

TSS User Guides

TSS Supplementary Declaration Conversion to Internal Market Movement Information (IMMI)



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HM Revenue
& Customs



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If there are any words or acronyms in this document that are unfamiliar, visit the [Jargon Buster](#) or use the search tool on the [Northern Ireland Customs & Trade Academy \(NICTA\) website](#) to find a definition¹.

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 is for traders, authorised agents or intermediaries who want to use the Internal Market Movement Information (IMMI), as part of the simplified processes for Internal Market Movements (SPIMM) instead of a Supplementary Declaration, for their 'not at risk' goods that have moved into Northern Ireland (NI) using the Trader Support Service (TSS) Simplified Procedure. It will outline how to convert an eligible 'Draft' or 'Trader Input Required' Supplementary Declaration into an **Internal Market Movement Information (IMMI)** in the TSS Portal.

This guide does not cover step-by-step guidance on completing a Supplementary Declaration. For guidance on completing a Supplementary Declaration, see the [Supplementary declarations: Step-by-step guide](#) on NICTA.

1.1 What are the simplified processes for Internal Market Movements?

The simplified processes for Internal Market Movements contain a range of facilitations to ease the process of moving goods 'not at risk' of entering the European Union (EU) (parcels and freight) from a business in Great Britain (GB) to one in 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 under the UK Internal Market Scheme (UKIMS), known as **UKIMS-EIDR**

Goods movements using the simplified processes for Internal Market Movements will:

- Not be subject to the same processes that apply to goods 'at risk' of entering the EU, entering NI. 'At risk' goods are those that enter NI but may later be sold or consumed in the EU. More information on moving 'at risk' and '[not at risk](#)' goods can be found on GOV.UK
- Only need to submit commercial information

¹ Terms used in this guide refer to the terminology used on the TSS Portal. Note that these may not match the most recent terms used on GOV.UK, in HMRC's Customs Declaration Service or the [Northern Ireland Online Tariff](#) on GOV.UK.



See the [Simplified processes for Internal Market Movements - Introduction guide](#) on NICTA for more information.

1.2 What is the TSS Simplified Procedure?

The [TSS Simplified Procedure](#) allows businesses to move goods from GB to NI by making a Simplified Declaration before the goods move and then providing the full information about the goods after they have moved.

The TSS Simplified Procedure requires:

A) A **safety and security declaration**, the **Entry Summary Declaration**, which must be done **prior to the goods entering NI** (usually completed by the carrier – see the [ENS Step-by-step guide: Standard Process and Consignment First](#) for guidance on this step); and

B) The **customs declarations**, which are divided into multiple steps:

- A **Simplified Frontier Declaration** (can be completed by the Entry Summary Declaration submitter or the Importer), usually generated by TSS from the information provided in the Entry Summary Declaration, **made before the goods movement** using a simplified data set
- A **Supplementary Declaration**, requiring a full data set, which is **always completed after the goods move** and is used to close the customs journey and pay any required duties and other charges – see the [Supplementary declarations: Step-by-step guide](#) for guidance on this step.

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

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

Traders whose goods movements are eligible for the simplified processes for Internal Market Movements may choose to submit the Internal Market Movement Information (IMMI) instead of a Supplementary Declaration to close the customs journey, allowing for a faster and simpler goods movement within the UK internal market.

2 When can you convert a Supplementary Declaration to the Internal Market Movement Information (IMMI)?

It is only possible to convert a Supplementary Declaration in a state of 'Draft' or 'Trader Input Required' to the Internal Market Movement Information (IMMI).

There are a few key steps you should undertake before converting a Supplementary Declaration to the Internal Market Movement Information (IMMI) on the TSS Portal.

1. **Ensure you are authorised under the UK Internal Market Scheme (UKIMS) to declare that your goods are 'not at risk' of moving to the EU**



- Details on '[not at risk](#)' goods can be found on GOV.UK
- UKIMS is an enhanced and expanded trusted trader scheme; further details on [UKIMS authorisation](#) and how to get authorised can be found on GOV.UK

2. Ensure you have a valid UKIMS authorisation on your TSS company profile

The '[Convert to IMMI](#)' button is only available for traders who have a valid UKIMS authorisation added to their company profile. Refer to the [How to use the TSS Portal](#) guide for step-by-step guidance on how to add your UKIMS authorisation to your TSS company profile.

3. Ensure the goods movement meets Internal Market Movement Information (IMMI) criteria

Check that the goods movement meets the conditions necessary for the simplified processes:

- Goods must be 'not at risk' of entering the EU
- The trader must have a UKIMS authorisation
- Goods must be moved by direct transport from GB to NI (including transit goods, as long as the transit starts in GB and ends in NI)
- The goods must be in free circulation or home use in GB prior to movement
- Goods must not be liable to **total bans, prohibitions, trade defence measures** such as **quotas, safeguarding** and **anti-dumping duties**. Goods that are subject to the **excise duty off-set mechanism** are also considered in this category

TSS will populate a number of fields in the Supplementary Declaration for each arrived consignment from the data provided on the Entry Summary Declaration / Simplified Frontier Declaration.

You can only convert your Supplementary Declaration to the Internal Market Movement Information (IMMI) if the information noted below is entered into the following fields:

- The [Arrival Date](#) is on or after 1st May 2025

* Arrival Date/Time

01/05/2025 10:25:45

The [Convert to IMMI](#) button will not appear if the Supplementary Declaration submission due date has passed and the state of the Supplementary Declaration has changed to **Overdue**.

- The answer selected in the field [Which type of declaration do you intend to make?](#) is 'Declaration for release for free circulation or end-use (includes 07xx, 04xx, 42xx, 44xx, 61xx PCs)'

* Which type of declaration do you intend to make?

