



NCTS5 – FINAL Frequently Asked Questions

Audience

This document has been produced to support Traders, Agents, Express Operators, Fast Parcel Operators, Hauliers, Software Developers, and any other entities that play a role in the movement of goods, under Common Transit Convention procedures.

Timing

NCTS5 went live under Transitional Rules in Northern Ireland on 28 June 2024 and in Great Britain on 01 July 2024. There was a further release of Final State Rules on 21 January 2025. These releases introduced new functionality across the three different dates.

The answers within this document address questions around new functionality introduced by NCTS5, as well as other frequently asked s relating to NCTS and the Common Transit Convention (CTC).

Updates

This document was firstly issued on 26 April 2024 following the first NCTS5 webinar and has been updated further with the removal of some questions relating to Transitional state and the addition of further frequently asked questions raised in webinars.

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Final State Go Live functionality.

Previous Document/Type N830

In some CTC countries the Previous Document/Type N830 is being declared incorrectly at Consignment Item level. The N830 code should only be used at the House Consignment level within the Previous Documents/Type data element.

Entering N830 incorrectly at Consignment Item level in another country causes an error message, and rejection of the messages sent to NCTS in the UK, preventing closure of the movements at Office of Destination.

Additionally, this causes issues with the IE050 (Anticipated transit Record) and/or IE115 (Anticipated Transit Record Response) messages at Office of Transit.

Due to the messages being rejected by NCTS UK, the Movement Reference Number (MRN) cannot be validated in the Goods Movement Reference (GMR).

If you are attempting to validate a transit MRN in GVMS and encountering issues, you may need to use the 'SAD' option in the GMR, however please note that this will place an automatic hold on those goods, to allow Border Force to validate the goods at Office of Transit and/or Office of Destination.

Using Pre-lodgement correctly

There is a new way to pre-lodge, which was introduced as part of NCTS 5 final state.

*This is not the only way to pre-lodge; the 'old way' of submitting your declaration before you arrive at the Office of Departure for release of the movement, is **still valid**.*

This new type of pre-lodgement works by: -

- *The declarant sending the IE015 **Type D** (pre-lodged) declaration which is able to accept any IE013 declaration amendments.*
- *The declarant then finalises the IE015 by sending an IE170 (Presentation of Goods notification).*
- *The driver can then attend the Office of Departure to provide the LRN to customs who will release the movement as normal.*

Note: This is an additional method for pre-lodgement, and has not replaced the previous approach - both are outlined in the Transit Manual Supplement, and both are valid.

To clarify:

*Selecting Pre-Lodgement (**additional declaration Type D**) as the method for making these declarations, is incorrect, if you do not intend to subsequently send an IE170.*

In your declaration software or the Gov.UK web portal, you can submit the IE170 message to finalise the movement and enable Border Force to release it.

*If you would prefer to submit your declarations and **only** progress them when you reach the Office of Departure (within 30 days of the submission), without needing to send an IE170*

and without capacity to amend the declaration, you should not select to submit a pre lodged declaration (**additional declaration Type D**) and instead should just submit a standard IE015.

TAD printing issues when using Supporting Document at Consignment level

Some Border Force offices are having difficulty printing the TAD (when requested) at Office of Departure when a driver attends to have their 'normal' movement released.

This is occurring when the Supporting Document data group is supplied at Consignment level.

The movement will still be released as normal, and the MRN can be provided to the driver by Border Force who will need to make note of it on paper, phone or tablet.

What you can do to resolve the problem

You can use the Supporting Document data group, with document type NZZZ, and the export MRN, at the **House Consignment** level. This is acceptable, and does not result in the error preventing the TAD being printed by Border Force.

Multiple House Consignments

Is there now a restriction on the number of goods items in a declaration?

With the introduction of Multiple House Consignments, there is now 1999 consignments at House level, each with 999-line items (therefore up to 1999 consignors or consignees).

The maximum overall number of line items you can have in any declaration is 1999.

In an example of 1 consignor sending 6000 packages to 6000 consignees - these packages can contain more than 1 item/HS code. Does this require multiple transits to be declared?

The declaration is limited to 999 goods items; package counts can be declared individually for each goods item and are not limited in this way. For example, goods item 1 may be 1000kg of apples; this could be divided into 6000 'packages' and this would all be captured under information declared for Goods Item 1.

If the movement is from 1 consignor to 1 consignee, only a single house consignment may be used, and 999 goods items in total declared within that house consignment. Any items to be declared exceeding this limit would need to be attributed to a second transit declaration. Where multiple consignors and consignees are involved and multiple house consignments will be used, the 1999 goods items total limit applies.

There is only capacity for 1999 house consignments, and 1999 goods items total divided across all house consignments - so in the example given, 1999 goods items could be declared to 1999 consignees (one for each house consignment) before a new transit declaration would need to be started for further goods items to be declared.

When reporting a non-conformity as part of the IE044 message e.g., reporting a new item, how should the reporting of a house consignment be handled? Should the new item be assigned to a new house consignment, part of an existing one or not associated to any house consignment?

If items are identified at destination which were not declared in the original IE015 (transit declaration); these should be added to the most appropriate house consignment (if there is sufficient information about the new item to attribute it to a house consignment).

If there is insufficient information to attribute the additional items to a specific house consignment, they may either be attributed to an existing house consignment or given their own house consignment at the discretion of the trader and their software system - regardless of their position in the IE044 they will be considered in the same way and will need to be properly moved into the next customs procedure.

We move groupage shipments using a single consignor/consignee - Depot to Depot. I assume that we can add our export declarations regardless of the consignor/consignee as the details of weight, packages, HS codes, Export MRN and DUCR are then included at item level. Can you confirm that we are going to be using an acceptable method for groupage shipments.

If each element of the journey can be detailed by documents attributable to the goods (i.e. if there are documents clearly showing where the items originated from and indicating that they've moved from the supplier to consignor's premises on the transit dec) then this is acceptable.

Are EORI's for multiple consignors/consignees a mandatory field?

Yes.

How do we enter an EORI for multiple consignors/consignees?

You should enter the EORI in the relevant field for the consignor/consignee – please refer to the data comparison table for more information.



