

Weekly Bulletin for registered users

7th Edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin for registered users

Managing 'at risk': apply for the new UK Trader Scheme now

From 1 January, you may need to pay any tariffs due when bringing goods into Northern Ireland from Great Britain or from countries outside of the EU. Whether you have to pay duty, and how much that duty is, will depend on where you are bringing the goods from and whether they are 'at risk' of onward movement to the EU.

The Government has reached an agreement in principle with the EU as to when goods moving into Northern Ireland are considered not 'at risk' of onward movement into the EU under the terms of the Protocol. This is set out in more detail [here](#).

As part of this agreement, the UK Government has launched the UK Trader Scheme which allows authorised businesses to declare that the goods they bring into Northern Ireland are not 'at risk' of onward movement to the EU such that the EU duty will not be due on these goods.

Businesses moving goods from GB to NI are being urged to consider whether to apply for the UK Trader Scheme. In order to declare goods not 'at risk' from 1 January 2021, traders must have applied for UK Trader Scheme authorisation by 31 December 2020.

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

For more information on 'at risk' and how to apply for the UK Trader Scheme, visit gov.uk.

How to postpone duty payments if your goods are 'at risk'

From 1 January 2021, you may need to pay duties for goods movements between Great Britain and Northern Ireland that are classed 'at risk' if you are unable to claim a waiver. You will need to pay this duty after your goods have been delivered, either when requested by TSS or through your own Duty Deferment Account (DDA) on the 15th of the following month.



To postpone when you pay this duty, you should apply for a DDA now – which you can do [here](#). After doing this, you can then provide your Duty Authorisation Number (DAN) to TSS to pay for deferred duties via the portal. We will provide details in January about how we will use your DDA to pay duty that is due on the declarations we raise for you.

Once you've set up your DDA, you will need to set up a direct debit instruction with your bank or building society. The government has this week updated its guidance about setting up this direct debit which you can read [here](#).

This updated advice states that if are using both the Customs Declaration Service (CDS) and the Customs Handling of Import and Export Freight (CHIEF) for declarations, you will need to set up separate direct debit instructions for each of these systems. However, if using both CDS and CHIEF, you will not be charged twice for the same duty you are liable for.

Prepare for declarations: enter your company data to TSS

We're counting down to 1 January 2021 when Safety & Security (ENS) and import declarations are required for moving goods from GB to NI. As part of its support for traders and intermediaries, the TSS will provide a digital platform for submission of declarations.

It's essential you prepare for making these declarations by completing the following fields in your TSS Account for your Company Profile: company name, address, email, country code and EORI number.

If these are not in place for 1 January 2021 you will not be able to successfully make declarations through TSS.

Guidance on these fields can be found in [this downloadable guide](#) on the Northern Ireland Customs & Trade Academy.

What to do now if you missed XI-EORI auto-enrolment

Traders in Northern Ireland, or those based in GB that need to make declarations in NI, will require an EORI number starting with XI to access EU systems and continue trading from 1 January 2021.

The auto-enrolment window for XI EORI closed on 14 December. If you did not enter your GB EORI into your TSS account by this date please follow this guidance:

If you already have an EORI number starting with GB:

- o You will need to apply for an EORI number that starts with XI. It takes 5 to 10 minutes to apply. You can do this online via <https://www.gov.uk/eori>.
- o You will need you EORI number starting with GB to apply. If you cannot find your number please visit <https://www.gov.uk/eori> for help.



- When you receive your EORI number starting with XI please log into your company account on TSS <https://www.tradersupportservice.co.uk/tss> and enter both of your EORI numbers starting with GB and XI.

If you do not have an EORI number starting with GB:

- 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 numbers please log into your company account on TSS <https://www.tradersupportservice.co.uk/tss> and enter both your EORI numbers starting with GB and XI.

Need to upload data in bulk? We've got an API for that...

Will your business be moving large consignments of goods from GB to NI from 1 January 2021? From this time, your goods will be subject to declarations requirements, as part of new processes for GB:NI trade.

The TSS has launched the Bulk Load API to allow TSS registered businesses to submit large volumes of data into the TSS portal, using an automated service.

How this API works was demonstrated in a one-hour webinar last week and a recording is now available to view on NICTA.

[Watch it here](#) and learn:

- How to submit both ENS (Safety & Security) declarations and Simplified Frontier declarations (SFDs) using the TSS portal
- All about the API's streamlined data capture process
- How this API can support your business processes

Okay, so how ready are you? Let us know

The transition period ends on 31 December and businesses are in full swing in their preparations.

The Trader Support Service is here to assist GB and NI traders with training, support and information. To help us understand how businesses are preparing for the changes to the way goods will move between Great Britain and Northern Ireland, we would appreciate a few minutes of your time to answer some questions.

If you have already responded to this survey you are welcome to complete it again.



The TSS Trader Readiness survey is here and takes five minutes to complete:
https://www.surveys.online/jfe/form/SV_es401rstJYhetvv