

Weekly bulletin

45th Edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin: 7 key updates to support you

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TSS in numbers

41,584

The number of businesses now registered on TSS, with over 16,595 signing up since 1 January.

341,921

The total number of reported goods movements created by TSS since 1 January, involving over 1,176,806 consignments.

67,637

The total number of inbound calls to TSS since 1 January, with over 173,235 outbound calls to support traders.



Support for maritime inventory-linked port (ILP) movements – coming soon to TSS

HMRC has issued [guidance that CDS will replace CHIEF](#) for import customs declarations for goods coming into Northern Ireland (NI) from countries other than GB and the EU – i.e. the Rest of the World (RoW). To assist businesses that do not currently have access to CDS by other means, TSS will offer more assistance for RoW goods arriving into NI.

Traders will soon be able to clear maritime (ocean) freight movements that have arrived at inventory linked locations within Northern Ireland using the TSS service. This means that TSS will support goods coming from RoW countries arriving by sea into NI. TSS will also allow you to claim your inventory linked cargo through our portal at Belfast and Warrenpoint, with additional assistance through our agents to claim inventory record at Foyle port.

There will be a separate way to claim your inventory record for inventory linked cargo at these locations. You are advised to speak to the shed operators and port authorities about potential storage, demurrage, port handling fees, and other charges as TSS will not be liable.

What are inventory linked ports?

Inventory Linked Ports (ILP) are those ports and airports that have customs control systems linked to HMRC systems, allowing for 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, creating an inventory record.

Each inventory record has its own Unique Consignment Number (UCN) which is matched to a declaration to claim the goods and complete the customs clearance. Goods can only be released from the TSF once agents or traders have provided evidence of customs clearance against that inventory record.

All users of the inventory linked network have a unique badge code, which identifies them on the system and is used to ensure that consignments can only be created, updated and



viewed by an authorised badge holder. TSS now holds badge codes which enables inventory to be cleared using the TSS system.

TSS currently supports inventory linked air shipments into NI from RoW. For more information, please see the [FFD guidance](#) and [ILP guidance](#) on NICTA.

Support for agents and intermediaries

If you are a customs agent or intermediary who provides services to traders, TSS will soon enable you to easily and conveniently complete declarations and make payments on your customer's behalf.

You will be able to register for a new profile type which will designate you as a customs agent or intermediary. If you already have an existing profile on TSS there will be a simple process for you to convert this into the new customs agent profile. Traders will then be able to authorise you to represent them on the service to create, edit, and submit declarations and make payments on their behalf.

You will only be able to use TSS to submit declarations and make payments on behalf of your customers if they are also registered on the service. Therefore, if you intend to use TSS for your shipments from RoW-NI, you may wish to advise them to register for a TSS account if they do not already have one.

Further details will be released soon, and you do not need to take any further action at this point.

Reminder for hauliers on GVMS compliance

If you are a haulier and you are completing multiple ENS declarations for traders, please ensure you are creating one ENS per consignment if your traders are:

- moving different types of goods



- not registered on TSS

For example, if you have four traders who you are collecting goods from and only two of them are registered on TSS and they are both moving different types of goods – e.g. controlled and non-controlled items – you should do the following:

- For the **registered trader moving standard goods** please use the simplified declaration process whereby TSS will generate the simplified frontier declaration (SFD) using information provided for the Entry Summary (Safety and Security) declaration for this trader. You can then use the ENS Movement Reference Number (MRN) and SFD MRN (beginning GB....) provided by TSS when creating your GMR from Goods Vehicle Movement Service (GVMS)
- For the **registered trader moving controlled goods** please do the same as above but select ‘controlled goods’ in the TSS portal. You will be asked to input additional data required for TSS to generate the SFD for this trader. You can then use the ENS MRN and SFD MRN (beginning 21GB....) provided by TSS when creating your GMR from GVMS
- For the **traders who are not TSS registered**, please select the ‘ENS only’ option. **Please check with the trader** whether they are completing their import declaration (SFD or FFD) separately and ask them for the MRN. You can then use the TSS ENS MRN and the customs MRN provided by the trader when creating your additional GMR from GVMS.
- You can then add all three MRNs into GVMS when obtaining your GMR. **You will need this to board the ferry and to demonstrate compliance** for the above movements. **If you do not have all the required MRNs then you may be refused boarding or asked to remove consignments.**

It is important to note that if your trader is not registered on TSS and isn’t completing their declaration elsewhere, they are non-compliant and you cannot move their goods into NI using any of the MRNs provided by the other traders who are being compliant.



