TSS User Guides

TSS Arrived Standalone Internal Market Movement Information (IMMI) Guide

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HM Revenue & Customs

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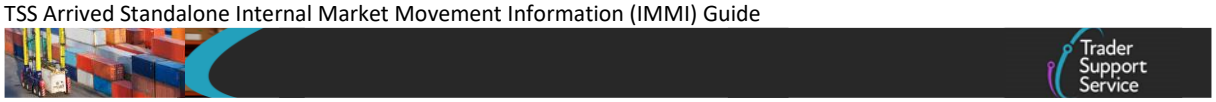

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Not yet in effect

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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 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 show you how to complete an **Arrived Standalone Internal Market Movement Information (IMMI)** as part of the **simplified processes for Internal Market Movements** in the Trader Support Service (TSS) Portal.

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 business in Northern Ireland (NI). These processes include:

- A simplified dataset known as the Internal Market Movement Information (IMMI)
- A Trader Goods Profile (TGP) to support the completion of the Internal Market Movement Information (IMMI)
- A new Entry in Declarant's Records (EIDR) authorisation available to UK Internal Market Scheme (UKIMS) authorised traders, 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' and where the portal view is being shown, this guide will reflect this term.

If you moved goods from GB to NI that were placed into certain customs special procedures (using a full customs declaration) and you now need to divert those goods to free circulation for use in the UK internal market, you can use the Arrived standalone Internal Market Movement Information (IMMI) to do this, so long as the goods meet the conditions for using the simplified processes.

You can use the Arrived standalone Internal Market Movement Information (IMMI) to divert goods to free circulation from the following customs special procedures:

[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 System or the Northern Ireland Online Tariff on GOV.UK.

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- Customs warehousing
- Inward Processing

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.

For information on how TSS supports other customs special procedures refer to the Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations 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 Great Britain (GB) to Northern Ireland (NI) via Transit. For more details on alternative movements available on the TSS, see NICTA.

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 Records' EORI number.** This EORI number must be the same as the EORI number used when the trader was authorised for the UK Internal Market Scheme (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 Exporter
4. **Permissions to use the 'Importer of Records' UKIMS authorisation and Trader Goods Profile (TGP).** Only required for hauliers and agents (or intermediaries) to gain access and complete the Internal Market Movement Information (IMMI) on the traders 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 the 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 on an

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Internal Market Movement Information (IMMI), see the Internal Market Movement Information (IMMI) Procedures & Additional Procedure Codes Guide on NICTA

7. **Information on how the goods are being transported.** You will need to provide the mode of transport, the appropriate transport document number (for example, the CMR or Airway bill number) as well as the Location of Goods upon arrival in NI and the arrival date/time. If the goods moved through an inventory linked port, you will also need the Inventory Consignment Reference

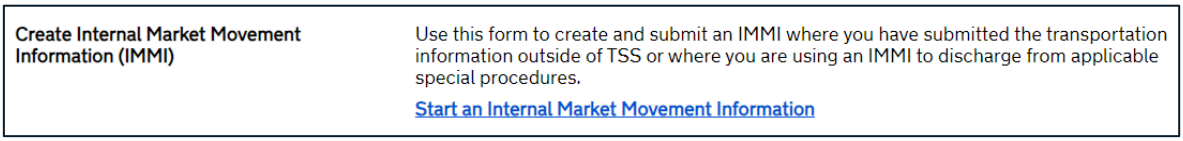
2 Step-by-step walkthrough of the Arrived Standalone Internal Market Movement Information (IMMI)

2.1 Starting an Arrived Standalone Internal Market Movement Information (IMMI)

To access the relevant procedure code to use on the arrived standalone Internal Market Movement Information (IMMI), you must ensure that you have answered **Yes** to the question, **'Do you move goods in customs or excise duty suspension)?'** within the **Company Profile**. If 'No' has been selected or the field has been left blank, procedure code 4000 will be set as default on your Internal Market Movement Information (IMMI) and will not be editable.

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**.

Under **Additional Goods Movement Options**, select **Create Internal Market Movement Information (IMMI)**



A pop-up message will appear in the centre of the screen. In order to start the Internal Market Movement Information (IMMI), you must read and **Confirm** that the conditions listed are met.

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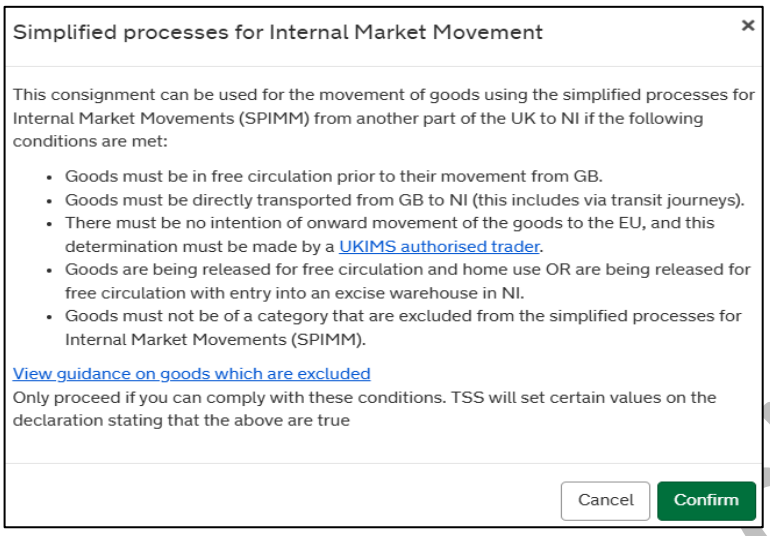


2.2 Completing your Arrived Standalone Internal Market Movement Information (IMMI) at the Consignment (Header) level

The steps listed below are general instructions on completing an arrived standalone Internal Market Movement Information (IMMI) for a diversion from a Customs Special Procedure into Free Circulation.

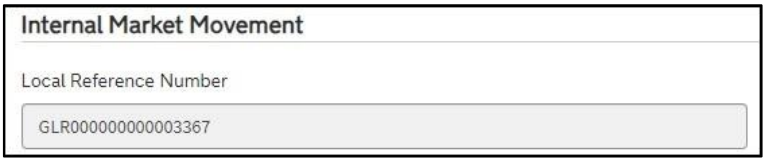
Note: For the purpose of this guide, procedure code **4051** has been used as an example for the consignment (header) and item level, including the use of the **Trader Goods Profile (TGP)**. Additional information for diversions from procedure codes 4071, 0751 and 0771 is included in the following sections of this guide:

- Other diversions: procedure codes 4071
- Other diversions: procedure codes 0751 and 0771

Procedure code 4051 should be used to release goods into Free Circulation in NI where the goods were previously entered into Inward Processing (IP) in NI via direct transport from GB.

Note: Throughout this guide, the arrived standalone Internal Market Movement Information (IMMI) will be referred to simply as the Internal Market Movement Information (IMMI) in all the steps listed below.

A **Local Reference Number** will be auto-generated for your movement starting with the prefix ‘GLR’; this will be unique to the consignment completed and you can use this number to search for this movement in the TSS portal:



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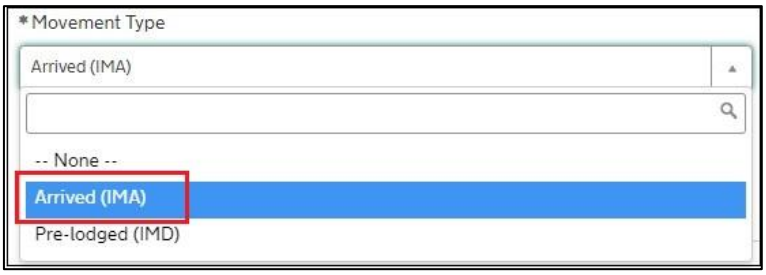
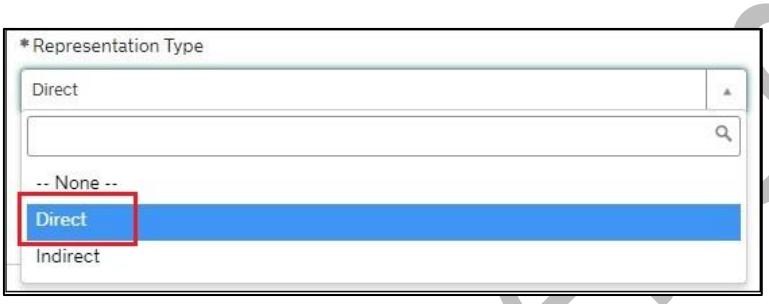
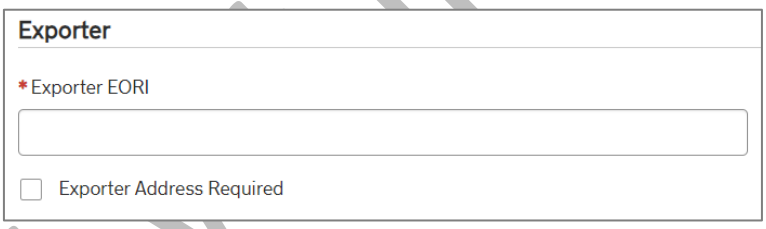
1. Select the **Movement Type** **'Arrived (IMA)'** from the drop-down menu:



2. Select 'Direct' as the **Representation Type**:



3. Add the **Exporter EORI**, if the Exporter EORI is unknown, the name and address fields will also have to be completed by selecting the check box



4. Select the **Mode of Transport**

   This should be the mode of transport used when this movement took place from GB to NI

   - RoRo is Roll-on Roll-off
   - Goods that move via Air or Maritime can move through either Inventory Linked Ports (ILP) or Non Inventory-Linked Ports (Non ILP). You will need to check with the Carrier if your goods are moving through an ILP

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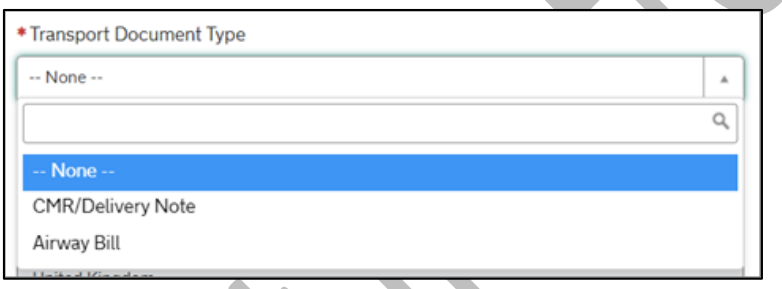
5. Select the **Transport Document Type** from the drop-down menu:

   You should select the type of transport document used when this movement took place from GB to NI.



