

Weekly Bulletin for registered users

10th Edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin for registered users

Trader Support Service launches: with thanks to traders

The Trader Support Service successfully launched on 1 January 2021 to support traders with the new rules and customs procedures for moving goods between GB and NI as set out in the Northern Ireland Protocol.

The [TSS online portal](#) is available for you or your haulier to submit ENS Safety and Security declarations up to 14 days in advance of your goods movement. Alongside this, the TSS dedicated contact centre is there to help and support you with queries related to the movement of goods.

We would like to take this opportunity to say thank you to all those who ensured they were prepared for moving goods from 1 January, so that those goods continued their smooth journey in this early period of trading under new procedures.

Using an XI-EORI – an urgent note on valid numbers

In previous newsletters we emphasised that traders in Northern Ireland, or those based in GB that need to make declarations in NI, require an EORI number starting with XI to access EU systems and continue moving goods between GB and NI.

As enrolment for EORIs gathers pace, some EORI numbers being inputted by traders into their TSS accounts have been identified as invalid.

This could be for any of the following reasons:

1. You submitted an XI EORI *before* it was validated by HMRC
2. You have made a manual entry error
3. You submitted an XI EORI number that you created yourself by swapping the 'GB' prefix for an XI one

If you are experiencing difficulties using an XI EORI, and you are registered to TSS, here are actions you can take:

- Call the TSS Contact Centre on 0800 060 8888 and choose option 3



- Remember that EORIs you receive from HMRC require five working days after receipt before they can be used
- Check if your XI EORI number is valid [by using the checking tool here](#)

Getting an XI-EORI – a reminder of how to do so

Applying for an EORI number that starts with XI takes 5 to 10 minutes. You can do this online via <https://www.gov.uk/eori>.

- You will need your EORI number starting with GB to apply. If you cannot find your number, please visit <https://www.gov.uk/eori> for help
- You can apply for an EORI number that starts with GB and one that starts with XI at the same time via <https://www.gov.uk/eori>
- When you receive your EORI number starting with XI, please log into your [company account on TSS](#) and enter both of your EORI numbers starting with GB and XI

Register for the Goods Vehicle Movement Service

The Goods Vehicle Movement Service (GVMS) is the government's new system for coordinating the movement of vehicles, supporting the pre-lodgement model for imports and exports and to facilitate Transit movements.

GVMS allows declaration references to be linked together so that hauliers moving the goods have to present only a single reference (a Goods Movement Reference or GMR) at the port to prove their goods have all the necessary declarations pre-lodged.

If you're a haulier and move goods through a port in the UK that uses the Goods Vehicle Movement Service [you'll need to register](#) for the service to get your goods through customs.

Since 1 January, hauliers now need to get a GMR to move goods from:

- Great Britain to Northern Ireland
- The EU to Great Britain (for transit movements only)
- Northern Ireland to Great Britain (for transit movements only)

Carriers will require hauliers to give them the GMR generated by GVMS. This applies even for empty vehicles making a crossing. Without GVMS registration, your transport will not receive a GMR and hence will not be allowed to board the vessel.

Please note that you need to register for GVMS *separately* from your registration for the Trader Support Service.



Want to know more? There is a series of Checklists on NICTA on how to create a GMR for GVMS for GB:NI journeys that you can download:

- For [traders of any goods](#)
- For [freight forwarders](#)
- For [hauliers/carriers](#)

Further information can also be found at: www.gov.uk/guidance/get-a-goods-movement-reference.

Are you moving goods from Northern Ireland to Great Britain?

The process for moving goods between Northern Ireland and Great Britain has changed.

Most goods moving *directly* from NI to GB **will not** require export declarations: see this new Checklist [NI:GB Export Declarations](#) downloadable now from NICTA.

You can check this [government guidance](#) to discover the limited cases that **will** require the submission of a declaration.

