

Weekly bulletin

28th Edition

Date: 20/05/2021



HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin

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Supplementary declarations: timeline reminder

The Northern Ireland Protocol requires traders to complete import declarations for the movement of goods from Great Britain (GB) into Northern Ireland (NI). When you use TSS, you provide the required information in two stages.

Before the goods are moved to NI, you or your haulier provides data to TSS to generate your ENS Safety and Security declaration and to satisfy pre-movement import declaration requirements.

After the goods have moved, you then submit a supplementary declaration to complete the declaration process, normally by the fourth working day of the month following the goods movement. For example with goods moved in June 2021, you should submit your supplementary declaration by 6 July 2021.

Submitting supplementary declarations is:

- a legal requirement and needs to be done to comply with the law
- the final step in your import process

HMRC recognises that it may initially be challenging for traders and hauliers coming to terms with this new process and has extended submission dates with new deadlines outlined in the



table below. However, there's no reason to delay your supplementary declaration submissions if you're ready to submit sooner.

Movement dates (2021)	Supplementary declaration submission deadlines (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 supplementary declarations for any goods that use non-standard customs procedure codes. TSS will contact you in due course about these submissions.

Supplementary declarations: help is on hand

We understand that the declaration processes are new. TSS is on hand to support you with the completion of your supplementary declarations. You can access support by:

- **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. Through this process you can get access to experts who will be able to guide you on the information you are required to provide for your supplementary declaration and where to obtain this.

If required, we can arrange one-to-one sessions using screen sharing technology to walk through your supplementary declaration submission and help you to understand the process.

- **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. There's more information on what the guides cover below.

If you don't understand some of the terminology used in the guides, you can access the [Jargon Buster](#) for simple and accessible explanations.

Supplementary declarations: available guides

The guides summarised below should provide you with the information you need to complete your supplementary declarations. However, do not hesitate to contact us if you need any support.



- [Supplementary declarations: preparation guidance](#)

This guide explains how you can best prepare for completing supplementary declarations and the information you are required to gather. It covers:

- How to determine the commodity codes for the goods you move
- Identifying whether your goods are eligible for preferential tariffs
- Applying for authorisation under the UK Trader Scheme to avoid unnecessarily paying duties if you can demonstrate that your goods are not 'at risk' of entering the EU (i.e. Ireland)

- [Tariffs on good movements into NI](#)

This guide sets out four steps with which to establish if tariffs apply to your goods movements, including:

- Identifying if the EU Common External Tariff is zero for your goods
- Applying for the UK Trader Scheme if your goods are not 'at risk'
- Identifying if your goods qualify for preferential tariffs under the EU-UK Trade and Cooperation Agreement and how to comply with rules of origin
- Claiming a waiver (or de minimis aid) to cover the cost of your duty liability

- [Guidance on controlled goods and the online tariff tool](#)

This guide helps you to navigate the online tariff tool on gov.uk to determine whether tariffs apply to your goods if they are controlled.

- [Declaration data requirements: supplementary declarations](#)

This guide walks you through the data fields you will need to complete when submitting a supplementary declaration. It also details which fields are required for controlled and non-controlled goods, as well as for goods either being released into free circulation or for home-use in NI.

- [How to create a supplementary declaration for all goods](#)

This guide walks you through the process of completing a supplementary declaration by providing a step-by-step walkthrough with sample screens and explanations of the data that you are required to input at each stage.



- [Guidance on resolution of common errors for the supplementary declaration](#)

If your supplementary declaration is not approved upon submission, then you can use this guide to:

- Interpret the text of an error message in the TSS portal
- Understand the meaning of some of the most common error messages seen in supplementary declaration submissions and how to resolve them

- [Payments: step-by-step guide using TSS](#)

This guide walks you through the steps you need to take to complete payment for any duty calculated by TSS when you submit your supplementary declaration, including:

- The three different types of payment you may need to make using TSS – customs duties or tariffs, excise duty and import VAT
- How to check whether you can reduce the duty calculated by TSS
- How to defer payment by using TSS's or your own Duty Deferment Account
- Step-by-step guidance on settling payment using TSS

In addition, you can watch the recordings of our previous webinars about completing supplementary declarations, including:

- [How to prepare for your supplementary declarations](#)
- [Supplementary declarations: GB-NI - a step-by-step guide](#)
- [Tariffs on goods movement into NI](#)

Supplementary declarations: new functionality to help you

If you are adding item-level information in the supplementary declaration, the portal will use the information provided in the 'Commodity Code' and 'Country of (Preferential) Origin' fields to provide personalised help text and entry suggestions for certain other fields. You can find detailed guidance on the supplementary declaration process [here](#).

