

# Weekly bulletin

20<sup>th</sup> Edition

Date: 19/03/2021



HM Revenue  
& Customs



# Trader Support Service (TSS)

## Weekly bulletin

### Contents

- The week in numbers
- Supplementary declarations: timelines for submission
- You can still apply to the UK Trader Scheme
- Customs Declaration Service (CDS) maintenance on 1 April
- Moving goods from Northern Ireland to GB
- TSS in action

### TSS this week: in numbers

**36,000**

The number of businesses now registered on TSS, with approximately 11,000 signing up since 1 January.

**101,000**

The total number of reported goods movements created by TSS since 1 January, involving 311,000 consignments.

**30,000**

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

### Supplementary declarations: timelines for submission

Depending on when the goods are moved there are different timelines for the submission of your supplementary declarations.

From **22 March** you will be able to use TSS to submit supplementary declarations for some movements of controlled goods. The table below outlines the dates by which you need to make your supplementary declaration.



Type of goods moved	When they were moved	When you need to submit your supplementary declarations
Standard	1 January – 14 February	Not yet – TSS will contact you separately
Standard	15 February – present	By 7 April*
Controlled	1 January – 14 February	Not yet – TSS will contact you separately
Controlled	On or after 15 February	After 22 March but before 7 April*

\*If you have moved goods into NI since 15 February then you should complete your supplementary declarations by 7 April. If you are unable to do so, TSS will be in contact soon to help you declare your goods as soon as possible. HMRC is taking a supportive approach and will not penalise those businesses trying to get it right.

### What are controlled goods?

Controlled goods are defined as those that are subject to special health, licensing or environmental controls. This includes (but is not limited to):

- **Customs controlled goods** such as weapons, military products, excise goods (like alcohol and tobacco), fluorinated gases and ozone-depleting substances and rough diamonds
- **Sanitary and phytosanitary (SPS) goods** such as meat, dairy products and any products of plant or animal origin
- **Chemical goods** such as pesticides, pharmaceutical products and certain hazardous substances, mixtures and articles for their marketing and use on the market

Use [this guide](#) to find out if your goods are controlled. The step-by-step guide will help you to determine if your goods are controlled by navigating the relevant Online Tariff Tool.

### What are standard goods?

Standard goods are goods which are not controlled goods, i.e. are not subject to special health, licensing or environmental controls.

### Further guidance and support available

If you require further support with submitting supplementary declarations the TSS contact centre can be contacted [via the portal](#) or by calling 0800 060 8888 from 7:30am to 10:30pm seven days a week.

To get ready to make supplementary declarations, you can consult the following guides:

- **User guides:**
  - [Supplementary data requirements](#)
  - [Preparation steps](#)



- [Creating a supplementary declaration](#)
- [Tariffs on goods movements into NI](#)
- [Guide to correcting errors](#) in submitting supplementary declarations
- **Video guidance:**
  - [Supplementary declaration demo](#)
  - [Tariff on goods movements into NI webinar](#)

## 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 Northern Ireland are not 'at risk' of onward movement to the EU (i.e. Ireland).

The UKTS is one of a number of schemes supported by HM Government to offset or remove the need to pay duty on goods moved from Great Britain to Northern Ireland. Becoming UKTS authorised will help ensure that you do not pay more duty than you need to.

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

HM Government has extended the period in which traders without a fixed place of business in Northern Ireland can be authorised to declare goods not 'at risk' to 1 November 2021 – provided that they meet all other UKTS eligibility requirements.

Check if you are eligible to apply for the UKTS [here](#). To apply for UKTS you must provide your XI EORI and your full business address (not that of TSS). If you require an XI-EORI please visit [GOV.UK](#).

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

## Customs Declaration Service (CDS) maintenance on 1 April

Please be aware that CDS (which interfaces with TSS for declarations involving controlled goods) will not be operational on 1 April as planned maintenance is carried out on the service.

This will not impact any declarations already inputted completed through CDS.



However, if you plan to move goods on or immediately after 1 April, then you are advised to complete the declaration process before that date to ensure the movement of your goods runs smoothly.

You will not be able to submit supplementary declarations on 1 April, although you will be able to input and save your information for submission the following day.

## Moving goods from Northern Ireland to GB

TSS has developed new guidance to help support you when moving goods from NI to GB – advice that can be found [here](#).

Two types of movement from NI to GB are supported by TSS:

### 1. Direct movement of goods NI to GB

This movement relates to journeys where the port of export and exit is in NI (e.g. moving goods via the Belfast-to-Liverpool crossing).