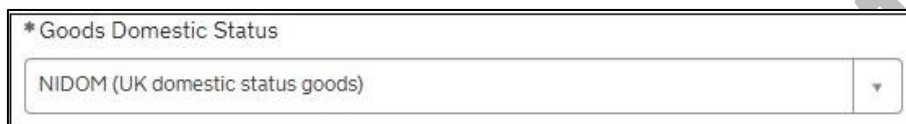
Declaration for release for free circulation or end-use (includes 07XX, 40XX, 42XX, 4...

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

Note: This answer must be selected because the only Procedure Codes permitted on the Internal Market Movement Information (IMMI) are 0700 or 4000.

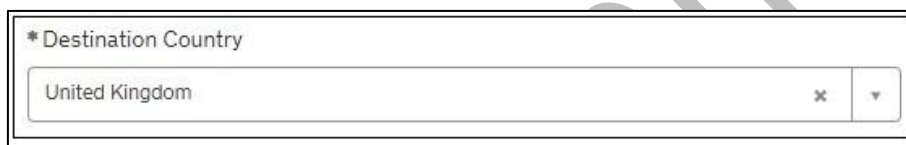
If the goods movement requires the use of a Procedure Code other than 4000 or 0700, then the Supplementary Declaration can't be converted to the Internal Market Movement Information (IMMI), and you will need to complete the Supplementary Declaration in order to close the customs journey. Refer to the [Supplementary Declarations: Step-by-step guide](#) on NICTA for guidance.

- The **Goods Domestic Status** is 'NIDOM (UK domestic status goods)'



* Goods Domestic Status
NIDOM (UK domestic status goods)

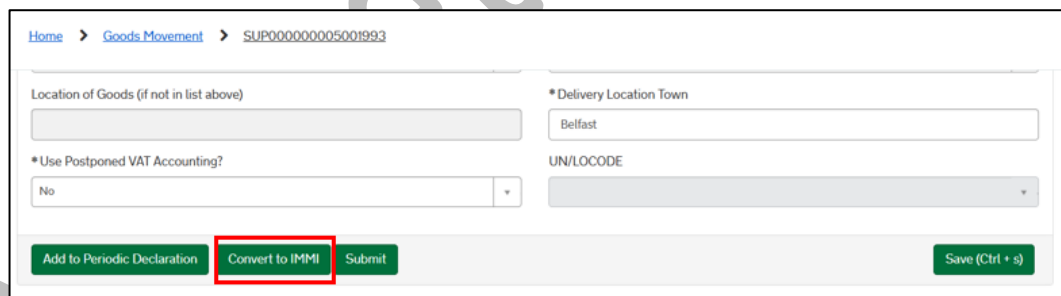
- Destination Country** is 'United Kingdom'



* Destination Country
United Kingdom

- The Supplementary Declaration is in a 'Draft' or 'Trader Input Required' state

If the above criteria are all met, then the **Convert to IMMI** button will be visible:



Home > Goods Movement > SUP000000005001993

Location of Goods (if not in list above)

* Delivery Location Town
Belfast

* Use Postponed VAT Accounting?
No

UN/LOCODE

Add to Periodic Declaration **Convert to IMMI** Submit Save (Ctrl + s)

Note: You can only convert a Supplementary Declaration if all the goods in the movement are 'not at risk' under UKIMS and eligible the Internal Market Movement Information (IMMI).

If you have other goods movements that are not eligible for the Internal Market Movement Information (IMMI), such as 'at risk' goods, or goods claiming a quota, then it is not possible to convert your Supplementary Declaration to the Internal Market Movement Information (IMMI).

You may wish to read further guidance (such as the [Simplified processes for Internal Market Movements - Introduction guide](#)) on how you can use the Internal Market Movement Information (IMMI) for future goods movements.

The following declarations can't be converted to the Internal Market Movement Information (IMMI):

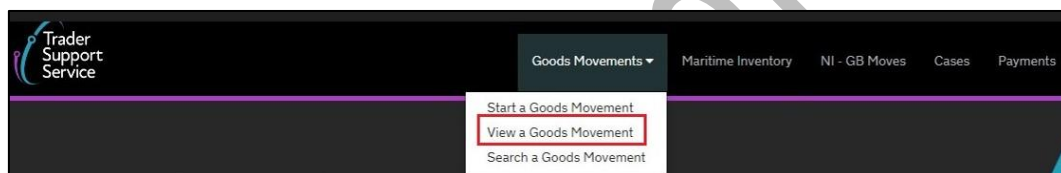
- Periodic Supplementary Declarations
- Scenarios where more than one Supplementary Declaration is raised from a single Simplified Frontier Declaration (for example, consignments that have gone over 99 item lines).

3 Step-by-step – how to convert a Supplementary Declaration to the Internal Market Movement Information (IMMI)

TSS will automatically populate several fields in the Internal Market Movement Information (IMMI) from the data provided on the Entry Summary Declaration, Simplified Frontier Declaration and Supplementary Declaration.

The step-by-step instructions below specify which fields are auto-populated and which fields must be populated manually. Please contact the TSS Contact Centre or raise a case via the TSS Portal if you need further support.

