

Weekly bulletin

51st edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin: The latest guidance and updates for traders

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TSS in numbers

42,554

The number of businesses now registered on TSS, with over 17,565 signing up since 1 January.

393,795

The total number of reported goods movements created by TSS since 1 January, involving over 1,368,921 consignments.

73,660

The total number of inbound calls to TSS since 1 January, with over 206,651 outbound calls to support traders.



TSS outage notification: Sunday 7 November AM

Please be aware that during the hours of 02:30 – 07:30 on Sunday 7 November, TSS will be offline due to a platform upgrade.

During this time all declaration and payment submissions from the TSS portal will be disabled.

For any goods movements you are planning to make in the period, we advise you submit your declarations well in advance.

During this time you will be able to add detail to draft declarations but not submit them.

For any issues during this time, please call the contact centre on Tel: 0800 060 8888.

The Customs Declaration Service is now available for all declaration types

The Customs Declaration Service (CDS) is going to replace the Customs Handling of Import and Export Freight (CHIEF) system as the UK's future single customs platform. It has already been in use for all declarations for GB-NI goods movements since 1 January 2021. **CDS must be used for all Rest of World (RoW) to NI goods movements from 31 October 2021.**

TSS has used CDS since its inception and can support import customs declarations for goods coming into NI from countries other than GB and the EU – i.e. RoW, which had previously used CHIEF.

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. Please contact us on 0800 060 8888 and one of our customs agents will help you through the process.



Decathlon benefits from TSS support and the UK Trader scheme

In early August Kiera Cazley from Decathlon UK approached TSS for support relating to error messages she received when completing the business's supplementary declarations. One of our agents [walked through the process](#) to help Kiera remedy the errors, ensuring that the supplementary declaration was submitted on time and correctly.

During the discussions our agent, it was suggested to Kiera that Decathlon UK applied for the [UK Trader Scheme](#). Since being approved for that scheme, Decathlon UK have found that the process of submitting supplementary declarations has been simpler, saving them considerable time.

Since their call with the TSS agent, Decathlon UK have been able to:

- [Select the NIREM option in the supplementary declaration](#), removing any concerns over their commodities generating duty
- Use the [Supplementary Declaration Assistant](#) tool, saving them time when identifying what data they need to include
- [Group their goods under one commodity code](#), significantly reducing the number of line items they need to complete for each goods movement

Decathlon UK's workload submitting declarations has been significantly reduced and the business is delighted to have benefitted from the UK Trader Scheme.

*"The support we have received from TSS and our subsequent application to the UK Trader Scheme has made the declaration process much easier. The time needed to submit declarations has dropped significantly, meaning we can focus on providing the people of Northern Ireland with the products they need to enjoy an active lifestyle."
Kiera Cazley, Decathlon UK*

If you would like to apply for the scheme then please review the eligibility criteria and make an application [here](#). If you are unsure if you are eligible to apply, please contact TSS using one of the methods at the end of this bulletin.



Remember, it's recommended that you allow enough time for the application process and apply at least a month before you intend to move your goods.

Moving goods from Great Britain to Northern Ireland only? Apply to the UK Trader scheme for goods not 'at risk' of moving to the EU

If you are not already authorised for the UK Trader Scheme (UKTS), you should consider applying. Authorisation for the UK Trader scheme allows you to declare your goods not 'at risk' of entering the EU and to not pay EU import duty.

To review the eligibility criteria, and to make an application, [visit the UK Trader Scheme page on gov.uk](#). It's recommended that you allow enough time for the application process and apply at least a month before you intend to move your goods.

Some key points are:

- You should be moving goods from GB to NI, with your goods for sale to, or for final use by end consumers located in the UK
- You can demonstrate that your goods are:
 - Not 'at risk' of moving to the EU by being able to show records, systems, controls and evidence of your GB to NI movements not 'at risk'
 - For sale to, or provided for final use by, end consumers located in the UK
- You meet the [qualification criteria](#) for the scheme

For a full list of requirements for processing and how to apply click [here](#) – always refer to gov.uk guidance.

Apply to use customs freight simplified procedures (CFSP)

Do you move goods under a customs special procedure or reliefs?



Traders can apply for customs freight simplified procedures (CFSP) to gain access to the simplified declarations process. This allows you to complete either a simplified frontier (SFD) or entry in declarant's record (EIDR) declaration before your goods move, completing the remaining information for your goods via a supplementary declaration by the fourth working day of the month following the goods movement.

This process can help businesses to streamline customs requirements ahead of a goods movement, instead of needing to provide all customs information before the goods move via a full frontier declaration (FFD).

In the new year, TSS will support special procedures on the simplified journey **for traders who are CFSP authorised**.

Apply [here](#) to apply for CFSP authorisation and to make simplified declarations using TSS.

Reminder: special procedures guidance

Did you know you may be able to claim relief from customs duties, import VAT, and/or excise by using a customs special procedure or relief?

This could include:

- **Customs Warehousing** allows for goods not in free circulation in GB or NI to be stored without payment of customs duty, and where appropriate excise duty or import VAT, 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 movement of goods out of NI for processing or repair, and for moving processed products into NI whilst retaining domestic status or with partial relief from import duties



- **Returned Goods Relief** allows you to claim relief on customs duty and VAT on goods that are being re-imported – for example, for goods moving from the EU to GB and then on to NI, or if you move goods from NI to GB which are then returned to NI
- **Temporary Admission** allows goods to be moved into NI temporarily (for a period up to 24 months) with total relief from import duty
- **Authorised Use** provides for 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

To know more about any of the above procedures, please read the guide [here](#) or watch a webinar where we covered each procedure [here](#).

If you are waiting for TSS to support you to clear your supplementary declaration backlog for goods that moved under special procedures or reliefs, you will receive an email shortly advising you on how to access these declarations and get them completed.

Supplementary declarations deadlines and guidance

Remember that supplementary declarations **must be submitted by the fourth day of the month** following the goods movements.

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** by calling the TSS helpline on 0800 060 8888 (from 7:30am to 10:30pm seven days a week)
- **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](#)

To avoid paying unnecessary duty, you should also consider the options outlined in this [tariff guide](#) before submitting your declaration.

Reminder: Moving goods for seasonal events

Over the coming months, seasonal festivals and events may change demand for certain goods. If you are considering changing the way you move goods between Great Britain and Northern Ireland, TSS is here to support you.

TSS can offer guidance if you plan to move more goods than normal, move goods in different combinations, or even move different types of goods. We have published [tailored guidance](#) on Northern Ireland Customs and Trade Academy (NICTA), including advice for new users.

If you are planning to move fireworks, you will need to consult the [controlled goods guidance](#) and for gift packs containing different classifications of product there may also be specific rules to adhere to – for example, if you are moving toys and food together.

Further ahead, you may be planning to move goods in greater quantities for the festive season. Remember that certain foodstuffs, such as packed meats and goods of plant origin, may be subject to certain additional rules. Again, please consult the published [guidance](#).

Please also be sure to book the transport for your goods well in advance for the upcoming peak season. As always, if you have any questions or concerns, please contact the TSS Contact Centre (details at the end), and our trained customs experts will be able to assist.

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TSS Contact Centre hours of operation:

07:30 – 22:30, 7 days a week

Tel: 0800 060 8888

www.tradersupportservice.co.uk

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