

Weekly bulletin

65th edition

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HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

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TSS in numbers

44,438

The number of businesses now registered on TSS, with over 19,449 signing up since 1 January 2021.

519,377

The total number of reported goods movements created by TSS since 1 January 2021, involving over 1,828,723 consignments.

90,140

The total number of inbound calls to TSS since 1 January 2021, with over 285,613 outbound calls to support traders.



New features coming soon on TSS and the NI Customs and Trade Academy website

TSS will soon be upgraded with new and enhanced features to improve its service and support for traders moving goods into Northern Ireland (NI).

Among the new features are:

Special and alternate procedures on the simplified declarations process

- You will soon be able to use the simplified declarations process to move goods into NI using certain special procedures
 - The simplified process is where you submit a reduced data set when the goods leave Great Britain (via a simplified frontier declaration) before providing the remaining information via a supplementary declaration by the fourth working day of the month following the goods movement
 - To make use of this new feature, you will need to have entered your customs freight simplified procedures (CFSP) NI authorisation number on your TSS profile
 - This CFSP authorisation will need to be valid for movements into NI
 - Note: a CFSP number authorised only for Great Britain (GB) is not valid for use
 - If you don't already have a CFSP authorisation and want to take advantage of special procedures with the simplified declarations process, you can apply for this via [gov.uk](https://www.gov.uk)

Please note, if you do not already or do not intend to use special procedures, the above is not relevant for you and you can continue to submit your declarations as per usual

Consolidated data guide

- All TSS declaration data guides will be consolidated into one document, to make it easy for you to find guidance on TSS data fields, whatever form of declaration you are making



New method of payment for agents and intermediaries using the API

- Agents and intermediaries supporting API users will be able to use the agent's own Duty Deferment Account (DDA) for payments on full frontier declarations

New eligibility for claiming a customs duty waiver

HMRC has introduced new customs duty waivers for businesses moving certain fishery, aquaculture and agricultural products. A short summary of the changes can be found below, and full details can be found on [gov.uk](https://www.gov.uk).

- If any part of your business is involved in the **production, processing or marketing of fishery and aquaculture products**, you can claim a waiver for customs duty up to a maximum of €30,000 over three tax years
- If any part of your business is involved in the **primary production of agricultural products**, you can claim a waiver for customs duty up to a maximum allowance of €20,000 over three tax years

Please note that waivers for duty on goods (in all sectors) can also be claimed for **goods brought into NI from countries outside of the UK and the EU**. In this case, you claim a waiver for the difference between the UK and the EU tariff.

If your business is involved in more than one sector, the lowest allowance will apply.

Full details on how TSS users can claim a customs duty waiver and de minimis aid are available on the [NICTA customs duty waiver guide](#). If you have further questions on claiming waivers on TSS, please contact the [TSS Contact Centre](#) on 0800 060 8888.



Reminder: Update on how to declare goods that have been valued using methods 2, 3, 4, 5 and 6

If you usually use valuation method 2, 3, 4, 5 or 6 on your TSS declarations for movements to NI, you will need to complete your declaration differently from usual to ensure it can be successfully processed.

Please read this [guidance on NICTA](#), which provides details on what information you should use to complete your declaration.

This guidance applies to the following movement types made using TSS:

- All types of goods (i.e. standard and controlled)
- Movements from RoW-NI and GB-NI

Please note this is a temporary measure and does not indicate a change in policy or the approach to valuing the goods.

Please contact the [TSS Contact Centre](#) on 0800 060 8888 if you have any questions.

Together we can improve HMRC services

We want to improve the HMRC services you use but can only do this with your help. We would especially like to chat with sole traders or businesses with fewer than 50 employees that are based in:

- NI and import from GB or another non-EU country
- NI and export to a non-EU country other than GB
- GB or another non-EU country, and export to NI

Please provide your details [here](#).



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

If you are moving goods from GB to NI and those goods are to remain in NI, 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).

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

Some key points to consider:

- 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 must 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.

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 for your application to be processed. HMRC aims to process the application as soon as possible but it may be longer before you are able to use your DDA as a Customs Comprehensive Guarantee (CCG) is also needed for all NI DDA applications.

You should aim to apply as soon as you can. More information about how to apply can be found [here](#).

Once your application has been successful, refer to this [guidance](#) on NICTA on how to add the DDA details to your TSS profile and your CDS Financial Dashboard.

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TSS Contact Centre hours of operation:

07:30 – 22:30, 7 days a week

Tel: 0800 060 8888

Northern Ireland Customs & Trade Academy (NICTA)

Find [guides, webinars and training](#) to assist with your customs movements and using TSS