1. Navigate to the Supplementary Declaration by logging into the TSS Portal, and then click on the [Goods Movements](#) tab at the top of the page, followed by [View a Goods Movement](#)



All 'Draft' and 'Trader Input Required' Supplementary Declarations are listed on the [View Goods Movement](#) page of the TSS Portal via the [Supplementary Declarations \(by consignment\)](#) section, in the subsection [Draft SUP Declarations](#) or via the [Quick Filter](#) fields and [Supplementary Declarations \(SD\) Draft](#):



Home > View Goods Movements Search all Goods Movements

View Goods Movement

Quick Filters

Pre-movement to-dos				Post-movement to-dos			
Entry Summary Declarations (ENS): Draft	Entry Summary Declarations (ENS): Input Required	Full Frontier Declarations (FFD): Input Required	Simplified Frontier Declarations (SFD): Input Required	Supplementary Declarations (SD): Draft	Supplementary Declarations (SD): Input Required	Supplementary Declarations (SD): Overdue	Supplementary Declarations (SD): Pending payment
3397	528	559	1400	6061	1204	7340	23

Select Type and Status to view Goods Movements and Declarations

Type	Status
Goods Movements (by movement)	Draft SUP Declarations
Goods Movement (by consignment)	Input Required SUP Declarations
Internal Market Movement Information (by consignment)	Processing SUP Declarations
SFD Declarations (by movement)	Pending Payment SUP Declarations
SFD Declarations (by consignment)	Tax Calculation Verification Declarations
Supplementary Declarations (by consignment)	Payment Received SUP Declarations
Post Movement Internal Market Movement Information (by consignment)	Final Processing SUP Declarations
Full Frontier Declarations (by consignment)	Fiscal Hold SUP Declarations

- Use the **Search** tab or **Created period** drop-down to select the Supplementary Declaration you wish to convert once you have determined the goods eligibility to use the Internal Market Movement Information (IMMI)
- Open the Supplementary Declaration record by clicking on the **Local Reference Number**

Home > View Goods Movements Search all Goods Movements

Select Type and Status to view Goods Movements and Declarations **Currently Selected: Supplementary Declarations (by consignment) - Draft SUP Declarations**

Results

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

Local Reference Number	Trader Reference	Importer Account	Exporter Name	Status	Period Declaration - Calendar Month	Submission Due Date	Arrival Date/Time
SUP000000005000884		Trader Five	Trader Five	Draft		10/09/2024	20/08/2024 13:01:05
SUP000000005000874	Arrived ENS/AFM SFD	Trader Five	Trader Five	Draft		10/09/2024	19/08/2024 14:57:46
SUP000000005000875	Arrived ENS/SFD	Trader Five	Trader Five	Draft		10/09/2024	19/08/2024 14:57:46
SUP000000005000873	RSH	Trader Five	Trader Five	Draft		10/09/2024	19/08/2024 13:09:50
SUP000000005000869		Trader Five	User Data is Private	Draft		10/09/2024	19/08/2024 10:21:07

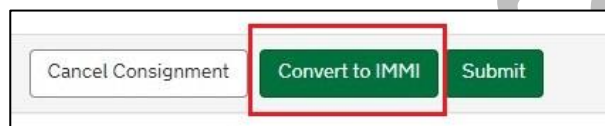
Rows 1 - 5 of 5

A pop-up message will appear in the top right-hand corner of the Supplementary Declaration page:

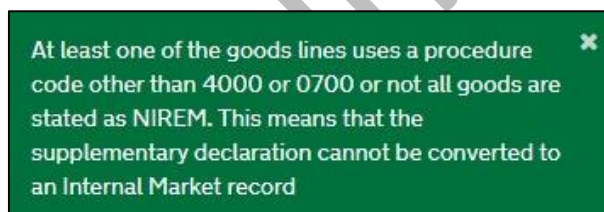


You will need to close this warning message by clicking on the X in the top right-hand corner in order to proceed.

- Click on the **Convert to IMMI** button

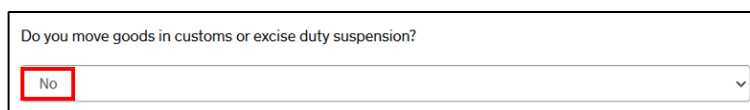


- If a **Procedure Code** other than **4000** or **0700** is showing in any of the Goods Lines on the Supplementary Declaration, or if a code other than 'NIREM' is entered in the **Additional Information Code** field, a pop-up is displayed:



- If the conditions required for the Internal Market Movement Information (IMMI) are all in place (see the [When can you convert a Supplementary Declaration to the Internal Market Movement Information \(IMMI\)?](#) section of this guide), a pop-up message will appear

This pop-up message will vary slightly, depending on what the Importer has entered in the **Do you move goods in customs or excise duty suspension** field in their Company Profile.



If the answer is '**No**', then the fourth bullet point reads 'Goods are being released for free circulation and home use':



Convert to IMMI ✕

This Supplementary Declaration will be converted to an Internal Market Movement Information (IMMI). Please make sure that all of the goods lines which you intend to add or modify to that will meet the requirements of an Internal Market Movement. If you find at least one of the goods lines cannot meet the requirements of the Internal Market Movement then it will be necessary for the entire IMMI to be cancelled, you will lose all of the changes to that record, the originating supplementary declaration will be put back to draft status and you should continue to update and submit that. In order to proceed the following conditions must be met:

- Goods must be in free circulation prior to their movement from GB.
- Goods must be directly transported from GB to NI (this includes via transit journeys).
- There must be no intention of onward movement of the goods to the EU, and this determination must be made by a UKIMS authorised trader.
- Goods are being released for free circulation and home use.
- Goods must not be of a type that are excluded from the simplified processes for Internal Market Movements (SPIMM).

[View guidance on goods which are excluded](#)

Only proceed if you can comply with these conditions. TSS will set certain values on the declaration stating that the above are true

If the answer in the **Do you move goods in customs or excise duty suspension** field in the Importer's Company Profile is **'Yes'**, then the fourth bullet in the pop-up message reads 'Goods are being released for free circulation and home use OR are being released for free circulation with entry into an excise warehouse in NI'.