6. 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 (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.

   You should enter the **Transport Document Number** used when this movement took place from GB to NI.

7. 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

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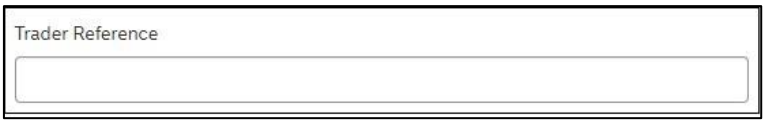
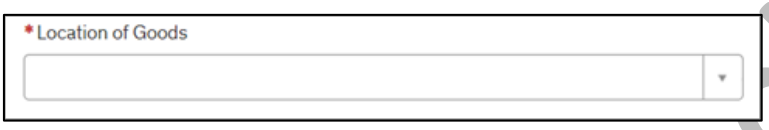
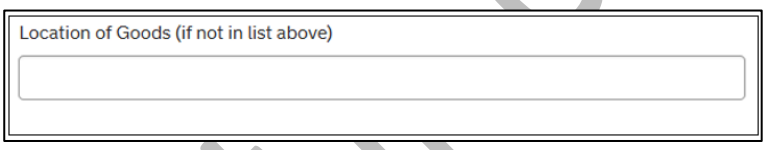


8. Select the **Location of Goods** from the drop-down list of the border locations for ports and airports (locations) of entry

   If 'RoRo' has been selected in the **Mode of Transport** field, the **Location of Goods** field will only show RoRo locations.



9. The **Location of Goods (if not in list above)** must be completed with a valid location code. This code identifies where the goods are customs cleared at a location that is inland, and is the final clearing location of the goods. For guidance on location codes, refer to Location Codes on GOV.UK



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

2.3 Adding further information to the Consignment (Header)

The steps listed below are general instructions on completing an arrived standalone Internal Market Movement Information (IMMI) for a diversion from a Customs Special Procedure into Free Circulation using Procedure Code 4051.

At the bottom of the consignment (header) level form, there are 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.

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

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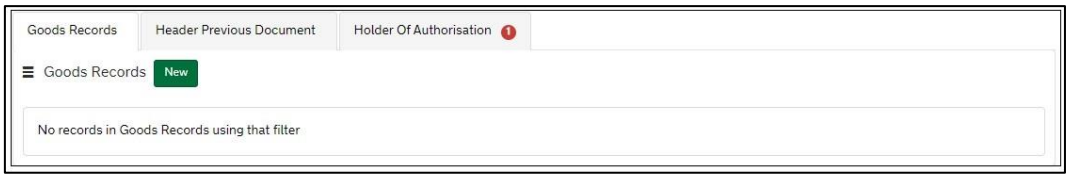
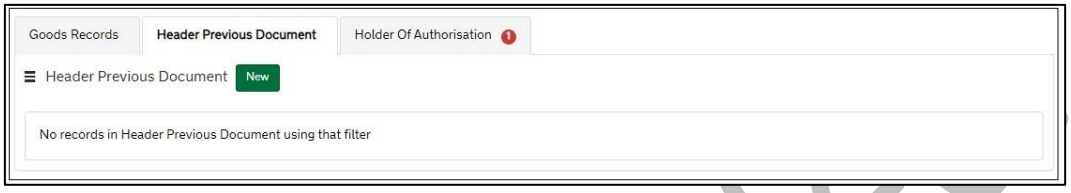


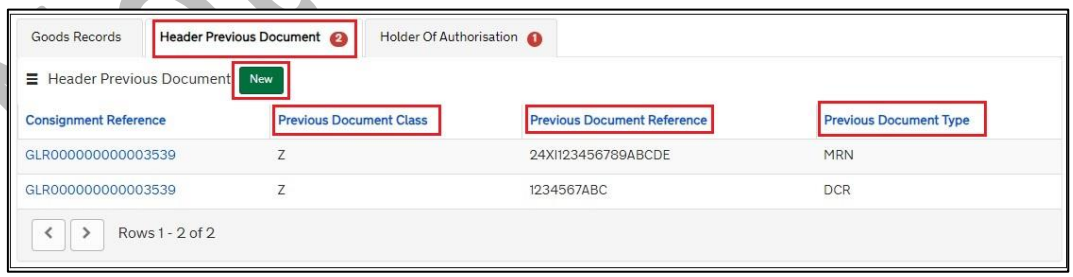
2. **Header Previous Document** – use this tab to show the list of previous documents linked to this consignment, for example the MRN number of the declaration used to enter goods into the customs special procedure. This is a mandatory field



For procedure code 4051, the following previous documents may apply to your goods:

- Entry of the DUCR: Select 'Z' as a **Previous Document Class** and 'DCR' as a **Previous Document Type** followed by the DUCR reference assigned in the commercial records to the consignment in the **Previous Document Reference** field
- Entry of the DUCR part numbers: Select 'Z' as a **Previous Document Class** and 'DCS' as a **Previous Document Type** followed by any part numbers associated with the DUCR in the **Previous Document Reference** field
- Entry of the declaration MRN for when the goods were entered into Inward Processing: select 'Z' as a **Previous Document Class** and 'MRN' as a **Previous Document Type** followed by the MRN of the declaration used to enter the goods to Inward Processing in the **Previous Document Reference** field

  Example:



If there are any other previous documents you want to add in this section, follow the instructions above using **Previous Document Type** 'ZZZ'.

Note: If you are using any other procedure code, you will need to refer to the appropriate section of this guide for completion instructions for this field.

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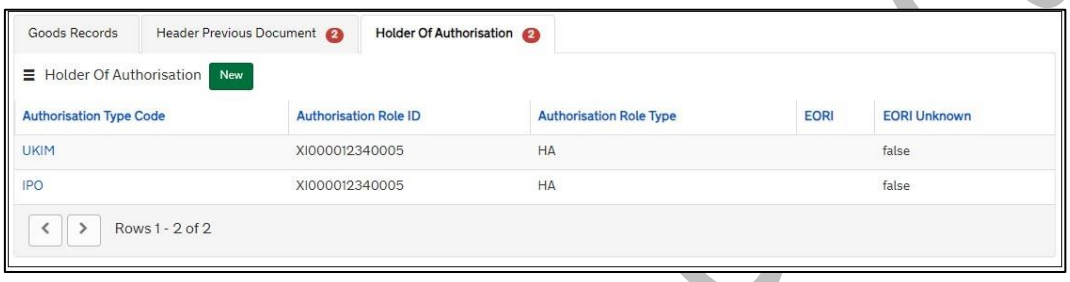
3. The **Holder Of Authorisation** tab enables the importer to declare the type of customs authorisation held

   The trader's EORI number associated to their UKIMS authorisation is required in this field for every movement type and will be auto-populated by the TSS upon save of the **Goods Record**. Any other customs authorisation details required by the movement will need to be added manually.

   For Procedure Code 4051, the Inward Processing authorisation holder's details must be entered here.

   - Select 'IPO' as the **Authorisation Type Code** followed by the holder's EORI number in the **Authorisation Role ID** as shown below:



   If you are using Additional Procedure Code **1VW** or **A04**, you must declare VAT via Postponed VAT Accounting. You can do this by selecting 'FR1' as an **Authorisation Type Code** followed by the authorisation holder's EORI number in the **Authorisation Role ID**.

   Note: If you are using any other procedure code, you will need to refer to the appropriate section of this guide for completion instructions for this field.

2.4 Completing your 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 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) you can use this 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.

