

Weekly bulletin

44th Edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin: 6 key updates to support you

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TSS in numbers

41,421

The number of businesses now registered on TSS, with over 16,432 signing up since 1 January

333,145

The total number of reported goods movements created by TSS since 1 January, involving over 1,144,419 consignments

66,719

The total number of inbound calls to TSS since 1 January, with over 167,249 outbound calls to support traders



Northern Ireland Protocol update

In its Command Paper on 21 July 2021, the Government set out proposals for a new balance in how the Protocol is operated.

In order to provide certainty and stability as discussions proceed between the UK and EU on the proposals, the Government set out on 6 September 2021 [here](#) **that it will continue to operate the Protocol on its current basis.**

This means that existing arrangements continue. HMRC has confirmed that you should continue to make declarations and carry out processes for moving goods into Northern Ireland. The Government will ensure that reasonable notice is provided if the current approach changes, to enable businesses to make appropriate preparations.

HMRC has updated gov.uk guidance to reflect that existing processes are continuing which includes those around the [UK Trader Scheme](#) and [Post & Parcels](#). For the UK Trader Scheme this means businesses not established in NI, and without a fixed place of business in NI, can continue to use the UKTS beyond 31 October 2021.

HMRC will write to all users of the UKTS easement to confirm that they do not need to take any action, and their authorisation will continue beyond 31 October 2021.

You should continue to follow all existing processes when moving goods to and from Northern Ireland, including ensuring supplementary declarations are completed.

Returned Goods Relief (RGR)

Returned Goods Relief (RGR) is a customs relief that removes the need to pay duty on goods that have previously been exported and are being re-imported into the UK.

When you are moving goods into NI, RGR can be used to provide relief from the EU tariff if other options to mitigate tariffs are not suitable and the goods meet the conditions for RGR. If you export goods from the EU and clear them in GB, then move some or all of them into



NI, you do not need to pay import duty again in NI as these goods are being 're-imported'. Similarly, if you are a trader that transfers parts or finished goods between sites (e.g. manufacturers) or receives customer returns from GB (e.g. retailers) you can claim RGR so that you don't pay the duty when the goods return to NI.

To claim RGR, you simply need to add in the correct procedure code (e.g. 6110) on your [full frontier declaration](#) (FFD).

To claim RGR, make sure you can prove:

- Evidence of import/export
- That your goods have remained the same throughout the process – e.g. they haven't undergone undergo any processing or altering

RGR must normally be claimed within three years of the export, although you can ask for this time limit to be waived in special circumstances.

For more information on RGR, please visit this [gov.uk guidance](#).

Check if you need to pay a tariff on goods brought into Northern Ireland from Great Britain

This [gov.uk](#) decision engine tool can help you to identify the best options available to you to remove tariffs on GB-NI trade.

There are a range of options that traders can choose between to remove tariffs on GB-NI trade including:

1. **EU Common External Tariff** - Check if the EU's Most Favoured Nation (MFN) rate is zero – as set out in the EU Common External Tariff (CET). If it is, you will not be required to pay any duty for GB:NI goods movements



2. **UK Trader Scheme** - Check if your goods can be declared not 'at risk' and you are eligible for the UK Trader Scheme
3. **Preferential Rules of Origin** - Check if you can claim preferential tariffs as a result of the EU-UK TCA to reduce the tariff to zero
4. **Duty Waiver** - Check if you fall within the 'de minimis' threshold and are able to claim a waiver if your goods are 'at risk'

If none of the above applies, and your goods are 'at risk', you will be subject to the EU Common External Tariff on the goods you move into NI and be liable for the associated duties (unless you use a customs special procedure).

Creating a Goods Movement Reference (GMR) on the Goods Vehicle Movement Service (GVMS)

To successfully create a GMR, please ensure that you put the correct ENS Movement Reference Number (MRN) and SFD MRN into GVMS, by following these steps:

1. Enter ENS Safety and Security declaration information

You should enter the MRN you received in your TSS SFD notification email starting with "21XI"

2. Add declaration data. This is based on the types of goods you are moving:

- **Controlled goods:** For controlled goods, select 'Customs Declaration' and provide the MRN number from the TSS SFD notification email beginning with "21GB" – please note you will need to enter the MRN for each consignment of controlled goods you are moving on GVMS before you receive the GMR
- **Non-controlled:** For non-controlled goods select 'EIDR' and provide the TSS-provided EORI reference beginning with "GB" – only enter the EORI once for all TSS-declared consignments



If you are moving both controlled and non-controlled goods, you should follow both of the above steps.

It is crucial you use the correct references in GVMS as the ferry operator's confirmation of the GMR acts as the trigger for TSS to begin the supplementary declaration process with the trader.

Please do not use references beginning with ENS, SFD, DEC as these are your email IDs with TSS and are not appropriate for GVMS.

For more information, please refer to the TSS user guide [here](#) and this [video](#).

Live animal movements

For information about the rules and processes for moving live animals from GB into NI, please [watch this free webinar](#) featuring both TSS and HMRC experts.

The one-hour webinar:

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

The checklist below will help you to follow the correct process when moving live animals:

- ✓ Register on TRACES
- ✓ Raise a CHED Part A – please make sure the information matches your full frontier declaration (FFD)



- ✓ Arrange a veterinary inspection to obtain your export health certificate (EHC)
- ✓ Update your CHED form and receive a CHED reference
- ✓ Raise your ENS Safety & Security and simplified frontier declarations (SFD), including information from your EHC and CHED and attaching these to the declaration
- ✓ Route to a border control post (BCP) in NI for a physical inspection
- ✓ Finish your supplementary declaration on TSS after the movement is complete

Where can I get help on the correct commodity codes to use?

When completing your declarations, it is important to enter the correct commodity codes into TSS to ensure that the correct goods items are declared, and any duty is correctly calculated (if applicable).

To help with selecting the correct commodity codes:

- Review our webinar on the NI Customs Academy (NICTA) [here](#)
- Also refer to the Commodity Codes guidance [here](#)

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