

Weekly bulletin for registered users

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin for registered users

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Supplementary declarations: deadlines and guidance on how to prepare

If you have moved goods GB to NI since the 1 January using the TSS, then you will already have started the new simplified declarations processes that allow your goods to move before all information is submitted.

The TSS process has three steps. The first two of these – submission of an ENS Safety & Security declaration and Simplified Frontier Declaration (SFD) – will have been completed by you or your carrier/hauler before the goods moved.

The final step in the process is called the supplementary declaration. For TSS to submit a Supplementary declaration on your behalf, you will need to provide TSS with further data.

New digital process

From mid-February, the TSS is introducing a new digital process for you to do this. We're introducing this in a carefully controlled way, to make sure we can properly support you in starting to make these new declarations.

For goods moving from mid-February

If you are moving goods after we introduce the new digital service, you will need to submit your Supplementary declaration information to TSS by the fourth working day of the month following a goods movement – by 4 March for goods moved in February.

When your goods move, we will email you to tell you about the Supplementary declarations you need to submit. In some cases – where you are moving goods that don't attract any duty, and are not controlled goods – you will be able to do that from the middle of February, to give you peace of mind ahead of the 4 March deadline, if you wish to do so.



For other goods – those where duty will need to be paid, and controlled goods such as alcohol or some food products – you will be able to submit your Supplementary declarations from the end of February.

In all cases, you'll need to ensure you've submitted your Supplementary declaration by 4 March for goods that move during February.

For goods that moved before mid-February

For goods moved before we introduce the new supplementary declaration digital service, we will take a staged approach to submission of Supplementary declarations.

We will keep you informed about when you will be required to submit Supplementary declaration information into TSS for these movements. We will give you plenty of notice before we ask you to do this, so you should wait to hear from us before attempting to submit a Supplementary declaration for those goods. This helps us to ensure that the new service is working well, and that we can give you the right support and customs expertise to guide you through this process.

Not expected

You may be worried about the deadline for goods that moved in January, as normally HMRC would have expected the Supplementary declarations for those goods by 4 February. We've worked closely with HMRC on this approach and can confirm they are not expecting your Supplementary declarations until after the new service is delivered and we have invited you to submit in February the information for these declarations.

If you use the bulk upload API, you can expect us to publish specifications to inform your software development very soon and we will be reaching out to you to discuss.

Guidance now available

In following this timetable, you will have the time to prepare to submit Supplementary declarations.

It's really important that you use that time well. To help you prepare for this important process, we have published new guidance – 'Supplementary declarations – how to prepare' - here on the NICTA portal [link](#) which outlines:



- the goods movement information you need to retain
- the new information you also need
- where you can obtain this information.

This new guidance is in addition to the existing Supplementary declarations guide [link](#) on NICTA, covering the data required.

The declarant of record is responsible for completing the Supplementary declaration. Please refer to the [guidance](#) if you are unsure as to your role as declarant of record.

Steps to take

If you are the declarant, we suggest you follow the steps below, also detailed in the new guide mentioned above [link](#), to ensure a smooth completion to the Supplementary declaration process:

- 1. Record data required for a Supplementary declaration:** keep a record of the movement of your goods, along with the data specific to those goods, for example a consignment of a specific type of lightbulb
- 2. Determine the commodity codes for each of the goods that are moved**
- 3. Identify whether your goods are eligible for the preferential tariff:** as a result of the UK-EU free trade deal, zero preferential tariffs are in place for originating goods moving from EU-UK or UK-EU. This also applies to goods from GB to NI.
- 4. Apply for authorisation under the [UK Trader Scheme](#) and identify if your goods are 'at risk'.** There will be no duty payable on goods brought into NI from GB when those goods are not 'at risk' of moving to the EU.

We will be publishing more guidance over the coming weeks to further help and support you through this process.

Free webinar on Supplementary declarations process: how to prepare

As well as the guides mentioned above, we will be holding a short webinar at **3pm on Thursday 28 January** to walk you through the steps you need to take to prepare for submitting Supplementary declarations.



It's free to attend – you just need to [sign up here](#) to register for this webinar where you will learn:

- What data is required for a Supplementary declaration
- How to provide it to TSS
- When the declaration needs to be completed by

A recording of this webinar will be uploaded to NICTA website shortly after the session finishes. You may also ask questions in advance when registering.

World first for TSS: NI to GB declaration is made into CDS

The TSS NI to GB declarations service is up and running. The TSS team dedicated to helping traders move goods moving from Northern Ireland to Great Britain has processed its first declarations – for both direct and indirect journey routes.

