

Weekly bulletin

142nd edition

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Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

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Deadline approaching – please review your eligibility for the UK Internal Market Scheme without delay

There is just under one month to go until the new UK Internal Market Scheme replaces the UK Trader Scheme.

Earlier this year, the Government and the EU agreed the Windsor Framework. The agreement establishes a new scheme, the UK Internal Market Scheme (UKIMS), for the movement of 'not at risk' goods into Northern Ireland. This scheme replaces the UK Trader Scheme (UKTS) from 30 September 2023.

With just under one month to go, we would strongly encourage eligible businesses that move goods into Northern Ireland to complete their application for the [UK Internal Market Scheme](#). To support traders, there is a [UKIMS factsheet](#), which includes a step-by-step video guide on the UK Internal Market application form. This video provides an example walkthrough that helps break down the different information required to complete this process successfully. Traders can also refer to the [UKIMS Frequently Asked Questions \(FAQ\)](#) on NICTA.

If the new authorisation is not processed by 30 September when the UKTS closes, then goods moved from GB to NI must be declared as 'at risk' unless the applicable duty is zero. If eligible, traders can claim back any duties via the [Duty Reimbursement Scheme](#), or they can [claim a Customs Duty waiver](#). Once traders are authorised, they can continue to declare goods 'not at risk' and complete declarations using the code 'Northern Ireland remain' (NIREM) under UKIMS.

Join us for a webinar on the UK Internal Market Scheme (UKIMS) next week

Please register for the webinar we are hosting on the UK Internal Market Scheme (UKIMS) next week on Thursday 14 September at 2:30–3:30pm BST.

The Windsor Framework provides a new basis for trusted traders to move their goods through a new 'green lane'. To access the green lane processes, traders must be authorised under the new UK Internal Market Scheme (UKIMS), which will replace the UK Trader Scheme (UKTS) from 30 September 2023.

The purpose of this webinar is to address frequently asked questions by traders, including:

- The benefits of UKIMS
- How to use UKIMS
- Upcoming changes and key dates
- How to avoid common mistakes when filling out a UKIMS application

Places are limited, so to avoid disappointment [please register](#) for the event in advance.

The webinar will feature the following industry experts:

Shanker Singham | TSS Customs and Trade Policy Lead

Doreen Crawford | TSS Stakeholder Engagement Lead, TSS Consortium

Ami Breen | Head of NI Customs Strategy, Policy and Stakeholder Engagement, HMRC

The registration process also gives you the opportunity to submit any questions you may have about UKIMS, which will be answered during the session.

All you will need to attend the webinar is an internet connection and a computer device to connect with. This session will be recorded and uploaded to the [Northern Ireland Customs & Trade Academy \(NICTA\)](#) following the event.

Improved HMRC digital service for reporting and managing de minimis state aid – act now

HMRC have recently introduced a digital service for reporting and checking 'de minimis state aid' when claiming a Customs Duty waiver for goods brought into Northern Ireland. Guidance is available at [Claim a waiver for duty on goods that you bring to Northern Ireland from Great Britain or countries outside the UK and EU](#) on GOV.UK.

The subsidies recording functionality has been removed from the Trader Support Service (TSS) Portal. The digital service is now the only way that businesses can make duty waiver claims.

The digital online service is used to:

- report de minimis state aid payments a trader receives (unrelated to Customs Duty waivers)
- report if traders have not received any de minimis state aid payments (nil returns)
- view a trader's Customs Duty waiver balance
- check a trader does not go over the de minimis state aid maximum allowance for their sector

What is de minimis state aid?

De minimis state aid could include subsidised contracts, loans or grants, from organisations like Invest NI and NI Direct.

The previous print and post process ended on 3 September 2023

Businesses should therefore take action to sign up to the digital service as soon as possible.

Actions for businesses

- 1 Make sure you have an EORI number. Visit [Get an EORI number](#) on GOV.UK.
- 2 Make sure you have a record of your amounts of de minimis aid for the current year and the last 2 tax years. If recorded on the TSS Portal, amounts will be available to view there until 3 September 2023.
- 3 Register with the service at [Report payments and view your allowance for non-customs state aid and Customs Duty waiver claims](#) on GOV.UK.
- 4 If you are in a VAT group, you should add all the businesses that are in that VAT group to your undertaking.

If you require assistance, please contact the TSS Contact Centre on 0800 060 8888.

TSS Tip: Saving time when completing Supplementary Declarations in TSS

Import declarations are required in most cases when you are moving goods from Great Britain to Northern Ireland. It is the Importer's responsibility to complete Supplementary Declarations with the most accuracy in the timeframe allowed by HMRC (i.e., by the tenth calendar day of the month following the goods movement).

There are several ways you can save time when completing Supplementary Declarations, as shown in the graphic below:



Notes:

1. Refer to the [Simplify your customs declarations: group goods under one commodity code](#) guide on NICTA.
2. Visit the 'Step-by-step walkthrough of the TSS Supplementary Declaration process' section of the [Supplementary Declarations: Step-by-step guide](#) on NICTA.
3. Check the [Periodic Declaration: General Guidance](#) on NICTA.

TSS Portal updates: September release summary

The latest updates were successfully applied to the TSS platform on Sunday 3 September. Please review the details listed below for a summary of the changes included as part of this release.

Update description	Change summary
New feature that will allow traders to request a Declaration Duty Paid report	This gives traders an option to create a request for the production of a Declaration Duty Paid report. The report shows declaration goods line-item details for any closed declaration for which duty has been paid. This can then be used as part of attached to an application for import duty repayment/remission when using the Duty Reimbursement Scheme .
XI EORI validation check within the trader's profile	Traders with an XI EORI number can see the validity status of the XI EORI through their company profile on TSS. We also introduced a link that enables traders and their Customs agents / Intermediaries to check the validity of an XI EORI number on an Entry Summary Declaration. When the link is clicked, it will take the traders to the EORI checker on the Europa Economic Operator Systems (EOS) website .
Removal of subsidy recording in TSS	Subsidy recording functionality is now available through the new HMRC digital service , with additional features, and will no longer be visible in the TSS platform. On the HMRC service you will be able to view all Customs Duty Waivers claimed in declarations submitted to CDS via the TSS Portal. Traders will also need to report other non de minimis state aid claimed in this new digital system. More information on Customs Duty Waivers is available here .

To reflect these changes, we have also updated the associated guidance on the [Northern Ireland Customs and Trade Academy \(NICTA\)](#) website should you require any further support.

What to do if you receive error code CDS40045

Information to help you resolve this error code

If you notice the CDS error code 'CDS40045' whilst completing your Supplementary Declaration or Full Frontier Declaration, you will have missing documents and other reference codes required against certain commodity codes. The error message will point to the field that should be reviewed. Please visit the [Error code guidance – CDS40045](#) on NICTA for suggested resolutions.

The resolution varies based on the field containing the error. Please refer to the relevant row for each field in the [Data guide: TSS declaration data requirements](#) on NICTA and follow the guidance correctly, considering any nuances that arise from your movement.

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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