have selected the correct **Document Code**, you will see help text appear that explains what information needs to be entered into the **Document Reference** and **Document Reason** fields.
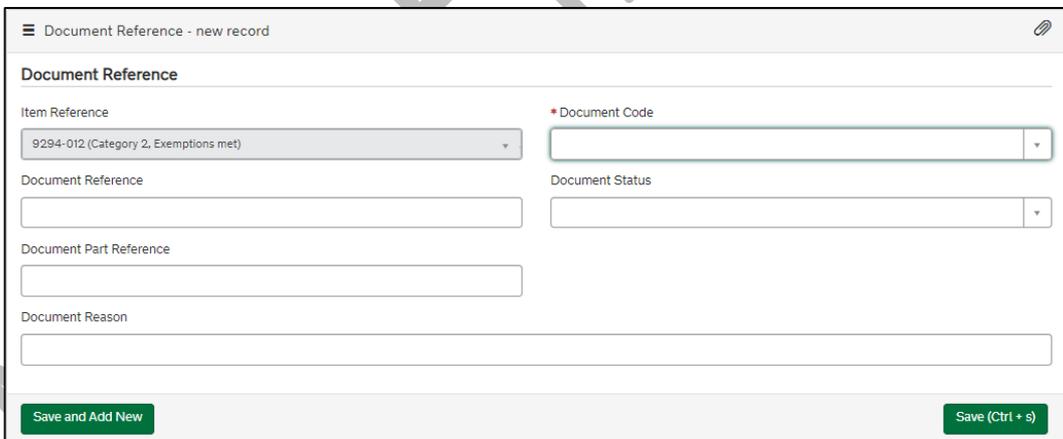
You can also review guidance on how to correctly identify and enter **Document Codes** on your movement in the Document Code Guide on NICTA.

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

2. The **Additional Information** tab

Some goods require **Additional Information Codes** to be attached to them depending on the purpose of the goods movement. For information on Additional Information codes, please refer to Additional Information Codes on GOV.UK.

NIREM and NIDOM are mandatory **Additional Information Codes** and will be auto-populated by TSS.

Note: For movements into a NI Excise Warehouse, additional information is required in this field and is covered in the Moving goods into a NI Excise Warehouse section of this guide.

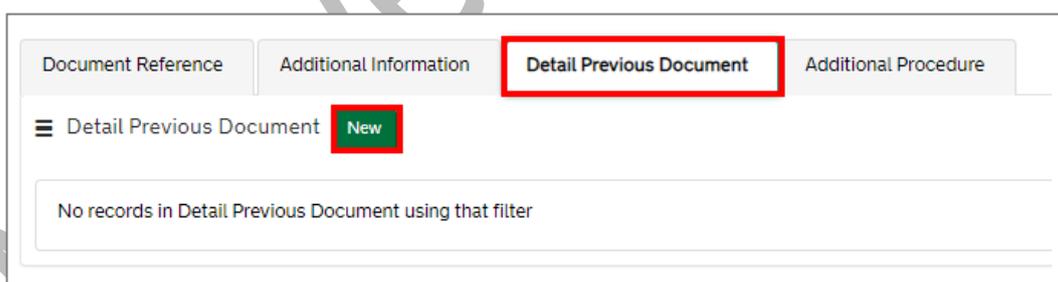| Document Reference	Additional Information	Detail Previous Document	Additional Procedure

≡ Additional Information [New]

