

Weekly bulletin

17th Edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin

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TSS this week: in numbers

34,000

The number of businesses now registered on TSS, with approximately 9,000 signing up since 1 January

68,000

The total number of reported goods movements handled by TSS since 1 January, involving 200,000 consignments

17,000

The total number of inbound calls to TSS since 1 January, with an average answering speed of 6 seconds.

UK Trader Scheme: apply before the end of February

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

You must [apply for the UKTS](#) before the end of February to receive provisional authorisation for up to four months to declare goods not at risk while your application is processed.



Once you have applied you should update your TSS Company record with this information by logging into the [TSS portal](#). This is important to ensure you benefit from the UKTS when making your declarations.

You can find more information on tariffs related to goods moving into NI [here](#).

ENS Safety & Security declarations: important reminder

It is important you complete the item-level goods descriptions correctly, as set out in the [TSS guide](#) on data requirements for ENS declarations. Getting it right at the data entry stage will prevent complications arising later on, in particular with supplementary declarations.

An item is a set of goods with the same description (i.e. with the same commodity code). For example, five pallets of a single type of apples would be one item. If there is more than one type of item in your consignment, you must not copy the consignment goods description to all item goods descriptions.

Simplified frontier declarations for controlled goods

From 28 February your simplified frontier declaration (SFD) for controlled goods will be rejected if the data isn't correct, meaning you will not receive a movement reference number (MRN) and therefore unable to move your goods into NI.

To find out about the controls that apply to the goods you move please check the [NI Online Tariff](#) (see [here](#) for help on how to use the tool).

For more information on preparing and submitting SFDs, you can:

- read the guide on [data requirements](#), and the step-by-step guide on how to [submit a declaration](#) for controlled goods
- watch this [video](#) on how to create a declaration that contains controlled goods, and this [recording of a demonstration](#) of how to complete a SFD for controlled goods.

Supplementary declarations: write the code

When submitting your supplementary declaration (SDI) it is important to use the correct NI codes when identifying the 'Goods domestic status' (e.g. NIDOM). This identifies which category your goods fall into and whether any duty is payable. You can find guidance in Table 2 on page 9 of the [supplementary declaration data guide](#).



How much you pay in duties will be affected by the information you include in the SDI: declaring goods are 'not at risk' (using code NIREM), claiming a waiver for 'at risk' goods (using code NIAID). If you do not specify the 'at risk' status then duty may be payable on your goods movement. Guidance is available on page 17 of the [supplementary declaration data guide](#).

Further information on these options can be found in a [TSS guide on tariffs here](#) or you can contact TSS for assistance.

Duty Deferment Accounts: updated information

Goods movements from GB to NI may result in duty needing to be paid in certain circumstances, such as where the preferential tariff cannot be claimed for the goods because [origin requirements](#) are not met.

HMRC requires a mechanism to be in place for you to pay duties owed to enable the movement of goods. TSS operates a Duty Deferment Account (DDA) for traders registered with the service if they do not have a DDA.

March deadline

TSS will begin taking payments from mid-March and from April onwards, payments will need to be completed by the **fourth working day** of the month after you moved your goods. If moving goods in March you will need to make payments by 6 April.

Initially everyone will need to make payments via the TSS DDA by card for any duty owed for goods movements.

Setting up your own DDA

In future you may wish to set up your own DDA to take advantage of cashflow benefits that come with the deferment process. We will notify you about when to start using your own DDA.

Note that if you are a large trader (i.e. your business has over 250 employees) you will need to use your own DDA from 1 July 2021.

TSS in action: case studies and popular queries

Here are the topics most frequently raised in the past seven days with embedded links to where you can access further guidance on those queries.

1. Supplementary declarations

A popular topic (see above), including [how the API bulk upload works](#) and what information is required.



2. Controlled goods

When moving controlled goods from GB to NI, there are additional data fields you will need to complete – [see the data guide here](#) for more information.

3. Transit GB to NI via Ireland

Moving goods from GB to NI via Ireland (IE) is a popular route for traders, with a substantial percentage of goods arriving in NI from GB this way.

[This guide](#) gives an overview of customs processes required to move goods under Transit via Ireland and how TSS supports traders using this route, including the data required.

4. Incoterms 2020

Delivered Duty Paid (DDP) or Ex Works (EXW) – which Incoterm is best to use for GB to NI trade? Read the [TSS guide here](#) to find out.

5. Rules of Origin

You need to include proof of origin when [making Supplementary declarations](#).

TSS in action: Utility firm submits first SDI

A large utility company approached TSS to assist with submission of its supplementary declaration onto the CDS system.

For one TSS Tier 3 consultant, the task involved helping the trader understand the licence requirements for this 'goods' movement.

With TSS help, HMRC's CDS system accepted the declaration on the first attempt.

Before you make supplementary declarations, you can read the [TSS tariff guide](#) to understand if your goods are controlled or not, the supporting documentation required, together with detail about the government's online tariff tool.

Whatever the size or type of your business, TSS is here to support you in the process of making declarations for GB-NI trade.