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

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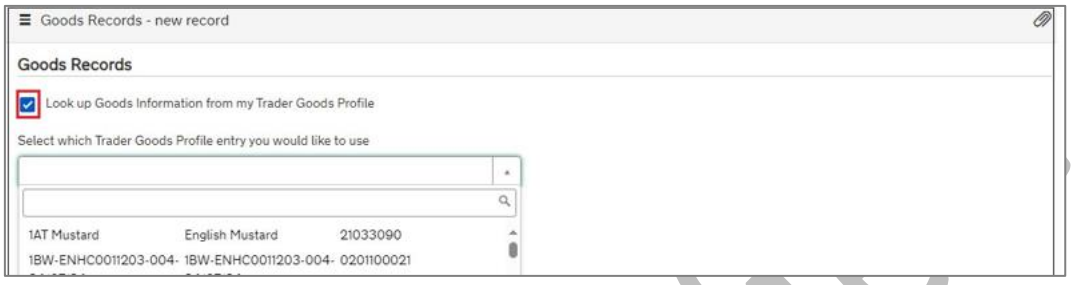
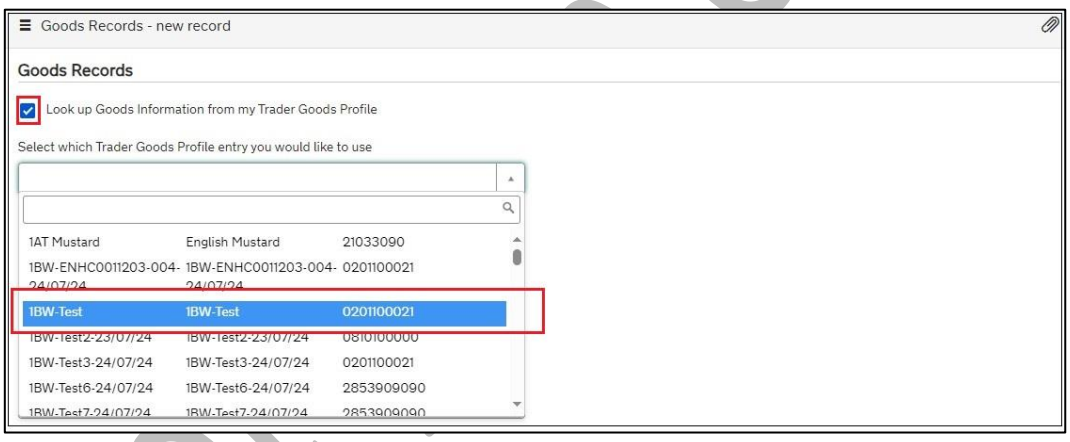
2. Select the tick box beside **Look up Goods Information from my Trader Goods Profile**



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 an 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 **Procedure code** from the drop-down

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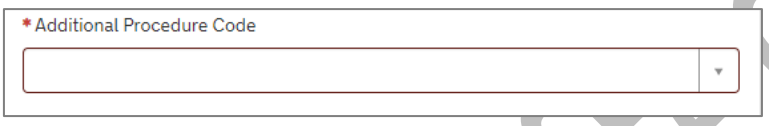
Only **Procedure Codes** available for use on the Internal Market Movement Information (IMMI) can be selected from the drop-down menu.

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 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.

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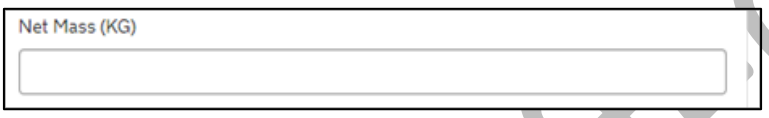
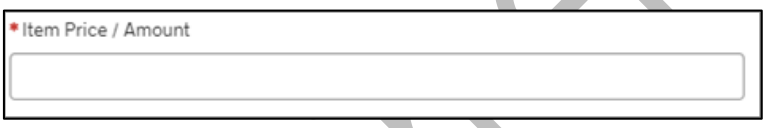
7. Add the **Net Mass** in kilograms, which excludes packaging

   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.



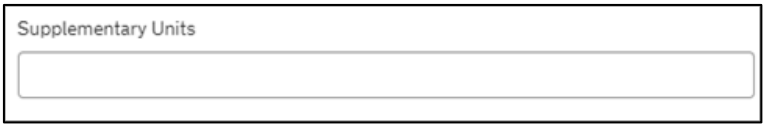
8. The **Item Price / Amount** is the amount charged for the item listed on the invoice



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

   A list of currencies and their corresponding codes can be found at Currency Codes 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 the Northern Ireland Online Tariff for more information. This field is only visible 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

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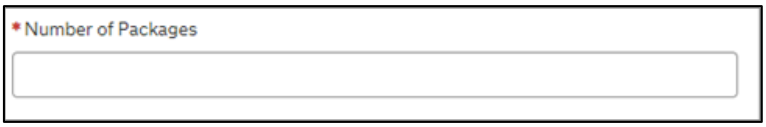


12. Click the **Save** button to save the item or the **Save and Add New** button to add more goods to your Consignment

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 of these 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.

2.5 Completing your Internal Market Movement Information (IMMI) at the Goods Record line without using the Trader Goods Profile (TGP)

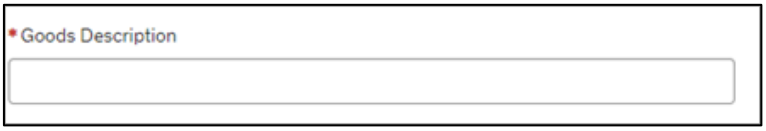
If you have used the Trader Goods Profile (TGP) to populate information to your **Goods Record**, proceed to the section Adding further information to the Goods Record of this guide.

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



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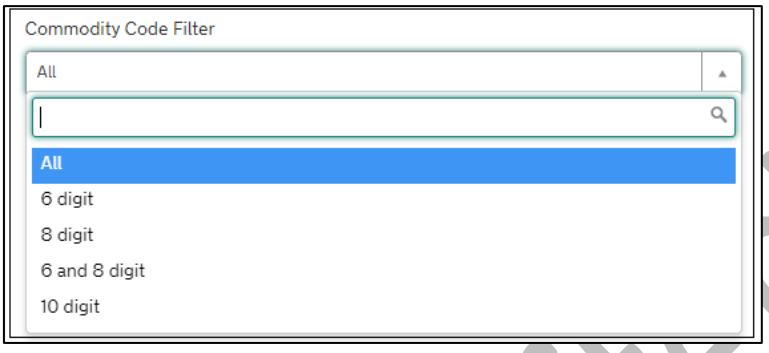
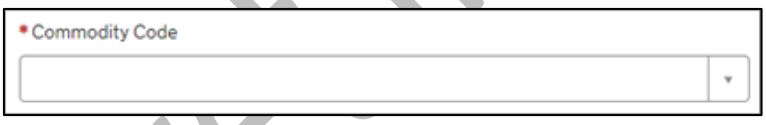
3. The **Commodity Code Filter** is a TSS portal function that can be used to filter commodity codes by length - making a selection in this field will then filter the commodity codes shown in the **Commodity Code** field



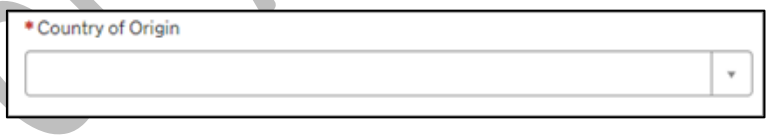
4. The **Commodity Code** is a mandatory field and must be entered for the goods.

   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. See Step 7 for more information.

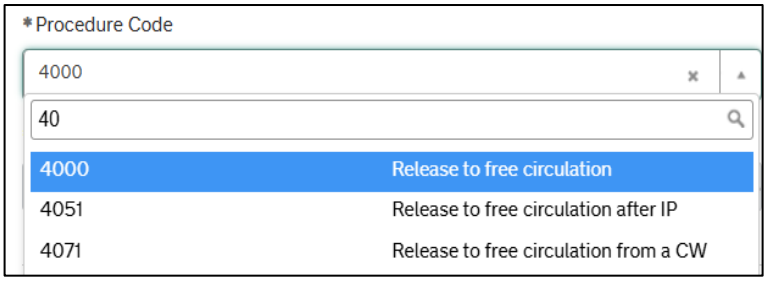


5. Select the **Country of Origin**, this is used to classify where goods were produced or substantially transformed



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

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



Not yet in effect

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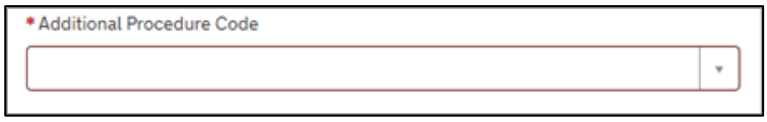
7. Select the **Additional Procedure Code** from four options in the drop-down list:

   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 using 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.

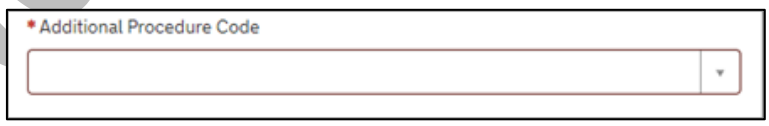
- **1LG** – Category 2 non excise goods subject to documentary controls or licensing

  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

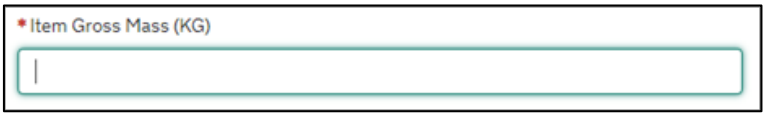
  When using **Additional Procedure Code** **1EL** an 8-digit commodity code is required as a minimum.