No records in Additional Information using that filter
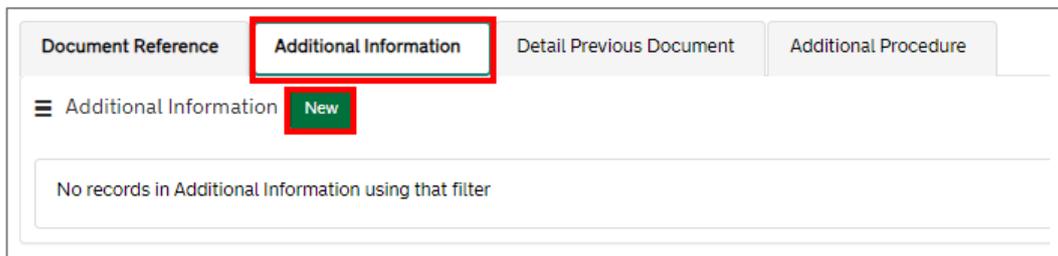
Click **New** to add **Additional Information Codes**. You will be presented with two editable fields.

Additional Information

Item Record
Goods ▾

Additional Information Code
▾

Additional Information Description

[Save (Ctrl + s)]
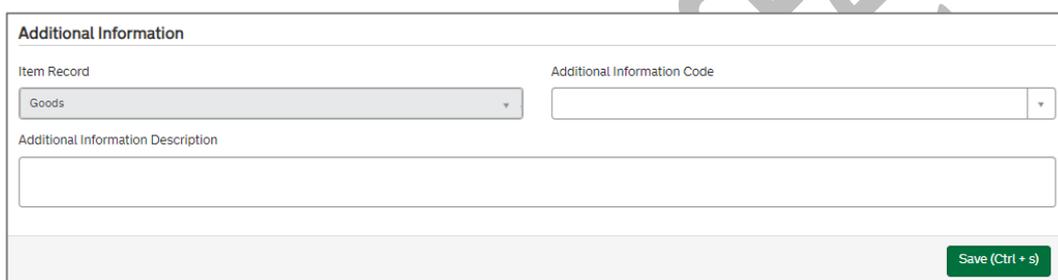
3. The **Detail Previous Documents** tab follows the same structure as the consignment (header) level but is used where a previous document is to be entered for a single item within the movement.

Document Reference	Additional Information	Detail Previous Document	Additional Procedure

≡ Detail Previous Document [New]

No records in Detail Previous Document using that filter

Click **New** to add a **Previous Document** (for guidance on previous documents, refer to Previous Documents on GOV.UK). You will be presented with four editable fields.

Detail Previous Document

* Previous Document Reference

| |

Goods Item Identifier

| |

* Previous Document Class

| -- None --   ▾ |

* Previous Document Type

| ▾ |

Item Reference

| Goods   ▾ |

Save (Ctrl + s)

4.   The **Additional Procedures** tab is used to enter more than one **Additional Procedure Code** for an item. The first **Additional Procedure Code** has been completed in the goods information section of the **Goods Record**. This would be one of the following:

- **1SG** – Standard goods (non-excise and not subject to documentary controls)

- **1EN** – Category 2 Excise goods (not subject to documentary controls including licensing)

- **1EL** – Category 2 Excise goods (subject to documentary controls including licensing)

- **1LG** – Category 2 Non-Excise Goods (subject to documentary controls including licensing)

Any further **Additional Procedure Codes** required to satisfy the movement requirements should be added sequentially to this table. If you have a NIRMS authorisation listed on your Company Profile and have selected a commodity code that is applicable for use under NIRMS, the **Additional Procedure Code** **1RM** will be added automatically.

Further details on **Additional Procedure Codes** you can use on the Internal Market Movement Information (IMMI) can be found on Additional Procedure Codes on GOV.UK, or in the Internal Market Movement Information (IMMI) Procedures & Additional Procedure Codes Guide on NICTA.

Note: For movements into a NI Excise Warehouse, additional information is required in this field and is covered in the Moving goods into a NI Excise Warehouse section of this guide.

Click **New** to add an **Additional Procedure code**.

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

☰ Additional Procedure   New

| No records in Additional Procedure using that filter |

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

Additional Procedure

Goods Reference

| Goods   ▾ |

* Additional Procedure Code

| ▾ |

Save (Ctrl + s)

4 Moving goods into an NI Excise Warehouse

This section highlights the additional information necessary when using Procedure Code 0700, where goods are released for free circulation, but excise duties are suspended by entering them into an NI Excise Warehouse.

