

# Weekly bulletin

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HM Revenue  
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# Trader Support Service (TSS)

## Weekly bulletin

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### TSS in numbers

**40,286**

The number of businesses now registered on TSS, with approximately 15,000 signing up since 1 January.

**270,000**

The total number of reported goods movements created by TSS since 1 January, involving over 912,000 consignments.

**60,000**

The total number of inbound calls to TSS since 1 January, with over 132,000 outbound calls to support traders.



## Government sets out vision for improving the Northern Ireland Protocol

On Wednesday the UK government published a Command Paper outlining how it wants to change certain elements of the Northern Ireland Protocol.

It made clear that the government doesn't feel the Protocol is working in its current form and is seeking to negotiate significant changes with the EU.

The Command Paper lists a range of areas where change is needed to remove the burdens on trade in goods within the UK while managing real risks to the single market.

But there are other areas, such as the Common Travel Area and Single Electricity Market where they see no need to change current arrangements.

The UK Government will discuss the detail of the changes required with the EU Commission.

The Command Paper is available to view on [GOV.UK](https://www.gov.uk).

## Responding to your feedback: access guides and support within the TSS portal

The Trader Support Service (TSS) was launched to support traders with the completion of declarations for goods moving between Great Britain (GB) and Northern Ireland (NI). As part of this service we've also been publishing guides and checklists on the TSS education website (NICTA) covering how to use TSS and what you need to do to successfully submit your declarations.

To make the declaration submission process on TSS easier, we have now added links within the portal to the information and support that is available on the TSS education website (NICTA). This can be accessed via a blue banner that will appear at the top of each page within the TSS portal.

The banner is dynamic, meaning that you will be provided with the information on the TSS education website (NICTA) that is most relevant to the stage of the declaration process you are at within the portal.

In addition, we have made changes to the TSS education website (NICTA) that will allow you to identify other supporting documents related to the guide you are accessing from the portal. On each TSS guide you will see a list of relevant additional guides on the right-hand side of the screen, helping you to find the information you need to successfully complete your declarations.



## Postponed VAT Accounting and GB to NI trade

In the TSS portal, when completing supplementary declarations for goods moving from GB to NI, please respond “**No**” to the question asking if you want to ‘Use Postponed VAT Accounting?’

This question is only relevant if you are importing goods:

- under a customs special procedure
- from the Channel Islands of Jersey and Guernsey (which are considered as ‘Rest of the World’ locations for VAT purposes)
- when goods are subject to an excise duty offset

For further information please read this [guidance](#) on gov.uk.

## 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 HMRC’s new [online tool](#)** on gov.uk to help understand your duty options for moving goods from Great Britain to Northern Ireland. Once you’ve submitted some details about your business into the tool, it will guide you to the options which will help you minimise the amount of duty you have to pay. It’s quick, easy to use and could help your business continue to trade smoothly

## TSS upload API

The TSS upload API allows you to automate the process of creating and submitting ENS Safety and Security, simplified frontier and supplementary declarations.

Businesses that need to create larger volumes of declarations at any given time use the TSS upload API to ensure they can complete these declarations in a compliant and cost-effective way. If you are an importer with many supplementary declarations waiting to be closed, then the TSS upload API could help you get these closed faster and more reliably.

Please refer to the [API functional guide](#) to get started and use the [API reference guide](#) to assist your API implementation. If you would like any further help using the API, please raise an enquiry on the [TSS portal](#) and mention API in the subject line.



## Guidance available for full frontier declarations (FFD)

There is further guidance available to assist you with the completion of FFDs. Please see the [data guide](#) and [user guide](#) on the TSS education website (NICTA). Here you can find information about which procedures the FFD supports and the eligibility criteria for the use of those procedures.

You should continue to use the simplified journey (simplified frontier and supplementary declarations) wherever possible, however, where you have a requirement for Returned Goods Relief (RGR), you can now use our initial release of FFD to support your business.

You can claim RGR on duty payable for goods that were previously exported from Northern Ireland. This may be beneficial if the goods are subject to duty and you cannot claim relief under the UK Trader Scheme, under preference, or through a customs duty waiver.

For example, if you exported a product that was in free circulation in NI to a customer outside of NI, and have been asked to facilitate a customer return, you may be eligible to claim duty relief through this procedure. This is providing you have acceptable evidence of the original export and fulfil certain conditions.

Conditions are based on the [procedure code](#) and [additional procedure code](#) you intend to declare. There are certain conditions for claiming the relief – you can review the [guidance](#) available on gov.uk for more information. The goods must be re-imported in an unaltered state, typically within a period of three years from the export.

In the coming weeks additional procedure codes will become available for FFDs.

For more information on how to use TSS for completing FFDs, watch [these videos](#) on the TSS education website (NICTA).

## Support for arrived full frontier declarations (FFD) coming soon

TSS will be looking to support arrived full frontier declarations in the coming weeks. An arrived FFD is used when the goods have already arrived at the entry point in Northern Ireland, without a declaration being completed in advance of the goods movement.

Currently, TSS does not support arrived FFD declarations. You must complete the declaration and payment of any duties due before the goods move.

With the upcoming arrived FFD feature, you will be able to complete your declarations once the goods have already arrived in Northern Ireland. This will increase the procedures that can be used through the TSS portal.

For details on how to complete an FFD currently, please view the [online guidance here](#).



## Goods Vehicle Movement Service (GVMS) and full frontier declarations (FFD)

Please remember that to generate your Goods Movement Reference (GMR) successfully within GVMS, if an FFD is being completed for your goods movement, you will require two Movement Reference Numbers (MRN):

1. The first MRN will be your ENS Safety and Security declaration MRN
2. The second MRN will be for your customs declaration – in the case of submitting FFDs, the FFD MRN will be generated after payment for any duties that are due

Invalid MRNs may result in your declaration not arriving and your goods not receiving customs clearance. This may result in delays to your goods movement and other issues.

It is important that you complete your GMR correctly to allow for the arrival to occur on both declarations within TSS.

Remember that 'ENS Only' must be selected on your ENS consignment to ensure no simplified frontier declaration or supplementary declaration is generated.

## Upcoming webinar: 'Tariffs on goods entering NI – what are my options?'

Coming soon TSS will host a webinar guiding you through the options you have for covering tariffs that may apply to your goods movement from GB to NI and the decisions you need to make.

The webinar will cover:

- Identifying if goods are 'at risk' of entering the EU and are liable to tariffs
- If preferential tariffs apply to your goods under the EU-UK Trade and Cooperation Agreement
- Determining applicable duties for your goods under the EU Common External Tariff
- How to become authorised under the UK Trader Scheme to show your goods are not 'at risk'
- How to claim a waiver to cover the cost of duties if your goods are deemed 'at risk'

The webinar will walk you through how to apply the tariff decisions you make when submitting either your full frontier or supplementary declaration.

We will publish the date shortly along with the registration information.



*If you require any further support on the items covered in this bulletin please contact one of our TSS customs experts 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.*