Full requirements for each Additional Procedure Code can be found on 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)

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



Not yet in effect

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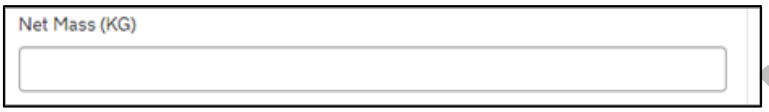
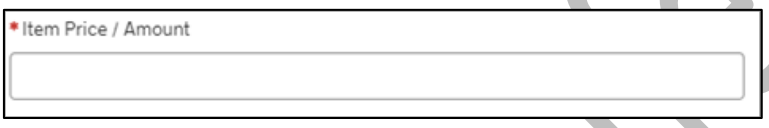
9. Add the **Net Mass** in kilograms, which excludes packaging

   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.



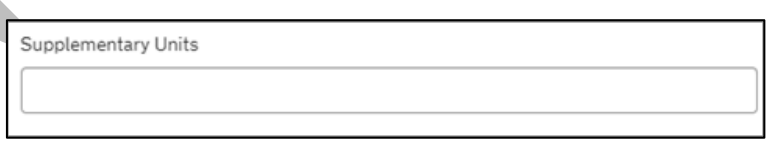
10. The **Item Price / Amount** is the amount charged for the item listed on the invoice



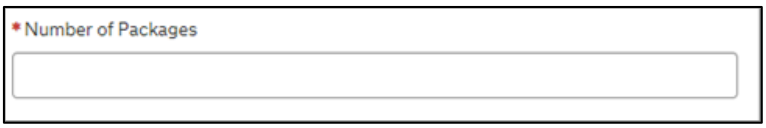
11. The **Item Currency** field presents a drop-down menu with currency codes to select the currency used to invoice the goods

    A list of currencies and their corresponding codes can be found at Currency Codes on GOV.UK.

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 the Northern Ireland Online Tariff for more information. This field is only visible when using Additional Procedure Code 1EL (excise goods subject to documentary controls) or 1LG (non-excise goods subject to documentary controls)



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



Not yet in effect

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

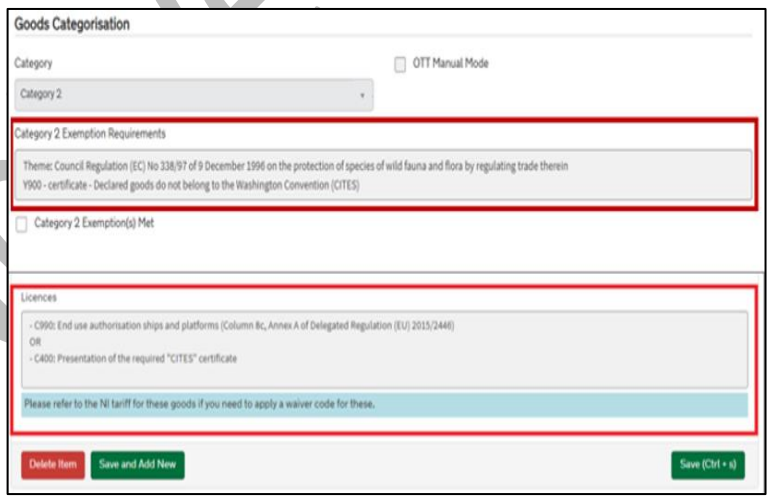
2.6 Categorisation

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

2.6.1 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.

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



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

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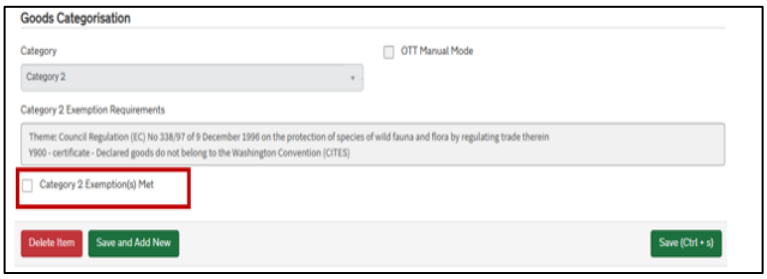
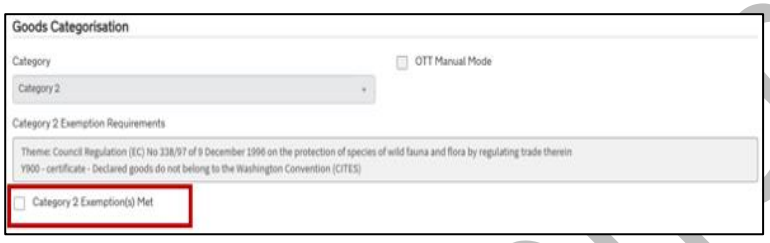


This will change the category from Category 2 to Standard Goods and the **Additional Procedure Code** will change to 1SG.



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.

2.6.2 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:

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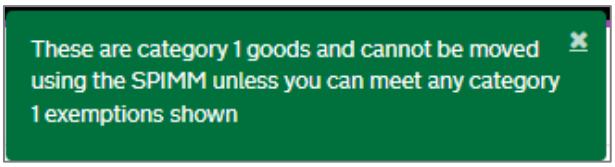
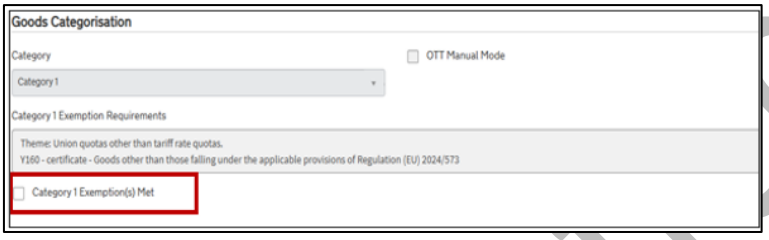
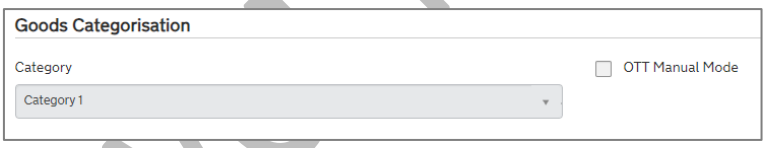


If you can confirm you meet the exemptions listed by clicking the Category 1 **Exemptions(s)Met** tick box, the category will change to either Category 2 or Standard Goods depending on the restrictions that apply to those goods. The TSS will recommend the Additional Procedure Code to correspond with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

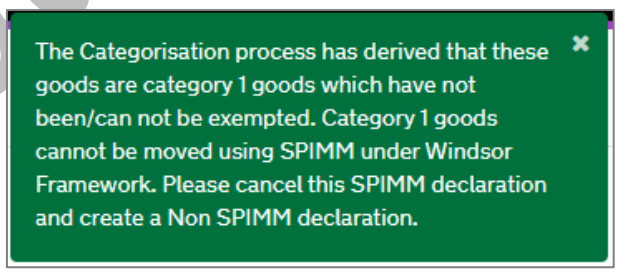


If the Category 1 exemptions can't be met, **the goods can't be moved using the simplified processes**.

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 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.

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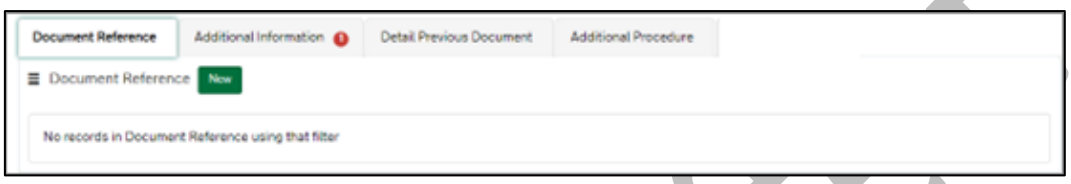
2.7 Adding further information to the Goods Record

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

- **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, 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 the traders 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

   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 list.

   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.

   For Procedure Code 4051 (only if a **full** Inward Processing authorisation is held), add **Document Code C601** and in the **Document Reference** field add the authorisation

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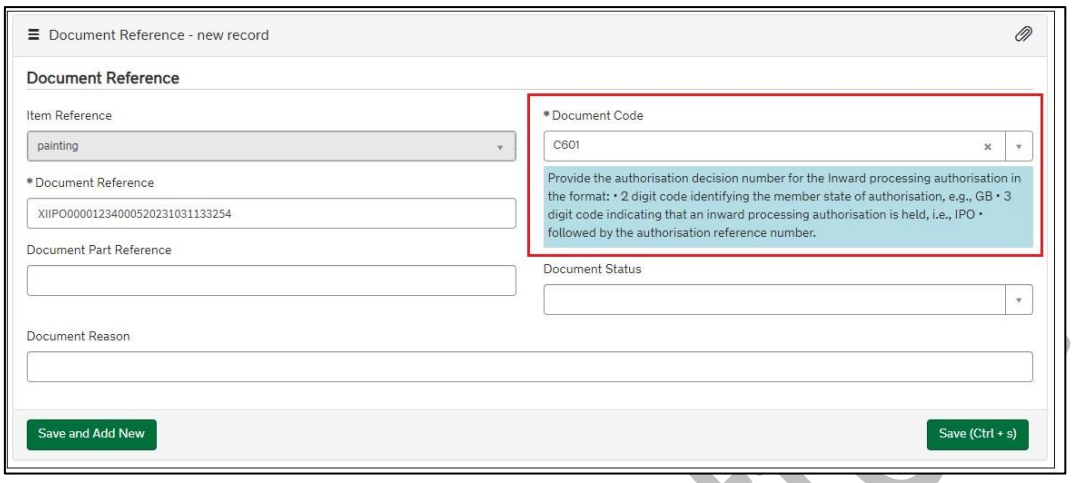
number. This should take the format:
XI, followed by the Authorisation Type Code 'IPO', followed by the authorisation reference



Note: If you are using any other procedure code, you will need to refer to the appropriate section of this guide for completion instructions for this field.

