

Weekly bulletin

67th edition

Date: 9/3/2022



HM Revenue
& Customs



Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

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TSS in numbers

44,692

The number of businesses now registered on TSS, with over 19,703 signing up since 1 January 2021.

535,884

The total number of reported goods movements created by TSS since 1 January 2021, involving over 1,888,491 consignments.

91,970

The total number of inbound calls to TSS since 1 January 2021, with over 296,200 outbound calls to support traders.



New TSS features and NICTA improvements coming in April

We'd like to make you aware, in advance, of expected changes to TSS and the NI Customs Trade Academy (NICTA) website in April.

Some changes will require a short downtime, which is **currently planned for Sunday 10 April 2022 between 17:00 – 22:00**. This outage is subject to change and we'll reconfirm the outage window one to two weeks beforehand.

Changes will include:

- Service enhancements to **make the TSS Portal easier to use**, based on your feedback
- **Improvements to the NICTA search function**, to help you find relevant guidance quicker
- **Implementation of a Declaration Decision Engine tool**, to help traders easily identify which declarations are needed for their goods journey and what guidance is available to support them
- **Updated tables of contents** for the most-used NICTA guides, to enable you to easily identify where the information is located within the guide
- **Process flows added to declaration guides** to enable you to see where a declaration sits in your overall journey

Error code guidance – CDS40013

If you notice the CDS error code CDS40013 whilst submitting your declarations, it could mean that you've entered an invalid commodity code.

The UK and NI commodity codes were updated 1 January 2022. If you use a commodity code that is no longer valid whilst completing a supplementary declaration you will receive the error code CDS40013. To correct this, please check and ensure you are using the [latest commodity codes](#).



Using the XI prefix when you communicate with EU systems and businesses

If you trade goods between Northern Ireland (NI) and the EU you will need to add an 'XI' prefix before your nine-digit UK VAT number when communicating with EU systems and businesses. This includes on invoices and receipts, and when you access EU VAT systems such as VIES. The 'XI' prefix is not required for any other types of trade.

At the end of 2020, HMRC contacted businesses who were identified as trading goods between NI and the EU and explained they would need to use the prefix in such cases.

Businesses who were not identified, but to whom any of the below criteria apply, are able to inform HMRC that they are trading under the NI Protocol.

You can request to use the 'XI' prefix if:

- your goods are located in NI at the time of sale
- you receive goods in NI from VAT-registered EU businesses for business purposes
- you sell or move goods from NI to an EU country

If you need to inform HMRC that you are trading under the NI Protocol, you can do that [here](#).

When you complete the XI EORI registration form, you will need to include your XI VAT number so that HMRC can share that with the EU. If you obtain an XI VAT reference number after registration you can notify HMRC using the XI EORI change of circumstances form [here](#). We will then confirm via an email that you are now recorded as operating under the NI Protocol.

If you are identified as trading under the NI Protocol:

- you are eligible to use VAT simplifications when trading with the EU
- you can continue to treat trade with the EU as acquisitions and dispatches



- you can be identified and verified by their EU trade partners through VIES
- subject to meeting place of establishment requirements, you can reclaim VAT incurred in the EU through the EU VAT refund system

If you are unsure whether your business is identified as trading under the NI Protocol, you can use VIES to check by entering your VAT number [here](#). If the number shows as valid, your business is identified within HMRC's systems

Change to support hours for firms moving goods from NI to GB

If you are moving goods from NI to GB either directly or indirectly via Ireland, then please be aware that our declaration support service hours have been reduced.

We will no longer be able to support declaration submissions over the weekend – any movement of goods using these routes will now need to be submitted and cleared with TSS by 6pm the Friday before your goods are due to move.

In addition, the service is now available from 9am to 6pm. Please ensure that any declaration requirements are submitted to us in good time within these support hours.

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 recommend 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.

Follow us on social media for updates on new features:



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[Trader Support Service | What is the Trader Support Service?](#)

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