EORI (UK) LIMITED

A 360PAY COMPANY

Your Questions, Answered.

THE NEXT GENERATION OF GB-NI TRADE

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Overview

Following our recent Next Generation of GB–NI Trade webinar, we received a number of questions from businesses looking for clarity on the latest changes to Northern Ireland trade.

We've grouped the most common questions by topic to avoid repetition and make the answers easier to find.

From SSS and CABIE to TSS 2.0, outstanding supplementary declarations and alternative customs support, here's what you wanted to know.



01 | TSS 2.0, ACS & Supplementary Declarations

I've always relied on ACS to complete my declarations. What support is available now?

With the Assisted Completion Service (ACS) now closed, businesses can use EORI's SUPPDEC Support Service (SSS) for alternative support.

Whether you've previously relied on assistance with supplementary declarations or need ongoing support, EORI can help you manage the process without having to complete everything yourself.

I've got a backlog of supplementary declarations. Can someone help me clear them?

Yes. EORI can provide support with outstanding supplementary declarations through our SSS offering.

If you have a few declarations to complete or a larger backlog, our team can discuss the support available to help you get up to date.

Do I have to use TSS 2.0, or can I use another customs agent?

You don't have to rely solely on TSS 2.0.

EORI offers CABIE as an alternative solution for submitting Northern Ireland customs declarations outside the TSS 2.0 platform, with EORI acting as your customs agent.

If you'd prefer to continue using TSS 2.0 but don't want to manage the declarations yourself, we can also act as your customs agent within the platform.

Can I use EORI if I already have a TSS account?

Yes. Having an existing TSS account doesn't prevent you from using our services, including SSS and CABIE.

You can use both services alongside each other, depending on what works best for your business.

Who is responsible for supplementary declarations if my haulier handles the customs paperwork?

Responsibility for ensuring supplementary declarations are completed ultimately rests with the importer of record, unless specific arrangements are in place.

If your transport provider handles your customs paperwork, confirm exactly which declarations they're submitting on your behalf.

For example, they may be handling the frontier declarations and GMRs without necessarily completing the supplementary declarations.

We recommend confirming the arrangements directly with your haulier and checking that any required supplementary declarations have been submitted.





02 | Making Customs Declarations Simpler

I'm a small business without customs expertise. Can someone manage the paperwork for me?

Absolutely!

We understand that many smaller businesses don't have dedicated customs teams or the time to navigate complex declaration processes.

EORI can act as your customs agent and manage the declaration process on your behalf, reducing your administrative burden.

Can I simply send my commercial invoices and have EORI complete the declarations?

Yes! With EORI, the process can be as simple as providing your commercial invoice and delivery information.

Our team can use these details to prepare and submit your customs declarations, without requiring you to complete additional spreadsheets.

For certain goods, such as those subject to licensing or excise requirements, we may need to request further information.

What's the biggest benefit of using CABIE instead of TSS 2.0?

Simplicity.

CABIE is designed to reduce the number of steps and screens involved in completing a customs movement.

By simplifying the process of preparing entry summary and supplementary declarations, CABIE can help businesses spend less time managing customs paperwork.

What is the easiest way for a small haulier to manage Northern Ireland movements and GMRs?

CABIE offers a simplified approach for hauliers moving goods into Northern Ireland.

By providing the relevant transport information and commercial invoice, hauliers can access support with the customs requirements associated with their movements.

EORI can also support the preparation of safety and security declarations and the relevant customs documentation.

Can EORI manage the whole customs process, including safety and security declarations?

Yes. EORI can support your Northern Ireland movements from start to finish.
Our services cover:

- ICS2 safety and security declarations
- Frontier customs declarations
- Goods Movement References (GMRs)
- Supplementary declarations

This means one provider can support every stage of your customs process.

03 | Customs Responsibilities & Compliance

Who is responsible if my haulier enters the wrong importer details?

If your haulier has entered incorrect importer details, they should contact TSS to request that the movement is transferred to the correct importer, providing the relevant supporting documentation.

If you were involved in the movement but weren't the importer of record due to incorrect terms, you can provide TSS with the commercial invoice to support the correction.

Using CABIE can help reduce the risk of this issue by giving you greater control over the declaration process.

Why do I need customs declarations when I'm only moving goods from Great Britain to Northern Ireland?

Although Northern Ireland remains part of the United Kingdom, specific customs arrangements apply to goods moving from Great Britain to Northern Ireland under the Windsor Framework.

These requirements manage the movement of goods and protect the EU Single Market.

Businesses authorised under the UK Internal Market Scheme (UKIMS) may be eligible to declare qualifying goods as not at risk of entering the EU, subject to the relevant conditions.

What do the different Northern Ireland risk status codes mean?

When completing customs declarations for goods entering Northern Ireland, you may encounter different risk status codes. These help identify how goods should be treated for customs duty purposes.

Here's a breakdown of the main codes:

NIAID – Customs Duty Waiver:
Use this code when claiming a customs duty waiver under the relevant de minimis/state aid arrangements. Businesses must have the appropriate Government Gateway access to manage their available allowance.