Convert to IMMI ✕

This Supplementary Declaration will be converted to an Internal Market Movement Information (IMMI). Please make sure that all of the goods lines which you intend to add or modify to that will meet the requirements of an Internal Market Movement. If you find at least one of the goods lines cannot meet the requirements of the Internal Market Movement then it will be necessary for the entire IMMI to be cancelled, you will lose all of the changes to that record, the originating supplementary declaration will be put back to draft status and you should continue to update and submit that. In order to proceed the following conditions must be met:

- Goods must be in free circulation prior to their movement from GB.
- Goods must be directly transported from GB to NI (this includes via transit journeys).
- There must be no intention of onward movement of the goods to the EU, and this determination must be made by a UKIMS authorised trader.
- Goods are being released for free circulation and home use OR are being released for free circulation with entry into an excise warehouse in NI.
- Goods must not be of a type that are excluded from the simplified processes for Internal Market Movements (SPIMM).

[View guidance on goods which are excluded](#)

Only proceed if you can comply with these conditions. TSS will set certain values on the declaration stating that the above are true

If the **Cancel** button is selected, you will be returned to the Supplementary Declaration page.



If the **Confirm** button is selected, your draft Supplementary Declaration is replaced with a draft Internal Market Movement Information (IMMI).

TSS will also:

- Change the state of the Supplementary Declaration to 'In Conversion to IMMI'. This state allows you to view the Supplementary Declaration in a 'read-only' state to prevent any unintentional changes
 - Populate the **Associated IMMI Record** field on the Supplementary Declaration with the reference of the newly created Internal Market Movement Information (IMMI)
 - Enter the Supplementary Declaration Reference Number the IMMI has been created from in the **Associated Supplementary Declaration** field
 - Update any cases associated with the original Supplementary Declaration
7. TSS will copy the following Consignment (Header) Level details from the Supplementary Declaration and enter them into the Internal Market Movement Information (IMMI):
- **Destination Country** = United Kingdom
 - **Supplementary Declaration** = Yes
 - **Goods domestic status** = NIDOM (UK domestic status goods)
 - The **Location of Goods (If not in list above)** field will be prepopulated with the prefix 'GBBYUKIM', followed by the digits only from the trader's UKIMS number
 - **NI Additional Information Codes** = Goods are not 'at risk' (NIREM)
 - **Declaration Category**
 - **Representation Type**
 - **Importer EORI** (or if EORI Unknown the Importer name and address)
 - **Exporter EORI** (or if EORI Unknown the Exporter name and address)
 - **Carrier EORI**
 - **Haulier EORI** (if different to Carrier)
 - **Mode of Transport at the Border**
 - **Transport Document Type**
 - **Transport Document Number**
 - **Arrival Date/Time**
 - **Trader Reference**
 - **Warehouse identifier** (where 0700 is set as the Procedure Code on the IMMI Goods Line)
 - **Supervising Customs Office** (auto-populated with code GBBEL004)
 - **Submission Due Date**
 - **Header Previous Document related records** (including any DCR, DCS, SDE, CLE records – as these show the authorisation under which the previous goods moved)

- **Holder of Authorisation related records**

You will be redirected to the form for the newly created Internal Market Movement Information (IMMI), where you should check you have entered all the information required for your goods movement before submission.

Note: Although TSS will populate certain fields in the Internal Market Movement Information (IMMI) with data from the Supplementary Declaration, you should check this information is correct before adding in your goods movement information. You, as the importer, are still responsible for checking the accuracy of the data before submitting.

3.1 Adding information to the Consignment (Header)

To successfully complete the movement using the Internal Market Movement Information (IMMI), you will need to enter the remaining information required to complete your goods movement.

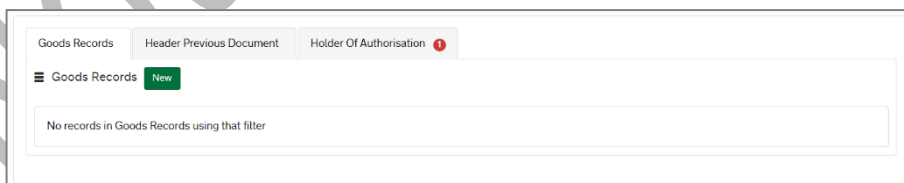
The steps listed below are general instructions on completing an Internal Market Movement Information (IMMI) for free circulation in NI (procedure code 4000). If you are releasing the goods into free circulation with entry into an excise warehouse (procedure code 0700), there will be additional steps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

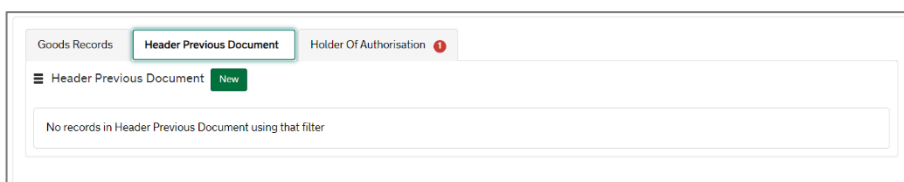
- **Goods Records** – goods items within the consignment
- **Header Previous Document**
- **Holder of Authorisation**

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

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



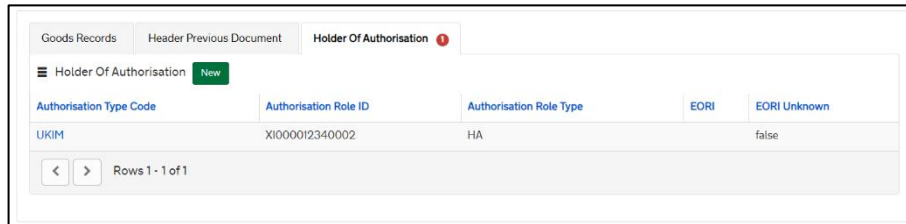
9. **Header Previous Document** – use this tab to show the list of documents linked to this consignment, for example, an Entry Summary Declaration MRN number



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

For this movement type, only the traders EORI number which is associated to their UKIMS authorisation is required in this field and will be automatically 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 of this guide.