Here are a few examples of how the latest TSS updates will help you:

- **Pop-up help text** will make import rules easier to find
- **Personalised drop-down menus** will help identify the correct codes for your goods and provide you with a plain-English description of the code
- **Pop-up help text** validates which fields you need to populate, based on the type of goods you have moved



- **Document codes search functionality** will help you locate additional documents more quickly when submitting your declarations
- **User-friendly CDS errors explanations** will help you identify issues and submit your declarations correctly
- **Obtaining your previous movement information from your supplementary declaration**, helping you to link your declarations together when making a submission by displaying the associated ENS and SFD references and arrival information
- **Copy goods item information from one supplementary declaration to another**, helping you to duplicate goods item information, if you transport the same type of goods on a regular basis, and reduce time expended on repeating supplementary declarations

TSS in action: using the API to process 26k supplementary declarations

Pharmaceutical wholesaler, Ethigen has been a user of the TSS API since its launch at the beginning of this year. Now that the API fully supports supplementary declarations, Ethigen has used this facility to process their supplementary declarations.

TSS advised Ethigen to apply for the UK Trader Scheme (UKTS) in order to become authorised to declare their goods as 'not at risk' of moving to the EU (ie Ireland) so that duty was not paid unnecessarily.

In parallel to the UKTS application process, the TSS API team engaged with Ethigen's Lead Developer, Richard Bradley, to support the development and test of their API process.

UKTS authorisation was approved on the evening of Thursday 13 May and so Ethigen began the process of using the API to process their supplementary declarations on Friday 14 May, making several submissions with manageable chunks of data that progressed over the weekend. The process was completed on Monday 17 May, with Ethigen successfully clearing a total of 26,000 supplementary declarations.

TSS invites other traders with more than 50 supplementary declarations for submission per month to consider using the updated API to reduce the manual effort involved. See the new [API functional guide](#) for more information.

TSS in action: wine wholesaler shown how to create new lines on their supplementary declaration



Mark Jefferson Wines Ltd, a Belfast-based wholesaler of wine to the licenced trade, recently asked for advice on how to group together multiple items in a consignment when completing supplementary declarations.

A TSS agent initially emailed a video and step-by-step guide to support the trader, followed by a phone call and one-to-one virtual meeting to walk them through the declaration submission process.

During the meeting the TSS agent explained that because each of the goods in the consignment had a separate commodity code, each item required a separate line in the supplementary declaration. The TSS agent showed the trader how to create new lines and save the inputted data.

The trader was very happy with this bespoke support from TSS, and as a result, they are now feeling more confident when completing their supplementary declarations.

“A huge thanks for your patience, support and knowledge. Very impressive and by far the most useful interaction I have had,” said Mark Jefferson afterwards.

When inputting your supplementary declaration data into the TSS portal, you can access the guides mentioned in this bulletin through the [TSS education website \(NICTA\)](#).

Alternatively, you can talk to us by calling 0800 060 8888 from 7:30am to 10:30pm, seven days a week, or arrange a one-to-one meeting to talk through the process.

TSS in action: Northern Ireland utility company grateful for one-to-one help

Northern Ireland Electricity (NIE) Networks, which oversees infrastructure for the transmission and distribution of electricity in Northern Ireland, asked TSS for help after they realised they were legally responsible for the completion of supplementary declarations.

A TSS agent talked them through the process of submitting their declarations using information from the records they had kept concerning their goods movements.

NIE Networks were grateful to be able to speak to an actual person and to have a single point of contact throughout the process.

“It’s very reassuring to have received proactive engagement from the TSS team and to have a point of contact to support and address our filing obligations” said Paul Finnegan, Financial Services Manager at NIE Networks.



If you are in any doubt as to who is responsible for the completion of your supplementary declarations, help is at hand. You can reach our agents via the [TSS portal](#) or call us on 0800 060 8888 from 7:30am to 10:30pm seven days a week.