This section should be used in conjunction with Section 3 **of this guide to ensure all fields are completed.**

This type of movement must meet all the conditions to use the simplified processes outlined in the Simplified processes for Internal Market Movements - Introduction Guide, including the need for any customs duties to be paid or accounted for in GB before moving to NI.

This Procedure Code can only be used where an Excise Registered Consignor has started the movement of goods under excise duty suspense on the Excise Movement Control System (EMCS) following release of the goods to free circulation in GB.

For full details on use of this Procedure Code please refer to Procedure Code 0700 on GOV.UK.

Note: Use of Procedure Code 0700 suspends VAT which must be accounted for, if applicable, upon removal from the Excise Warehouse.

4.1 Additional information required on the Internal Market Movement Information (IMMI) Consignment Header

1. In the field **Warehouse Identifier**, enter the excise warehouse identification number – this will start with GB or XI followed by the reference number.

    Warehouse Identifier

2. In the **Holder of Authorisation** tab at the bottom the page add a new a record. The **Authorisation Type Code** should be selected as **EXW** (Excise Warehouse) or **EXWH** (Hydrocarbon Oils Excise Warehouse) depending on the type of Authorisation held.

    In the **Authorisation Role ID** field add the EORI number of the party who holds the excise warehouse authorisation.

    Holder Of Authorisation

 | Consignment Reference | Authorisation Role ID |
    |---|---|
    | DEC000000010001766 | |
    | Authorisation Type Code | Authorisation Role Type |
    | | HA |

    Save (Ctrl + s)

4.2 Additional information required on the Internal Market Movement Information (IMMI) Goods Record line

1. The **Additional Procedure Code** must be selected as either:

    *   **1EN** – Excise goods not subject to documentary controls or licensing

        or

   *   **1EL** – Excise goods subject to documentary controls and/or licensing

    In the **Additional Procedure** tab at the bottom of the page, you can add further Additional Procedure Codes that are relevant to your movement. **Additional Procedure Code F06** is mandatory for all movements using Procedure Code '**0700**' and must be added in this field.

    More information on **Additional Procedure Codes** can be found on Additional Procedure Codes on GOV.UK.
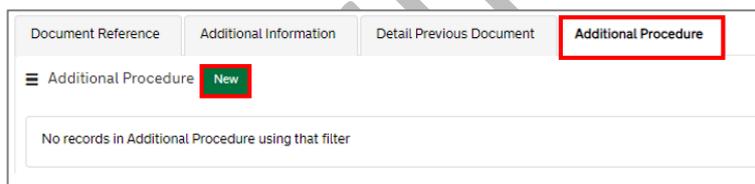
2. In the **Additional Information Code** tab at the bottom of the page add a new record
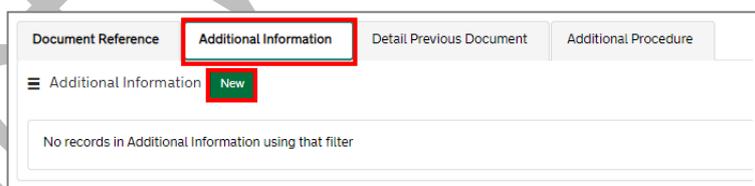
    In the **Additional Information Code** field select **ECONR** (Excise Registered Consignor) and add their identification number in the **Additional Information Description** field, for example their EORI number or another identifier.

   Other **Additional Information Codes** may be added here if they are applicable.

    More information on Additional Information codes can be found on Additional Information Codes on GOV.UK.