Authorisation Type Code	Authorisation Role ID	Authorisation Role Type	EORI	EORI Unknown
UKIM	XI000012340002	HA		false

3.2 Completing your Internal Market Movement Information (IMMI) at the Goods Record line using Trader Goods Profile (TGP)

If you are not using the Trader Goods Profile (TGP) to populate your goods record line, proceed to the section [Completing your Internal Market Movement Information \(IMMI\) at the Goods Record line without using the Trader Goods Profile \(TGP\)](#).

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 will need to complete manually. Any haulier or agent/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 the Trader Goods Profile (TGP) within the TSS Portal.

- To create a Goods Record, click **New** in the **Goods Records** tab



- Select the tick box beside Look up Goods Information from my Trader Goods Profile.



- 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.

Fields set from TGP entry

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.

- Select **Procedure code** from the drop-down.

This field could 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.

- 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 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 licenses 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.

Note: It will not be possible to enter the Additional Procedure Code **1SG** for an Internal Market Movement Information (IMMI) Goods record if the item was declared as controlled on the Supplementary Declaration from which it was created

- **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 on [Additional Procedure Codes](#) can be found on GOV.UK.

- 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)

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

Item **Net Mass** is only mandatory in certain scenarios. 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.

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

9. 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 codes](#) can be found on GOV.UK.

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).

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

12. Press 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.

More information on [Procedure codes](#) can be found on GOV.UK.

3.3 Completing your Internal Market Movement Information (IMMI) at the Goods Record line without using 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 items 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 and can be used to filter commodity codes by length - making a selection in this field will then filter the commodity codes shown in the **Commodity Code** field

Note: Some types of goods can't move under a 6-digit commodity code and using a 10-digit commodity code may require you to submit additional information than is required on an Internal Market Movement Information (IMMI). Check the [NI Online Tariff](#) on GOV.UK to confirm what is needed for your specific goods.



Commodity Code Filter

All
▲

🔍

All

6 digit

8 digit

6 and 8 digit

10 digit

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.

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

* Commodity Code

▼

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

* Country of Origin

▼

6. Select **Procedure code** from 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 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 licenses or documentary controls. This also includes goods moving under the Northern Ireland Retail Movement Scheme (NIRMS).

Note: It will not be possible to enter the Additional Procedure Code **1SG** for an Internal Market Movement Information (IMMI) Goods record if the item was declared as controlled on the Supplementary Declaration from which it was created

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.

More information on [Procedure codes](#) can be found on GOV.UK

8. The **Item Gross Mass** (weight) needs to be entered in kilograms for all packages, including all packaging (but not the carriers' 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 that 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 codes](#) can be found 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. Use the **Save** button to save the item or the **Save and Add New** button to add more goods to your Consignment

3.4 Categorisation

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



3.4.1 Category 2 and Standard Goods

Once 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.

The screenshot shows the 'Goods Categorisation' form. The 'Category' dropdown menu is highlighted with a red box and contains the text 'Standard Goods'. To the right of the dropdown is a checkbox labeled 'OTT Manual Mode' which is currently unchecked.

If the goods are determined to be Category 2, TSS will show the Exemptions that apply including any licenses that may apply to the goods.

The screenshot shows the 'Goods Categorisation' form with 'Category 2' selected in the dropdown. Below the dropdown, the 'Category 2 Exemption Requirements' section is highlighted with a red box. It contains the text: 'Theme: Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein Y900 - certificate - Declared goods do not belong to the Washington Convention (CITES)'. Below this is an unchecked checkbox labeled 'Category 2 Exemption(s) Met'. The 'Licences' section is also highlighted with a red box and lists: '- C990: End use authorisation ships and platforms (Column 8c, Annex A of Delegated Regulation (EU) 2015/2446) OR - C400: Presentation of the required "CITES" certificate'. A light blue box below the licenses states: 'Please refer to the NI tariff for these goods if you need to apply a waiver code for these.' At the bottom, there are three buttons: 'Delete Item' (red), 'Save and Add New' (green), and 'Save (Ctrl + s)' (green).

The category of the goods can change, if you can confirm you meet the exemptions listed. In the example shown above, if you are able to confirm the goods do not require a CITES license, you can click on the **Category 2 Exemptions(s) Met** tick box.

This screenshot is identical to the previous one, but the 'Category 2 Exemption(s) Met' checkbox is now checked, indicating that the user has confirmed the goods meet the exemption requirements.

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



Goods Categorisation

Category OTT Manual Mode

Category 2 Exemption Requirements

Theme: Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein
Y900 - certificate - Declared goods do not belong to the Washington Convention (CITES)

Category 2 Exemption(s) Met

If the exemptions cannot be met, the **Category 2 Exemptions(s) Met** tick box should not be clicked. Instead, the relevant documents or licenses 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.