Data%20Comparison
%20Table%2001.11.2

As a groupage forwarder, if we declare ourselves as the consignor and our EU partner as the consignee at header, are we then able to use the individual UK exporters and EU importers as the consignee and consignor at the house consignment level as well.

This is how we would expect a groupage movement to be reflected with the consignors and consignees shown at house consignment level.

Will there be the option to create groupage T1s with different exporter but same importer, as we could with NCTS 4?

Multiple House Consignment functionality would support this type of scenario. Please refer to the [communications](#) issued in January 2025.

How does the multiple house consignments work with the simplified procedure? The transit authorisation states that the goods must be unloaded at the authorised location. If you're making 1 declaration for multiple authorised locations - how does that work?

Regardless of whether using the normal or simplified procedure, a Transit declaration can only be started and ended at a single location. If a consignor wishes goods to be delivered directly to different consignees, then separate transit declarations must be completed.

If a shipment has multiple shipment but all for the same consignee can the shipment be listed as one line per shipment on same house consignment or should there be a separate consignment per shipment?

In this scenario you would usually create different house consignments between consignor and consignee. Please refer to the communications recently issued for more information.

For groupage transits the Consignor/Consignee details will now go in at House Level. Where do we now add the UK Consolidators details and the Authorised Consignor details at destination? Does this go in at Consignment Level?

From this description we are assuming that the person asking this is the Declarant. If the person referred to as the Consolidator is the Consignor, then their details would go in Data Element 13/07. However, if there is more than one Consignor/Consignee this will go in at multiple house consignment level.

As the consignor, we send the freight to one of our other Depots (consignee), will we need to add a new consignment for each HAWB we add, or can we add each House Air Waybill as an item under 1 consignment?

If you are referring to adding an Air Waybill (N740) as a Transport Document in Data Element 12 05, it should be possible to include this under a single House Consignment, provided there is only one consignor and one consignee declared.

However, it is important to note that there is a limit of 99 transport documents that can be added to a single House Consignment.

Can you confirm that multiple house bills with same consignor/consignee won't cause rejection? (we have numerous shipments with more than 999 items).

No, this should not cause any issues. You do not have to use Multiple House Consignment if you are just moving from one Consignor to one Consignee.

We have to enter the total number of packages on header level and then break it down at item level. However, the transit doesn't show the header level number of packages and is causing us issues at some offices of destination. Will this display after the transition period?

If you are referring to the Transit Accompanying Document (TAD) showing the package numbers, these should already be showing on it, near the top right corner. This consolidates the totals from the Consignor item level.

E-MRN's

Does a driver no longer need to carry a paper TAD from 21 January 2025?

The requirement to carry a paper TAD was removed from 21 January 2025.

However, the requirement to carry the paper TAD is only removed if the MRN can be presented to any involved customs authorities and offices, via electronic means.

If the customs office of departure, transit, or destination requires the paper TAD because provision of the MRN via electronic means (via a system, or presentation on a digital device) is not yet supported, the TAD or MRN should be manually presented - at least for provision at that office.

In the UK, we will be using our GVMS to capture Transit MRNs digitally at customs offices where GVMS is employed.

However, there may be a requirement to carry a TAD if electronic presentation of the MRN is not supported at the office of Transit, or the office of Destination. The TAD can still be printed (if specifically requested) at any UK office of departure to facilitate all border crossings throughout the journey.

If moving goods from an Authorised Consignor location, the TAD will need to be printed if it is to be required at any office of Transit or office of Destination.

To perform transit movements without carrying paper TADs, there must be prior knowledge of the route to be taken, and the facilities for electronic presentation of the MRNs at the involved offices of transit and destination.

If a paper TAD is produced for a movement, this does not prevent border crossings being processed electronically. It merely provides a hard copy of the barcode and MRN which can be input into electronic systems throughout the journey.

How does the electronic MRN work? Will the vehicle still have to present to an IBF? If so, what happens? Is the T-form updated electronically? How do drivers know they can continue the journey?

A paper TAD or record of the MRN may need to be passed to a driver but the MRN can be presented electronically. If you already need to present to an IBF, then you will continue to do so as you do now.

For 'normal' outbound (export) movements it will form part of the Office of Departure processes. As a result, the transit movement would be started at the IBF or Customs office at the port (after the declaration submitted) and the MRN (or paper TAD if requested) would be passed to the driver once the goods are released for Transit. You are advised to check the local procedure for each National Administration to determine what process is in place for presentation of the MRN. For example: for short straits movements the French Authorities use an equivalent to GVMS (SI Brexit) for pre-lodged declarations and currently the paper TAD is scanned.

For inbound (import) movements you will need to present a TAD either electronically at the port of exit e.g., entering all MRN's into GVMS or by paper for Office of Transit movements to be completed in GB or NI at non-GVMS locations. Finally, the TAD must be presented at any Office of Destination at the IBF or port to enable the transit movement to be discharged.

Note: the processes above could be alternatively carried out at a Border Location or (in the case of departure and destination) the Authorised Consignor's/Consignee's premises.

How will we know if countries/borders will be able to close a TAD electronically or not? Will they be published on gov.uk?

Please find attached below a spreadsheet which outlines the requirements for National Administrations where the information is currently known.



eMRN directory

It is strongly advised that the trader at departure, or the business in charge of the movement, checks with all countries being transited and arrived, to ensure their requirements for MRN presentation are known.

Who will have access to the electronic MRN? Will we need to send this to our hauliers or will Motis, Sevington, other customs give this to the driver?

If the Authorised Consignor has the infrastructure to produce the TAD in an electronic format (with the MRN and linear barcode) then they would pass this to the driver as detailed above. Please note: a paper copy of the TAD may need to be presented during your journey so you may be presented with a physical TAD too, although you may not always need to present this. Electronic versions may be sufficient for the entire movement.

If a driver forgets to go to an IBF to collect the TAD electronically, or paper, and manages to get overseas, can the TAD be released electronically?

No, a Transit movement cannot be released retrospectively. The requirement to no longer carry a paper TAD (when there is capacity at all offices involved to submit the declaration electronically) does not remove the requirement to have correctly declared the transit movement and have this released by the Office of Departure or Supervising Office (for Authorised Consignor simplified departures).

