

Weekly bulletin

54th 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

43,002

The number of businesses now registered on TSS, with over 18,013 signing up since 1 January.

420,555

The total number of reported goods movements created by TSS since 1 January, involving over 1,467,475 consignments.

77,439

The total number of inbound calls to TSS since 1 January, with over 229,075 outbound calls to support traders.



TSS in action: liaising with HMRC ensured recognition of specialist breathing apparatus for MRS Training & Rescue service

MRS Training & Rescue (formerly Mines Rescue Service), an employee benefit trust and a leading authority in confined space and at-height technical rescue, had problems understanding how it would be impacted by new arrangements for moving goods between GB:NI.

The specialist breathing apparatus they transport into NI did not seem to fit directly with any of the new declaration processes but did need to be declared.

After initially having difficulties gaining approval for its UK Trader Scheme (UKTS) application, agents from TSS held discussions with MRS, and then with HMRC on its behalf, to ensure MRS's business processes were properly understood.

MRS was very happy with the proactive involvement by the TSS agents, whose drive to resolve this finally resulted in MRS's UKTS application being accepted. This allowed it to continue to trade normally with its clients in NI who are reliant on its service for the ongoing safety of their operation.

"A massive thanks to TSS, who showed an interest in our business that went well beyond our expectations. Everyone at MRS is very grateful for this support – THANK YOU!" said MRS finance director Darryl Walford afterwards.

If you are having similar problems, you can talk to TSS via the portal or by calling 0800 060 8888 from 7:30am to 10:30pm seven days a week. Whatever the size or nature of your business we will be happy to help.

Claiming NIAID for goods not 'at risk' when using NIIMP to declare goods' status



Where the NIIMP (NI Import) additional information (AI) code has been selected in a declaration as the status of the goods, it will soon be possible to claim a duty waiver via the NIAID AI code for goods declared 'at risk'.

NIIMP is the alternative to NIDOM (NI Domestic). It relates to imported goods from the rest of the world (RoW) into Northern Ireland (NI), or goods from GB to NI which are not in free circulation – i.e. goods that are in Transit, moving into a customs warehouse, or movements to NI from UK Special Fiscal Territories or EU Special Fiscal territories such as Jersey and Guernsey.

Imported goods with a NIIMP status are subject to customs duty on declaration. If goods are declared 'at risk' then the EU customs duty rate will apply. If goods are declared not 'at risk' then the UK customs duty rate will apply.

The option to use NIAID for goods 'at risk' will enable a duty waiver to be claimed for the difference between the EU duty rate and the UK tariff.

For example, if the EU tariff is 6% but the UK tariff is 4% then the duty waiver can be used to reduce the duty charge by 2%.

The system will automatically apply this calculation to the duty charged. The waiver will then be offset against your subsidy account within TSS to ensure accurate records are kept and that you do not exceed your allowance of de minimis aid.

If you are going to use NIAID in conjunction with NIMP it is advisable to check your TSS account is up to date and that you have accurately recorded details of your company's subsidy status.

Coming soon: agents and intermediaries will be able to use their own methods of payment with certain declaration types



In Bulletin 51 we told you that the ability for agents and intermediaries to use their own methods of payment in TSS is coming soon. This is further clarified below with which payment methods can be used with which declaration types.

Reminder: customs agents (also referred to as agents and intermediaries) will soon be able to use their own methods of payment (MoPs) when paying duty and other charges arising from the declarations that they submit in TSS on their traders' behalf for goods moving into Northern Ireland (NI).

These methods of payment (MoP) include:

- Customs agent's own Duty Deferment Account (DDA) – available for all full frontier declarations (FFD)s only
- Immediate payment from customs agent's own Customs Declaration Service (CDS) Cash Account – available for all FFDs only
- Immediate payment by making an electronic credit transfer from customs agent's own bank account – available for all FFDs only

To use this, customs agents must first ensure that:

- Their DDAs can be used for making duty payments for goods movements into NI
- They are supported by a [Customs Comprehensive Guarantee \(CCG\)](#)
- They have correctly completed the related data fields on their TSS company profile as described in [this guide on supplementary declarations for traders](#) and the [handbook for customs agents and intermediaries](#) on the NI Customs Trade Academy (NICTA)
- They must follow the instructions (the same as for traders) when activating their MoPs on the TSS portal
- They grant standing authority to TSS to use their DDA and CDS Cash accounts in CDS via their CDS Financial Dashboard



Apply to the UK Trader scheme for goods not 'at risk' of moving to the EU

If you are moving goods from Great Britain to Northern Ireland and those goods are to remain in Northern Ireland, you should declare your goods not 'at risk' of moving into the EU to avoid becoming subject to EU import duty. To do this you will need to become authorised under the UK Trader Scheme (UKTS).

Applications can take a few weeks so you should therefore read through the guidance below and we recommend that you plan ahead to submit your application in good time.

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 will need to 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
 - For sale to, or provided for final use by, end consumers located in the UK
- You meet the [qualification criteria](#) for the scheme

For further information about how to apply click [here](#).

Apply for and use your own Duty Deferment Account (DDA)

Using your own DDA account allows you to delay paying most customs or tax charges when you import goods or release goods from an excise warehouse.



Traders and agents and intermediaries can apply for a DDA. As an agent or intermediary, submitting customs declarations on behalf of your trader, you may also use your own DDA, or your trader's DDA.

To apply for a new NI duty deferment account, please provide all required information and allow 30 days for your application to be processed (and longer if a Customs Comprehensive Guarantee (CCG) is needed). More information about how to apply can be found [here](#).

Once your application has been successful, you can add your DDA number in to your TSS profile (see this [guidance](#)) or use it [directly in CDS](#).

Northern Ireland Customs and Trade Academy (NICTA) is 1 year old!
(see next page)



NICTA

Northern Ireland
Customs & Trade
Academy

in numbers



524,000

Number of page views of training guides and videos on NICTA with 23,000 views per month – so far



34

The website now hosts 34 video recordings

18

on declaration completion alone



12,200

The number of people who have undertaken NICTA training courses



10,000

Number of users of the NICTA website per month

62

NICTA started with 4 guides and 5 training courses – it now has 62 guides, updates on the TSS service and a jargon buster



53

The number of weekly bulletins on NICTA updating traders on the latest news and changes to GB-NI trade and support from TSS



nicustomstradeacademy.co.uk
export.org.uk





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TSS Contact Centre hours of operation:

07:30 – 22:30, 7 days a week

Tel: 0800 060 8888