

Weekly bulletin

18th Edition

Date: 04/03/2021



HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin

Contents

- The week in numbers
- Simplified frontier declarations for controlled goods
- Supplementary declarations for controlled goods: top tips for submission
- Meursing Code: important reminder to supermarket suppliers
- Temporary arrangements for sending parcels to Northern Ireland from Great Britain
- You can still apply to the UK Trader Scheme
- TSS in action

TSS this week: in numbers

35,000

The number of businesses now registered on TSS, with approximately 10,000 signing up since 1 January

82,000

The total number of goods movements handled by TSS since 1 January, involving 245,000 consignments

24,000

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

Simplified frontier declarations (SFDs) for controlled goods

The changes to TSS processes affecting movements of controlled goods we communicated to you last week have moved to **8 March** to give you more time to prepare.

From then your SFDs for controlled goods will be rejected if your data isn't correct. You will not then receive a movement reference number (MRN) and may be unable to move your goods into NI.

www.tradersupportservice.co.uk

Copyright © 2020 Trader Support Service. All rights Reserved.



To find out about controls that apply to goods you move, please check the [NI Online Tariff](#) and [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 a 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
- read the guidance on [common error codes](#) to help you prepare accurate data submissions

We recommend you submit your declaration data at least 24-48 hours before your desired departure time in case there are any issues with this data.

Don't forget that TSS is here to help if you encounter any issues.

Supplementary declarations for controlled goods: top tips for submission

Since mid-February, TSS has provided a digital platform for you to submit supplementary declarations for standard goods. From **15 March** you will also be able to use TSS to submit supplementary declarations for controlled goods.

How to find out if your goods are 'controlled'

To identify if your goods are controlled, you should consult [this guide](#). It takes you step-by-step through identifying if your goods are controlled by navigating the relevant Online Tariff Tool.

Three-step process

The TSS import process has three steps. The first two of these – submission of an ENS safety & security declaration and submission of a simplified frontier declaration (SFD) – will have been completed by you or your carrier/haulier before the goods were moved.

The final step is the supplementary declaration, which TSS will submit for controlled goods on your behalf using further data that you must supply through the TSS portal.

Extra data you need to supply

The extent of this extra data you need to supply will depend on when you submitted your ENS for the controlled goods:



- If you submitted on or after 15 February, much of the information required for the supplementary declaration will be pre-populated from your ENS submission
- For submissions made before 15 February, a small amount of information required for the supplementary declaration will be pre-populated from your ENS submission. As a result you will also need to provide the following:
 - Certificates/licence details required to import these goods
 - Procedures/additional procedure codes you wish to use for each item

For more details on these and all data fields in supplementary declarations, please refer to this [data guide](#).

How to complete supplementary declarations

If you are the importer there are steps to follow, summarised below and detailed in this [guide](#), to ensure a smooth supplementary declaration process:

1. Establish what data is required for your supplementary declaration - and then record it
2. Determine the commodity codes for all of the goods you are moving
3. Identify where your goods are eligible for the preferential tariff
4. Establish whether your goods are 'at risk' and, if they are, apply for authorisation under [the UKTS](#) (if you qualify for it)

There's a comprehensive set of guides providing support for you throughout this process:

- [Data requirements](#)
- [Preparation steps](#)
- [How to create a supplementary declaration for non-controlled goods](#)
- [User guide](#) to tariffs on goods movements into NI
- Video of the '[supplementary declaration demo](#)'
- Video of the '[Tariff on goods movements into NI](#)' webinar'
- If your supplementary declaration cannot be processed due to an error, see [this guidance](#) for instructions on how to resolve the most common errors



Meursing Code: important reminder to supermarket suppliers

The Meursing Code is part of the EU's Union Customs Code and relates mainly to dairy products and some products containing sugar.

Because the EU's Union Customs Code rules continue to apply in Northern Ireland, supermarkets are required to submit Meursing Codes for relevant products when they submit supplementary declarations for consignments that include those products. Otherwise their supplementary declarations will be rejected and this is likely to cause issues within supermarket supply chains.