Goods Categorisation

Category OTT Manual Mode

Category 2 Exemption Requirements

Theme: Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein
Y900 - certificate - Declared goods do not belong to the Washington Convention (CITES)

Category 2 Exemption(s) Met

Licences

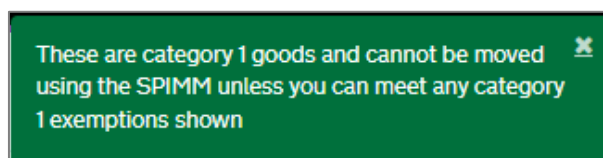
- C990: End use authorisation ships and platforms (Column 8c, Annex A of Delegated Regulation (EU) 2015/2446)
OR
- C400: Presentation of the required "CITES" certificate

Please refer to the NI tariff for these goods if you need to apply a waiver code for these.

3.4.2 Category 1 Goods

There are 2 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 exemptions listed by clicking the **Category 1 Exemptions(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.



Goods Categorisation

Category OTT Manual Mode

Standard Goods

Category 1 Exemption Requirements

Theme: restrictive measures in force based on Article 215 Treaty on the Functioning of the European Union, insofar as they relate to trade in goods between the Union and third countries;
Y824 - certificate - Evidence of the country of origin of the iron and steel inputs used for processing of the product in a third country
OR
Y878 - certificate - The product is imported from a partner country for importation of iron and steel as listed in Annex XXXVI to Regulation (EU) No 833/2014
OR
Y859 - certificate - Goods entered the territory of the customs union of the EU and presented to customs authorities prior to the entry into force or to applicability date of the present sanction, whichever is latest (see Article 12e of Regulation (EU) No 833/2014)

Category 1 Exemption(s) Met

If the Category 1 exemptions cannot be met, **the goods cannot be moved using the simplified processes.**

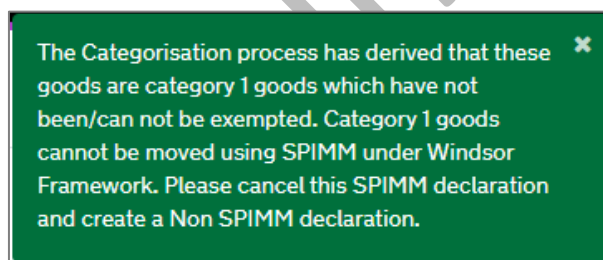
2. Where there are no possible exemptions available on a particular good, the Category will display as Category 1:

Goods Categorisation

Category OTT Manual Mode

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 exemptions, 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 GOV.UK

3.5 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.

- [Document Reference](#)
- [Additional Information](#)
- [Detail Previous Document](#)

- **Additional Procedure**

1. Use the **Document Reference** tab if the movement requires declaration of additional documents, certificates or references.

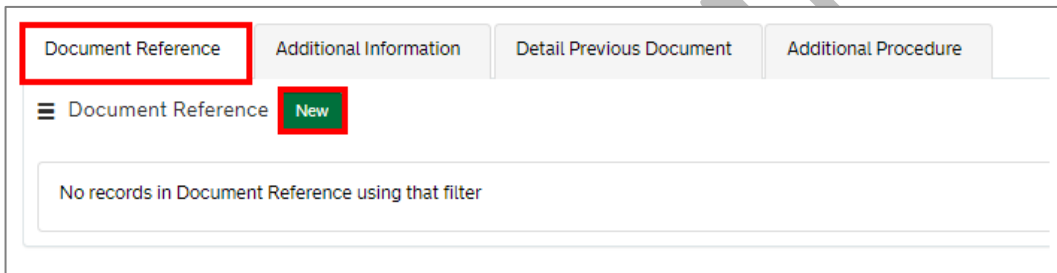
For more details on when these are required, please refer to the [Internal Market Movement Information \(IMMI\) Data Guide](#) on NICTA.

Document code 1UKI will be auto-populated here as part of the requirements to declare goods 'not at risk' and your UKIMS authorisation will be displayed.

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 **1RMS** and your NIRMS authorisation details will be added automatically.

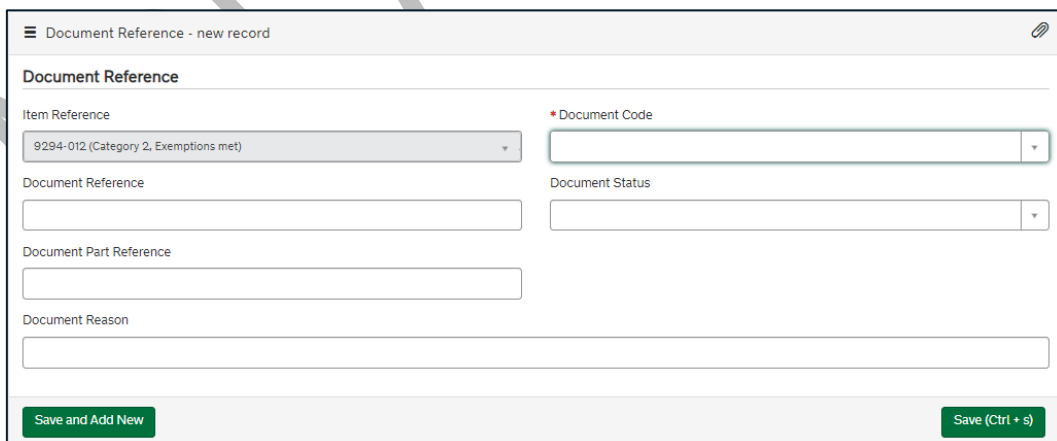
Note: For movements into a NI Excise Warehouse, additional information is required in this field and is covered in the [Moving goods into an NI Excise Warehouse](#) section of this guide.

To add **Document References**, select **New** and 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.

