

# Weekly bulletin

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HM Revenue  
& Customs



# Trader Support Service (TSS)

## Weekly bulletin

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### TSS this week: in numbers

#### **39,440**

The number of businesses now registered on TSS, with approximately 14,400 signing up since 1 January.

#### **231,000**

The total number of reported goods movements created by TSS since 1 January, involving over 772,000 consignments.

#### **55,000**

The total number of inbound calls to TSS since 1 January, with over 108,000 outbound calls to support traders.



## Customs Declaration Service (CDS) downtime

HMRC is making changes to the Customs Declaration Service (CDS) on 26 June 2021. As a result from **9:30pm until 10:30pm on 26 June** you will not be able to make a payment or submit a declaration.

This will not impact any declarations already completed through TSS or CDS.

If you plan to move goods during or immediately after this period then you are advised to complete the declaration process well in advance of the 9:30pm deadline to ensure the movement of your goods runs smoothly.

## Preparing for full frontier declarations

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

FFDs 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, please 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](#).

## Supplementary declarations: timeline reminder

If you have moved goods from GB to NI 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. Therefore the submission dates for supplementary declarations have been extended 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** 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 NI from GB, available [here](#)

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

## Important: update your company details in the TSS portal

It is important you ensure that your company details within the TSS portal are accurate. Updating the information you provide will help us to give the most appropriate and timely support to the correct people within your business.



Please take the time to check that the information you've provided is up to date by following these instructions:

- Complete the 'Company size' field, choosing small, medium or large. Page 8 of the [registration guide](#) provides information on which option best applies to your business
- Make sure the associated contact details are correct – including the primary account holder and importer details
- Add contacts as required - people who have joined your organisation supporting the declarations process, since you registered
- Remove people from contacts who have left your organisation since you registered

## TSS in action: responding to your feedback

Responding to your feedback on the two-stage process for completing declarations, we have introduced some important new TSS functionality.

### **New feature 1: amending pre-submitted supplementary declaration data**

Currently, if the information you provided for the simplified frontier declaration changes by the time you complete your supplementary declaration, you need to report this to HMRC.

However, TSS now enables you to amend pre-submitted data when completing your supplementary declaration. TSS will also notify HMRC of any amends you make in the supplementary declaration on your behalf.

Please refer to the following guides for the [simplified frontier declaration](#) and for [supplementary declaration](#).

### **New feature 2: linking supplementary declarations to a single simplified frontier declaration**

Another new feature enables you to add multiple supplementary declarations to a single simplified frontier declaration which has been completed for a consignment. This removes the need to raise multiple simplified frontier declarations for several goods that are moving in one consignment.

If you have more than one supplementary declaration associated with an ENS safety and security declaration, these will be sent to CDS as separate records and payments are required on each individual declaration. Further details on raising more than one supplementary declaration for an [ENS can be found in this guide](#).

Where you have more than one supplementary declaration with an ENS, if any of the submissions are returned with errors, it does not affect the other submissions. Any other associated supplementary declarations can still be paid for while you amend the supplementary declaration with errors.



### **New feature 3: submitting an ENS without a simplified frontier declaration**

There are some scenarios where you may want to submit an ENS declaration for your goods movement via the TSS portal without raising an associated simplified frontier declaration.

This may be useful if you:

- complete your simplified frontier declarations using a system outside of TSS
- move goods for which only an oral customs declaration is allowed
- are a haulier carrying empty containers under a contract of carriage

[New guidance is available](#) on the TSS education site (NICTA) explaining this feature.

Your feedback on using TSS to support the movement of goods between GB and NI is invaluable, so please continue to respond to the satisfaction surveys and the TSS outreach calls.