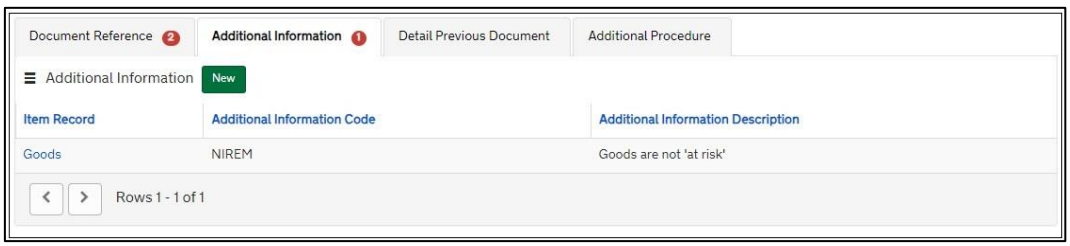
You can also review guidance on how to correctly identify and enter **Document Codes** on your goods record in the Document Code Guide on NICTA.

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** to be entered depending on the purpose of the goods movement. It is important that you check which **Additional Information Codes** may be required for your movement. The **Additional Information Codes** used in the simplified processes for Internal Market Movement are explained on Additional Information Codes on GOV.UK.

The completion instructions for the procedure code you are using can be found on Additional Procedure Codes on GOV.UK, and will explain which codes may be required.



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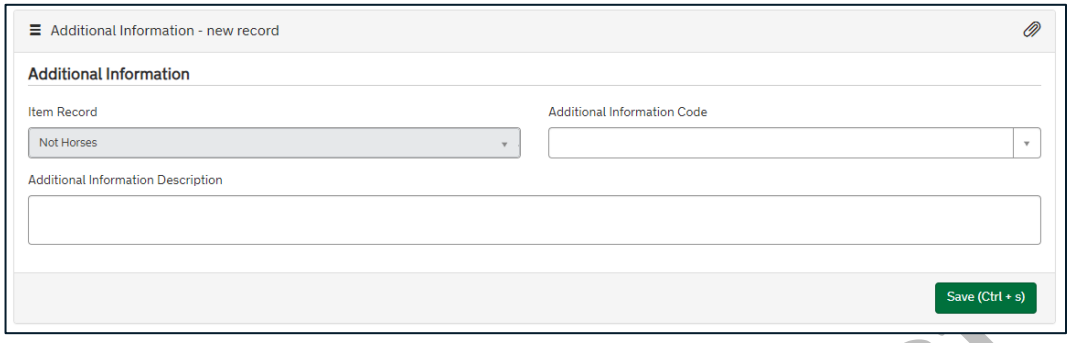
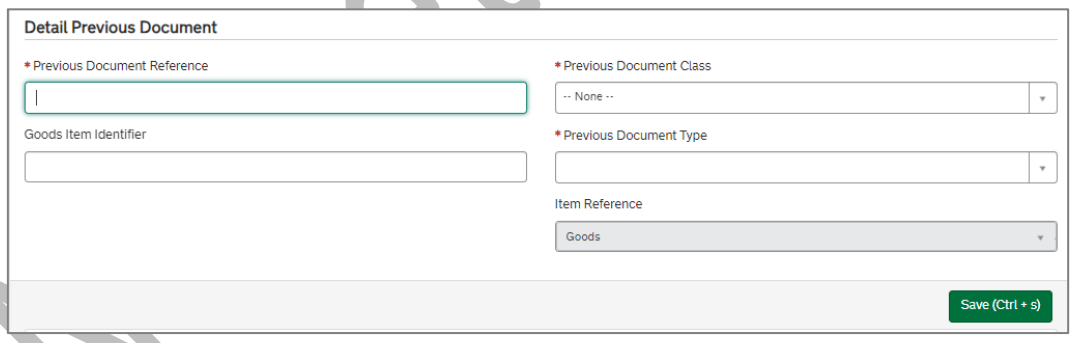
Click **New** to add **Additional Information Codes**. You will be presented with two editable fields.



3. The **Detail Previous Documents** tab is a mandatory field and follows the same structure as the same field at consignment (header) level but is used where a previous document is to be declared for a single item within the movement

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



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

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

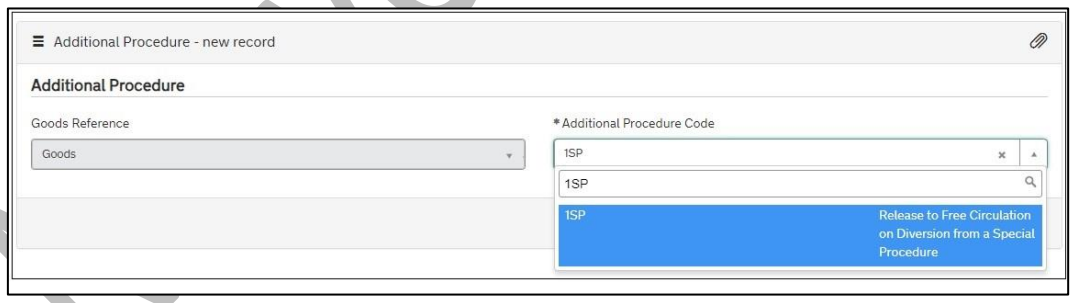
Any further **Additional Procedure Codes** required to satisfy the movement requirements should be added sequentially to this table. If you have a NIRMS authorisation listed on your Company Profile and have selected a commodity code that is applicable for use under NIRMS, the **Additional Procedure Code 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 Additional Procedure Codes, on GOV.UK, or in the Internal Market Movement Information (IMMI) Procedures & Additional Procedure Codes Guide on NICTA.

Note: Additional Procedure Code 1SP is mandatory on an Arrived Standalone IMMI for goods being diverted from a customs special procedure and must be added manually.

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

You will be presented with the option to input an **Additional Procedure Code**. Select **'1SP'** from the drop-down underneath the field **Additional Procedure Code.**



Use the **Save** button to save and return to the item.

Additional Procedure Code 1SP must also be accompanied by at least one of the following Additional Procedure Codes on an Arrived standalone Internal Market Movement Information (IMMI).

These Additional Procedure Codes provide details of the special procedure the goods are being released from:

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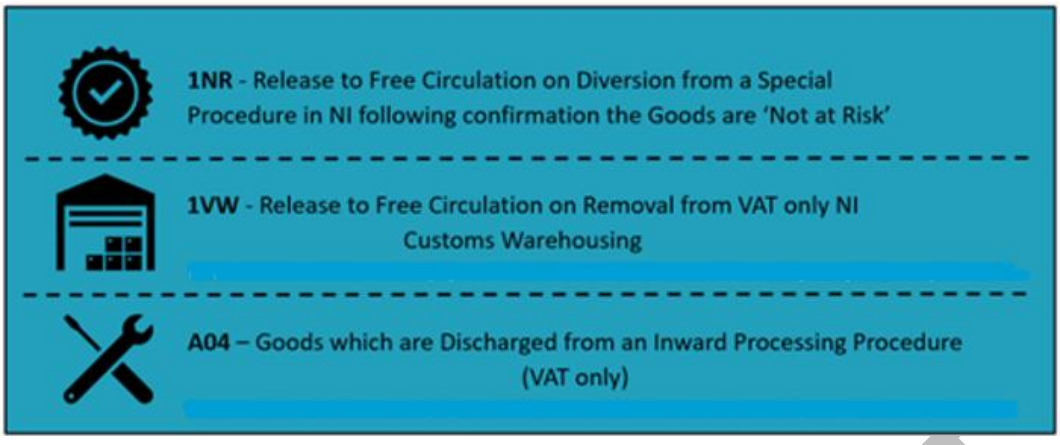

Note: Using either 1VW or A04 requires VAT to be declared. Ensure that code 'FR1' has been added as a **Holder of Authorisation** as detailed in the Adding further information to the Consignment (Header) section of this guide.

When you have checked to confirm which of these Additional Procedure Codes are required for your movement, repeat the process detailed above in Step 4.

Other Additional Procedure Codes can also be entered in addition to the mandatory codes mentioned here. For a full overview of available codes within the simplified process for Internal Market Movements, see the Internal Market Movement Information (IMMI) Procedures & Additional Procedure Codes Guide on NICTA.

3 Other diversions: procedure codes 4071

This section highlights the information necessary for completion when using procedure codes **4071**, where goods are simultaneously released for free circulation where the goods were previously entered into a customs warehouse.

This section should be used in conjunction with the Step-by-step walkthrough of the Arrived Standalone IMMI section of this guide to ensure all fields are completed.

3.1 Procedure Code 4071

This procedure code should be used for release into free circulation, for goods entering NI via direct transport from GB using the simplified processes, where the goods were entered into Customs Warehousing (CW) on arrival in NI.

