

Weekly bulletin

31st Edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin

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TSS this week: in numbers

39,000

The number of businesses now registered on TSS, with approximately 14,000 signing up since 1 January.

214,000

The total number of reported goods movements created by TSS since 1 January, involving over 708,000 consignments.

52,500

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



Important: upcoming change to the 'Importer EORI' field in TSS

As part of the new features coming soon to TSS, there is a change to the 'Importer EORI' field within the TSS portal. This field will become **mandatory** to allow you to meet your obligations for submitting declarations for goods movements to HMRC, as well as enabling hauliers to support their customers' compliance with customs processes. Check next week's bulletin for further details on this change.

Preparing for full frontier declarations

You will soon be able to complete full frontier declarations (FFD) using TSS. This is an option you might prefer to utilise because it enables you to complete all your customs declarations processes in one go.

FFDs contain the information for an import to take place and are presented before goods move, with all duties and taxes also collected before the goods arrive at their import destination. The process for completing FFDs differs from the two-stage procedure that TSS has offered to date, because all the information is presented up front, removing the need for a supplementary declaration to be completed after the goods move. However, the option to use the two-stage procedure and complete a supplementary declaration will remain.

Using your own Duty Deferment Account (DDA)

You may choose to take advantage of using your own Duty Deferment Account (DDA) to pay any duty calculated by TSS when you submit your FFD. This will provide the cashflow benefit of deferring customs duty, import VAT and excise duty for an average of 30 days.

If you don't currently have a DDA and wish to obtain one for GB to NI goods movements refer to sections 5 and 6 of the [payments guide](#).

For more information about the monthly payment dates for customs duty, VAT and excise duty, review this [gov.uk guidance](#).

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

Two government schemes supporting SPS goods movements

Since 1 January 2021, businesses moving certain agrifood products between GB and NI have been required to comply with new sanitary and phytosanitary (SPS) checks and rules. This includes the requirement to complete Export Health and Phytosanitary Certificates for certain goods.

The government launched two schemes to support traders adapt to these new controls:



- The Movement Assistance Scheme
- The Digital Assistance Scheme

The Movement Assistance Scheme (MAS) provides advice to businesses through a dedicated helpline and by reimbursing certain certification costs. For example, an official veterinarian approving your export health certificate is able to invoice the government for costs of up to £150+VAT per certificate.

The following types of goods are supported by the scheme:

- live animals and animal products
- plants and plant products
- some categories of high-risk food and feed not of animal origin
- organic products

For information about MAS, click [here](#).

The Digital Assistance Scheme (DAS) provides a simplified end-to-end digital system which streamlines the certification and verification processes required for moving goods from GB to NI. Launched by DEFRA earlier this year, the scheme has recently been enhanced with a new API Developer Portal. For more information click [here](#).

Supplementary declarations: timeline reminder

If you have moved goods from GB to NI using the two-stage declaration process mentioned above, you are required to submit a supplementary declaration to complete the declaration process 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)
1-31 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 tariff options, what simplifications are on offer and the data you need to provide to complete your declarations when taking advantage of these simplifications.
- **using the new gov.uk tool** to check if you need to pay a tariff on goods brought into Northern Ireland from Great Britain, available [here](#).

For a full explanation of the terminology used in our guides, you can access the [Jargon Buster](#) for simple and accessible explanations.

TSS in action: your opinion counts

Following your feedback, we have made two enhancements to the TSS portal which will take effect from 10 June and we have also published a new TSS beginners guide:

1. Duplicate item (goods) information for repeat declarations

Traders often transport the same type of goods on a regular basis, inputting mostly the same information into TSS each time.

To reduce the time spent in repeating declarations, you will now be able to copy item information between consignments.

2. Import item data from another supplementary declaration



As above, this new feature reduces the time spent on repeating supplementary declarations, allowing you to duplicate item information already included in open or already-completed submissions.

3. New TSS beginners guide available

An introductory guide to TSS for traders who haven't used the service yet or who are not fully familiar with the TSS processes. This guide provides a simple overview of how to use TSS services and is available [here](#) from the TSS education website (NICTA).

Your feedback is important to us, so do please continue to provide this so we can continue to develop the service and ensure your experience is as positive as possible.

TSS in action: using your previous completed declarations as a template for future submissions

Gardiner Farm Equipment Ltd, a Lisburn-based supplier of agricultural machinery to the farming industry, was concerned about the time it was taking them to complete declarations. A TSS agent contacted the business to offer support.

On a 30-minute Microsoft Teams call, the agent talked through the process of submitting declarations using screen sharing technology, helping them to resolve the error messages they were receiving and giving tips on how to use previously completed declarations as a template for future submissions.

“I have now been able to submit two declarations successfully because of our meeting. Thank you again for all your help – all seems to be working as it should now,” said Gillian Musgrave of Gardiner Farm Equipment Ltd.

If fields in CDS are already pre-populated, you do not need to amend or delete these. You only need to add additional data where information has not yet been provided. It can be a lot quicker to use your previous completed declarations as a template for future submissions. [See this guidance](#) for more details.

If you experience any issues with the portal yourself, we will be happy to help you. 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: call at short notice helps haulier obtain GMR in time for early morning shipment

G Force Transport Ltd, a haulier based in London, had been experiencing difficulties when



trying to generate a Goods Movement Reference (GMR) using the Goods Vehicle Movement Services (GVMS).

A TSS agent sent them a copy of the GVMS checklist on the NICTA website, but on hearing the company had an out-of-hours shipment at 3am the following morning, they called the haulier to guide them through the process and ensure the shipment wasn't disrupted.

"We are very grateful for the help TSS provided at very short notice. As a result, we were able to obtain a GMR in time for our next shipment a few hours later." said Matt Gumpowicz of G Force Transport Ltd.

You can review this helpful [checklist](#) every time you are about to generate a GMR on GVMS to ensure that you don't encounter any errors.