All goods moving *indirectly* from NI to GB via Ireland will require declarations – a further Checklist on procedures for this goods movement will be available soon on NICTA in the [checklists](#) area.

It is important to note that as the processes for indirect routes from NI to GB differ from direct movements, you may now need to give more consideration to your journey route and what impact this may have on declarations you require.

Moving goods from GB to NI, via Ireland

Since 1 January, hauliers moving goods from GB to NI via Ireland (e.g. via the Holyhead-to-Dublin route) have two options: using Transit or by exporting to Ireland.

It will not be possible to do a GB:IE:NI goods movement journey without following one of these two processes. They involve legal requirements as part of the UK's legal requirements.

Either way, the haulier and/or trader must complete certain procedures and a new *TSS How-to Guide* downloadable from the NICTA website clearly sets these out.

This guide, called [Options for moving goods from GB to NI via Ireland](#), explains how TSS supports Transit GB:NI movements via Ireland and the steps you need to take for successful journeys.

Accompanying this guide is [a shorter one](#) showing you how to fill in a Transit movement form and the data required.



Grace period for parcels moving from GB to NI

Parcels being sent from GB to NI using an express carrier (including Royal Mail Group) have been given a grace period until 31 March during which they will not require declarations.

[New guidance from HMRC](#) sets out the detail of this approach. The guidance advises on exceptions including:

- that declarations continue to be required from 1 January for prohibited and restricted goods, including excise goods
- parcels sent business-to-business containing goods worth more than £135 require declarations, though companies have three months to submit the declaration. You can use the TSS to do so.

VAT requirements also continue to apply during this grace period.

Taking commercial merchandise in your baggage? There's a guide for that

Certain commercial goods (for trade or business use) are moved by traders in their accompanied baggage.

The definition of 'Merchandise in Baggage' goods are those not recorded on the transport vessel (be that a ship, train or aircraft) manifest as freight, goods not for personal use or intended as personal gifts.

Since 1 January, you are required to make a Merchandise in Baggage import customs declaration in advance of moving goods in this way from GB to NI. The TSS will support this movement via the service's online ENS portal.

For more detail, [read this guide](#) on NICTA on the steps to take.

UK Trader Scheme: helping you manage potential tariffs

The government has launched a scheme for traders to manage 'at risk' and 'not at risk' processes.

The [UK Trader Scheme](#) allows authorised businesses to undertake that the goods they are moving into NI are 'not at risk' of onward movement to the EU (ie Ireland). This means that authorised businesses will be able to move their goods with no tariff liabilities when moving them from GB.

The scheme will be focused on goods being sold to, or provided for final use by, end consumers located in NI or, for internal UK trade, elsewhere in the UK.

While the UK-EU Free Trade Agreement, announced on Christmas Eve, delivers zero tariffs on imports and exports, there remain some instances where duty may be due.



Therefore businesses moving goods from GB to NI are being urged to apply for the UK Trader Scheme: you'll find a [very quick guide here](#) on how to do so.

If you apply before the end of February 2021 you may receive a provisional authorisation for up to four months.

New rules for moving fish from GB to NI ...

Since 1 January movement of fish (to include shellfish and their products) from GB to Northern Ireland needs to:

- be pre-notified via [TRACES NT](#) in advance of arrival
- enter Northern Ireland via a designated point of entry
- be accompanied by an Export Health Certificate and catch certificates (if applicable to the species being transported) for each consignment

For further information, see the [government's guidance note here](#).

...and an update on document requirements for SPS groupage loads

Traders who trade groupage loads of SPS goods should know of an approach that TSS was instrumental in securing.

These groupage loads do not need a CHED-P and Export Health Certificate at consignment level. Instead, only one CHED-P and one EHS are needed for a groupage load per product category.

This approach from the Belfast Border Control Post was secured by TSS advocacy on behalf of a groupage trader of fish. We are grateful for the strong support of colleagues in the Scottish and NI governments, as well as from our HMRC colleagues.