If the goods are moved without a proper NCTS declaration having been made and released to transit first, the goods will not be travelling under a valid transit procedure and may be stopped for customs intervention.

How can we ensure that there are no MRNs missed out when submitted via a phone or tablet? Drivers can lose paper documents, so MRNs can also be missed if sent electronically. Would the driver be stopped at the border?

There will be circumstances where it will be possible to present the Transit MRN electronically across National Administrations (such as at a GVMS location). However, there may also be a requirement to carry a paper Transit Accompanying Document (TAD) or manual record of the MRN/ barcode, as not all border locations will have the infrastructure to deal with customs procedures electronically. If there is a preference to carry a paper copy, then this can be done but note that electronic presentation can speed up the transit process at some locations.

To ensure appropriate checks can be completed by customs authorities, it is the responsibility of the Agents/Traders/3rd parties etc to ensure that declarations are completed correctly. They should also ensure a clear line of sight between themselves and hauliers/drivers. Part of this responsibility is to ensure a TAD (or any other relevant customs paperwork such as licences etc) travels with the goods and is presented as required, whether that is in the electronic or physical format.

Businesses are advised to ensure their internal processes uphold these responsibilities, as this will reduce the likelihood of any unnecessary hold ups at the border.

If you are an Authorised Consignor, do you still need to carry a paper TAD for GB Transit?

From 21 January 2025 where transit movements start at a trader's premises, the form in which the MRN (and linear barcode) is communicated to the driver should be determined by the Authorised Consignor. They could choose to do this: -

- Electronically e.g., through their software, if it caters for this.*
- Using an app*
- Through an email/SMS exchange with the driver (if the driver has a smart phone or tablet).*

Alternatively, they could choose to continue to print off the paper TAD and hand this over to the driver.

The most important point for Authorised Consignors to consider is how the customs authorities in other NAs will want the MRN presented to them, before deciding how best to communicate the MRN and linear barcode to the driver.

*For **inbound movements**, the Authorised Consignee should determine how the MRN should be presented to them, and they should make sure that this is communicated to the driver ahead of time. Authorised Consignees could accept the MRN electronically e.g., through email/SMS exchange or by giving the driver access to an app, or by continuing to accept a paper TAD.*

If the transit was added to a GMR, does it mean the transit would be automatically written off after the GMR has arrived (if there was no control required on GVMS)? Or is the driver still required to attend IBF anyway to discharge the TAD?

Even if electronic presentation is available, the driver will still need to attend an IBF, Border Location or Authorised Consignee premises to discharge the MRN.

Will HMRC communicate the position on electronic processing at Border Locations?

Yes, a public notice was issued on 20/01/25 and can be found here - [Notices under The Customs Transit Procedures \(EU Exit\) Regulations 2018 - GOV.UK](#)

When is the date that all offices must accept digital copies of Transits?

There is no date currently proposed for a complete removal of paper TADs.

Will there be an option to issue electronic documents only and not paper ones, for example on multimodal transport such as LOLO/Train/truck?

This may be possible, but it depends upon the infrastructure in place at the different Offices of Departure, Transit and Destination.

Are traders allowed to continue using paper TADs post January 2025 if, for whatever reason, they can't use or don't want to use E-MRNs?

Yes - all NA's must continue to accept paper TADs in the event an eMRN is not presented.

If every commodity code is mandatory on the TAD, will we be required to print every page of the TAD? We potentially could have up to 999 pages for 1 TAD. This seems unnecessary to print 999 pages for 1 TAD if the courier does not have access to E-MRN?

One of the easements introduced with Final State is the cessation of the requirement to carry a Transit Accompanying Document (TAD) and List of Items (LoI) if appropriate, with the goods.

Previously the Common Transit Convention (CTC) was clear that a TAD and LoI (if appropriate) were required to travel with the goods and were to be presented when required at any Transit offices on route.

From 21 January 2025, it is no longer a requirement to carry a paper TAD or LoI provided that the Movement Reference Number (MRN) can be presented, when required, to Transit offices enroute.

Electronic MRN's on arrival - the driver could possibly have multiple declarations for different drops and hand over the incorrect MRN and this is incorrectly arrived at the wrong office of destination. How is this going to be controlled?

In cases where electronic processing is possible, individual National Administrations have the flexibility to govern how this will work and may introduce safeguards to prevent the issues raised from happening.

For example: in the case of inbound movements into GB and NI, the Goods Vehicle Movement Service will be used for most imports in the UK. Therefore, Goods Movement Reference (GMR) will be used as an electronic envelope, much like it is now to allow transits to be processed electronically either at office of transit or destination. The GMR will therefore be the overarching reference number for presentation, from which transits can be extracted, arrived, and discharged at office of destination.

Non-GVMS locations will either be able to accept a paper TAD or a barcode from which the MRN can be scanned.

However, despite any safeguards introduced, no contracting parties will be able to guarantee errors will never occur. Please note that businesses have a responsibility to ensure there is a clear line of sight for their logistical processes and that any presentation of licences or paperwork takes place via the appropriate means (may be electronic) and can be attributed to the goods being moved. Drivers need to know what information they need to present and how to report any issues, whether that is to the originating business or another party such as an agent. Note that it is still possible to print and carry a paper TAD if the business prefers to do so to help maintain their own records.

Not all declarants work 24/7, so may be out of office when drivers present goods to Border Force. The declarant wouldn't then be able to immediately advise them of the MRN. Would in this case Border Force print the T1?

Border Force will be able to print the TAD for the person in control of the goods, upon request, but this should not be seen as a 1st choice.

For simplified movements that are being started at a Customs office, the declarant should already be in possession of the MRN as it would be available following the IE028 and they could supply that to the driver, along with the LRN, before they attend the Customs office.

For standard movements this would not be available until Border Force release the goods to transit.

Simplified departures will always have an MRN via the IE028 and IE029 prior to leaving the AC's premises and for normal (standard) procedure the MRN is received from BF once the movement is processed on NCTS after receipt of the LRN.

How would an XI MRN to the mainland be affected by this?

In the same way as previously discussed – all National Administrations can offer electronic processing.