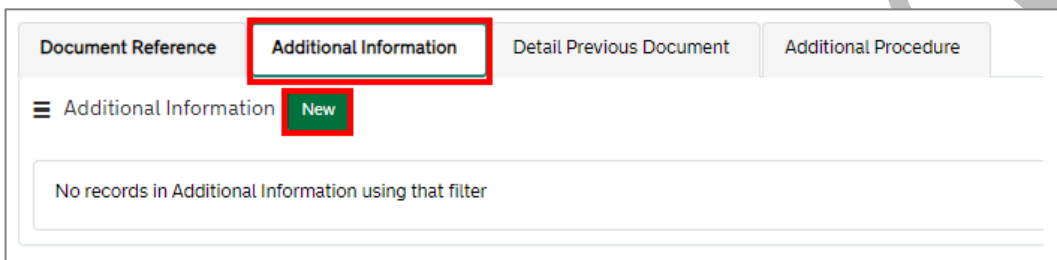
If you wish to add more **Document References** against the same goods item line, use the **Save and Add New** button to open a new record. The system will save the current **Document Reference** record and will automatically open a new one for you to complete.

2. The **Additional Information** tab

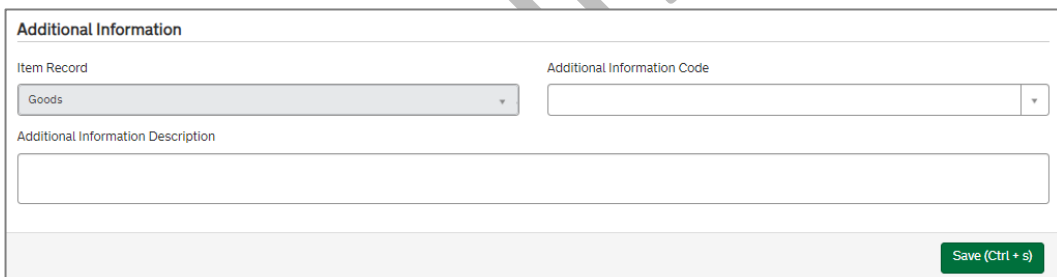
Some items require **Additional Information Codes** depending on the purpose of the goods movement or the nature of the goods. For information on [Additional Information Codes](#), please refer to GOV.UK.

NIREM is a mandatory **Additional Information Code** and will be auto-populated by TSS.

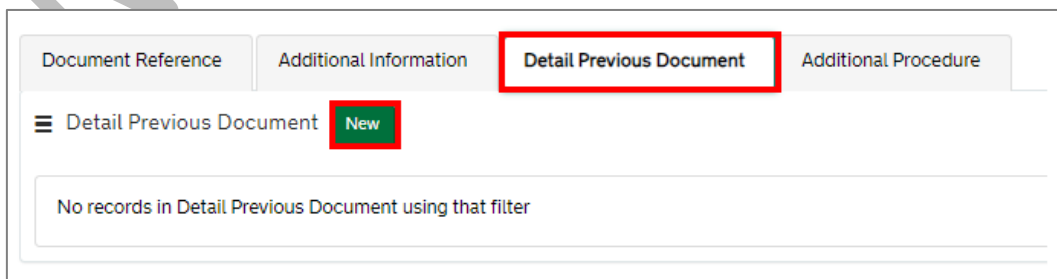
Note: For movements into a NI Excise Warehouse, additional data is required in this field and is covered in the [Moving goods into NI Excise Warehouse](#) section of this guide.



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



3. The **Detail Previous Document** tab is a mandatory field and 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.



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



Detail Previous Document

• Previous Document Reference

• Previous Document Class

Goods Item Identifier

• Previous Document Type

Item Reference

4. The **Additional Procedure** 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 licencing)
- **1EL** – Category 2 Excise goods (subject to documentary controls including licencing)
- **1LG** – Category 2 Non-Excise Goods (subject to documentary controls including licencing)

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.

For further details on **Additional Procedure Codes** you can use on the Internal Market Movement Information (IMMI) can be found 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 data is required in this field and is covered in the section [Moving goods into an NI Excise Warehouse](#) in this guide.

Click **New** to add an **Additional Procedure Code**:

Document Reference 2 Additional Information 1 Detail Previous Document **Additional Procedure**

☰ Additional Procedure

No records in Additional Procedure using that filter

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



Additional Procedure - new record

Additional Procedure

Goods Reference: goods

* Additional Procedure Code

Save (Ctrl + s)

Required information: Additional Procedure Code

Click **Save** to add the **Additional Procedure Code** to the record.

Note: For movements into a NI Excise Warehouse, additional data is required in this field and is covered in the [Moving goods into NI Excise Warehouse](#) section of this guide.

More information on [Procedure Codes](#), can be found on GOV.UK.

4 Moving Goods into NI Excise Warehouse

This section highlights the additional data necessary when using Procedure Code 0700, where goods are released for free circulation and 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.

Full details on use of [Procedure code 0700](#) can be found on GOV.UK.

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

Note: Procedure Code 0700 is only available on the Internal Market Movement Information (IMMI) if you have answered 'Yes' in the field **Do you move goods in customs or excise duty suspension?** in your TSS company profile.

Do you move goods in customs or excise duty suspension?

Yes



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, which will start with GB or XI followed by the reference number

If you entered the Excise Warehouse number into the **Warehouse Identifier** field on the Supplementary Declaration prior to conversion, this information will copy over to the Internal Market Movement Information (IMMI):

Warehouse Identifier
Y1234567XI

Note: The **Supervising Customs Office** is auto-populated with code **GBBEL004** (this is the only acceptable code for movements using the simplified processes) for you as a requirement when providing a **Warehouse Identifier**

2. In the **Holder of Authorisation** tab at the bottom of the page, add a new 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
<input type="button" value="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

* Additional Procedure Code



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 GOV.UK.

- 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 other identifier.

Other **Additional Information Codes** may be added here if required.

