

Weekly bulletin

139th edition

Date: 17/08/2023



Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

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Keeping books and records – why it is so important

All businesses must keep and preserve certain records and accounts and be able to present these upon request to HM Revenue and Customs (HMRC). Customs, excise and VAT are known as the indirect tax pillars, so when goods are moved, stored and sold HMRC are able to see record-keeping evidence in support of every stage of the transaction and movement. This is what is called a 'full visible audit trail'. There are no rules on how you must keep records. You can keep them on paper, digitally or using programs such as book-keeping software – you just need to ensure you have an efficient process in place.

The benefits of effective records management are as follows:

- protecting your business-critical records and improving business resilience
- making sure your information can be found and retrieved quickly and efficiently
- complying with legal and regulatory requirements
- reducing risk for litigation, audit and government investigations
- minimising storage requirements and reducing costs

HMRC are also able to provide reports for businesses, so you can undertake reconciliation exercises. For example, you can request [Customs Declaration Service data](#) for imports and exports activities so that you are able to cross check with your own business records.

Further guidance on data protection and best practice for archiving documents can be found on [GOV.UK](#).

Advance notice: new TSS features and NICTA updates coming in September

There will be an update to the TSS Portal on 3 September, as well as improvements to the Northern Ireland Customs and Trade Academy (NICTA) website. These changes will require a short downtime of the portal, which is currently planned for **Sunday 3 September 2023 from 5pm to 10pm**.

A short summary of the changes will be provided in next week's bulletin. To enable you to take advantage of these new features, a more detailed overview is scheduled for Bulletin 141 on 31 August 2023.

Notice of changes on new alcohol duty tax codes in customs declarations

Background information

At the Spring Budget 2023 the Chancellor confirmed changes to the [structure of the alcohol duty](#) system, creating standardised tax bands for all alcoholic products based on alcohol by volume (ABV). The changes to the alcohol duty structure and the new reliefs took effect from 1 August 2023.

To support businesses in adjusting to the new rates and reliefs, HMRC has published guidance on GOV.UK. Please go to [GOV.UK](#) and search for 'alcohol duty'.

Changes in customs declarations

HMRC introduced the national additional codes for alcohol (X300 series codes) contained in Appendix 19A, replacing the previous codes (X400 series codes) in Appendix 19B on 1 August 2023. You can find both appendices on [GOV.UK](#). The new codes are available and listed in the [Northern Ireland Online Tariff](#).

This change affects traders who:

- Submit import declarations through the Customs Declaration Service (CDS) via the Trader Support Service (TSS) Portal

- Make declarations using commodity codes linked to alcohol for consumption, which are codes starting 2203, 2204, 2205, 2206 or 2208

This means that the X400 series codes used in pre-lodged declarations on or before 31 July 2023 for goods arrivals from 1 August 2023 onwards need to be amended now.

What you need to do for declarations on or after 1 August 2023

- Make sure the [new 300 series](#) is declared in the **Tax Type** field. Declarations using codes from the 400 series are rejected on CDS
The exception to this is Supplementary Declarations. Those with an acceptance date prior to 1 August 2023 are allowed to use the 400 series codes until they are cleared.
- Use the [new X300 series](#) for a **National Additional Code**. Any declarations using codes from the X400 series are rejected on CDS
The exception to this is Supplementary Declarations. Those with an acceptance date prior to 1 August 2023 are allowed to use the X400 series codes until they are cleared.

The screenshot shows a 'Controlled Goods' form with the following fields and values:

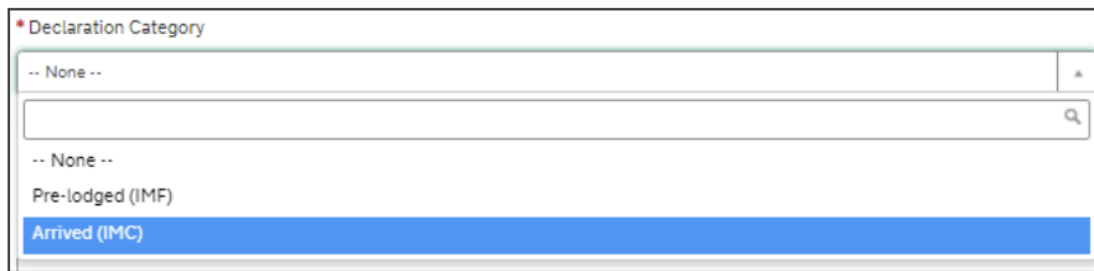
- * What Type of Controlled Goods Are You Carrying?: Excise Goods
- * Country of Origin: United Kingdom
- * Commodity Code: 2203001000
- * Supplementary Units: (empty)
- CUS Code: (empty)
- TARIC Additional Code: (empty)
- National Additional Code: (empty)
- Tax Type: -- None --
- Tax Base Unit: (empty)
- Tax Base Quantity: (empty)

Red boxes highlight the 'Tax Type' and 'National Additional Code' fields.

What you need to do for pre-lodged declarations

If you were unable to avoid movements with an arrival date on or after 1 August 2023, all pre-lodged Simplified Frontier Declarations stay in an 'Authorised for Movement' state when the goods arrive and **no Supplementary Declaration will be generated**. You won't be able to make any further amendments to these Simplified Frontier Declarations once goods have physically arrived in Northern Ireland.

In this case, you are advised to create a Standalone Simplified Declaration and should select '**Arrived (IMC)**' as an option under **Declaration Category**.



Once the Arrived Simplified Frontier Declaration is accepted by CDS, TSS will then be able to create a 'Draft' Supplementary Declaration for you to complete.

For further instructions on how to complete a Standalone Simplified Declaration please visit the [Standalone Simplified Frontier Declaration: Step-by-step guide](#) on NICTA or consult the [TSS Contact Centre](#) on 0800 060 8888 for support.

Important: please verify that your company profile name and address information is accurate

We kindly request that you check your name and address details in your TSS company profile are correct. Maintaining this information in line with HMRC records, ensures that recent features implemented by TSS can facilitate normal operations. We thank you for your cooperation.

How our screen-sharing service can support you

At TSS, we understand the importance of providing you with effective guidance and support to navigate the TSS Portal. Whether you require assistance with submitting declarations or have questions about customs regulations, our agents are well-equipped to guide you through the process. By utilising the TSS screen-sharing service, you can benefit from:

- **Live visual guidance:** our agents can observe your screen in real-time, enabling them to easily identify the issues you are encountering, so that they can provide you with the assistance and resolution you require
- **Tailored support:** our screen-sharing service covers various aspects of the TSS system, allowing our agents to address your specific needs effectively
- **Comprehensive solutions:** whether it's troubleshooting technical difficulties or providing guidance on navigating complex customs regulations, our agents are here to help

To schedule your screen-sharing session, simply reach out to the [TSS Contact Centre](#). Our agents will be more than happy to arrange an appointment at a time that suits you.

Follow us on social media for updates on new features:



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



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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

[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.

NOTE: Please do not reply to this email as this mailbox is not monitored