How can an Authorised Consignee decide if the consignment is destined for him if just an MRN is transmitted to him and not a TAD?

In the absence of a TAD the driver can present either an MRN or a linear barcode to enable Office of Destination obligations to be completed by the Authorised Consignee in NCTS where they will have access to the details of the movement.

Amendments

At what stage can you amend a transit declaration? For example, if the port changes for the delivery. If the declaration is in its completed format, can it be amended afterwards- rather than draft format?

Also, with regards to Incorrect Office of transit or Destination offices being declared in error, if the T1 is released, can the "Correct" office of destination accept these T1's? and will the Transit office still be "intended office of transit".

If you submit a pre-lodged declaration (up to 30 days in advance of the movement) using the additional declaration Type D, you will be able to amend the declaration prior to it being finalised by the sending of the IE170. Once the declaration has been finalised, accepted and the MRN allocated, it cannot be amended.

If a transit journey is re-routed once underway and a movement goes through a different Office of Transit, or arrives at a different Office of Destination than planned, NCTS5 will continue to allow the new office to call the declaration data from the Office of Departure and allow the journey to continue/close.

If we submit an amendment, will we receive an updated TAD showing these amendments?

Either a new TAD to reflect the amended state should be sent to the driver (for movements started at an Authorised Consignor's premises) or the driver can request a paper copy of the TAD from Border Force at Office of Departure (note this would need to be requested and is not routinely provided)

For goods collecting from the UK, if the vehicle plates change before departure from the UK, would a new TAD be required?

If the declaration is pre-lodged but not submitted, yes. If not, you should declare the incident via the new Office of Incident function (please see next section for s relating to Office of Incident).

Is it possible to amend the Consignee, the pieces/packages and/or the weight once the movement has been released? And should any amendments be written on the TAD?

Any amendments in NCTS5 are changes made to the IE015 (declaration data) prior to the IE029 (Release of Goods for Transit) message. Amendments must be made, and accepted, prior to the IE029 message, and will then be reflected on the TAD when (or if) it is printed.

Modification of the consignee, pieces/packages, weight after release is not possible, and if differences are identified between the declared and the actual goods, these must be reported as discrepancies from the declaration during the IE044 unloading remarks process at an Authorised Consignee destination (in the simplified arrival process) or reported to customs at the Office of Destination (in the normal arrival process).

Changes to the TAD enroute do not change the actual declaration in NCTS; and it is the NCTS declaration information which is expected to be correct. An investigation will be made if the actual goods carried differ.

Pre-Lodgement and Arrivals

What is the difference between A – standard, and D – pre-lodged declarations?

A pre-lodged declaration (type D) can be made 30 days in advance of the movement and can be amended (using the IE013) up until the point the MRN is generated, and the goods are released for transit. This declaration is then finalised by sending the IE170 (Notification of Presentation of Goods)

A standard declaration (A) is a declaration made for an imminent movement that cannot be amended, but which can be submitted up to 30 days in advance of the movement and then released into transit at the appropriate time.

Who "arrives" a pre-lodged declaration? Is it the customs broker, or customs themselves on arrival/presentation of the goods?

The user of NCTS (which could be a broker) would generate the IE170 (Notification of Presentation of Goods) in advance of the goods being released from Office of Departure (either at an Authorised Consignor's premises or by Border Force at an Inland Border Facility or Border Location).

Is the IE170 message sent by the declarant?

Yes, the IE170 is sent to release the transit and start the automatic release timer.

Can you confirm when pre-lodgement/arrived is required? And if it is pre-lodgement, is the declarant required to send an arrival message prior to release?

Pre-lodgement is not a requirement and is up to you, as a declarant, whether it will benefit you and whether you should use it or not. When using the pre-lodgement declaration (type

D) a new message (IE170) will need to be sent by the declarant to confirm/finalise the pre-lodged declaration.

If we create a "non-arrived" NCTS declaration in future, we will need to manually arrive it (by sending additional message) and the Office of Departure will not do this. How does that cut down administrative burden?

Currently if you need to make a change to a transit declaration you would need to cancel it and start again. Therefore, the ability to amend up until the point the IE170 is issued, can reduce the administrative burden if that works for your business. However, this may not suit everyone, and you can continue to use the normal declaration (type A) if that works better for you.

Will the old-fashioned method for pre-lodgements still work after NCTS5 Final State?

Yes - this functionality is still available.

Can you only amend T1's in Pre-Lodgement state? If you forget to "Arrive" will the T1 not get automatically released?

No. The declaration will remain available for amendment, where the Type D declaration is used, for a period of 30 days after which you will receive an IE056 rejection message.

We have been advised by our service provider that T1s on NCST5 are now submitted as post-lodged, which generates an MRN shortly after. Please could you confirm if the haulier company would still need to report at the relevant outbound office for goods inspection or can the haulier proceed to depart the UK.

The process for releasing goods into Transit has not changed. Office of Departure processes must always be completed, either at an Inland Border Facility a Border Location or at an Authorised Consignor's premises before the goods leave GB or NI.

Authorisation Reference Numbers (ARN's)

Are ARN's only for simplified declarations?

Yes, they are issued by HMRC and used to confirm you have an authorisation to use simplified Transit procedures if you are an Authorised Consignor or Consignee.

Can you give an example of Authorisation Reference Numbers please?

Authorisation Reference Numbers are 15 digits in length. The first 5 digits typically start GBACR for Consignors or GBACE for Consignees, followed by 10 alpha numeric characters - all letters are in upper case. For Northern Ireland authorisations the GB is substituted with XI, so as an example "XIACE" followed by 10 characters.

Are any actions required in Modernising Authorisations portal - or is this just a case of checking your ARN is accurate and case-correct?

No further actions are required for Modernising Authorisations - you should just ensure your ARN is correct, as per the letter provided to you, and ensure that this is entered in a case sensitive format (for alpha letters all "UPPER CASE")

What was the need for the change to case-sensitive ARNs?

We have changed the back-end system used to validate the reference numbers and this system is more stringent to ensure accuracy and security of the reference numbers.

Office of Incident

Are you able to amend a transit after the goods have been released for transit (i.e., after a vehicle has broken down or otherwise needed to change during the journey).