If your goods are required to have Meursing Codes (to check the Meursing Codes for your products, use the government's [online look-up tool here](#)) you should already be submitting this information to those supermarkets.

Temporary Arrangements for sending parcels to NI to GB

HMRC has updated GOV.UK guidance setting out the extended temporary arrangements for express carriers and Royal Mail for the movement of goods in parcels to NI to GB.

These continued temporary arrangements remove the need for a customs declaration to be made, with the exception of prohibited, restricted and high value business-to-business goods.

The temporary arrangements now also remove the requirements for a customs declaration to be applied to parcels containing excise goods such as alcohol and tobacco.

This means in practice that most parcels will continue to be able to move from GB to NI exactly as they did prior to 1 January 2021, for a further temporary period of time.

Find out more on [GOV.UK](#).

You can still apply to the UK Trader Scheme

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).

The automatic provisional authorisation of your application to UKTS has now ended but you can **still apply** to the scheme and benefit from its provisions.



Approval can take up to a month, so be sure to apply at least one month before you plan to declare goods not 'at risk'.

The government has extended the period in which traders who do not have a fixed place of business in Northern Ireland can be authorised to declare their goods "not at risk" to 1 November 2021 – providing they meet all other UKTS eligibility requirements.

Check if you are eligible to apply for the UKTS [here](#).

You can find more education material on tariffs related to goods moving into Northern Ireland [here](#).

The UKTS is one of a number of schemes supported by the UK government to offset or remove the need to pay duty on goods moved from Great Britain to Northern Ireland.

TSS in action: the topics raised most often last week

The TSS contact centre is staffed by more than 800 agents and trade consultants who field queries from traders seven days a week.

Here are four of the most popular topics raised last week, with links to where you can find out detailed answers.

1. Supplementary declarations

The final declaration in the import process remains the lead topic for traders. See the user guide on [completing supplementary declarations here](#).

2. At Risk

You can still apply for the [UK Trader Scheme](#) allowing 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) and so have no tariff liabilities.

3. Rules of Origin

You need to include proof of origin when making supplementary declarations – [see guide here](#) – and to take advantage of tariff-free trade under the EU-UK Trade and Cooperation Agreement signed at the end of 2020 (see [webinar video here](#) and case study, below).

4. Payment of duty

A new guide available via next week's TSS Bulletin looks at how traders can identify what their duty obligations are and how to pay for them using the TSS.



TSS in action: Supplementary declaration error codes resolved

Motor Sourcing Direct does what it says on the tin: the Belfast-based company sources vehicles from around the UK and delivers them direct to customers.

Last week TSS reached out to Motor Sourcing Direct after noticing the company had tried several times to complete a supplementary declaration on the HMRC's Customs Declaration Service (CDS) system, repeatedly receiving the error code 'CDS12056'.

After talking to the company, TSS was able to identify the issue as being the need for additional codes, including in the 'TARIC code' box.

On entering the new codes the supplementary declaration was accepted, with the company moving successfully on to the 'Pending Payment' stage.

The trader is now using the same information to process more supplementary declarations.

TSS will help you with any error codes you may encounter with supplementary declarations, through a guide [available here](#) or by calling the TSS contact centre on 0800 060 8888.

TSS in action: helping Alliance Flooring achieves zero tariffs

Carpet distributor Alliance Flooring Distribution Ltd had over 134 supplementary declarations to submit for its imports into Northern Ireland and approached TSS for assistance.

The firm wanted to claim zero tariffs under the EU-UK TCA, the trade deal which passed into UK law on 30 December.

The TCA provides for zero tariffs – [see webinar video here](#) – and zero quotas on all goods that comply with appropriate rules of origin.

TSS called the trader to discuss the company's requirements in relation to the TCA and recommended preferential duty codes that resulted in a successful statement of origin for the company's products.

Alliance Flooring's entry was subsequently submitted, following which no tariffs were requested.

The trader was very happy with the help received from TSS recommending it to other traders who may need similar TCA guidance and support when submitting supplementary declarations.