

Weekly bulletin

41st Edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin: 7 key updates to support you

Contents

- Support for arrived full frontier declarations (FFD)
- Support for movements via inventory-linked port (ILP) by air on FFD
- TSS upload API – additional options available to traders
- Reducing duty payments with special procedures
- New methods of payment for FFDs
- The NI command paper: an update on what this means for your business
- Supplementary declarations: help is on hand

TSS in numbers

40,895

The number of businesses now registered on TSS, with over 15,900 signing up since 1 January.

302,000

The total number of reported goods movements created by TSS since 1 January, involving over 1,029,000 consignments.

63,400

The total number of inbound calls to TSS since 1 January, with over 148,000 outbound calls to support traders.



Support for arrived full frontier declarations (FFD)

In most cases, you will continue to use the simplified journey (in which you complete simplified frontier and supplementary declarations) for moving goods to Northern Ireland. However, in cases where a full frontier declaration (FFD) is required, TSS can also support your business.

In addition to supporting FFDs made in advance of your goods movement, TSS will soon also be able assist with the submission of FFDs for goods that have already entered Northern Ireland – known as ‘arrived FFDs’. The support will be primarily for air journeys and diversion entries for the discharge of special procedures – such as inward processing and customs warehousing.

Government guidance on these procedures, as well as the eligibility criteria for them, can be found [here](#).

If you move goods into NI by air, via inventory-linked ports, then you will also be able to submit FFDs to release your goods – see below for more information.

An ENS declaration is still required for all FFDs and you should ensure your haulier or carrier is informed of the requirement to submit this on your behalf. The ENS must be completed separately to the FFD.

FFD support for air movements via inventory-linked ports (ILP) by air on FFD

You will also soon be able to clear airfreight arriving at inventory-linked ports (ILP) in Northern Ireland using the TSS FFD service.

ILPs are those ports and airports that have customs control systems linked to HMRC systems, allowing for the quick electronic clearance of goods on arrival. When goods arrive at an ILP,



they are moved into a temporary storage facility (TSF), such as a warehouse or transit shed, and an inventory record is created.

Traders who wish to move goods through an ILP should nominate an agent. You will need to co-ordinate with this agent regarding the procedures for ensuring the inventory is nominated to the TSS badge code and for collecting the inventory. To prepare for this, you will also need to make sure you are familiar with how to complete an arrived FFD using TSS.

Details of how to complete an arrived FFD, the references you need (such as the 'Inventory Consignment Reference' or 'ICR'), how to obtain them and where to input them on your TSS declaration will be published shortly on the NICTA website.

TSS upload API – additional options available to traders

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 can use the TSS upload API to 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.

At the end of July, TSS updated the specification of the API to allow traders to automatically complete multiple supplementary declarations for the same journey. With the option to associate information from the simplified frontier declaration with multiple supplementary declarations, you will also now be able to process consignments with more than 99 goods items more easily.

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.



Reducing duty payments with special procedures

You may be able to delay duty payments or pay less duty if you move goods into Northern Ireland under certain circumstances – for example, if you bring goods into Northern Ireland temporarily for repair or if you return goods unaltered.

These customs procedures are declared using the appropriate procedure and additional procedure codes for your goods movements. There is also defined eligibility criteria for each customs procedure. Pre-authorisation from and supervision by HMRC may be required.

Available procedures include:

- If you move or facilitate the return of goods to Northern Ireland which were previously exported, sent to Great Britain, or which came from the EU via Great Britain, you may be able to claim **Returned Goods Relief (RGR)** on duty or VAT. No pre-approval is required for this procedure. [Government guidance](#) is available online, and TSS has released [an introductory webinar](#)
- If you import goods into Northern Ireland for processing and/or repair before onward movement, you may be eligible for **inward or outward processing relief** to delay charges payable. You will require authorisation to use this procedure. Please see [government guidance](#) for information about eligibility and how to apply. [TSS' introductory webinar](#) also covers guidance on this procedure
- If you move goods into Northern Ireland for designated periods of time for specific uses – for example, catering supplies or for trade shows and concerts – your movement may constitute a **Temporary Admission**. You may be required to provide a security deposit to use this procedure. Please see [government guidance](#) for further information, including on getting authorisation
- If you move goods into and out of warehouses, please see government guidance on **customs and excise warehousing**, including on eligibility and how to apply. Please note that TSS cannot support goods entering a public customs warehouse



- If you import goods into Northern Ireland for onward supply to the EU, you may be able to claim **Onward Supply Relief**. Please see [government guidance](#) for further information

In TSS, these procedures may require you to submit an FFD, where all customs information is included in one submission. As noted above, TSS supports FFDs made in advance of moving goods for RoRo freight, as well as declarations for goods already in location in Northern Ireland. Declarations will not be approved without the payment of any duties, import VAT, and/or excise owed.

Updated guidance on FFD submission will soon be available on NICTA along with details on the associated data requirements, including the codes for these procedures.

Finally, please be advised that we will be running webinars shortly to discuss these procedures in more detail. Look out for registration links in the coming weeks.

Methods of payments on full frontier declaration (FFD)

You will soon be able to make payment of duty, import VAT or excise for a FFD using additional methods. These methods of payment will require you to complete some details on your company profile.

The new methods of payment will include the use of your CDS Cash Account, your own DDA, and immediate payment by electronic credit transfer. For you to use your CDS Cash Account or your own DDA for declarations through TSS, you must grant TSS authorisation to act as your representative through your CDS Dashboard.

If you are using immediate payment by electronic credit transfer as a method of payment for your FFD, you must ensure that once your declaration has arrived and has been accepted, you check your declaration in the portal to get the HMRC Payment Reference. This will be located on the Duty Line tab on the header at the bottom of the screen. This payment reference is used to complete your immediate payment by electronic credit transfer (faster



payment, CHAPS, BACS). For government guidance, refer to this [page](#). This must be done before the goods can be granted customs clearance and moved on.

If you move goods into NI through “Air ILP” any customs debt (duty, import VAT, and/or excise) should be settled after the goods have arrived and declaration has been customs cleared. You will be able to use all three methods of payment mentioned above.

We will shortly be adding further guidance on these methods of payment in the How to make your duty payment guide on NICTA.

The NI command paper: an update on what this means for your business

The NI command paper that was published on 21 July 2021 set out the UK’s approach on the Northern Ireland Protocol. HMRC has updated stakeholders to confirm what this means for traders and businesses.

For now, you should continue to carry on with existing processes for moving goods between GB and NI, and should assume this will continue to be the situation, until told otherwise. This means that businesses must continue to make declarations, where required, for goods moving between GB and NI; including making supplementary declarations for goods that have already moved. The TSS remains available to support businesses to make declarations and we will continue to roll new out functionality to support businesses with a range of customs processes and declaration requirements.

We will continue to keep you updated with the latest information from the government as it provides further updates for traders and businesses.

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:

www.tradersupportservice.co.uk

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- **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 Contact Centre hours of operation:

07:30 – 22:30, 7 days a week

Tel: 0800 060 8888

Contact us or raise a case:

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.