You must now report the types of incidents previously written on the TAD (such as a change of vehicle or trailer or change to a journey) to an Office of Incident, which is a new electronic function reported via the NCTS5 system in real time. This can help prevent delays at Office of Destination where incidents are currently resolved. Please refer to the [Transit Manual](#) for details of what constitutes an incident.

In the UK all Border Force Offices of Departure, Transit and Destination will be able to carry out these functions.

If information is added to the Office of Incident and shipment was delayed, does this allow more time for the transit to be closed?

The timer for completion of the journey is not changed if an incident is reported enroute.

It's worth noting that when an incident is reported, if the movement is allowed to proceed the information of the incident is sent to the Offices of Departure and Destination who would be involved in the enquiry if the movement did arrive after its declared/expected date, making it easier to justify the delay.

With Office of Incident, you mention presenting the TAD to Border Force - is this the electronic version or printed copy?

If the driver is carrying a paper TAD that would be presented; however, if they have an MRN or Barcode, they simply need to present the MRN for the movement, to the customs official.

How will the Office of Incident save time? It sounds like it will add to it.

The Office of Incident role has been introduced by the Commission and it will enable earlier indication of an issue for the Office of Destination which should, in turn, reduce any dwell time at the Office of Destination.

We may have drivers who don't follow the process and report at Office of Destination like they do now. I'm assuming we won't be penalised if we continue to report at Office of Destination.

If the driver does not report an incident at the appropriate point, then it is likely that there will be delays at Office of Destination whilst outstanding enquiries are resolved. This can be avoided when reported at an Office of Incident, as key details of the incident will have been communicated to both Offices of Departure and Destination who would be involved in any enquiry.

Please note though, that businesses using transit procedures have a responsibility to implement logistical processes and maintain a clear line of sight with drivers to ensure any issues encountered on a journey are reported and handled as appropriate.

Is it compulsory to go to an Office of Incident? You've phrased it as 'available', but does this mean it's now mandatory to do so?

If an incident occurs then the driver should attend an Office of Incident in real-time, as near as possible to their location. However, in extreme circumstances where a driver does not do this, they will not be turned back when they reach Destination.

Will port providers give access to vehicles that haven't imported/exported through their ports for traders to attend Office of Incident if required?

Not all Offices of Departure, Transit and Destination will offer Office of Incident functions. Please refer to the Customs Office List (COL) on the [Europa Website](#) for details of which locations will offer it.

Is prior notification to Office of Incident required, prior to presenting?

We have not been made aware by any other National Administration that they require advanced notification of presentation, and this is not something we require for UK Offices of Incident.

If a T1 is closed by Office of Incident, then who will issue a new T1 to the destination?

If the customs office decides that the goods cannot continue that transit movement, then the Holder of the Procedure or Trader at departure, who owns/is responsible for the goods, will need to put them into another relevant procedure.

Commodity Codes

You have told us it is mandatory to provide commodity codes for all NCTS5 T1s from 21 January 2025. What would we do if we are creating SDP entries which do not require commodity codes? Also, if we receive another agents EAD and there are multiple tariffs, we only need to state one commodity code. Is this still the procedure or will we need to state all commodity codes?

The use of a 6-digit commodity code is now mandatory in NCTS in all CTC contracting parties since 21 January 2025. There are no permissible exceptions to this.

HMRC is keen to understand what difficulties this might cause to Traders, especially in relation to the interactions with other customs processes following the end of a transit movement. If you would like to discuss this in more detail, please contact HMRC Transit Policy by email at transitpolicymailbox@hmrc.gov.uk

Are 6-digits of the commodity code all we can enter or are 8-digits still functional? Our EADs only contain 8-digits so when we copy these over to NCTS we need to ensure whether the full commodity code will be stated so we won't get rejections.

For GB declarations you can only provide the 6-digit Harmonized System (HS) code.

For Northern Ireland (XI) declarations you must provide the 6-digit HS code, and optionally you can also provide the 2-digit Combined Nomenclature (CN) code. This is because XI is an EU member state and will validate the CN code against the EU TARIC database.

If more than 6 digits is transmitted would this cause an issue?

A GB declaration would be rejected by the NCTS5 system (NI is different as per the previous answer). However, we are aware that most (if not all) Software Developers have built their software to ensure only the first 6 digits are transmitted to NCTS5. Please refer to your software developer to confirm what provision they have made for this in their software package.

Will the new commodity codes be completely different to the existing ones used?

Commodity Codes exist as they currently do and will not change because of NCTS5 being introduced.

If a single consignment has multiple commodity codes, do they all have to be input, or just one with the highest value, for example?

It is a mandatory requirement to enter all commodity codes into a declaration, without exception.

Will stores and provisions (9930 series) and personal effects (9905 series) be accepted in NCTS5?

We expect all commodity codes to work in NCTS5.

If dealing with personal and household goods (e.g., moving house to house) can we declare as one “used household codes” or do we need separate HS codes?

If a person is moving their personal or household goods to a permanent place of residence in the UK, there is a relief you can use which is subject to an authorisation. You can apply to use Transfer of Residence (ToR) authorisation, and if successful, you can use the HS code 990500 for these goods.

If you are not authorised to use to use ToR, all items would have to be classified separately.

<https://www.gov.uk/guidance/application-for-transfer-of-residence-relief-tor1>

For T1 movements for groupage consignments we have multiple Consignees and Consignors but also multiple commodities in the container. Currently each line on the TAD is a different Consignee but no commodity code is completed. Would we now need to submit each commodity individually?

As per the previous response, all commodity codes must be entered in transit declarations without exception.

How are we to handle a groupage trailer with multiple HS codes travelling on unique EADs, covered by a T1 to an inland overseas depot for clearance on arrival? Would we be expected to create a separate line on the T1 for each invoice (on which there are multiple HS codes), or a line for each HS code?

Commodity codes are now mandatory for every item on a transit declaration. We would expect every unique HS Code to be reflected by a declared Item in the IE015 / Transit Declaration (T1).