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

1. In the field **Warehouse Identifier**, enter the warehouse identification number. This will start with 'U' for a private warehouse followed by the warehouse reference number and country code 'XI'

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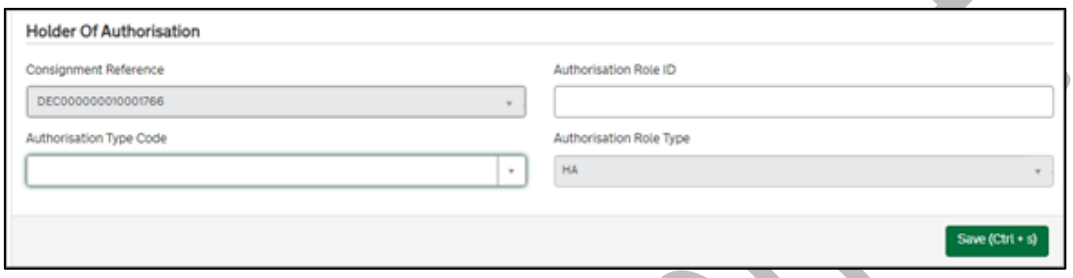
2. In the **Holder of Authorisation** tab at the bottom of the page, add a new record. The **Authorisation Type Code** should be selected as CWP (Private Customs Warehouse)

   In the **Authorisation Role ID** field add the EORI number of the party who holds the Private Customs Warehouse authorisation.



3. **Header Previous Document** – use this tab to show the list of previous documents linked to this consignment, for example the MRN number of the declaration used to enter goods into the customs special procedure. This is a mandatory field

   For procedure code 4071, the following previous documents may apply to your goods:

   - Entry of the DUCR: Select ‘Z’ as a **Previous Document Class** and ‘DCR’ as a **Previous Document Type** followed by the DUCR associated to the removal of the goods from the Customs Warehouse in the **Previous Document Reference** field
   - Entry of the DUCR part numbers: Select ‘Z’ as a **Previous Document Class** and ‘DCS’ as a **Previous Document Type** followed by any part numbers associated with the DUCR in the **Previous Document Reference** field
   - Entry of the declaration MRN for when the goods were entered into Inward Processing: select ‘Z’ as a **Previous Document Class** and ‘MRN’ as a **Previous Document Type** followed by the MRN of the declaration used to enter the goods to Inward Processing in the **Previous Document Reference** field

     Example:

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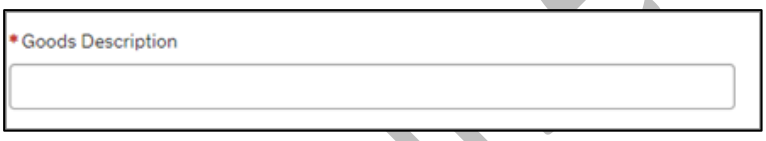
If there are any other previous documents you want to add in this section, follow the instructions above using **Previous Document Type** 'ZZZ'.

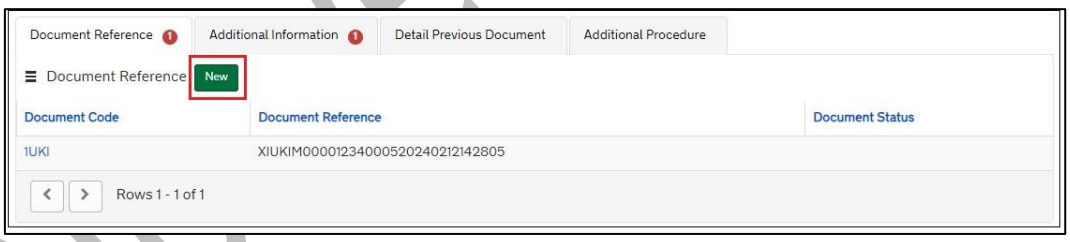
Note: If you are using any other procedure code, you will need to refer to the appropriate section of this guide for completion instructions for this field.

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

1. The **Goods Description** must include the Customs Warehouse stock reference number:



2. In the **Document Reference** tab at the bottom of the page add a new **Document Reference**



If using Procedure Code **4071** the required **Document Code** would be **C517**. In the **Document Reference** field add the authorisation number for the Customs Warehouse being used. This should take the format of:

XI, followed by the Authorisation Type Code CWP, followed by the Customs Warehouse authorisation reference, for example XICWPU0000000.

Not in effect

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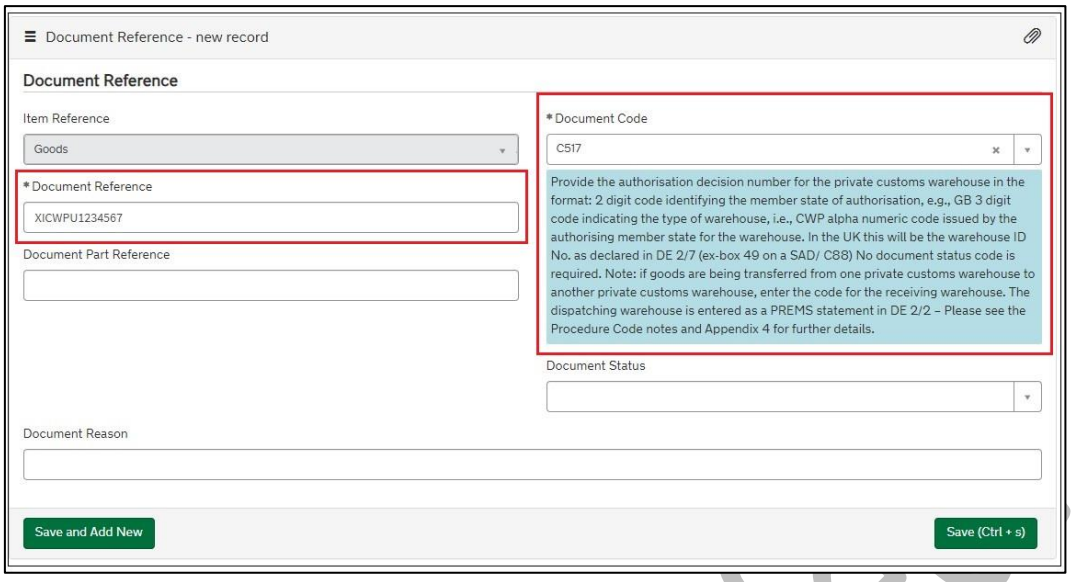

4 Other diversions: procedure codes 0751 and 0771

This section highlights the information necessary for completion when using Procedure Codes 0751 and 0771, where goods are simultaneously released for free circulation and excise warehousing where the goods were previously entered into a special procedure.

This section should be used in conjunction with the Step-by-step walkthrough of the Arrived Standalone IMMI section of this guide to ensure all fields are completed.

4.1 Procedure Code 0751

This procedure code should be used for simultaneous release for free circulation and excise warehousing for goods entering NI via direct transport from GB using the simplified processes for Internal Market Movements, where the goods were previously entered into Inward Processing (IP) on arrival in NI.

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

1. In the field **Location of Goods,** or the field **Location of Goods (Other Releases)** if required, enter the appropriate location details dependent on the type of authorisation held:
    - Full Inward Processing (IP) authorisation: enter code GBBYIP followed by the IP authorisation number
    - Authorisation by Declaration (AbD): enter code GBBYIPABD followed by the IP authorisation number

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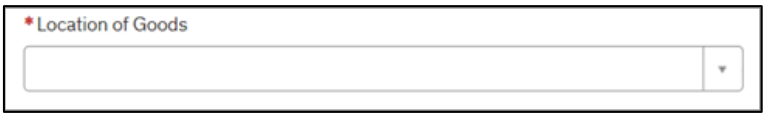


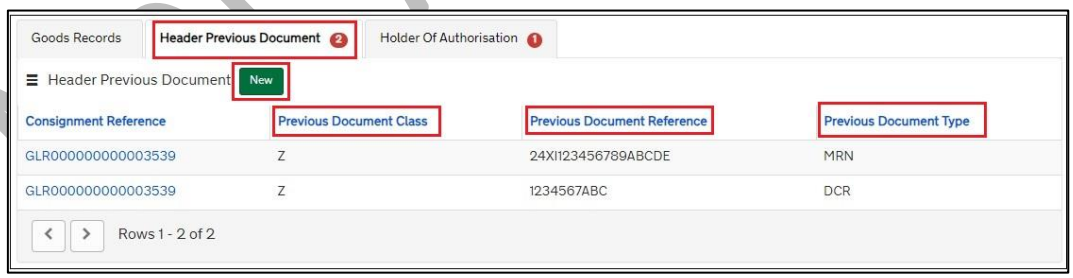
2. In the field **Warehouse Identifier**, enter the excise warehouse identification number – this will start with GB or XI followed by the reference number

3. Use the **Header Previous Document** to show the list of previous documents linked to this consignment, for example the MRN number of the declaration used to enter goods into the customs special procedure. This is a mandatory field

   For procedure code 0751, the following previous documents may apply to your goods:

   - Entry of the DUCR: select 'Z' as a **Previous Document Class** and 'DCR' as a **Previous Document Type** followed by the DUCR reference assigned in the commercial records to the consignment in the **Previous Document Reference** field
   - Entry of the DUCR part numbers: Select 'Z' as a **Previous Document Class** and 'DCS' as a **Previous Document Type** followed by any part numbers associated with the DUCR in the **Previous Document Reference** field
   - Entry of the declaration MRN for when the goods were entered into Inward Processing: select 'Z' as a **Previous Document Class** and 'MRN' as a **Previous Document Type** followed by the MRN of the declaration used to enter the goods to Inward Processing in the **Previous Document Reference** field

     Example:



   If there are any other previous documents you want to add in this section, follow the instructions above using **Previous Document Type** 'ZZZ'.