3. In the **Document Reference** tab at the bottom of the page add a new record
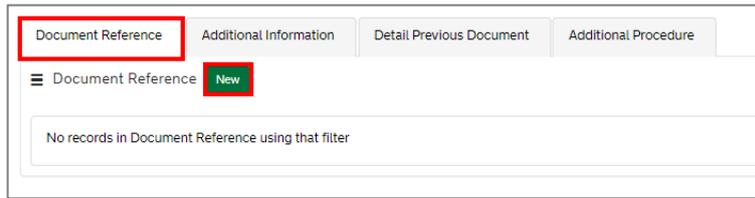
Add the **Document Code** **C676** and in the **Document Reference** field add the authorisation number for the excise warehouse being used. This should take the following format:

XI or GB, followed by the Authorisation Type Code (EXW or EXWH), followed by the authorisation reference, for example, XIEXW0001234567.
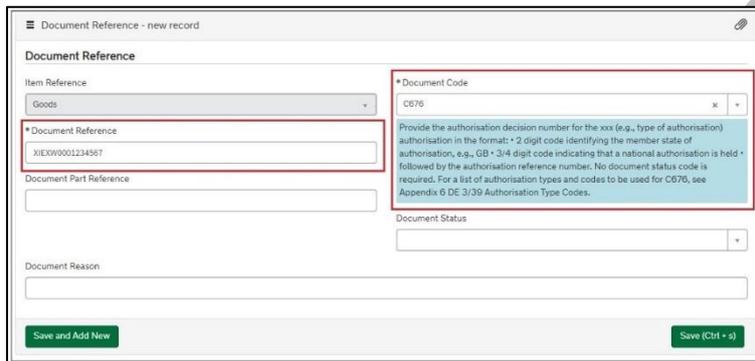
For a list of authorisation types and codes to be used, please refer to Authorisation type codes on GOV.UK.

Other **Document Codes** required for the movement should be entered in **Document Reference** field.
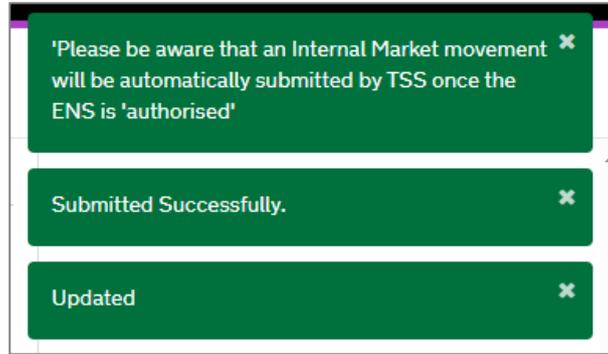
5 Submission of the Internal Market Movement Information (IMMI)

Once all required fields within the consignment and **Goods Record** line have been completed, the Internal Market Movement Information (IMMI) can be submitted.
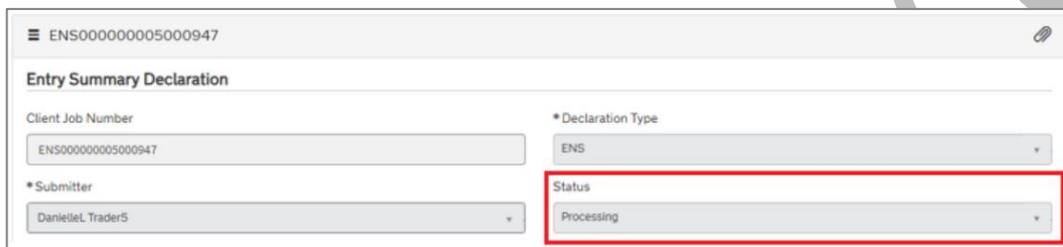
1. On the consignment page, navigate down the form and click **Submit**:

2. A pop-up message will display on the right of the screen confirming the submission:

'Please be aware that an Internal Market movement will be automatically submitted by TSS once the ENS is 'authorised'

Submitted Successfully.

