

Contents List:

1AG: Aggregated Supplementary Declaration.....	2
1AR: GB-NI: Entry to Special Procedure in NI to allow the 'At Risk' status of the Goods to be determined.....	4
1NR: GB-NI: Release to Free Circulation on Diversion from a Special Procedure in NI following confirmation that the Goods are 'Not at Risk'	6
1RD: Recapitulative Supplementary Declaration.....	8
1RM: GB-NI Northern Ireland Retail Movement Scheme (NIRMS)	10

1AG: Aggregated Supplementary Declaration**Description of Procedure:**

Goods entered to a customs procedure where the individually released products are being declared as a single goods item on an Aggregated Supplementary Declaration.

Goods Covered:

Goods:

- That were entered to the customs procedure using Simplified Declaration Procedure (SDP) Regular Use or Entry in Declarant's Records (EIDR)
- Which are now using the Aggregation Rules to provide the supplementary declaration.

Additional Procedure Code Conditions for Use:

An Aggregated Supplementary Declaration may be used to declare separate Simplified Declaration Procedure (SDP) Regular Use or Entry in Declarant's Records (EIDR) goods movements where:

- The SDP (Regular Use) or EIDR authorisation permits aggregation
- The goods were released in the same calendar month
- All the products included on an Aggregated Supplementary Declaration at item level are identical
- The products and details being declared comply with the Aggregated Supplementary Declaration Completion Rules.

Additional Procedure Code Restrictions on Usage:

This Additional Procedure Code (APC) cannot be used unless a specific Simplified Declaration Procedure (SDP) Regular Use or Entry in Declarant's Records (EIDR) authorisation for aggregation is held.

Goods that were released using SDP (Regular Use) and EIDR may not be combined on a single Aggregated Supplementary Declaration.

Goods may not be combined on a single Aggregated Supplementary Declaration unless the Header Level information is the same or a specific exemption applies in the [Aggregation Rules](#).

Where Header Level information is different, or does not meet the [Aggregation Rules](#), a separate Aggregated, Periodic or Recapitulative Supplementary Declaration is required (see APC Notes section).

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

Notices:

[Customs simplified procedures Aggregation Rules for CDS](#)

[Apply to use simplified declarations for imports](#)

Specific Fields in the Declaration/Instructions on Completion:

When using this Additional Procedure Code (APC), you must comply with the declaration Completion Instructions outlined in the [Customs Simplified Procedure Aggregation Rules for CDS](#).

Additional Procedure Code (DE 1/11):

Additional Procedure Code (APC) 1AG must be declared on every goods item on the aggregated supplementary declaration.

APC 1AG is not required on the initial declaration (C21i EIDR NOP, EIDR Records or I1 C&F). It is only required at the supplementary declaration stage.

Additional Information (DE 2/2):

The following Additional Information (AI) statement must be provided on at least 1 goods item:

Coverage	AI Statement Code	Details to be Declared
Provide a total for the number of initial declarations being aggregated into the supplementary declaration. <i>Note: AI code AGGSD is only required on a single goods item</i>	AGGSD	Enter: The total number of individual goods movements being included in the aggregated supplementary declaration. <i>For example AGGSD 15. This indicates that 15 different I1 C&Fs are being included within the aggregated supplementary declaration.</i>

Security Required:

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VAT:

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Excise:

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Post Clearance Action:

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Notes:

An aggregated supplementary declaration is used to declare multiple releases of the same product throughout a calendar month as a single goods item for the total quantity. For example, 1 kettle is released 20 times during the month, a single goods item is declared for 20 kettles (multiple releases of a single goods item rolled up into 1 goods item).

A periodic supplementary declaration is where each individual simplified declaration or Entry in Declarant's Records (EIDR) Notification of Presentation (NOP) is followed by an individual supplementary declaration for that release. For example, one simplified declaration release requires a separate supplementary declaration (1-1 relationship).

A recapitulative supplementary declaration covers multiple simplified declarations or EIDR NOP. Each goods item from each simplified declaration or EIDR NOP must be declared as a separate goods item on the periodic declaration. No goods items included on a periodic declaration may be aggregated. Additional Procedure Code (APC) 1RD must be declared in DE 1/11. For example, 2 simplified declarations with 10 goods items each are included on a single supplementary declaration declaring 20 goods items (many simplified declarations/ EIDR NOP into a single supplementary declaration).