4. In the **Holder of Authorisation** tab at the bottom the page, add the following records:

   - Select **EXW** (Excise Warehouse) or **EXWH** (Hydrocarbon Oils Excise Warehouse) as the **Authorisation Type Code** depending on the type of Authorisation held, then add the holder's EORI number in the **Authorisation Role ID** field

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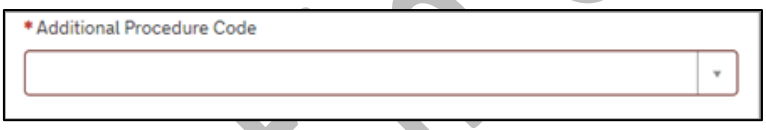
- Select '**IPO**' as the **Authorisation Type Code** followed by the holder's EORI number in the **Authorisation Role ID** as shown below:

4.1.2 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
   - **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 Procedures, the following Procedure codes are mandatory when using Procedure Code 0751:

- **1SP** – Release to Free Circulation on Diversion from a Special Procedure in NI
- **1NR** – Release to Free Circulation on Diversion from a Special Procedure in NI following confirmation the goods are 'not at risk'
- **F06** –Movement of Excise Goods from GB – NI under an Excise Duty Suspension Arrangement from the Place of Importation in accordance with Article 17(1)(b) of Directive 2008/118/EC

Note: Additional Procedure Code **F06** is mandatory if the Excise and Inward Processing premises are not in the same location.

2. In the **Additional Information Code** tab at the bottom of the page, add a new record

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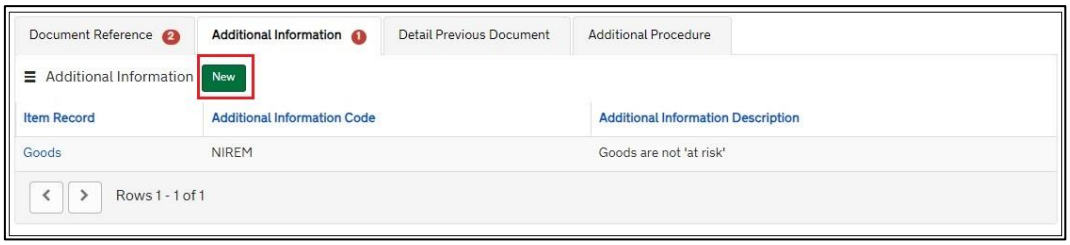
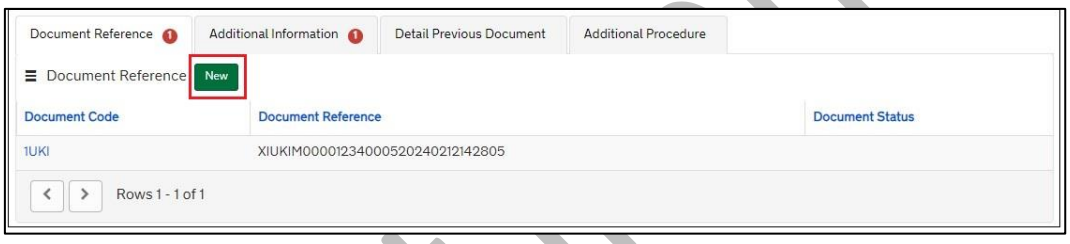


In the **Additional Information Code** field select **ECONR** (Excise Registered Consignor) and add their identification number in the **Additional Information Description** field, for example their EORI number or another identifier.

Note: Additional Information Code **ECONR** is mandatory when the Excise and Inward Processing premises are not in the same location.

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

3. In the **Document Records** 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

- Add the **Document Code C601** (only if a **full** Inward Processing authorisation is held) and in the **Document Reference** field add the authorisation number. This should take the format:

  XI, followed by the Authorisation Type Code 'IPO', followed by the authorisation reference

See a list of authorisation types and codes on GOV.UK, and document codes on GOV.UK.

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

4.2 Procedure Code 0771

This Procedure Code should be used for simultaneous release for free circulation and excise warehousing for goods entering NI via direct transport from GB using the simplified

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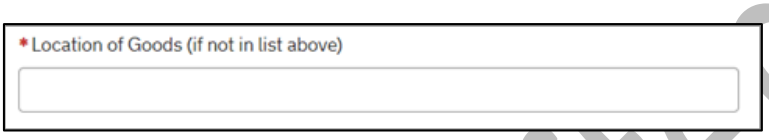
processes for Internal Market Movements, where the goods were previously entered into Customs Warehousing (CW) on arrival in NI.

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

1. In the **Location of Goods (if not in list above)** field enter the appropriate location details dependent on the type of authorisation held:

   For Customs Warehouse authorisation this will be 'GBBYCW' followed by the Customs Warehouse authorisation details.



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

   Note: Currently TSS only supports Private customs warehouses and does not support Public customs warehouses.

3. Use the **Header Previous Document** tab to show the list of previous documents linked to this consignment, for example the MRN number of the declaration used to enter goods into the customs special procedure. This is a mandatory field

   For Procedure Code 0771, the following previous documents may apply to your goods:

   - Entry of the DUCR: select 'Z' as a **Previous Document Class** and 'DCR' as a **Previous Document Type** followed by the DUCR reference assigned in the commercial records to the consignment in the **Previous Document Reference** field
   - Entry of the DUCR part numbers: Select 'Z' as a **Previous Document Class** and 'DCS' as a **Previous Document Type** followed by any part numbers associated with the DUCR in the **Previous Document Reference** field
   - The Customs Warehouse stock reference number associated with the removal: select 'Z' as a **Previous Document Class** and 'ZZZ' as a **Previous Document Type** followed by the stock reference number associated with the removal in the **Previous Document Reference** field

   Example:

Not yet in effect

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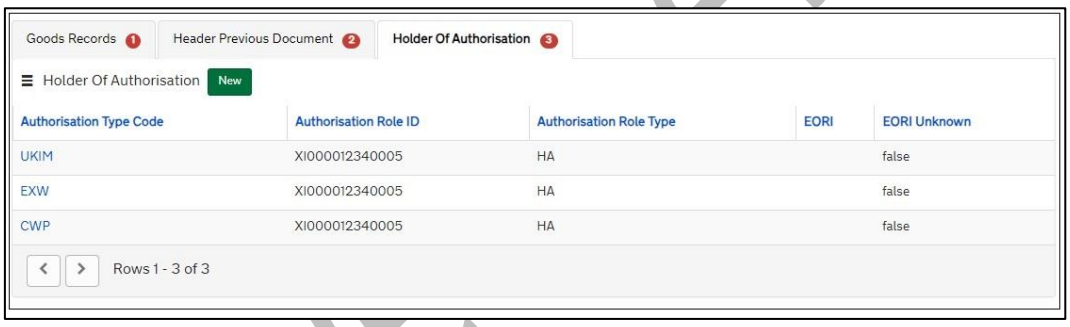
If there are any other previous documents you want to add in this section, follow the instructions above using **Previous Document Type** 'ZZZ'.

4. In the **Holder of Authorisation** tab at the bottom the page, add the following records:

   - Select **EXW** (Excise Warehouse) or **EXWH** (Hydrocarbon Oils Excise Warehouse) as the **Authorisation Type Code** depending on the type of Authorisation held, then add the holder's EORI number in the **Authorisation Role ID** field
   - Select '**CWP**' (Private Customs Warehouse) as the **Authorisation Type Code** followed by the holder's EORI number in the **Authorisation Role ID** as shown below:



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

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

   - **1EN** – Excise goods not subject to documentary controls or licensing
   - **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. The following codes are mandatory when using Procedure Code 0771:

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

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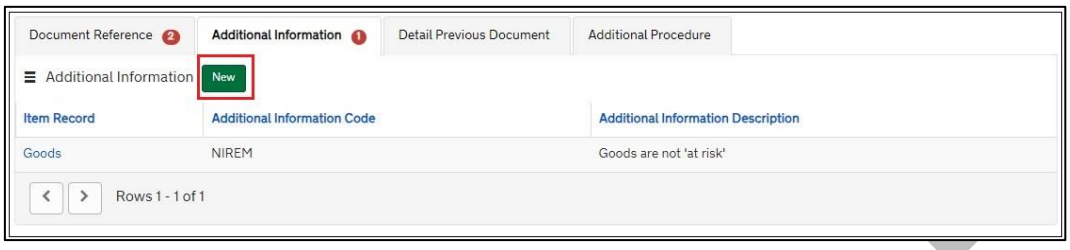
- **1NR** – Release to Free Circulation on Diversion from a Special Procedure in NI following confirmation the goods are 'not at risk'

2. In the **Additional Information Code tab** at the bottom of the page add a new record

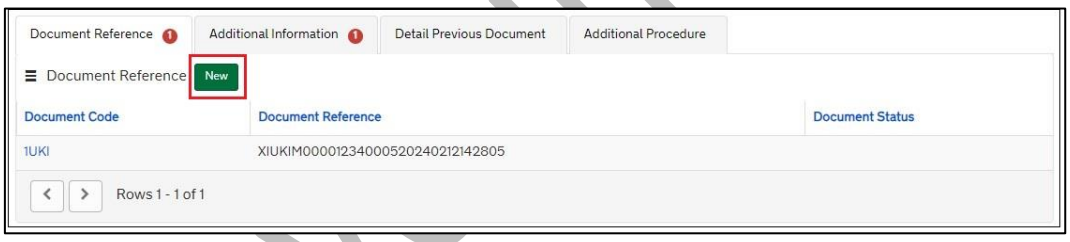


In the **Additional Information Code** field select '**ECONR'** (Excise Registered Consignor) and add their identification number in the **Additional Information Description** field, for example their EORI number or another identifier.