Updated

3. The status of the movement will be displayed as 'Processing':

ENS000000005000947
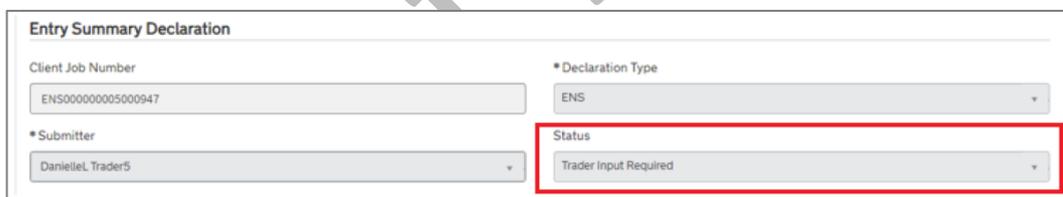
Entry Summary Declaration

Client Job Number	* Declaration Type
ENS000000005000947	ENS
* Submitter	Status
DanielleL Trader5	Processing

4. If there is an error in the record, the status will update to 'Trader Input Required'

In this case, open the record and follow the guidance displayed in the **Error Message** box to resolve the error, then click **Reprocess**:
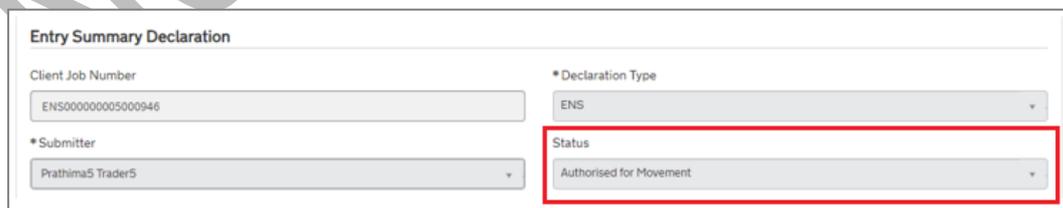
Entry Summary Declaration

Client Job Number	* Declaration Type
ENS000000005000947	ENS
* Submitter	Status
DanielleL Trader5	Trader Input Required

5. When the information requirements have been fulfilled, the status of the movement change from 'Processing' to 'Authorised for Movement':
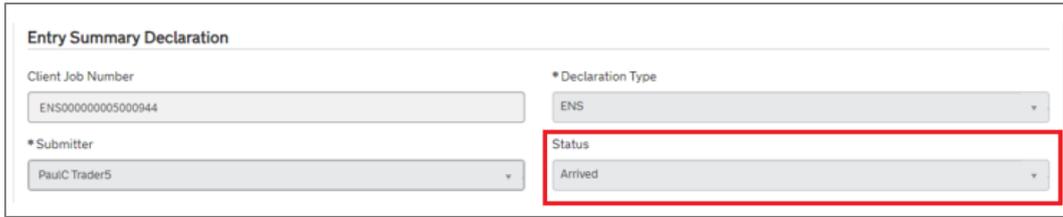
Entry Summary Declaration

Client Job Number	* Declaration Type
ENS000000005000946	ENS
* Submitter	Status
Prathima5 Trader5	Authorised for Movement

6. Once the goods have arrived into NI, the status will change to 'Arrived':

Entry Summary Declaration

Client Job Number
ENS000000005000944

*Declaration Type
ENS

*Submitter
PaulC Trader5

Status
Arrived

6 Creating an Entry Summary Declaration consignment and the Internal Market Movement Information (IMMI) using the Consignment First option