Additional Procedure Code (APC) 1AG can only be used with Procedure Codes (DE 1/10): 0100, 0121, 0178, 0700, 0721, 0778, 4000, 4051, 4053, 4071, 4078, 4200, 4221, 4278, 4400, 4421, 4422, 4451, 4453, 4471, 4478, 5100, 5111, 5121, 5151, 5153, 5171, 5178, 6110, 6111, 6121, 6122, 6123, 6131

Additional Documents Needed:

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1AR: GB-NI: Entry to Special Procedure in NI to allow the 'At Risk' status of the Goods to be determined.

Description of Procedure:

Free Circulation goods entered to a special procedure in Northern Ireland (NI) whilst the 'At Risk' status of the goods is being determined (Article 210, EU Reg No. 952/2013 (UCC) and Article 5(1) and 5(2) of the NI Protocol).

Goods Covered:

Free Circulation goods:

- Directly transported from Great Britain (GB) to Northern Ireland (NI)
- Being entered into a special procedure on arrival in NI whilst the 'At Risk' status of the goods is being determined

Additional Procedure Code Conditions for Use:

The goods must be entered to the special procedure solely to enable the 'At Risk' status of the good to be determined.

Goods must be entered to the special procedure in Northern Ireland (NI)

Goods must be discharged from the special procedure in NI

Additional Procedure Code Restrictions on Usage:

Where Additional Procedure Code (APC) 1AR is used:

- Only the Northern Ireland Protocol (NIP) Tax Types may have been suspended (see APC notes section for details) with the exception of goods destined for an Excise Warehouse (EW) on release from the special procedure.
- Excise Duties (and VAT Tax Type B00, where applicable) may also be suspended where the goods will be entered to the EW on release from the special procedure.

Simplified Declaration Procedures (SDP) Regular Use or Entry in Declarant's Records (EIDR) may only be used where the holder of the SDP (Regular Use)/ EIDR and special procedure authorisations are the same legal entity.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

This Additional Procedure Code (APC) cannot be used:

- Where the goods were not in free circulation prior to their movement to Northern Ireland (NI)
- If any revenue charges other than those permitted under this APC are being suspended on entry to the special procedure in NI

Notices:

[Pay less or no duty on goods you store, repair, process or temporarily use](#)

Specific Fields in the Declaration/Instructions on Completion:**Additional Information (DE 2/2):**

The following Additional Information (AI) statement must be declared on all goods items:

Coverage	AI Statement Code	Details to be Declared
GB movements into NI (where goods have UK Domestic goods status) – Excluding movements to NI from UK Special Fiscal Territories	NIDOM	-

Security Required:

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VAT:

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Excise:

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Post Clearance Action:

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Notes:

The Northern Ireland Protocol Tax Types are listed in the table below:

NIP Tax Code	Tax Type
A50	Customs Duty
A70	Additional duties
A80	Definitive anti-dumping duties (ADD)
A85	Provisional anti-dumping duties (ADD)
A90	Definitive countervailing duties
A95	Provisional countervailing duties
B05	VAT due on tax types A50 – A95 customs duties

Additional Procedure Code (APC) 1AR can only be used with Procedure Codes (DE 1/10): 5100, 5111, 5121, 5151, 5153, 5171, 5178, 7100, 7110, 7121, 7122, 7123, 7151, 7153, 7171, 7178

Additional Documents Needed:

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1NR: GB-NI: Release to Free Circulation on Diversion from a Special Procedure in NI following confirmation that the Goods are 'Not at Risk'**Description of Procedure:**

Goods previously entered to a special procedure in Northern Ireland (NI) whilst the 'Not at Risk' status of the goods was being determined that are now being discharged to free circulation in NI (Article 210, EU Reg No. 952/2013 (UCC) and Article 5(1) and 5(2) of the NI Protocol).

Goods Covered:

Free Circulation goods:

- Directly transported from Great Britain (GB) to Northern Ireland (NI)
- That were entered into a special procedure on arrival in NI whilst the 'Not at Risk' status of the goods was being determined
- Which are now being discharged to free circulation in NI following confirmation of their 'Not at Risk' status.

