

Weekly bulletin

14th Edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin

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TSS this week: in numbers



32,354

The total number of companies now registered to use TSS for supporting goods movements

41,980

The total number of goods movements involving 118,330 consignments since 1 January

Making duty payments

The TSS digital process allowing you to make supplementary declarations starts in mid-February.

For goods movements where duty will need to be paid, TSS will be able to accept payment from the **end of February**.

Goods movements from GB to NI may result in duty required to be paid in the following circumstances:

- where the preferential tariff cannot be claimed for the goods because [origin requirements](#) are not met
- where the goods cannot be declared as 'not at risk' (e.g. because your business is not authorised under the [UK Trader Scheme](#) or the goods are not eligible)
- if your business is unable to claim a waiver (e.g. when subsidy limit has been reached).

For further guidance on identifying whether your goods movement will attract duty payments, [please download this guide](#).

Reminder – large businesses must set up their own DDA by 1 July.

TSS will enable all registered users to submit declarations using the TSS duty deferment account (DDA) until **30 June 2021**.

If your business is large (that is, it has more than 250 employees), you need to set up your own DDA account by **1 July 2021** if you wish to continue to submit declarations through TSS.



For large businesses that do not already have a DDA, we recommend that you begin to prepare for this – [see guidance at gov.uk here](#).

Supplementary declarations: catch up via webinar

A new webinar recording on supplementary declarations [available here](#) explains:

- the data needed for supplementary declarations
- how to provide it to TSS
- the deadline for completion of supplementary declarations

There is also a detailed guide on supplementary declarations data that you can [download here](#).

SPS groupage: hauliers help with new approaches

DEFRA and DAERA have worked with hauliers to establish two new groupage models for moving Sanitary and Phytosanitary (SPS) goods (products of animal origin, high-risk food not of animal origin and plants and plant products) from GB to NI.

If your load is caught by SPS regulation you can find information on the [DAERA website](#).

TSS in action: case studies and popular queries

Subjects most often raised with TSS this past week

Here are the topics most frequently raised in the past week and links to guidance on those queries:

1. Making declarations

How to use TSS for declarations, including help on [ENS Safety & Security declarations](#) and [Goods Movement Reference numbers](#).



2. Supplementary declarations

The [latest update](#) on when supplementary declarations will be required and the data needed.

3. At Risk

Managing the process, including how to apply for the [UK Trader Scheme](#).

4. Rules of Origin

A new TSS webinar covering Rules of Origin is coming soon, with **Thursday 11 February** as the date for your diary.

5. Transit movements

Transit journeys from [GB to NI via Ireland](#) and from [NI to GB via Ireland](#): the extent to which TSS supports these journeys.

6. Fast Parcel Operators (FPOs)

What is the easement for FPOs and how does it work? - [guidance on FPO rules easement](#) and [relevant TSS training](#).

Case study 1: Does moving a tanker of animal fat need a GMR?

Herne Bay-based Jacobi Jayne & Co contacted TSS about a return journey from Northern Ireland to Great Britain of a tanker of animal fat, querying whether a transit number (ie a Goods Movement Reference or GMR) was needed.

The TSS agent explained that the Northern Ireland Protocol confirms unfettered access for [most goods movements from NI to GB](#) and as such a GMR was not required in this case. Following this guidance, Jacobi Jayne & Co was then able to plan the return journey for its tanker.

Checklists detailing the processes for moving goods [directly](#) from NI to GB and [indirectly](#) via Ireland is available on NICTA.



Case study 2: how and when do we make supplementary declarations?

Since 1 January, Chubb NI has been using its haulier to successfully complete goods movement declarations on its behalf, with support from TSS.

Stephen Moffitt, a warehouse operative at the firm, then came direct to TSS to understand when supplementary declarations would be required and what was needed to submit them.

A TSS agent handled the case: “Stephen was so well informed already, as he’d read all the NICTA guides on the new processes and had viewed the webinars, making him very knowledgeable on the subject,” the agent says.

The agent guided Stephen through the supplementary declarations process, pointing out the recently published timelines – explained in a detailed note in the [TSS weekly bulletin’s 12th edition](#) downloadable from NICTA – and that TSS would be in direct touch as to when exactly these declarations are required.



Upcoming webinars: dates for your diary

Transit and Rules of Origin are two topics that are top of mind for traders right now and TSS is preparing webinars to deliver expert guidance on both.

If these processes are relevant to you, put the dates below in your diary and look out for emails with an invitation to register for these free-to-attend TSS webinars:

- A *Transit & Indirect Movements* webinar to be hosted on **Tuesday 9 Feb** from 12-2pm
- A *Rules of Origin & At Risk* webinar on **Thursday 11 Feb** from 12-2pm