

Weekly bulletin

27th Edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin

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TSS this week: in numbers

38,000

The number of businesses now registered on TSS, with approximately 13,000 signing up since 1 January.

178,000

The total number of reported goods movements created by TSS since 1 January, involving over 575,000 consignments.

45,000

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

Supplementary declarations: timeline reminder

As noted in last week's [TSS Bulletin](#), submitting your supplementary declaration on time is a legal requirement and the final step in the import process.

If you moved goods between **1 January and 14 February**, you will have received an email informing you that you can now complete your supplementary declarations.



Whilst these declarations normally need to be submitted by the 4th working day after the month in which the goods have moved, HMRC recognises this may be challenging given the volume of declarations. For example with goods moved in June 2021, you should submit your supplementary declaration by 6 July 2021.

As such, HMRC has agreed to extend the submission deadlines. The table below sets out the new declaration submission deadlines. Where possible businesses should still aim to complete their declarations by the 4th working day.

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

Please note that you are not yet required to submit declarations for any goods that use non-standard customs procedure codes. TSS will contact you at a later date about these submissions.

If you need any support with your supplementary declarations, TSS provides expert advice. Here is how you can access this:

- Talking to a **TSS customs expert** by calling the TSS helpline on 0800 060 8888 from 7:30am to 10:30pm **seven days a week** or by raising a case on the [TSS portal](#)
- **Reading guidance** on completing supplementary declarations (available [here](#)). These guides explain your tariff options, what simplifications are on offer, and the data you need to provide to complete your declarations when taking advantage of these simplifications.

TSS service improvements: summary of recent changes

As part of our ongoing commitment to support you by enhancing the TSS, we have made a number of improvements to the service. These include:

- 1. Updates to the Duty Deferment Account (DDA) process** allowing you to use your own DDA to pay any duty calculated on all supplementary declarations created from 10 May. Using your own DDA provides the cashflow benefit of deferring customs duty, import VAT and excise duty for an average of 30 days. An overview of the process is available [here](#)



- 2. For bulk declaration uploads, TSS has introduced an updated API.** One of the new facilities allows you to use the API interface to complete supplementary declarations for both standard and controlled goods. For more information on using the API, please read this newly released [functional guide](#) and for API technical information refer to the [reference guide](#).
- 3. Various technical enhancements to improve your overall experience of managing declarations,** including an ability to duplicate a previous declaration when completing repeat goods movements.
- 4. New functionality to help you complete supplementary declarations.** If you are adding item-level information in the supplementary declaration, the portal will use the Commodity Code and Country of (Preferential) Origin to provide personalised help text and entry suggestions for certain fields. You can find detailed guidance on the supplementary declaration process [here](#).

Next week's Bulletin will focus on supplementary declarations and detail the new enhancements available to improve the submission process.

- 5. New helpline option now available for Transit.** Now you can talk directly to Transit experts by choosing the 'Transit' option 6 from the choices presented when calling the TSS service on 0800 060 8888.

For more information on moving goods from GB to NI via Ireland you can download [this guide](#).

De minimis aid recording – coming soon to TSS

TSS will soon be introducing a new facility through which you can record any de minimis aid you have claimed for your business – including waivers to cover the cost of EU customs duty claimed via the TSS portal.

If you move goods from GB to NI, you may have to pay tariffs if your goods are 'at risk' of onward movement to the EU (e.g. Ireland). You should [review this tariff guidance](#) to avoid paying any unnecessary duties when submitting your supplementary declaration.

If you do need to pay duty, you can claim de minimis aid in the form of a Customs Duty waiver to cover this cost. However, there are limits on the amount of this aid you can claim during a rolling period of three tax years.

HMRC legally requires you to keep records of all de minimis aid claimed for a period of 10 years from when an initial claim was made. You are also required to report all de minimis aid claimed in each fiscal quarter to HMRC (please read this [Customs Duty waiver guidance](#) for more detail on how to do so).



TSS will soon allow you to record any de minimis aid you have claimed through grants and subsidies that are available outside TSS.

This will allow TSS to notify you when you are about to use up your permitted allowance of de minimis aid – €200,000 over three tax years for most sectors. TSS will no longer accept any more claims from your account once the records you keep on the portal show that you have used up your allowance.

The aid you claim using TSS will be recorded automatically by TSS for the required length of time. However, it will be your responsibility to add details of any claims you have made outside of TSS into the portal.

If you do not record claims made outside of TSS into the portal, TSS will not be able to notify you when you are close to using up or have even exceeded your allowance.

For more information about how TSS supports you to claim a waiver for your goods movement when completing your supplementary declaration, read this [guide](#).

We will be providing further guidance detailing how TSS will support you to record de minimis aid shortly.

Creating a Goods Movement Reference (GMR) on GVMS: new checklist available

It is important if you are a haulier or business moving goods yourself that you use the correct declaration references when obtaining your GMR on GVMS. **Do not use** references beginning with 'ENS', 'SFD' or 'DEC'. These are your email IDs for TSS and **will not work** with GVMS.

The correct process, options and data have now been summarised in a new step-by-step Checklist [downloadable here](#).

Even if you have completed a GVMS process successfully before, we advise that you review this short document to ensure you are up to date with the right procedure.

Transit and TSS

Please note that TSS only supports transit declarations for goods moving from GB into NI via Ireland

However, if you are moving goods under the **Common Transit Convention**, select 'Transit declaration' and provide your Transit Accompanying Document (TAD) MRN. This number will



begin '21' and be followed by the country and office code of your Office of Departure where the Transit movement was started.

You will also need to enter your ENS (Safety & Security) declaration for each consignment – this is the number from the TSS confirmation email beginning with '21XI'.

What happens if you don't have a GMR?

It is important to note that without a GMR, ferry operators will not allow your goods to board the vessel. Using the correct references in GVMS acts as the ferry operators' confirmation of the GMR and triggers TSS to begin the supplementary declaration process with your trader.

If you are moving goods using GVMS on another route, for example from Ireland into Great Britain, then please read the GVMS guidance on GOV.UK [here](#) to find out when a GMR is required.

GVMS: upgrade downtime

As part of the ongoing HMRC improvement programme, there will be a short period of GVMS downtime from 23:59pm BST on the weekend of Saturday 15 May 2021 to 02:00am BST on Sunday 16 May 2021.

If transporting goods on 15-16 May, please ensure you have completed all your GVMS-related actions prior to arriving at the port for your journey (before 23:59pm BST on 15 May 2021).

It will not be possible to make amendments or updates to Goods Movement References (GMRs) during this downtime.

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](#).