

Weekly bulletin

143rd edition

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Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

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UK Internal Market Scheme (UKIMS): resources to help you with your application

To ensure that you have all the information you need about the new UK Internal Market Scheme, we have updated our [dedicated UKIMS page](#) on the Northern Ireland Customs & Trade Academy (NICTA) website. This includes the following resources:

Information about the scheme	Application assistance
➔ UKIMS Introductory Webinar	➔ UKIMS helpful application tips
➔ UKIMS Frequently Asked Questions (FAQ)	➔ Step-by-step video guide on UKIMS application

The UK Internal Market Scheme will fully replace the UK Trader Scheme (UKTS) from 30 September 2023. The scheme is a new authorisation for the movement of 'not at risk' goods into Northern Ireland. Once the Windsor Framework is fully delivered (from September 2024), UKIMS will provide access to the new 'green lane', which means that goods staying in the UK

will be freed of unnecessary paperwork, checks and duties, with only ordinary commercial information required.

For more information about the qualifying criteria for the scheme, and to begin your application as soon as possible, please visit [GOV.UK](https://gov.uk). If you are worried about completing the registration process in time or you need more information or support, then please get in touch with the [TSS Contact Centre](#) for advice.

Changes to VAT on sales of second-hand cars in Northern Ireland

The way VAT-registered businesses account for VAT on used motor vehicles which they buy in Great Britain (GB) and move to Northern Ireland (NI) for resale, has changed. The government published guidance in January and has engaged with the motor industry to help prepare for the changes. HMRC has contacted impacted businesses to remind them about the action they may need to take before **3 October 2023**.

VAT margin scheme

If businesses have second-hand motor vehicles in stock that they bought in GB and moved to NI before 1 May 2023, they can continue to use the VAT margin scheme if those vehicles are sold by 31 October 2023.

If they are sold after 31 October 2023, the business will have to account for VAT on the full selling price of the vehicles.

Second-hand motor vehicle payment scheme

The new second-hand motor vehicle payment scheme was introduced on 1 May 2023.

If businesses bought second-hand vehicles in GB and moved them to NI on or after 1 May 2023 for resale, they may be eligible for a VAT-related payment under the new scheme. This scheme has replaced the VAT margin scheme in such cases. Although VAT will be charged on the full selling price of the vehicle when it is sold, this payment will ensure that businesses selling in NI will pay the same net amount of VAT as if they had continued access to the VAT margin scheme for these vehicles.

More information is available on GOV.UK

- Find out more about how to [claim a VAT-related payment if you buy second-hand motor vehicles in Great Britain and move them to Northern Ireland for resale](#)
- Find out more about [motor vehicles you had in stock on 1 May 2023](#)

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 two tax years.
- 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.

Duty Reimbursement Scheme information now live on NICTA!

We have now added a [new dedicated page on the Duty Reimbursement Scheme](#) to our Windsor Framework section on NICTA. This contains need-to-know information about the eligibility criteria for the scheme, and how to apply. Please visit this page for more information.

TSS Portal updates: September release summary

Please see below a brief summary of the TSS system updates that occurred on Sunday 3 September. This covers the key changes and improvements made to the system, highlighting any notable impacts or benefits that may be relevant to you. This summary does re-emphasise key information that has been previously shared over the last few weeks. For a more in-depth view of the changes, please refer to [Bulletin 141](#).

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 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 is 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. Read more information on Customs Duty waivers .

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.

Follow us on social media for updates on new features:



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



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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