Additional Procedure Code Conditions for Use:

The goods must have been entered to the special procedure to enable the 'Not at Risk' status of the good to be determined.

Goods must have been entered to the special procedure in Northern Ireland (NI) using APC 1AR or AI code ARPEN

Goods must be discharged from the special procedure in NI and remain in NI

Additional Procedure Code Restrictions on Usage:

Where Additional Procedure Code (APC) 1NR is used with Procedure Codes:

- 4051, 4053, 4071, 4078, 4451, 4453, 4471 or 4478:
 - Only the Northern Ireland Protocol (NIP) Tax Types may have been suspended (see APC notes section for details)
- 0751, 0753, 0771 or 0778:
 - Excise Duties (and VAT Tax Type B00, where applicable) may also be suspended.

Simplified Declaration Procedures (SDP) Regular Use or Entry in Declarant's Records (EIDR) may only be used where the holder of the SDP (Regular Use)/ EIDR and special procedure authorisations are the same legal entity.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

This Additional Procedure Code (APC) cannot be used:

- Where the goods were not in free circulation prior to their movement to Northern Ireland (NI)
- If any revenue charges other than those permitted under this APC were suspended on entry to the special procedure in NI
- Unless APC 1AR was declared in DE 1/11 or AI code ARPEN was declared on DE 2/2 on the declaration that entered the goods into the special procedure

Notices:

[Pay less or no duty on goods you store, repair, process or temporarily use](#)

Specific Fields in the Declaration/Instructions on Completion:**Additional Information (DE 2/2):**

The following Additional Information (AI) statement must be declared on all goods items:

Coverage	AI Statement Code	Details to be Declared
GB movements into NI (where goods have UK Domestic goods status) – Excluding movements to NI from UK Special Fiscal Territories	NIDOM	-

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Security Required:

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VAT:

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Excise:

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Post Clearance Action:

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Notes:

The Northern Ireland Protocol Tax Types are listed in the table below:

NIP Tax Code	Tax Type
A50	Customs Duty
A70	Additional duties
A80	Definitive anti-dumping duties (ADD)
A85	Provisional anti-dumping duties (ADD)
A90	Definitive countervailing duties
A95	Provisional countervailing duties
B05	VAT due on tax types A50 – A95 customs duties

Additional Procedure Code (APC) 1NR can only be used with Procedure Codes (DE 1/10): 0751, 0753, 0771, 0778, 4051, 4053, 4071, 4078, 4451, 4453, 4471, 4478

Additional Documents Needed:

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1RD: Recapitulative Supplementary Declaration**Description of Procedure:**

Goods entered to a customs procedure where the individually released products are being declared as separate goods items on a single Recapitulative Supplementary Declaration.

Goods Covered:

Goods:

- That were entered to the customs procedure using Simplified Declaration Procedure (SDP) Regular Use or Entry in Declarant's Records (EIDR)
- Which are now using the Recapitulative Rules to provide the supplementary declaration.

Additional Procedure Code Conditions for Use:

A Recapitulative Supplementary Declaration may be used to declare multiple Simplified Declaration Procedure (SDP) Regular Use or Entry in Declarant's Records (EIDR) goods movements on a single supplementary declaration where:

- The goods were released in the same calendar month
- All the products included on the initial declaration are declared as separate goods items on the single Recapitulative Supplementary Declaration
- The products and details being declared comply with the [Recapitulative Supplementary Declaration Completion Rules](#)

Additional Procedure Code Restrictions on Usage:

Goods that were released using Simplified Declaration Procedure (SDP) Regular Use and Entry in Declarant's Records (EIDR) may not be combined on a single Recapitulative Supplementary Declaration.

Goods may not be combined on a single Recapitulative Supplementary Declaration unless the Header Level information is the same or a specific exemption applies in the [Recapitulative Rules](#)

Where Header Level information is different, or does not meet the [Recapitulative Rules](#), a separate Aggregated, Periodic or Recapitulative Supplementary Declaration is required (see Additional Procedure Code (APC) Notes section).

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

Notices:

[Recapitulative Supplementary Declaration Completion Rules](#)

Specific Fields in the Declaration/Instructions on Completion:

When using this Additional Procedure Code (APC), you must comply with the declaration Completion Instructions outlined in the [Recapitulative Supplementary Declaration Completion Rules](#)

Additional Procedure Code (DE 1/11):

Additional Procedure Code (APC) 1RD must be declared on every goods item on the recapitulative supplementary declaration.