More information on [Additional Information Codes](#) can be found on GOV.UK.

- 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 format:

XI or GB, followed by the Authorisation Type Code (EXW or EXWH), followed by the authorisation reference, for example, XIEXW000000000000.



Document Reference - new record

Document Reference

Item Reference: Goods

* Document Reference: XIEXW0001234567

Document Part Reference: [Empty]

Document Reason: [Empty]

* Document Code: C676

Document Status: [Empty]

Save and Add New | Save (Ctrl + s)

* Provide the authorisation decision number for the xxx (e.g., type of authorisation) authorisation in the format: * 2 digit code identifying the member state of authorisation, e.g., GB * 3/4 digit code indicating that a national authorisation is held * followed by the authorisation reference number. No document status code is required. For a list of authorisation types and codes to be used for C676, see Appendix 6 DE 3/39 Authorisation Type Codes.

You can also review guidance on how to correctly identify and enter **Document Codes** on the Internal Market Movement Information (IMMI) in the [Document Code Guide](#) on NICTA

Other **Document Codes** required for the movement should be declared in **Document Reference** field.

5 Submission of the Internal Market Movement Information (IMMI)

Once all required fields within consignment (header) and **Goods Record** line have been completed, the Internal Market Movement Information (IMMI) can be submitted.

Note: When an Internal Market Movement Information (IMMI) has been created from a Supplementary Declaration using the '**Convert to IMMI**' option, but has not been submitted by the original Supplementary Declaration's submission due date, the Internal Market Movement Information (IMMI) will revert to a Supplementary Declaration in '**Draft**' for completion.

1. On the consignment page, navigate down the form and click **Submit**:

Home > Goods Movement > GLR000000000007159

* Warehouse Identifier: GB1234567

Location of Goods (if not in list above): GBBYUKIM00001234000520240212142805

* Supervising Customs Office: GBBEL004

Cancel Consignment | **Submit** | Revert to Supplementary Declaration | Save (Ctrl + s)

2. A pop-up message will display on the right of the screen and the status of the Internal Market Movement Information (IMMI) will change to 'Updated':



3. The **Status** of the Internal Market Movement Information (IMMI) will update to **'Closed'** where there are no errors:

Internal Market Movement	
Local Reference Number GLR000000000003625	Status Closed

The **Status** of the original Supplementary Declaration is then updated to **'Cancelled'**:

Supplementary Declaration	
Local Reference Number SUP000000000000531	Status Cancelled

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

Internal Market Movement	
Local Reference Number GLR000000000003616	Status 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**:

Cancel Consignment	Reprocess	Save (Ctrl + s)
--------------------	------------------	-----------------

6 How to cancel a conversion to the Internal Market Movement Information (IMMI) and revert to a Supplementary Declaration

If the Internal Market Movement Information (IMMI) is created in error through the convert Supplementary Declaration process detailed in this guide, or you decide not to proceed with the Internal Market Movement Information (IMMI) submission, you have the option to cancel the conversion and revert to the original Supplementary Declaration for completion.

The option to revert is always available on the Internal Market Movement Information (IMMI) which was converted from a Supplementary Declaration.

When viewing the Internal Market Movement Information (IMMI) record which is in **'Draft'** or **'Trader Input Required'** status, which has previously been converted from a Supplementary Declaration you will see a **Revert to Supplementary Declaration** button:



Home > Goods Movement > GLR000000000007854

Warehouse Identifier:

Location of Goods (if not in list above):

Supervising Customs Office:

Buttons:

Clicking this button will generate the following warning notification with **OK** and **Cancel** buttons:

Revert to SUP

Reverting to a Supplementary Declaration will cancel this IMMI Supplementary Declaration and will reinstate the original Supplementary declaration. By doing this you will lose all changes made in this IMMI and the Supplementary Declaration will be restored in the state that it was left before you converted to the IMMI. Are you sure you wish to proceed? Click 'OK' to proceed with reverting to Supplementary Declaration, or click 'Cancel' to return to the record.

Buttons:

- Clicking **Cancel** will close the notification box and return you to the Internal Market Movement Information (IMMI) record. When **Cancel** is clicked, the **Revert to Supplementary Declaration** button is still visible.
- Clicking **OK** will:
 - Return the original Supplementary Declaration to its original state of 'Draft' or 'Trader Input Required'
 - Remove any reference to the Internal Market Movement Information (IMMI) from the Supplementary Declaration
 - Change the Internal Market Movement Information (IMMI) to the 'Cancelled' state

GLR000000000003900

Internal Market Movement

Local Reference Number: Status:

Note: Once the **OK** button is clicked you will not have an option to convert to the Internal Market Movement Information (IMMI) again.

7 I need to know more

There are additional guides available on [NICTA](#) to support you with movements under the SPIMM:

- [Simplified processes for Internal Market Movements - Introduction guide](#)
- [Pre-movement Internal Market Movement Information \(IMMI\) Step-by-Step Guide](#)
- [TSS Pre-lodged Standalone Internal Market Movement Information \(IMMI\) Guide](#)



- [TSS Arrived Standalone Internal Market Movement Information \(IMMI\) Guide](#)
- [Internal Market Movement Information \(IMMI\) Data Guide](#)
- [Internal Market Movement Information \(IMMI\) Procedures & Additional Procedure Codes Guide](#)
- [Trader Goods Profile \(TGP\) Guide](#)
- [Internal Market Movement Checklist for Traders](#)
- [Internal Market Movement Checklist for Hauliers](#)
- [TSS Permissions Management for TGP and UKIMS](#)
- [How to use the TSS Portal](#)

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

8 Changes to guidance and policy

March 2025: Published.