Find out more about claiming a customs duty waiver

NIREM – Goods Not at Risk:
Used for eligible goods declared as not at risk of entering the EU. Traders must hold the relevant UKIMS authorisation at the time of the movement, and the code cannot be applied retrospectively.

Find out more about declaring goods as not at risk

NIQUO – Quota Arrangements:
Used for eligible steel products subject to specific Northern Ireland quota arrangements. You must also declare the relevant quota order number, and sufficient quota must be available.

NIPRO – Commercial Processing:
Used for goods undergoing commercial processing in Northern Ireland that do not qualify for an exemption for approved purposes. These goods are treated as at risk, and the relevant EU duty rates apply.

The correct code depends on your goods, authorisations, and the circumstances of the movement.

Do the Windsor Framework rules and my UKIMS authorisation still apply?

Yes. Although the TSS platform has changed, the Windsor Framework requirements remain in place.

Existing UKIMS authorisations also continue to apply, subject to the relevant authorisation conditions.

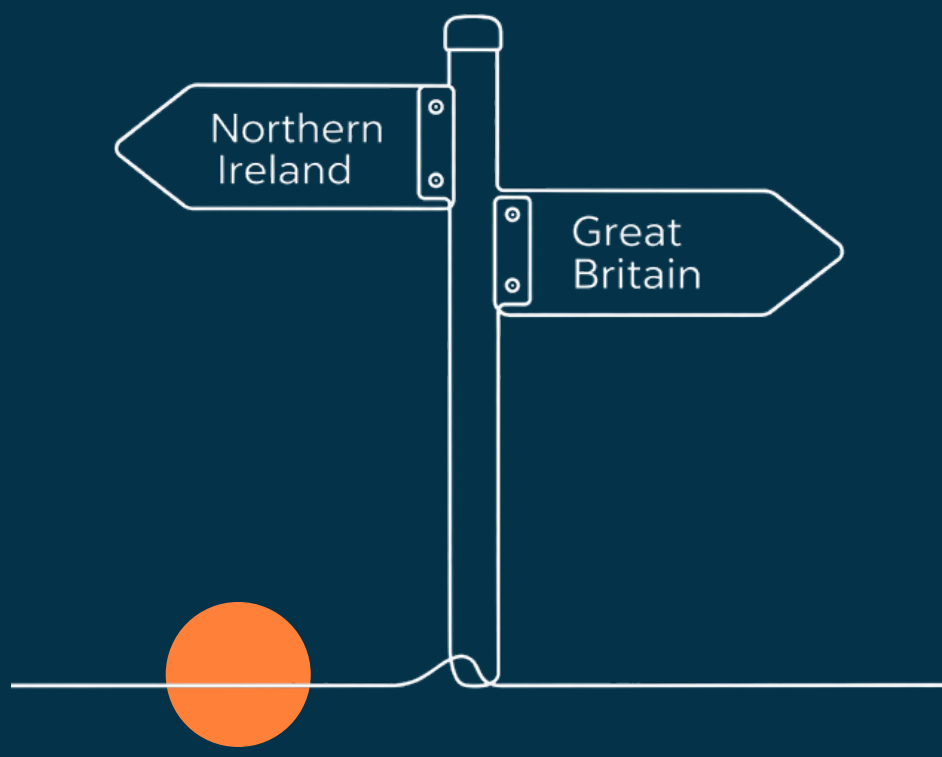
Businesses must continue to meet the applicable requirements when moving goods into Northern Ireland.

Where can I find the document codes required for my TSS 2.0 declarations?

You can check the relevant document codes and import requirements using the Northern Ireland Trade Tariff.

The tariff provides information on commodity codes, import controls and the supporting documentation that may be required for particular goods.

Northern Ireland Trade Tariff:
https://www.trade-tariff.service.gov.uk/xi/find_commodity



04 | Other Northern Ireland Trade Requirements

What documents do I need when transporting goods from the EU through Great Britain to Northern Ireland?

If you're transporting goods from the EU through Great Britain to Northern Ireland, you may need transit documentation or proof of Union status to avoid unnecessary duplication of customs procedures.

The exact requirements will depend on the route, the customs status of the goods and whether any goods are being delivered within Great Britain.

For mixed loads containing goods destined for both Great Britain and Northern Ireland, you may need to consider additional arrangements.

Does CBAM apply to goods moving into Northern Ireland?

EU CBAM does not apply to goods moving from Great Britain to Northern Ireland. Different rules apply to goods produced in Northern Ireland and exported to the EU. UK CBAM is expected to apply to Northern Ireland once it comes into force, although a future UK-EU agreement could change this.

Businesses moving goods covered by CBAM should check which requirements apply to their particular movements.

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We’re here to support you!

Contact us at sales@eori.uk

Find out more about CABIE:
https://www.eori.uk/cabie

Register for our SUPPDEC Support Service (SSS):
https://www.eori.uk/suppdec-support