APC 1RD is not required on the initial declaration (Entry in Declarant's Records (EIDR) Notification of Presentation (NOP), EIDR Records or I1 C&F). It is only required at the supplementary declaration stage.

Additional Information (DE 2/2):

The following Additional Information (AI) statement must be provided on at least 1 goods item:

Coverage	AI Statement Code	Details to be Declared
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Provide a total for the number of individual goods movements being included on the recapitulative declaration <i>Note: AI code RSDSD is only required on a single goods item</i>	RSDSD	Enter: the total number of individual goods movements being included on the recapitulative supplementary declaration. <i>For example RSDSD 15. This indicates that 15 different I1 C&Fs are being included within the recapitulative supplementary declaration.</i>
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Security Required:

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VAT:

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Excise:

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Post Clearance Action:

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Notes:

An aggregated supplementary declaration is used to declare multiple releases of the same product throughout a calendar month as a single goods item for the total quantity. For example, 1 kettle is released 20 times during the month, a single goods item is declared for 20 kettles (multiple releases of a single goods item rolled up into 1 goods item).

A periodic supplementary declaration is where each individual simplified declaration or Entry in Declarant's Records (EIDR) Notification of Presentation (NOP) is followed by an individual supplementary declaration for that release. For example, one simplified declaration release requires a separate supplementary declaration (1-1 relationship).

A recapitulative supplementary declaration covers multiple simplified declarations or EIDR NOP. Each goods item from each simplified declaration or EIDR NOP must be declared as a separate goods item on the periodic declaration. No goods items included on a periodic declaration may be aggregated. Additional Procedure Code (APC) 1RD must be declared in DE 1/11. For example, 2 simplified declarations with 10 goods items each are included on a single supplementary declaration declaring 20 goods items (many simplified declarations/ EIDR NOP into a single supplementary declaration).

Additional Procedure Code (APC) 1RD can only be used with Procedure Codes (DE 1/10): 0100, 0121, 0178, 0700, 0721, 0778, 4000, 4051, 4053, 4071, 4078, 4200, 4221, 4278, 4400, 4421, 4422, 4451, 4453, 4471, 4478, 5100, 5111, 5121, 5151, 5153, 5171, 5178, 6110, 6111, 6121, 6122, 6123, 6131

Additional Documents Needed:

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1RM: GB-NI Northern Ireland Retail Movement Scheme (NIRMS)

Description of Procedure:

Agri-food products directly transported from Great Britain (GB) to Northern Ireland (NI) by traders authorised under the Northern Ireland Retail Movement Scheme (NIRMS) where a licence waiver is being declared to home use in NI.

Goods Covered:

Free circulation and home use goods:

- Directly transported from Great Britain (GB) to Northern Ireland (NI)
- Which are being imported to NI by a trader authorised for Northern Ireland Retail Movement Scheme (NIRMS)
- Where a waiver from the Sanitary and Phyto-Sanitary (SPS) licences is being declared
- That are being entered to home use in NI

Authorised traders moving certain agri-food products under NIRMS from GB to NI that do not require official certification, such as export health certificates, phytosanitary certificates or marketing standards certification.

Additional Procedure Code Conditions for Use:

- Goods must be imported by a Northern Ireland Retail Movement Scheme (NIRMS) authorisation holder
- Goods must be eligible for the licence waiver being declared
- Goods must be registered on TRACES prior to movement (as applicable)
- Goods must be destined for a retail establishment in Northern Ireland (NI)

This Additional Procedure Code (APC) may be used for the following types of licences:

- Common Health Entry Document for Feed and Food of Non-Animal Origin (CHED-D)
- Common Health Entry Document for Products of Animal Origin (CHED-P)
- Common Health Entry Document **Plants** and **Plant** Products (CHED-PP)
- Horticultural Marketing Inspectorate (HMI) Certificate of Conformity with the marketing Standards for Fresh Fruit and Vegetables
- Phytosanitary Certificate (**Plant** and **Plant** based)
- Port Health Catch Certificate (IUU)

Additional Procedure Code Restrictions on Usage:

This Additional Procedure Code (APC) may not be used where a Northern Ireland Retail Movement Scheme (NIRMS) authorisation is not held.

