

# Weekly bulletin

70<sup>th</sup> 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

**45,045**

The number of businesses now registered on TSS, with over 20,056 signing up since 1 January 2021.

**560,963**

The total number of reported goods movements created by TSS since 1 January 2021, involving over 1,979,944 consignments.

**94,371**

The total number of inbound calls to TSS since 1 January 2021, with over 312,150 outbound calls to support traders.



## Coming soon: updates to the TSS Portal and NICTA support website on 10 April

New features and updates to the TSS Portal, as well as new guidance on the NI Customs and Trade Academy (NICTA) website, will be launched on 10 April (date subject to change).

These 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 journey assistant tool to help new traders easily identify what declarations are needed for their goods journey and what guidance is available to support them (launch in April)
- Updated tables of contents for the most-used NICTA guides, to enable you to more easily identify where the information you need is located
- Process flows added to declaration guides to enable you to see where a declaration sits in your overall journey

As part of the process of making these updates, there will be a short downtime for the TSS Portal, currently planned for 17.00 - 22.00 Sunday 10 April 2022

Please note this date and time is subject to change. We will confirm any changes through this bulletin and banners on the TSS Portal.

## Coming soon: new scheme for VAT relief on second-hand motor vehicles

A new scheme to claim a VAT refund if you buy second-hand motor vehicles in Great Britain (GB) and move them to Northern Ireland (NI) or the EU for resale.



The second-hand motor vehicle export refund scheme is a new scheme that the government intends to introduce on 1 October 2022.

It will allow you to claim a refund of VAT if you move a second-hand vehicle from GB (England, Scotland and Wales) to NI for resale.

If you're a car dealer who sells motor vehicles in NI, you will soon have to use the new scheme if you:

- buy vehicles in GB and move them to NI for resale
- currently use the [VAT margin scheme](#) for those sales

You may also be able to use the new scheme if you:

- are VAT registered in the EU
- buy second-hand vehicles in GB and export them to the EU for resale

You can get more information about the new scheme [here](#).

Information on the new scheme will be published in May 2022.

## Government announcement: UK announces new economic sanctions against Russia

The UK government announced on 15 March 2022 a ban on exports to Russia of high-end luxury goods, while also hitting hundreds of key products with new import tariffs.

The sanctions include:

- Denying Russia and Belarus access to Most Favoured Nation tariff for hundreds of their exports, depriving both nations key benefits of WTO membership



- Publishing an initial list of goods worth £900 million - including vodka - which will now face additional 35 percent tariff, on top of current tariffs
- Banning exports of luxury goods to Russia alongside G7 allies

See [GOV.UK](https://www.gov.uk) for the background and to check whether this will impact your goods movements into and out of NI.

If you're moving affected goods between Great Britain and NI, and the goods being moved **were exported from Russia or Belarus before 25 March 2022** (and you hold relevant proof), you can complete your Supplementary Declaration on TSS using the new '9008' **Document Code**. Entering '9008' code into the **Document Code** field at the relevant goods item level on your Supplementary Declaration will provide exemption from additional duties on your goods. NOTE: you may be required to provide sufficient evidence to demonstrate eligibility for this exemption.

## Disruption to P&O ferry services and how this could affect your goods movements into NI

P&O ferry services have been disrupted since 17 March. We are aware that this may have affected Goods Movement Records (GMRs) already created for goods movements into NI.

If you are affected by the disruptions in the P&O ferry services, please follow this guidance:

- **If you are changing carrier but not your route:**
  - You do not need to take any action – your GMR is still valid as is
  - You do not need to update anything in Goods Vehicle Management System (GVMS) and you should not recreate your Entry Summary Declaration in TSS
- **If you are changing your route** (i.e., port of entry) as well as carrier:
  - Amend your GMR using this [GOV.UK](https://www.gov.uk) tool
  - Or keep your GMR as is – GVMS will pick up the change at check-in and will action the embarkation notification with the new port of entry



If for any reason you do need to change your Entry Summary Declaration (ENS), please do make use of copy consignment functionality on TSS. If you are unsure how to use this, please contact TSS and one of our agents will talk you through it.

In the event the vessel the goods are actually being moved on has a different nationality to the one stated on the ENS, please do inform the importer of the change and provide the correct nationality of means of transport. The importer should update the subsequently created Supplementary Declaration to reflect the correct details.

## Tips for using hauliers and helping them to provide the right data on the ENS

If you use a haulier, they will usually generate the ENS on the TSS Portal for the goods movement on your behalf. The information from the ENS is pulled through on to your Simplified Frontier Declaration (SFD), which TSS generates for you automatically, and your Supplementary Declaration, which you have to complete by the fourth working day after the goods movement.

To help you successfully complete the Supplementary Declaration, it is important that your haulier enters the right information into the ENS. This is especially true of the invoice number, which can help you quickly match the declarations generated on TSS to your goods movements.

We suggest you always remind your haulier to add your unique invoice number to any ENS they create. You can [use this checklist on NICTA](#), to help remind them of all of the data that is required on the declaration.



## Currency options on your Supplementary Declaration

Did you know that you can use your invoice currency on your Supplementary Declaration, rather than having to enter everything in GBP? This can help reduce the time to complete your Supplementary Declaration.

### Tips for filling the Invoice Currency fields in TSS:

- It is recommended that you leave the **Total Invoice Amount** and **Total Invoice Currency** fields blank at the header / consignment level to avoid any errors
- It is mandatory to enter the 'Item Invoice Amount / Price' and 'Item Invoice Currency' for each goods item. For these fields, you can enter the currency that matches your invoice. You can select the relevant currency from a drop-down list under the 'Item Invoice Currency' field
- Note: if you have **multiple invoices within the same goods item** that are in different currencies, they must all be converted to GBP. You must also enter 'Document Code' '9WKS' showing the rate of calculation. You can find the 'Document Code' field under the 'Document Reference' tab

## Apply to the UK Trader Scheme to declare 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 can 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](#).

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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