

Weekly bulletin

25th Edition

Date: 30/04/2021



HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin

Contents

- The week in numbers
- Supplementary declarations: submission dates to note
- Composite food products: new rules in place
- Using your own Duty Deferment Account with TSS: coming soon
- Update your contact details in the TSS portal

TSS this week: in numbers

37,700

The number of businesses now registered on TSS, with approximately 12,700 signing up since 1 January.

160,000

The total number of reported goods movements created by TSS since 1 January, involving over 510,000 consignments.

41,000

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

Supplementary declarations: submission dates to note

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 14 January and 14 February, you will shortly receive emails from TSS informing you that you have supplementary declarations to complete.



For goods moved between 1- 13 January, you will have received an email informing you that you can now complete your supplementary declarations. You must complete these by 1 May.

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

Movement dates 2021	Supplementary declaration submission dates 2021
1-13 January	1 May
14-31 January	14 May
1-28 February	1 June
1-31 March	28 June
1-30 April	28 June

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 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.

Composite food products: new rules in place

Do you move food products such as lasagne or pork pies between GB and NI? Since 21 April, movement of these 'composite food products' has been subject to new rules.

From 21 April you now need either:

- An [export health certificate \(EHC\)](#) when exporting or moving composite food products that:
 - contain any processed meat
 - are chilled or frozen

Or

www.tradersupportservice.co.uk

Copyright © 2020 Trader Support Service. All rights Reserved.



- Your EU or NI import agent will need to complete a private attestation for composite food products that:
 - are shelf-stable (not chilled or frozen)
 - only contain milk, egg or fish products
 - meet EU production or processing requirements

‘Authorised Traders’ and movement of composite products

Businesses on the Authorised Trader list moving composite products from GB to NI will not be required to complete composite EHCs or private attestations until the relevant phase of compliance comes into effect after 1 October 2021.

In the meantime, STAMNI (Scheme for Temporary Agri-food Movements to Northern Ireland) declarations will meet the requirements for movement of composites.

For more details on changes to the rules for moving composite good products between GB and NI from 21 April 2021 please visit [gov.uk guidance](https://www.gov.uk/guidance) and [DAERA guidance here](#).

Using your own Duty Deferment Account with TSS: coming soon

Next month (May) TSS will make an upgrade to its service allowing you to use your own Duty Deferment Account (DDA) to pay any duty calculated in your supplementary declarations.

Using your own DDA provides the cashflow benefit of deferring customs duty, import VAT and excise duty for an average of 30 days.

If you do not currently have a DDA and wish to obtain one for GB to NI movements you should follow these steps:

1. You will need to [apply for a new DDA](#) for movements to NI and for authorisation to use a customs comprehensive guarantee.
2. Once HMRC has processed your application, you will be told the amount of the guarantee you are required to provide. You will then need to [get a guarantor](#) to cover this amount. You should allow plenty of time to complete this process. A Deferment Approval Number (DAN) will be provided to you as part of the approval process
3. As the account holder, you must authorise TSS to use your DAN, before TSS can use your duty deferment account to add the duty charges. You can do this by logging into the Customs Declaration Service (CDS) dashboard and using the ‘View your customs financial accounts’ service



4. You will need the TSS EORI number to complete the standing authority on CDS and this can be found on your TSS account profile through the portal
5. Once the standing authority has been granted, you must log back in to your TSS account and complete the YES/NO field against the statement 'I have provided authorisation to TSS on my CDS account to use my DDA details on my behalf'

If you do not give TSS authorisation, you will not be able to use your own DDA to make duty payments for declarations made through TSS and instead be required to use the TSS DDA

For more help to understand monthly payment dates for customs duty, VAT and excise duty, see gov.uk guidance on [using your duty deferment account](#).

If you require further assistance, please call the TSS contact centre on 0800 060 8888.

Update your contact details in the TSS portal

Please check that you have given us the correct contact details for your TSS account, including your mobile phone number where available. Incorrect or out of date details could impact the time it takes us to contact you to provide support with your declaration submissions.

You may need to update your contact details if, for example, the person who registered for TSS on your behalf has since left the company. You can update your contact details [here](#).

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