This APC may not be used with Simplified Declaration Procedure (SDP) on an Occasional Basis.

This Additional Procedure Code (APC) cannot be used:

- Where the goods are not intended for retail in Northern Ireland (NI)
- For prohibited goods
- For restricted goods where the licence requirements are not waived under Northern Ireland Retail Movement Scheme (NIRMS), such as:
 - Kimberley diamonds
 - Specified types of fertilisers
 - Blue fin tuna/toothfish
 - Goods subject to CITES convention
 - Drug precursors
 - Firearms/ weapons / explosives / nuclear materials
 - Sanctions
 - Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH)
 - Forest Law Enforcement Governance and Trade Certificate (FLEGT)
 - Common Agricultural Policy (CAP) import licences only
 - Common Health Entry Document- Animals (CHED-A)
 - Ozone Depleting Substance Authorisation
 - Import Waste Permit
 - Detonation Resistance Test or HSE Certificate of Exemption

Note: The above is not an exhaustive list

Notices:

Information on Northern Ireland Retail Movement Scheme (NIRMS) may be found on Gov.UK [here](#)

Specific Fields in the Declaration/Instructions on Completion:

Documents Produced, Certificates and Authorisations, Additional References (DE 2/3):

For each license exempted under this scheme, the document code and waiver statement must be declared in DE 2/3 as detailed in the table below.

Document code	Status code	Licence reference	Reason
C085	XW	GBCHDyyyy.NIRMS Note yyyy. represents the year in which the movement took place, for example GBCHD2023. The '.' after the year is part of the licence completion requirements	Enter: 'NIRMS'
C673	XW	GBIUUNIRMS	Enter: 'NIRMS'

Document code	Status code	Licence reference	Reason
C678	XW	GBCHDyyyy.NIRMS Note yyyy. represents the year in which the movement took place, for example GBCHD2023. The '.' after the year is part of the licence completion requirements	Enter: 'NIRMS'
N002	XW	GBPHCyyyy.NIRMS Note yyyy. represents the year in which the movement took place, for example GBPHC2023. The '.' after the year is part of the licence completion requirements	Enter: 'NIRMS'
N851	XW	GBPHCyyyy.NIRMS Note yyyy. represents the year in which the movement took place, for example GBPHC2023. The '.' after the year is part of the licence completion requirements	Enter: 'NIRMS'
N853	XW	GBCHDyyyy.NIRMS Note yyyy. represents the year in which the movement took place, for example GBCHD2023. The '.' after the year is part of the licence completion requirements	Enter: 'NIRMS'

The following Document Code must also be provided in all instances:

Document Code	Document Identifier: Country Code	Document Identifier: Authorisation Type Code	Document Identifier: Authorisation Number
1RMS	Enter: XI	Enter: NIRM	Enter: the authorisation reference for the Northern Ireland Retail Movement Scheme (NIRMS)

Additional Information (DE 2/2):

Please refer to [Appendix 4: DE 2/2 Additional Information Statement Codes](#) for the relevant codes and details to be declared (for example, GEN45, unique reference number allocated to the consignment).

This includes the codes for all Additional Information (AI) statements required in order to declare the goods for the customs procedure concerned. Where both Union and National AI statements are being declared, enter any Union AI statements first. Union AI statements will begin with a number.

The following AI statement is required in DE 2/2 in all instances:

Coverage	AI statement code	Details to be declared
GB movements into NI (where goods have UK Domestic goods status) – Excluding movements to NI from UK Special Fiscal Territories.	NIDOM	-

Importer Identification Number (DE 3/16):

Enter the EORI number of the Northern Ireland Retail Movement Scheme (NIRMS) authorised trader.

Holder of the Authorisation Identification Number (DE 3/39):

The following Authorisation Type Code must be provided in all instances:

Authorisation Type	Authorisation Type Code	Identifier
Northern Ireland Retail Movement Scheme (NIRMS)	Enter: NIRM	Enter: the EORI number of the NIRMS authorisation holder.

Security Required:

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VAT:

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Excise:

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Post Clearance Action:

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Notes:

Additional Procedure Code (APC) 1RM can only be used with Procedure Codes (DE 1/10): 4000

Additional Documents Needed:

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