Supporting NI to GB declarations involves “many component parts and a huge team effort,” says Tony Sanders, the service’s project director. “It involves HGS contact centre agents and IOE&IT customs consultants working with HMRC to provide practical solutions for NI traders.”

Launch of CDS in Northern Ireland

The NI to GB declarations service launch involved another milestone: the first-ever use of the Customs Declaration Service (CDS), HMRC’s replacement for the 25-year old CHIEF (Customs Handling of Import and Export Freight) system.

GB:NI trade uses CDS exclusively for customs declarations and there is practical government guide [on gov.uk here](#) on trader requirements for CDS under the Northern Ireland Protocol.

NI to GB declarations

As has been stated by HM Government, a limited number of NI to GB goods movement cases require declarations – specifically for goods movements involving special procedures such as customs warehousing or for goods that fall within the 12 prohibited and restricted (P&R) groups of products.



HMRC has [outlined here](#) the limited number of incidences where NI to GB declarations are required for NI to GB trade, including the P&R goods list.

First customer: Loane Transport

The first user of the NI to GB declarations service for an indirect NI-to-GB movement, and the first company to make an entry into CDS, was County Fermanagh-based Loane Transport Ltd.

Earlier this month, the road haulage firm successfully used TSS to submit NI to GB declarations into CDS in order to make a timber delivery from NI to GB via Ireland, for housing construction in Great Britain.

“Using a new IT system in a live environment is always a challenge and there are additional coding requirements for CDS,” says Tony Sanders. “However, with teamwork involving the IOE&IT Tier 3 consultants, software provider Descartes and HMRC, ensuring we had the right information in place at the right time, we’ve now successfully launched CDS for NI:GB trade.”

Moving goods NI to GB? Top tips for traders as TSS NI to GB declarations service debuts

As the first declarations for NI to GB goods movements were processed by TSS, the team gave us some top tips for traders who have yet to use the service.

1. Starting off

TSS Tier 3 customs consultant Doreen is a member of the dedicated TSS team working full-time on running the NI to GB service.

What are the first things a trader new to the service should do? First off, traders should read the clear guidance from HM Government [here](#) on what to do before moving goods from NI to GB.

Doreen advises that traders can submit requests to the TSS [here](#) to get advice on how TSS will support the NI to GB declarations process.

2. Direct or indirect to GB?



Traders and hauliers will decide on which route to take for moving goods from NI to GB.

The direct journey from NI to GB is covered in [this TSS Checklist](#) downloadable from NICTA, while the route going indirectly to GB via Ireland is outlined in a second *TSS Checklist* [available here](#).

Separate processes

There are two Checklists for the different routes, as they involve separate processes, Doreen says.

The [first Checklist](#) outlines the support TSS gives for the NI direct to GB goods movement journey. If traders choose instead to go via Ireland to GB, this is termed an ‘indirect’ movement that TSS will support and is covered in this [second Checklist](#).

Doreen explains: “TSS covers the NI- and GB-parts of the journey. However, if you’re choosing to route through Ireland to get to GB, there are additional customs requirements placed on the trader, as you are passing through the EU. This part of the journey is not covered by the TSS.”

3. Have your data ready

Ahead of making a NI to GB declaration, it’s vital that the trader or the haulier has all the right information to hand. This includes:

- Your chosen route for the goods moving from NI to GB
- Time of shipment, vehicle details and commercial information, such as types of goods. See Checklist for all required data.

“Following the successful commencement of the service, we’re looking forward to hearing from traders wanting to make NI to GB declarations,” Tony says.



ENS Safety and Security declarations for Transit movements to NI started in the EU

If you are moving goods into NI using the Transit procedure and your journey started outside the UK, then you cannot use the TSS to generate an ENS Safety and Security declaration as the goods move from GB to NI.

This is because the TSS is an integrated service and not for use for specific elements of the overall journey.

When data is entered into the TSS system, it generates both an ENS and an import declaration. In the majority of cases, a Transit movement from the EU to NI will not require import declarations.

Not needed

Using the TSS for the ENS will create an import declaration where it's not needed and result in additional administration for the businesses moving the goods.

If you are a haulier moving goods from GB to NI where the Transit movement started in the EU, you will need to access the Import Control System (ICS) directly to submit the ENS required for the goods to enter NI.

To make declarations into ICS, specialist software is required – [see here](#) for more information.