Export declarations are not required for most goods moving from NI to GB, but there are some limited exceptions for those goods that are:

- Placed or moving under a customs special procedure (e.g. Transit) in NI – see [here](#) for more information
- Placed in an authorised temporary storage facility
- On the list of certain prohibited and restricted goods for which specific processes apply, based on binding international obligations on the UK and EU. Check guidance on this [here](#)

### 2. Movement of goods from NI to GB via IE

If you are moving goods indirectly from NI via a port of exit in Ireland (e.g. moving via Dublin Port to Holyhead), then export declarations are required for all goods.

Before starting your goods movement, get support on the declarations process [via the portal](#) or by calling 0800 060 8888. You will be asked to complete a 'movement details template' sent to you by the TSS contact centre.

Please refer to TSS checklists to help you fill in this template: for direct NI to GB movements please see [here](#). For movement via Ireland, please see [here](#).

## TSS in action: FAQs

Below are the questions you raised most frequently with the TSS team of trade experts in the past seven days. The key theme was supplementary declarations.



### **1. Supplementary declarations: the most common error code**

When inputting your supplementary declaration data into the TSS portal, you may receive error codes that you can resolve yourself – [see guidance here](#) – or with the help of the TSS team.

Last week the ‘missing document’ error code (Error CDS40045) was the most common received by traders – comprising 85% of all error messages. See slide 36 [in the guidance](#) for help resolving this error.

### **2. Supplementary declarations: paying duty**

The supplementary declaration is the final step in the process of moving goods from GB to NI and you can already complete these for standard goods using the TSS digital service.

We have been asked how to pay duty calculated with regard to your supplementary declaration. You will be able to submit any payments into the TSS portal shortly. We will share more information about this in next week’s bulletin.

### **3. Supplementary declarations: ‘pending payment’ and goods ‘at risk’**

You have been asking what to do when your supplementary declaration submission has ‘pending payment’ status.

We advise that you make sure you consider all your options (some listed below) regarding the ability to offset or remove the need to pay duty.

Your options include:

1. **Claiming the preferential rate of duty** under the *EU-UK Trade and Cooperation Agreement*
2. **Claiming a waiver** on the duty up to specified limits – an option appropriate if you make a small number of movements (please refer to GOV.UK guidance [here](#))
3. **Declare your goods are not ‘at risk’**. To exercise this option, you must be authorised under the UK Trader Scheme to do so. See GOV.UK guidance [here](#)

### **4. Supplementary declarations: controlled goods**

Some traders have attempted to submit supplementary declarations for goods moved since 1 January. The TSS digital service for controlled goods does not launch until 22 March, as outlined earlier in this bulletin.

### **5. Supplementary declarations: rules of origin**

You have asked how to prove the origin of your goods when making supplementary declarations. The process for doing this is outlined in this [guide](#). For those wishing to take



advantage of tariff-free trade under the EU-UK free trade deal (the *EU-UK Trade and Cooperation Agreement*) signed at the end of 2020, see this [webinar video here](#).

## TSS in action: moving a motorhome from Italy to NI

Abbey Caravans & Leisure, retailers of caravans and motorhomes, recently purchased a motorhome in Italy and wanted to ship it to Northern Ireland using an Italian haulier.

The Newtownabbey-based business was unsure of how to obtain a Goods Movement Reference (GMR) – the number and barcode required per vehicle, per movement, that drivers must present at the port of departure to prove their goods have pre-logged all the necessary declarations.

Having registered on TSS, Abbey Caravans & Leisure sought advice from the service's team of trade experts.

### Transit journey

The firm was told that as the goods movement journey from Italy involved transiting through GB, no declaration was needed. The GMR from the Goods Vehicle Movement Service (GVMS) could be obtained using Abbey Caravans & Leisure's GB freight forwarder.

After further advice explaining requirements and options for all routes, the trader said it was "very happy" with the help TSS was able to give.

There is a guide on creating GMRs [here](#).

If like Abbey Caravans & Leisure you are unsure about whether a declaration is needed for your goods movement, call the TSS contact centre for advice on 0800 060 8888.

## TSS in action: your opinion counts

In response to your feedback, we have added new features to the TSS process available from 22 March to make it easier to submit declarations.

These include:

- Showing movement information on your supplementary declaration. A new collapsible banner now provides the reference numbers for your ENS and Simplified Frontier declarations along with arrival information
- Letting you add an editable trader reference in a free text field (limited to 100 characters) to tag your declarations with additional information you may wish to store
- The ability to choose if you are claiming a scheme to reduce customs duty, with improved labelling of the options available



- The ability to recall a supplementary declaration from the “Pending Payment” status back into a “Draft” state so you can update the details and resubmit

Your feedback is important to us and we will continue to develop the service to enhance your experience.