For more information, please visit the GVMS guide on NICTA

<https://www.nicustomstradeacademy.co.uk/pdf/gvms-matrix-guide-hauliers/>

The One Stop Shop (OSS) – a new EU VAT e-commerce system to simplify VAT treatment on distance sales

The EU's e-commerce package introduced changes from 1 July 2021 in respect of the movement of goods between Northern Ireland and the EU.

To support these changes a new IT system, the One Stop Shop (OSS) has been introduced by HMRC for the collection of VAT on intra-EU Business to Consumer (B2C) transactions of goods. The OSS is a free to use service designed to reduce administrative burden.

Implementation of the EU's e-commerce package is in accordance with the UK obligations under the Northern Ireland Protocol.

The OSS is designed to reduce administrative burdens on business and to facilitate the collection of VAT on B2C sales across the EU, including Northern Ireland. This allows you to account and pay for VAT on all your distance sales of goods over £8,818 on a single quarterly return, instead of having to register for VAT in each country to which you make sales.

You can find more information and how to register for the OSS at

<https://www.gov.uk/guidance/register-to-report-and-pay-vat-on-distance-sales-of-goods-from-northern-ireland-to-the-eu>

[Completing a One Stop Shop VAT Return - GOV.UK \(www.gov.uk\)](#)

[Submit your One Stop Shop Return and VAT payment - GOV.UK \(www.gov.uk\)](#)

Updated requirements for new XI EORI Applications

From 14th September 2021 new traders registering for an XI EORI will need to apply via the 'Get an EORI' page on Gov.uk (<https://www.gov.uk/eori/apply-for-eori>) using a new registration form.

www.tradersupportservice.co.uk

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In addition to the information currently requested at the time of registration, where the trader's main establishment address is not Northern Ireland (NI) they will be asked whether they have a permanent business establishment (PBE) in NI and, if so, to upload two separate pieces of evidence as proof of their presence at that address.

Where a trader does not have their main establishment in NI, or they do not have a PBE, they will only be able to register for an XI EORI in specific cases. Therefore, a trader who does not have a main address in NI, or a PBE, will need to indicate, from a list provided on the form, why they require an XI EORI.

This new form will also ask the trader to provide any XI or EU 27 VAT numbers they may have.

More information on the PBE can be found on Gov.uk (<https://www.gov.uk/eori>).

It will still be a requirement to obtain a GB EORI before applying for an XI EORI.

Guidance updates and the new registration form will be live from 14th September.

Webinars on customs special procedures and reliefs

Did you know you if your goods are classed as 'at risk', you may be able to get relief from customs duties, import VAT, and/or excise by using a customs procedure?

In August, TSS enhanced its support to enable you to submit full frontier declarations (FFD) for goods moving under customs special procedures. These include:

Returned Goods Relief: part of the re-importation procedure which allows you to claim duty or VAT relief on goods being re-imported – for example, for goods moving from the EU to GB and then onto NI or if you move goods between GB and NI for manufacturing.



Temporary Admission: allows goods to be moved into NI temporarily (for a period up to 24 months) with total or partial relief from import duty.

Authorised Use: allows customs duty to be charged at a reduced or nil rate for certain goods sold into NI, provided those goods are put to a prescribed use and processed within a specific period.

Customs warehousing: allows for goods not in free circulation in GB or NI to be stored without payment of customs duty – and excise duty or import VAT where appropriate – in a customs warehouse.

Inward processing: allows for the payment of customs duties, import VAT and excise duties to be suspended on goods moving into NI whilst processing is taking place.

Outward processing: allows for the temporary export of goods for processing or repair, and to re-import the processed products into NI whilst retaining domestic status or with partial relief from import duties.

Onward supply relief: provides VAT relief on goods being onward supplied to another EU member state. The VAT is accounted for in the final EU destination country.

TSS hosted two new webinars last week to help you learn how to avail of this new support, including the:

- benefits of each procedure
- how to become authorised to use them
- detail on how to declare under these procedures, including how to identify the correct procedure and additional procedure codes and where to input them on your TSS FFD

The first 90-minute webinar covered **Returned Goods Relief (RGR), Temporary Admission (TA) and Onward Supply Relief (OSR)**. You can view the recording [here](#).



The second webinar covered **inward processing, Authorised Use and moving your goods into or out of a customs or excise warehouse**. You can view the recording [here](#).

For more information about the special procedures we are covering in the webinars, view our [Jargon Buster](#) on the NI Customs and Trade Academy website. For more information about submitting FFDs using TSS, review this [guide](#).

You asked, we listened – fewer TSS emails

You'll soon see some changes to TSS in response to trader feedback. These include:

- Inclusion of transport document and trader references in e-mail notifications
- Reduction in the number of automated system e-mails from TSS by removing:
 - ENS Consignment submission status updates
 - Consignment association with a parent declaration updates
 - Notifications when a case is closed

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