

Weekly bulletin

23rd Edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin

Contents

- The week in numbers
- Supplementary declarations: completion timelines have been extended
- Supplementary declarations: important information for goods moved between 1 January and 14 February 2021
- Use the TSS Duty Deferment Account to make payments
- TSS in action

TSS this week: in numbers

37,000

The number of businesses now registered on TSS, with approximately 12,000 signing up since 1 January.

139,000

The total number of reported goods movements created by TSS since 1 January, involving over 439,000 consignments.

37,000

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

Supplementary declarations: completion timelines have been extended

HMRC normally requires supplementary declarations to be submitted by the fifth working day of the month following a goods movement.



However, HMRC recognises that businesses making supplementary declarations for the first time need extra support. HMRC is therefore giving you longer to submit your declaration information to TSS, allowing new users to get used to the process and catch up with those declarations that are outstanding.

See the table below for HMRC's extended supplementary declaration completion dates:

Movement dates 2021	Supplementary declaration final completion dates 2021
1-14 January	1 May
15-31 January	14 May
1-28 February	1 June
1-31 March	28 June
1-30 April*	28 June

*you should plan to complete your supplementary declarations for April movements by 7 May where possible.

If you need additional support with your supplementary declarations you can:

- talk to a **TSS customs expert** about tariff options and how to complete the supplementary declaration. Call the TSS helpline on 0800 060 8888 from 7:30am to 10:30pm **seven days a week** or raise a case on the [TSS portal](#)
- **read guidance** on completing supplementary declarations (available [here](#)) explaining tariff options, the data you need to provide and the simplifications on offer.

To avoid paying unnecessary duty, you should also consider the tariff options outlined in this [tariff guide](#) before submitting your declaration.

Please note that you are not yet required to submit declarations for any goods that use non-standard customs procedure codes or that require unreleased bulk API upload functionality. TSS will contact you at a later date to complete these submissions.

Supplementary declarations: important information for goods moved between 1 January and 14 February 2021

The supplementary declaration is the final step in the import process and one that you are legally required to complete.

If you moved goods between 1 January and 14 February, you will start receiving emails from TSS over the next month informing that you have supplementary declarations to complete.



If you moved goods between 1- 6 January you have been notified by email that you can now complete your supplementary declarations. The final completion date for these is 1 May as covered above.

If you require support with these supplementary declarations please contact us via the TSS portal [here](#) or call us on 0800 060 8888 from 7:30am to 10:30pm seven days a week.

Use the TSS Duty Deferment Account to make payments

You can now use TSS to make payments for any duty calculated in your supplementary declarations.

For more information about the process for payments and dates you need to make them by, you can view the guide available [here](#).

Initially you will only be able to make payments associated with your declarations using the TSS Duty Deferment Account (DDA). TSS will then pay HMRC on your behalf.

You can make payments online by using one of the following card types:

- Mastercard or VISA personal or corporate debit cards issued in the UK or European Economic Area (EEA)
- Mastercard or VISA corporate credit cards issued in the UK/EEA and the rest of the world

Payment of duty: consider your options

If you have submitted a supplementary declaration that has 'pending payment' status, make sure you have considered all potential options for offsetting or removing the need to pay duty. Further guidance can be found [here](#).

For any more support, contact us via the TSS portal [here](#) or call us on 0800 060 8888 from 7:30am to 10:30pm seven days a week.

TSS in action: FAQs

Here are the most frequently raised topics last week, with links to where you can find detailed answers.

1. Supplementary declarations

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



2. 'At Risk' Goods

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 (i.e. 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](#) – 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](#)).

4. 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.

5. Moving goods from Isle of Man (IoM) to NI

As IoM is part of the UK customs territory, goods moving from IoM to NI follow the same processes as a GB to NI movement.

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