

New Computerised Transit System (NCTS) Phase 5

Dear customer,

To help you prepare for the introduction of NCTS5 on **28 June 2024 (NI)** and **1 July 2024 (GB)**, we are issuing regular updates. You can find all our updates on [gov.uk](https://www.gov.uk).

What is changing?

When moving goods from multiple consignors to multiple consignees in NCTS4, Consignor and Consignee information is provided at the item level. Each item can have a Consignor or Consignee attributed to it.

In NCTS5 the data structure of the Transit Declaration (IE015) will change. During the transition period (from the date of introduction until 21 January 2025) this will affect how you declare Consignor information; and from the introduction of NCTS5 final state (22 January 2025) how you declare both Consignor and Consignee information.

During the Transition Period:

If your goods are sourced from multiple Consignors, you will be unable to declare the Consignor details individually for each item. Consignee information can still be declared individually for each item.

This change applies in all countries using NCTS5 systems and is aligned with the EU-TAXUD NCTS5 Technical Specifications.

Consignor information can still be declared at the overall Consignment level (applicable to all goods on the consignment) but should only be declared in this way if the same Consignor applies for all goods declared (they were all sourced from the same consignor).

When goods are sourced from multiple Consignors, the goods can still be declared to the same transit declaration (IE015) and covered by the same TAD; but the consignor information cannot be provided per item, and **should not** be provided at the overall Consignment level.

While this is a change to how Consignors will be declared during this Transition Period, there is no change to the Transit or logistical procedure, and goods can be moved as they are now in NCTS4.

During the Transition Period – ‘Multiple House Consignments’ will not be functional, and the goods items declarable per declaration remains at 999 items.

From 22 January 2025 – NCTS 5 final state:

NCTS5 final state introduces ‘Multiple House Consignments’. These can be considered sub-sections of the Transit Declaration where information can be declared pertinent only to the goods attributed to each specific House Consignment.

Each House Consignment covers goods moving from one Consignor to one Consignee. If every item on the declaration has a different Consignor and Consignee to every other item, each item can be contained by its own unique House Consignment.

This is a change from declaring Consignor and Consignee information for each item individually as in NCTS4; but is not a change to functionality or procedure, and goods may still be moved from various Consignors to various Consignees as they are now.

In NCTS5 final state, there can be up to 1999 goods items declared (an increase from 999 items in NCTS4), and these may be divided between up to 1999 House Consignments as required. Where a group of goods are moving from the same Consignor to the same Consignee, these will be declared to the same House Consignment. Please note use of Multiple House Consignments will only be possible when multiple Consignors and Consignees are involved in the movement; where a single Consignor / Consignee applies to all goods, this should be declared at the overall Consignment level.

Each House Consignment can contain only up to 999 goods items, and the Transit Declaration cannot exceed 1999 goods items in total.

Note: this functionality will only be available to users of 3rd party/commercial software initially. Users of the free-to-use web portal will be able to enter Multiple House Consignments at a later date. HMRC will advise when this functionality will be available in the web portal

What's next?

Please look out for our next communication in June.

Thank you,

HMRC