In regard to HS codes on T1s, does that mean that generic T1 will not be accepted? As we do get over 99 lines per shipment

As per the previous answers, a relevant commodity code is required for every goods item on the IE015 declaration, regardless of how many line items are used. Each different commodity must be declared as its own line item with its corresponding commodity code. This applies whether you are using 1 or multiple House Consignments.

What can we do if we don't know the commodity code for the goods or need further advice?

If you are moving goods on behalf of the exporter, and are responsible for providing the transit declaration, you should ask your customer to provide the relevant commodity codes. Alternatively, you would refer to the [Trade Tariff on Gov.UK](#). If you are unable to identify the correct code, you can contact the Tariff Classifications Team for advice at: - tariffclassification@hmrc.gov.uk.

Who would be responsible for the quality of the commodity code given the difference in different international interpretations?

The onus is upon the transit declarant to ensure the commodity code is correct.

Does the HS commodity code need to match the relevant customs declaration exactly?

Yes, the commodity code on the transit declaration must match the commodity code entered in the customs declaration.

SWD and Technical

Is there a copy and paste function for the HS code element or is it to be entered 1 by 1.

It needs to be entered each time for the web portal – for third party software, please refer to your software developer to establish if they have developed functionality to facilitate this.

Will the Web Portal have the same functionality as you would have when using 3rd party software.

Yes, with one exception. Multiple House Consignments are not available in the web portal.

Could you please advise whether it will be possible to test different test scenarios (for example, with our own data) for NCTS5, other than what is presented within the Test Pack?

The test environment cannot use live data as it is not connected to any other system, to validate that information. Validation is required to ensure the correct message response is received. We can only simulate how it will work, using dummy data to return the expected response from the system.

***Note:** we should have covered all potential scenarios you may encounter within the test environment. If, as a Software Developer, you are aware of scenarios that are not sufficiently covered in test, then please contact your readiness liaison in HMRC.*

We have already been in touch with our software provider, they advise there is no training environment where we can acclimatise to NCTS P5 behaviour, just the ability to review the 'look and feel'. There is no guidance (transit manual supplement) available before go-live so how can we properly prepare, where can we obtain the necessary guidance to ensure our declarants are comfortable and conversant with NCTS 5, thereby avoiding the inevitable supply chain breakdown?

HMRC have provided test environments either via third party suppliers or the free to use web portal. Testing is carried out as per our answer above, using dummy data. Our test environments provide accurate simulations of how the NCTS5 service will work in live and provide the best alternative to a live system.

With regards to the publication of guidance, it is Government policy not to issue live guidance unless the services they relate to are deployed. However, HMRC have provided commercial software providers with completion guidance to help inform their supporting products and have extended this to any users who may wish to see it.

All updates to the functionality available in NCTS5 are available in our [Transit Newsletter page on gov.uk](#).

Is there an excel upload option for the web version?

No, all entries must be manually keyed in when using the Web Portal.

If your business needs to enter significant amounts of data, you may wish to consider obtaining commercial/3rd party software, which has the functionality to meet your requirements.

An Agent currently completes our exports and T1s for us. Would we be able to do it ourselves if we obtain customs software and save the Agent cost?

It is possible for you to obtain commercial software and complete your own declarations. However, HMRC cannot comment on whether purchasing software would prove to be more cost effective for your business. This can only be determined by individual businesses themselves.

Does NCTS5 feed data into EU's ICS2 (Import Customs System)?

There is currently no link between NCTS5 and ICS2.

We have Authorised Consignee status and currently use 3rd party software to complete, however it's not often we complete TADs, so we are thinking about switching to the free web version. Can you use the web version for simplified and normal procedures?

Yes, the Web Portal can be used for simplified procedures if the user has the relevant authorisation.

We are aware of the additional requirement of the Location Reference Number. We understand this will replace the Authorised Location Code. We have clients with multiple location codes, will these be replaced individually or will just the single Location Reference Number replace the multiple location codes.

In NCTS 4, the 'authorised location code' was a required data element for authorised consignors/consignees performing simplified movements (departures or arrivals). It identifies which location the movement is starting or ending at, and instructs the NCTS how long to wait to enable customs control or intervention before providing an automatic release, or automatic unloading permission message to the declarant/arriving party based on this and the held authorisation.

*In NCTS 5, there is a new '**Authorisation**' data group, containing a new reference number data element (Authorisation Reference Number) which is required to confirm the declarant holds a specific type of authorisation (including Authorised Consignor/Consignee). These new Authorisation Reference Numbers have been issued on letters to authorisation holders.*

*The Authorisation Reference Number does not, however, identify a specific location or instruct NCTS what automatic release timers to use. The code previously known as the 'authorised location code' in NCTS4 is now called 'Authorisation Number' in the **Location of***

Goods data group and Location Authorisation Number in our documentation. This Location Authorisation Number must be included to denote the location of the goods and verify the relevant authorised timers.

Can you confirm where we can find guidance on completion of phase 5 transit declarations and arrivals, please?

Please refer to the completion guidance below.



NCTS P5 IE015 field
by field completion g

Why can we not preview or print an entry from the web portal. We pre-lodged an entry but then couldn't double check it as there was no function to do this.

The web portal does not have a print function. There is a draft function which allows traders / agents to go in and review their submission. There is however a print function for the TAD.

The online Gov Gateway platform doesn't send notifications when a status changes on a declaration. It seems unreasonable for declarants to constantly check for these to then send the MRN. Is there a way to set up alerts / emails for this?

The service does not have a two-way messaging capability. There is an expectation on the traders and agents to actively review the status of their declaration. If you are a simplified trader, then it's important to understand the timelines for MRN provision and movement release. If you are a normal trader or making a normal declaration, then the MRN is communicated to the carrier at the port or the customs Office of Departure.

We can see under Final State Rules on NCTS5 this is now a mandatory field to be filled on the NCTS declaration but as we focus on Internal Movements we would not have the Transport Vehicle Details far in advance as of when we would normally raise the movement and request release – It is possible to add an option to add a Container Identifier as we would not be able to complete this field otherwise?

We cannot add or remove fields as the requirements of transit are dictated by the EU Commission. You do have the option, if it will help, of pre-lodging your declaration (up to 30 days in advance) and then adding the transport details when you have them, before fully submitting the declaration.

