Weekly bulletin

87th edition

Date: 28/7/2022



Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

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Apply to the UK Trader Scheme (UKTS)

Are you moving goods from Great Britain to Northern Ireland with no further onward movements? If so, applying to UKTS can ensure you are not subject to European Union import duty.

Goods that are going to remain or be consumed within the United Kingdom domestic market (excluding goods that are undergoing processing in Northern Ireland), are known as not 'at risk'. If you are able to declare your goods not 'at risk', they will not be subject to any EU duties or taxes while moving between Great Britain and Northern Ireland.

Becoming authorised under the UK Trader Scheme (UKTS) is the simplest way to be able to declare goods not 'at risk'.

To review the eligibility criteria and make an application, visit the UK Trader Scheme page on <u>GOV.UK</u>. 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:

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- You should be moving goods from Great Britain to Northern Ireland 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 Great Britain to Northern Ireland 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.

Assisted Completion Service Special Offer

Do you have many draft Supplementary Declarations that you need to complete? This month only, if you sign-up to the <u>TSS Assisted Completion Service</u>, the service will complete ten Supplementary Declarations on your behalf as part of a July Special Offer!

Simply click the **Assisted Completion** button on each of your ten declarations on the <u>TSS Portal</u> and a TSS agent will complete these declarations on your behalf! All you need to do is provide the agent with some important information from your **Commercial Invoice and Packing Slip** using the template provided. See the <u>Assisted Completion Service quick guide</u> for an overview. Please make sure you save the template and reupload it to TSS so that the agent can access the data you have populated. The **Help** and **Examples** tabs on the data template provided by the TSS agent will show you how to extract the information required from these two documents.

Please note, outside of this special offer period the service will complete up to five declarations per month.

For any questions, please contact the TSS Contact Centre on 0800 060 8888.

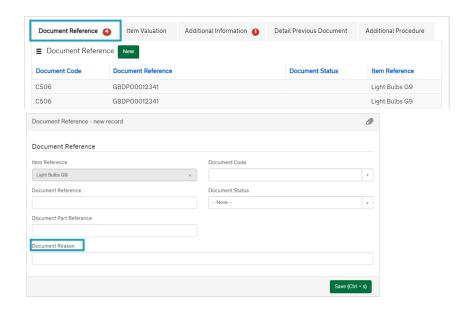
Error code guidance - CDS77005

If you notice the CDS error code 'CDS77005' whilst completing your Supplementary Declaration, this is because you have entered a **Document Code** that starts with a 'Y' and therefore you must enter a **Document Reason**.

How to find the field:

Document Reason is part of the information for documents in the **Document Reference** tab. To find this, navigate to the **Declaration Goods** tab at the bottom of the consignment page and click on the relevant item. This will be the item which matches the goods shipment/goods item reference in the error code.

Once you have selected the right item, navigate to the **Document Reference** tab at the bottom of the item page, where you can view your documents. Click on the relevant **Document Code**.



Populating a Document Reason:

For most 'Document Codes' that start with 'Y', ensure you add a suitable 'Document Reason'. You can find out what reason is required by viewing the relevant guidance for your document code in Table 1 and 2 of Appendix 5A on GOV.UK (Table 1 for Union codes, Table 2 for National codes).

If you need any further support resolving this error code, please contact the <u>TSS Contact Centre</u> on 0800 060 8888.

TSS tips: Rules around using Trade and Cooperation Agreement (TCA)

If you are moving goods between Great Britain and Northern Ireland, you may be entitled to zero tariffs if certain conditions are met, due to the TCA and NI Protocol agreement.

WHAT IS...

Tariffs are taxes imposed by governments on imported goods. The Most Favoured Nation (MFN) or rate is the tariff set on imports from other members of the World Trade Organisation, unless the country is part of a preferential trade agreement – e.g., the UK-EU TCA.

The TCA

The TCA grants tariff-free access for trade between the UK and EU for the majority of goods, subject to:

- Goods entering the EU meeting UK origin requirements
- Goods entering GB meeting EU origin requirements

<u>Rules of Origin</u> are used to determine the nationality of a product and determine which preferential tariff rates, or other specific measures, apply to certain goods under a specific trade agreement. More information on Rules of Origin can be found on GOV.UK.

For example:

- Zero or reduced tariff duty rates are payable if UK origin requirements are met
- Agreement on quotas for the total amount of imports or exports allowed for that good, for example a limit on the quantity of steel imported into the UK from the EU
- Special controls, restrictions or even bans on certain goods

When trading under the terms of a Free Trade Agreement, exporters must prove that the goods originate in a certain territory to access preferential tariff rates, as per the deal's Rules of Origin. However, to comply with such rules, you will need to know where your materials, component parts or ingredients (namely your 'content') comes from, whether that's from the home market (the UK) or from abroad. There are different rules for different commodity codes which determine how much 'content' needs to come from the UK or EU to qualify for preferential rates.

For more detail on the TCA, rules of origin and commodity codes, please visit <u>GOV.UK</u>. You will also find guidance in the <u>Tariffs on goods movements into NI</u> guide on the TSS Portal.

If you need any further support, please contact the TSS Contact Centre on 0800 060 8888.

TSS in action: Help completing Supplementary Declarations

Do you have questions about completing Supplementary Declarations? If so, we're here to help.

Yewdale is a manufacturer of interior shading and privacy solutions. Trevor, the Compliance and Policy Manager, contacted the TSS regarding the completion of Supplementary Declarations. Through various screen share meetings and discussions, the TSS consultants helped him close a backlog of 416 Supplementary Declarations and complete UKTS authorisation. He was very appreciative:

"Thank you for your guidance in the completion of 416 declarations and, in addition, our successful application to the UKTS."

If you are in need of any support or guidance on goods movement and the Northern Ireland Protocol, then please do not hesitate to contact the <u>TSS Contact Centre</u> on 0800 060 8888 or via the TSS Portal.

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

Using your own Duty Deferment Account (DDA) 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 a 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 Northern Ireland, 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 Northern Ireland 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 <u>guidance</u> on NICTA on how to add the DDA details to your TSS profile and your Customs Declaration Service (CDS) financial dashboard.

Feedback on the bulletin

If you would like to provide feedback on this week's bulletin, you can fill out this <u>short 1-minute</u> survey.

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<u>Trader Support Service</u> | What is the Trader Support Service?

TSS Contact Centre hours of operation:

07:30 - 22:30, 7 days a week

Contact options

Tel: 0800 060 8888

Welsh speakers Tel: 0800 060 8988

Northern Ireland Customs & Trade Academy (NICTA)

Find guides, webinars, and training on the NICTA website to assist with your customs movements and using TSS.