This section explains Consignment First Entry Summary Declaration, for example, if you have chosen that model because you are a groupage haulier (you have consignments for multiple traders and delivery points).
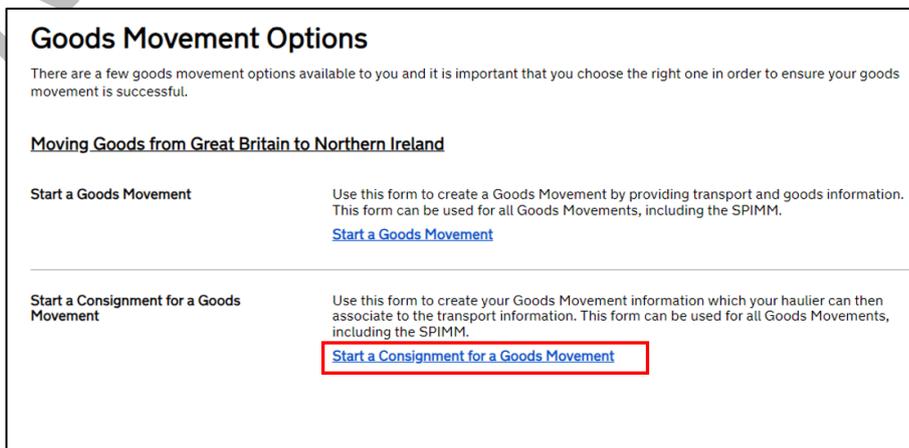
The Consignment First process enables you to create the Entry Summary Declaration consignment and Internal Market Movement Information (IMMI) before linking it to a movement arranged by the carrier or haulier.

You will need to first create a new consignment in TSS, to be linked to movement information by the carrier/haulier.

1. You can create consignments by navigating to the TSS Portal, logging in and selecting **Start a Goods Movement**.
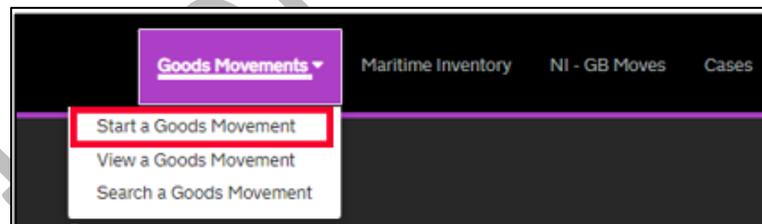
2. Click **Start a Consignment for a Goods Movement** on the Movements Options page, which opens a **New Consignment** page

To complete the consignment, follow the steps outlined in the Entering Consignment Information to an Entry Summary Declaration section of this guide. Once complete, note the Local Reference Number for the consignment so that it can then be added to the Entry Summary Declaration movement at a later time via the **Associate consignment(s)** feature.

The steps to link a consignment to a goods movement are outlined in section 7 of the Entry Summary Declaration: Step-by-step guide on NICTA.

7   Further steps to facilitate the GB-NI movement

When the Internal Market Movement Information (IMMI) has been submitted, there is a step required to complete the goods journey.

If the goods are being moved by RoRo, prior to the goods boarding the ferry, the haulier will need to generate a **Goods Movement Reference (GMR)** on the **Goods Vehicle Movement Service (GVMS)**.

Once the Internal Market Movement Information (IMMI) has been submitted and is '**Authorised for Movement**', the **Entry Summary Declaration** Movement Reference Number (MRN) and **Internal Market Movement Information (IMMI)** MRN will be sent to the haulier by email from TSS.

Both these MRNs need to be used to generate the GMR. You can do this by using the GVMS system on Goods Vehicle Movement Service on GOV.UK or through the TSS if you have signed up to GMR Automation on your TSS Company Profile.

Further Details on GMRs and GVMS can be found in the How to create a GMR guide on NICTA.

This will ensure the free flow of your goods from GB to NI and no other submissions will be required post movement.

8   I need to know more

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

- Simplified processes for Internal Market Movements - Introduction Guide

- Internal Market Movement Information (IMMI) Data Guide

- Internal Market Movement Checklist for Traders

- Internal Market Movement Checklist for Hauliers

- Trader Goods Profile (TGP) Guide

- Creating a Goods Movement Reference Guide

- How to use the TSS Portal

- TSS Permissions Management for TGP and UKIMS

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

Changes to guidance and policy

March 2025: Published