Will NCTS5 eventually communicate with EMCS4?

There are no current plans to integrate NCTS with EMCS.

What facilitations are there for FPO's with a large manifest of what could be 5000 items per manifest? We are currently entering via the web.

You can continue to enter your goods as you are now, via the web portal, or you have the option of contacting one of the Software Providers who have software products for NCTS. Their details are available on gov.uk.

For movements with departure Great Britain the messages IE006 Transit Arrived and IE018 Control Results, from all over the EU, are very often received "out of order". It means departure receives firstly IE018 and only then IE006 and therefore both messages are rejected causing lack of termination. Does NCTS5 in Great Britain face any technical issue with receipt of these messages?

HMRC are not aware of such issues occurring with NCTS5 in GB or XI. If you are encountering such issues, please report them to your SWD in the first instance (if using 3rd party software). If you experience issues with the web portal, then refer to the NCTS Helpdesk if you continue to experience them.

We have been advised by our software providers that there isn't a need to have a package count button on our NCTS5 just the totals from the item tab - is this correct?

As long as the TAD printout total matches the package count, that should be correct. If the software is designed in line with the Technical Interface Specification, we would not anticipate any issues.

Is P5 Data element reference based on the UCC Annex B?

Yes, it is. Please refer to <https://eucdm.softdev.eu.com/EUCDM/Annex-B/h31.htm>

Why does NCTS not have a validation check, and therefore reject a transit which is sent with a duplicate UCR?

If you are referring to the Unique Consignment Reference (UCR) in terms of export declarations, then this is likely to be because NCTS does not directly 'talk' to the CSPs or CDS to identify or acknowledge the UCR. It will only 'talk' to GVMS. NCTS will only check that the UCR is in the correct format; it does not validate whether it is a valid, unique or duplicate reference.

On NCTS4, there was always a time limit shown near the bottom of the T1 i.e. 3,4,5 days. However, on NCTS5 the time limit is not shown. Is this correct?

The time limit to the Office of Destination is displayed in Data Element 15/11. If this is not showing on your TADs, then please raise with your Software Developer. If a Software Developer is having difficulty seeing this information, then they should raise a ticket with Software Developer Support Team and then (if the need arises), the NCTS Helpdesk.

The new NCTS5 T-forms have a deadline of 2 weeks (previously 8 days) will this remain?

Yes, it will. In setting the time limit, the Office of Departure will consider the itinerary, any current transport or other legislation and, where appropriate, the details communicated by the Holder of the Procedure.

Normally, we would expect a maximum of 8 days for EU movements and a maximum of 4 days for UK movements. However, 14 days is allowable for movements to Turkey. Any exceptions affecting time limits will be updated in the [Transit newsletters on gov.uk](#).

For simplified departures, your maximum time limit will be dictated by what has been agreed upon via your authorisation annex.

Business Continuity and Cutover

How will the Business Continuity Process differ when Final State Rules come in play?

The way in which you make a Transit declaration when NCTS is unavailable in Great Britain (GB) and/or Northern Ireland (XI) has now changed.

Since 21 January 2025, the SAD/C88 is no longer used for Transit movements when the Business Continuity/Fallback procedure is invoked, and declarants need to use a paper TAD.

In instances where declarants do not have access to a TAD printed from their third-party software, they will be able to obtain an alternative blank copy of the new TAD from Section 7 of the [Transit Manual Supplement](#).

Other processes relating to Transit fallback remain unchanged and can be viewed in the [Transit Manual Supplement](#).

For up-to-date information relating to NCTS system availability in the UK, please refer to the [service availability](#) page.

Note: *The Goods Vehicle Movement Service (GVMS) will be updated later to refer to the changed Business Continuity/fallback process. Until then it will continue to refer to the SAD document for transit fallback.*

Will the blank TADs still need to be stamped and signed? We work out of most of the UK ports but are only based in Dover so could that mean shipments are delayed.

For the Business Continuity Procedure (BCP), the same principles apply as now. Fallback TAD's will need to either be stamped by Border Force or by an Authorised Consignor who is authorised to use fallback and has their own stamp. The only aspect of the BCP process that has changed is that the SAD/C88 will no longer be able to be used.

Should the new SAD replacement be completed in pen or can they be completed in word.

They can be completed in pen, but preferably they should be downloaded and updated by electronic means (e.g., using word or similar) before printing.

Is there a direct point of contact at HMRC for NCTS5 if needed (if, for example, goods are stuck).

Yes, if you have an issue with a movement being 'stuck' at the border, you will contact the NCTS Helpdesk as normal, for support.

Miscellaneous

The UK has left the EU. Does the Common Transit Convention still apply to UK including both GB, NI, and other special territory?

The UK acceded to the Common Transit Convention in its own right from 01 January 2021. It is subject to the requirements of the Convention for movements coming into or out of the UK under transit. It applies to both GB and NI.

Whilst Northern Ireland is part of the UK and member of the CTC, for Safety and Security purposes NI are part of the EU Safety and Security zone.

The UK are therefore replacing the two back-end core systems that already exist. One will handle GB movements and one NI.

We are an Authorised Consignor and therefore we can raise simplified T1's at our Basildon site. For normal T1 procedure do we still need to stop at IBF?

In terms of the Office of Departure (OoDep), Transit (OoT) and Destinations (OoDest) NCTS5 will not introduce significant changes for Authorised Consignors. So, if you aren't already authorised to carry out Office of Departure procedures as a consignor for your Transit movements (assume this is what you mean when you refer to a "normal T1 procedure") then yes, you would still need to report to an IBF, or to Border Force at any locations not covered by an IBF, to start OoDep processes.

Are there any notable changes to treatment of restricted goods under NCTS5?

There are no notable changes because of the implementation of NCTS5. Please continue to follow the step-by-step Gov.UK guidance for Importing or Exporting goods to and from the UK.

[Import goods into the UK: step by step - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/import-goods-into-the-uk-step-by-step)

[Export goods from the UK: step by step - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/export-goods-from-the-uk-step-by-step)

How can we get notifications if the TAD is not closed for some reason?

The process remains the same in NCTS5. If a TAD is not closed correctly, the relevant Customs Office will open an enquiry and contact the relevant party.