Note: Additional Information Code **ECONR** is mandatory when the Excise and Inward Processing premises are not in the same location.

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

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 format:

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

- Add the **Document Code C517** (Private Customs Warehouse) and in the **Document Reference** field add the authorisation number. This should take the format:

  XI, followed by the Authorisation Type Code C517 or C518, followed by the authorisation reference

For a list of authorisation types codes on GOV.UK, and also document codes on GOV.UK.

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

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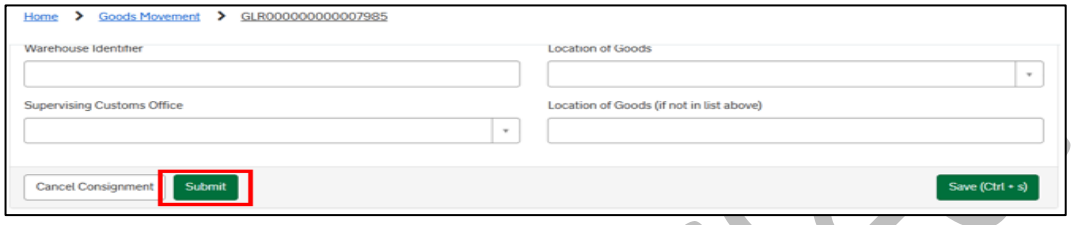
5 Submission of an Arrived Standalone Internal Market Movement (IMMI)

Once all required fields within the consignment (header) and item line of the Arrived Standalone Internal Market Movement Information (IMMI) have been completed, the movement information can be completed.

1. Click the **Submit** button to complete the Internal Market Movement Information (IMMI)

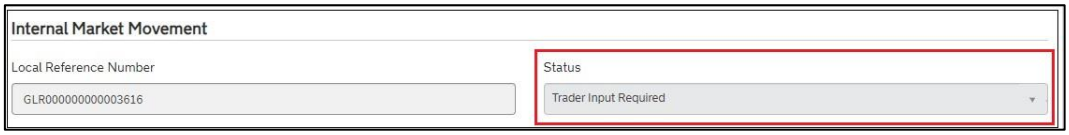


Note: Once completed successfully, and the status of the Internal Market Movement Information (IMMI) is 'Closed', it cannot be cancelled.

2. A pop-up message will display on the right of the screen and the status of the IMMI will change to 'Updated':

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

4. If there is an error in the submission, 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**:



If your goods are currently in NI within a Customs Special Procedure and you have created an arrived standalone Internal Market Movement Information (IMMI) to divert the goods into free circulation, there are no further steps to take.

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You should keep records of all 'not at risk' movements for at least 5 years as part of the conditions of the UK Internal Market Scheme (UKIMS). The conditions of the scheme can be viewed on UKIMS Conditions on GOV.UK.

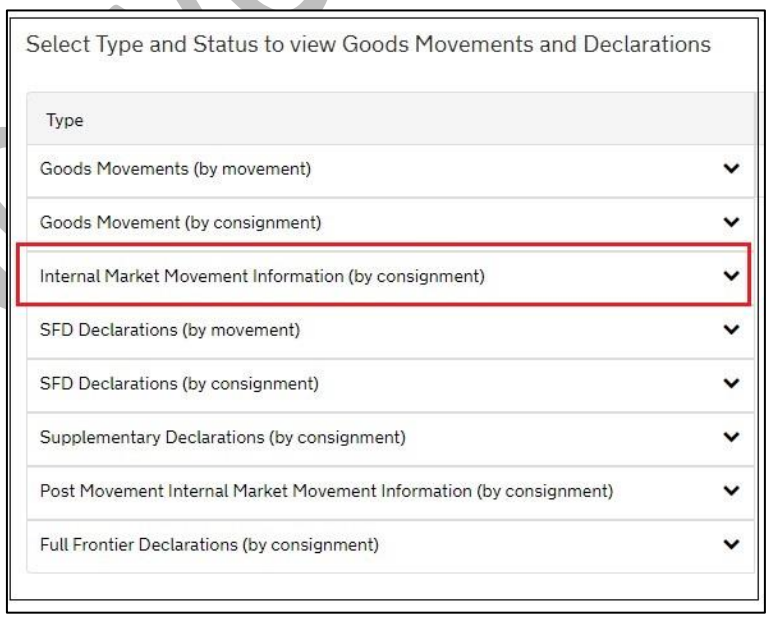
6 How to cancel an Arrived Standalone Internal Market Movement Information (IMMI)

If you have raised an Arrived Standalone Internal Market Movement Information (IMMI) in error, you can cancel the record by following the steps below. An Arrived Standalone Internal Market Movement Information (IMMI) can only be cancelled using the method below if the status of the record is either in 'Draft' or in 'Trader Input Required'.

If the record is in 'Awaiting Arrival' status, contact the TSS helpdesk to request cancellation.

1. Click on the **Goods Movements** tab at the top of the page, and select **View a Goods Movement**

2. In the **View Goods Movement** page, select **Internal Market Movement Information (by consignment)**



3. From the **Status** list, click on **Awaiting Arrival IMMI Records** or **Input Required IMMI Records** to find the Internal Market Movement Information (IMMI) you wish to cancel

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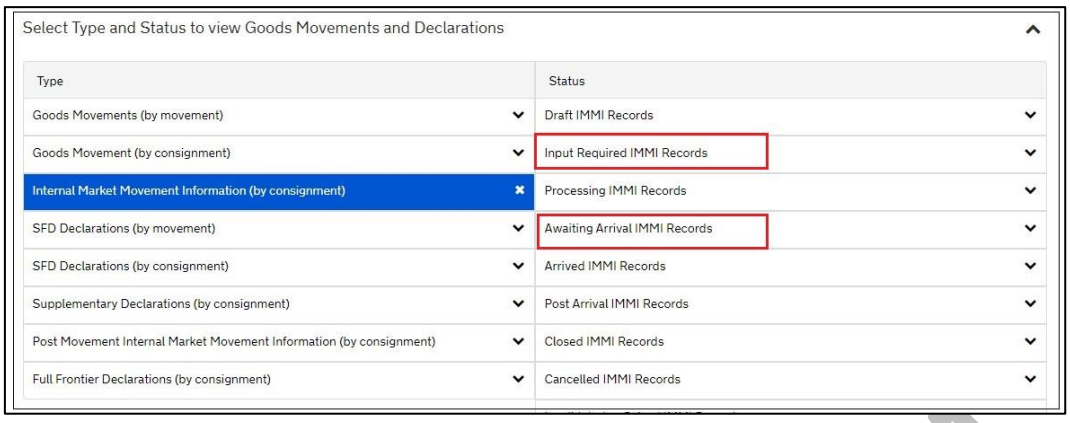

4. Select the Internal Market Movement Information (IMMI) you wish to cancel from the list, which will take you to the consignment Header page

5. Within the consignment (Header) of the Internal Market Movement Information (IMMI), navigate down the form and click on **Cancel Consignment**:

6. A pop-up message will appear asking you to confirm if you wish to proceed with the cancellation. Click **Yes**:

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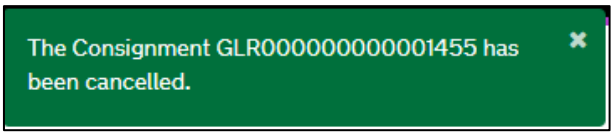
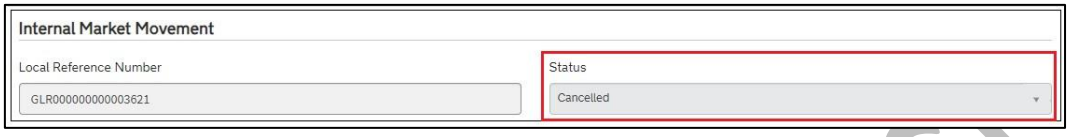
7. A message will appear on the right of the screen confirming the cancellation:



8. Once cancelled the **Status** of the Standalone IMMI will change to **Cancelled**:



7 I need to know more

There are additional guides available on NICTA to support you with trade into and out of Northern Ireland using the simplified processes for Internal Market Movements:

- Simplified processes for Internal Market Movements (SPIMM) - Introduction guide
- Pre-movement Internal Market Movement Information (IMMI) Step-by-Step Guide
- TSS Pre-lodged Standalone Internal Market Movement Information (IMMI) Guide
- Internal Market Movement Information (IMMI) Data Guide
- Internal Market Movement Information (IMMI) Procedures & Additional Procedure codes Guide
- TSS Supplementary Declaration Conversion to Internal Market Movements Information (IMMI) Guide
- Internal Market Movement Checklist for Traders
- Internal Market Movements Checklist for Hauliers
- Trader Goods Profile (TGP) Guide
- How to use the TSS Portal

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

Changes to guidance and policy

April 2025: Published.

Not yet in effect

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