

Weekly bulletin

29th Edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin

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TSS this week: in numbers

38,600

The number of businesses now registered on TSS, with approximately 13,500 signing up since 1 January.

196,000

The total number of reported goods movements created by TSS since 1 January, involving over 640,000 consignments.

49,500

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



De minimis aid (subsidy) recording – coming this week to TSS

TSS will soon be introducing a new facility through which you can record any de minimis aid (subsidies) you have claimed for your business. This will then be automatically added to the total value of customs duty waivers you have claimed.

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 guidance](#) to avoid paying any unnecessary duties when submitting your supplementary declaration.

If you do need to pay duty, you can claim a customs duty waiver – a type of de minimis aid – to cover this cost. Please read this [customs duty waiver guidance](#) for more details.

However, there are limits on the amount of de minimis aid you can claim during a rolling period of three tax years. HMRC legally requires you to keep records of all customs duty waivers claimed for a period of 10 years from when an initial claim is made. You are also required to report all the customs duty waiver claims you have made in each fiscal quarter to HMRC.

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 customs duty waiver claims from your account once the records you keep on the portal show that you have used up your allowance.

The customs duty waivers you claim using TSS will be recorded automatically 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](#). To read about the new facility through which you can record and track all the de minimis aid you have claimed both within and outside the TSS portal, view this [guidance](#).

Upcoming TSS webinar on live animal movements

To find out more information about the rules and processes for moving live animals from Great Britain into Northern Ireland, register for a free webinar featuring both TSS and HMRC experts on Wednesday 9 June.



The one-hour webinar will:

- review the current sanitary and phytosanitary (SPS) requirements for live animal movements, as set by DEFRA for the whole UK and DAERA in Northern Ireland
- demonstrate how to raise a Common Health Entry Document (CHED) form and obtain an Export Health Certificate (EHC)
- show you how to interact with all the necessary government systems including TSS, CDS and TRACES NT
- describe a typical live animal movement from GB into NI in detail, using live horses as an example

Register now to attend this webinar [here](#).

Update: Meursing codes

The EU Commission recently confirmed that if goods originate in GB and are exported to the EU tariff-free, having qualified for preferential rates under the UK-EU Trade and Cooperation Agreement (TCA), a Meursing code will not be required for the completion of EU import formalities.

This also applies where goods are moved from GB to NI and the TCA is used to remove a tariff. You will not need to enter anything in the Meursing code data field on TSS if preference has been claimed.

Introduction of the Goods Vehicle Movement Service (GVMS) on direct NI to GB exports

After 16 May 2021, the Goods Vehicle Movement Service (GVMS) must be used to validate export declarations for goods moving from NI to GB, in the limited circumstances these are required, where goods are moving via Belfast, Larne or Warrenpoint ports.

Export declarations continue to be required in only very limited circumstances for goods moving directly from NI to GB. This includes goods moving under a customs special procedure in Northern Ireland or in an authorised temporary storage facility, or goods for which specific rules apply based on international obligations.

Full details of the new processes for direct NI to GB goods movements can be found in the [updated guide](#) on the TSS education site (NICTA).



Supplementary declarations: timeline reminder

As you may know from previous TSS bulletins, if you have moved goods from GB to NI, you are required to submit a supplementary declaration to complete the declaration process, normally by the fourth working day of the month following the goods movement. For example, for goods moved in June 2021, you should submit your supplementary declaration by 6 July 2021, which is the fourth working day of that month.

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 this may initially be challenging for traders and hauliers new to completing declarations for GB to NI goods movements. It has therefore extended submission dates for supplementary declarations 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)
1-28 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

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.



- **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.

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

TSS tips for importers completing supplementary declarations

Our team of TSS experts is on hand to support you to complete declarations, answering queries and guiding you through the process.

Here are a few tips from our agents:

1. If you are completing an ENS declaration for a goods movement but are not responsible for the supplementary declaration, you can assist the importer of the goods completing the latter by using the 'Trader's Reference' free text field.

Here you should enter details such as the invoice number or the buyer/importer's purchase order number so that the importer can identify the ENS declaration that is linked to the importer's import customs supplementary declaration into NI. You can also attach documents like invoices, packing lists, purchase order numbers and delivery notes by clicking the paperclip button.

2. For the importer completing the supplementary declaration, you can view "Previous Transport Details" to find the above information by clicking on the drop-down arrow on the light blue bar at the top of the Header page of your supplementary declaration.

For audit purposes you may also wish to click on the paperclip button to attach relevant documents.

TSS in action: supplementary declaration completion demonstration reassures trader

Trade Mouldings Ltd, the largest privately-owned manufacturer of MDF-wrapped mouldings and vinyl wrapped doors in the UK, wanted advice to resolve the error codes that appeared when submitting their supplementary declarations.



They called the TSS contact centre and received support from one of our agents, including an on-screen walkthrough of the process via Zoom. This gave them reassurance and confidence in successfully completing over 60 supplementary declarations over the last couple of months.

"I thank you for taking the time and for your patience in explaining how I needed to complete the information required," said Joy from Trade Mouldings Ltd.

"Having a direct contact with you via Zoom and email these past couple of months has been imperative to my understanding of how the system works. We're winning now!" she added.

Difficulty submitting supplementary declarations remains one of the main reasons for calls into the TSS call centre. Our agents are always available to help traders to resolve issues and provide proactive support and reassurance where needed.

You can talk to us via the TSS portal or by calling 0800 060 8888 from 7:30am to 10:30pm, seven days a week.

TSS in action: your opinion counts

Your feedback is important to us and we will continue to develop the service to ensure your experience is as positive as possible.

You will notice that we will ask you to complete a customer satisfaction survey at the end of calls or cases raised to our TSS customs experts. It is important that we understand your concerns and where issues are raised we will contact you to hear your feedback directly. We will try to resolve your issues there and then or set up a further discussion at a time more convenient for you.