Will anything change for the transshipments requiring a T2?

Please continue to follow the transshipment guidance set out in the Transit Manual Supplement. [Transit Manual Supplement - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

Is there a wait time for the Unload Permission notification of the Transit Arrival?

If you're referring to the IE043 unloading permission message, then it is Authorisation dependent. It varies by Authorised Consignee location, and it is detailed within their authorisation.

One of our customers exports from the UK - we raise T1s from UK to Italy. They don't want to raise the T1 from the UK and instead wish only to raise the T1 from the port in Belgium to the Office of Destination in Italy - is this correct?

A transit declaration can be raised in the first customs territory outside of the UK providing there are facilities in place to support this, and it meets the rules/requirements of that administration. Goods moving from the UK (GB or XI) to Belgium must do so under an appropriate customs procedure, and the Transit declaration may be raised in Belgium if preferred. Any transit declarations starting in Belgium for goods imported from GB/XI will need to be facilitated within the National Administration (customs) of Belgium.

To close EAD's embedded within T1's, using GVMS, do we put Transit MRN or EAD MRN on the GMR?

For an inbound movement into GB or XI from EU or another National Administration, you should only enter the Transit MRN if moving goods under CTC. For more information, please refer to the following guidance. [Create a goods movement reference - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

The Office of Exit is also being introduced as part of NCTS5. Does that not apply to GB/XI?

Office of Exit is not applicable for GB and NI as we are not implementing the AES service.

For Channel Island transits coming into the UK, will we be able to use the normal transit procedure?

Yes.

If we are unable to accurately calculate the Guarantee value for the goods under Transit, is £10,000 still an acceptable figure to use?

No, this was changed before the introduction of NCTS5. The correct amount must be used in all instances.

NCTS5 does not make provision to regenerate a successfully sent message if that message has not been received. Aware this was a conscious decision to take but practically it does not make sense. How do we keep our system in synch if we fail to receive the message?

HMRC are exploring the possibility of the regeneration of messages - in the meantime please continue to follow the guidance referred to in our July 24 transit newsletter and contact either the Transit Supervising Office or Helpdesk.

Normally we would submit our unloading remarks to NCTS & email the Supervising Office further explaining any discrepancies. Following approval from them we would receive full goods release. Why is this not currently happening for transit discrepancies reported in NCTS? Instead, we are receiving a no release (4 - IE025) technical message but are being given a manual release via email. Then some investigation from the holder of the transit must occur at the Office of Departure for them to receive the IE045 'Write off' message. We should receive the full goods release before this, but we aren't in many cases.

This appears to be referring to partial release functionality IE025 which is not supported for NCTS5. The decision against the partial release in the IE025 was on the basis that it will cause delays and extra manual work – specifically burdensome to Border Force, for example, requiring manual identification from within NCTS screens (so potentially tens of thousands of items) around which goods could be released, and which cannot and would require resolution. We are aware that all ERMIS customer NAs have agreed with non-implementation.

So far in NCTS5 I've struggled to close transits at our approved consignee that have been diverted as the system errors state "not the intended office of destination". For example, a T2 raised in EU mainland with the Office of Destination Dublin. We tried to close the T2 in the UK and reissue (due to a trailer defect) however we could not close because of the original intended office of destination which was permitted in NCTS4. What should be the new process?

The discrepancy process is laid out in the European Commission Transit Manual (V.6.3.2 Control of the end of the procedure) and, in the case of transits ending in the UK, the Transit Manual Supplement (4.6 Formalities at Office of Destination). You should refer to Office of Incident in section 4.6 of the same manual.

Can you confirm that for final state the TAD and LOI will be one document that can also contain security information. Unlike NCTS 4 where there were separate documents for the TAD and TSAD.

NCTS5 does not introduce the combined Transit Security Accompanying Document (TSAD) so the relevant Safety & Security declaration will still be required, where necessary.

If we should delete an MRN for whatever reason, should we continue to email outbound movements email?

Yes - this has not changed as part of NCTS5.

Can some more detail be shared surrounding changes to address used for the 'Holder of the Transit Procedure'. We have an authorisation that is centrally managed, but with multiple loading locations in the UK and I am keen to understand how this will impact.

We issued communications surrounding Holder of the Transit procedure on 27/09/24. These communications confirmed that for NCTS5 the default address where any transit-related post is sent, will always be the address associated with the EORI. This is a change from previous versions of NCTS and has been introduced in line with EU commission requirements.

We appreciate that sometimes organisations have different departments and/or addresses where transit postal items are handled, and that this change may introduce some logistical challenges. For that reason, we recommend you adjust your internal processes to ensure post is forwarded to the correct department within your organisation. Please be aware that you can also enter contact person/e-mail address information in the "Holder of the Procedure" section of the IE015 transit declaration. Where this is completed, any enquiries sent by post will also be sent electronically to that contact person provided. This will ensure that any correspondence is seen by relevant persons whilst any post is in the process of being forwarded. This may help businesses adjust to the new process introduced in NCTS5.

Ship's stores - what changes are there with this procedure. Currently permission to load is sought from Border Force and presentation of hard copy TAD with ship's stamp needs to be presented to Border Force as well.

No changes have been made to this procedure as part of the introduction of NCTS5.

We must state the DUCRs on the GMR not the transit MRNs - are you now asking us to state the transit MRNs instead? How will our exports get departed?

For exports you will still declare the DUCR as current process.

For imports you must include the Transit MRNs.

We have a general shipment with 1 consignor and 1 consignee, but there are over 100 items. We normally use Produced Documents with ZZZ type and MRN number. This is because if we add shipments, the T1 page will be over 20 pages. However I do not know where to put the MRN number in NCTS.

*Please refer to the guidance in the known error logs:
<https://developer.service.hmrc.gov.uk/guides/ctc-traders-phase5-tis/documentation/ke1.html#general>*

Is there any news on NCTS 6 to include S&S?

The UK has taken the decision to currently opt out of aspects of NCTS6 that relate to use of the Transit Security Accompanying Document (TSAD). However, as a contracting party and member of the Common Transit Convention (CTC) we still need to build messaging capability for NCTS6 to remain compliant with the CTC.