

Weekly bulletin

57th edition

Date: 14/12/2021



HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin: The latest guidance and updates for traders

Contents

- New TSS features to improve service for traders
- Sending gifts this Xmas?
- Are you temporarily setting up a stall or a music gig in NI?
- Moving house?
- Apply for and use your own Duty Deferment Account (DDA)

TSS in numbers

43,399

The number of businesses now registered on TSS, with over 18,410 signing up since 1 January 2021

446,447

The total number of reported goods movements created by TSS since 1 January, involving over 1,561,881 consignments.

80,461

The total number of inbound calls to TSS since 1 January, with over 240,614 outbound calls to support traders.



New TSS features to improve service for traders

TSS has been upgraded with new and enhanced features to improve its service and provide more options for traders moving goods between GB and NI.

Among the new features are:

- **You can now claim a waiver (using the 'NIAID' code) on declarations where the 'NIIMP' (NI Import) code has been selected as the domestic status of the goods**
 - Goods imported where the NIIMP code has been used will be subject to customs duty. If your goods are declared 'at risk' and are eligible for a waiver, you can claim this using the NIAID code
 - Please refer to [this guide](#) for further details
- **Customs agents can use their own methods of payment (MoP), alongside those of the traders they represent**
 - Customs agents have been able to submit declarations and make duty payments on behalf of traders using the trader's own MoP since October
 - They will now be able to use their own MoP alongside the MoP of their trader
 - Please refer to [this guide](#) for further details
- **Agents can now act as a tax representative on behalf of non-VAT registered traders**
 - TSS is now facilitating the identification of a tax representative
 - If you are an agent, established and VAT-registered in the UK, you can be appointed to act as an importer by a trader, who is not established and VAT-registered in the UK
 - Please refer to [this guide](#) for further details
- **If you have your own CFSP you can stop TSS automatically generating a supplementary declaration**
 - If you are a trader and you are authorised to use customs freight simplified procedures (CFSP), you can specify that you do not want TSS to automatically generate a supplementary declaration in the following scenarios:
 - When using your own CFSP authorisation for release to free circulation or end-use
 - When using your own CFSP authorisation and moving goods into customs warehousing



- NOTE: A supplementary declaration is still required but can be completed outside of the TSS portal
- Please refer to [this guide](#) for further details

Sending gifts this Xmas?

Did you know you might not need to complete a full customs declaration if sending Christmas gifts to NI?

If you are sending a package which is being delivered to private individuals/consumers at a NI residential address, you may not be required to complete a customs import declaration.

This means packages being delivered to an individual's house for private use (i.e. not for their business) will not require import declaration. Hauliers also do not need to complete the ENS declaration, as these are B2C (business-to-consumer) or C2C (consumer-to-consumer) movements.

For example, if you are ordering a fridge for your home in NI from GB, you will not be required to complete any customs documentation; you will only need to pay for the fridge itself. Your GB supplier does not need to complete an ENS or request an XI EORI from you.

For more information, please review this [gov.uk guidance](#).

Are you temporarily setting up a stall or a music gig in NI?

Do you move goods such as:

- pallets, containers and means of transport
- personal effects and goods for sports purposes
- medical, surgical and laboratory equipment
- portable musical instruments



If you fall within one of these categories and are moving goods for a short period of time into NI, your goods may qualify for 'temporary admission' which means you don't need to complete a full import declaration on TSS.

Instead, please select the 'ENS Only' option and declare your goods orally or by conduct via GVMS. For more guidance visit the temporary admission section on pg. 17 of our [special procedure guide](#).

Are you moving house?

Did you know if you drive your personal belongings yourself to NI from GB, you don't need to complete a customs import declaration?

If you hire a moving company and they drive your belongings over, then please check they are registered on TSS and they can complete an entry summary declaration (ENS), simplified frontier declaration (SFD) and supplementary declaration (SDI) on your behalf.

As this is a personal movement, no import duty will be due but a goods movement reference (GMR) will be required when boarding the ferry.

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.

Both traders and agents/intermediaries can apply for a DDA.

As an agent or intermediary, submitting customs declarations on behalf of your trader, you may use either your own DDA, or your trader's (provided that your trader has authorised you to act on their behalf).



To apply for a DDA for use in NI, 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](#).

Follow us on social media for updates on new features:



[Trader Support Service \(@Trader_SS_UK\) / Twitter](#)



[Trader Support Service - Home | Facebook](#)



[Trader Support Service | LinkedIn](#)

TSS Contact Centre hours of operation:

07:30 – 22:30, 7 days a week

Tel: 0800 060 8888