

# Weekly bulletin

145<sup>th</sup> edition

Date: 28/09/2023



## Trader Support Service (TSS)

### Weekly bulletin: Key updates to support you

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#### Benefit from our TSS screen-sharing service by booking a session

The TSS offers an interactive Microsoft Teams screen-sharing service, to give traders guidance and support for any tasks or issues they may face while using the TSS Portal. With this service, traders can directly see what is happening on-screen within the TSS system, providing a comprehensive solution to resolve different types of TSS-related tasks.

Whether you need assistance in submitting declarations or have queries regarding customs regulations, the screen-sharing service supports different areas of the TSS system and can be tailored to your specific needs. To schedule a screen-sharing session, please call the [TSS Contact Centre](#) and our dedicated agents will arrange an appointment for a time that suits you. The process is simple and efficient, and our agents are well-equipped to guide you, ensuring you get the necessary support. So please don't hesitate to contact us if you require assistance, and we'll be more than happy to help.

## Your UK Trader Scheme (UKTS) authorisation is about to end – act now to apply for the UK Internal Market Scheme

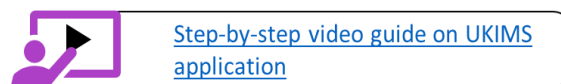
As part of the new arrangements agreed under the Windsor Framework, the existing UK Trader Scheme (UKTS) is closing on 30 September 2023. It is being replaced by the new [UK Internal Market Scheme \(UKIMS\)](#).

### What does this mean for you?

- ✓ For goods that moved up to and including 29 September 2023, you can use a UKTS or UKIMS authorisation to declare goods ‘not at risk’.
- ✓ For goods moving on or after 30 September 2023, your UKTS authorisation will no longer be valid and only traders with a UKIMS authorisation can declare ‘NIREM’ in the **NI Additional Information Codes** field in TSS declarations (Supplementary Declarations / Full Frontier Declarations) if goods have EU duties more than zero.

We strongly advise that you [apply to be authorised for UKIMS](#). This authorisation allows you to be able to declare eligible goods ‘not at risk’. HMRC are processing authorisations for UKIMS as quickly as possible.

Whether you are new to UKIMS and want more information, or you would like assistance with your application, we have produced the following resources to help you:



To keep up to date, please also reference our [dedicated UKIMS page](#) on NICTA for the latest information.

If you incur duties in the meantime, or choose not to apply for UKIMS, you may be able to claim duties back via the [Duty Reimbursement Scheme](#) if you are able to provide evidence that the goods remain in the UK or will be exported from NI to a location outside of the UK or the EU, or by claiming a [customs duty waiver](#).

### Completing a Supplementary Declaration after 30 September 2023

You can still use the UKTS for movements that took place up to and including 29 September, even if you are completing the Supplementary Declaration after this date. When making the Supplementary Declaration, you should use the authorisation that was in place at the time of the movement. If the movement took place after you received UKIMS authorisation, use the UKIMS authorisation as it replaces your UKTS authorisation once issued.

## Have you moved 'at risk' goods into Northern Ireland since 1 January 2021?

If you have moved 'at risk' goods into Northern Ireland, then you may be able to reclaim duty paid, or apply for a remission of import duty that has been paid, using the Duty Reimbursement Scheme.

HMRC launched the Duty Reimbursement Scheme in June 2023. The scheme is an important element of the Windsor Framework, ensuring duty can be reclaimed on goods moving and staying within the UK, or going somewhere other than the EU.

You will be eligible to claim for single or multiple movements for reimbursement if you:

1. Paid duty on goods brought into Northern Ireland; and
2. Can provide evidence that your goods were not sold or used in the EU.

If you are not a resident or established in the UK, you must get an agent or representative established in the UK to submit the claim on your behalf.

You can make a claim for duty paid on goods brought into Northern Ireland from 1 January 2021 onwards.

### Further information available

We have also recently added information on the Duty Reimbursement scheme to NICTA, including a list of FAQs. Please visit the [NI Duty Reimbursement Scheme](#) page for more information

To find out more about how to submit a claim for a repayment or remission using the Duty Reimbursement Scheme, see [GOV.UK](#).

## Windsor Framework (DEFRA): NIRMS further updates and webinars series

To ensure that you remain informed on Windsor Framework developments as new information becomes available, we added a [new section on NICTA](#) in July. This dynamic resource has been created to accommodate the evolving landscape of the Windsor Framework as new schemes (including NIRMS) and services that underpin the agreement are launched.

To further support businesses in readiness for the movement of goods from Great Britain to Northern Ireland using NIRMS, the Department for Agriculture, Environment and Rural Affairs (DAERA) has provided these additional materials:

- ✓ A [Getting started page](#) gives a general overview of the scheme and quick steps to avail of the NIRMS.
- ✓ The [NIRMS Journey Map slide](#) in this pdf elaborates the journey and operational processes required from different parties involving in moving goods under NIRMS.

### What further support will be provided to businesses?

Throughout September and October DEFRA are running a series of webinars and new in-depth demonstration sessions. There are four additional webinars scheduled on the end-to-end process for the NIRMS, groupage and mixed load consignments, covering four topic areas. **The sessions** will take place via Microsoft Teams on the following dates and times:

Webinars			
26/09/2023	09:30 - 11:00	17/10/2023	09:30 – 11:00
03/10/2023	09:30 – 11:00	31/10/2023	09:30 – 11:00
Document Creation - Creating GCs and CHEDs			
27/09/2023	14:00 – 15:00	11/10/2023	10:00 – 11:00
29/09/2023	15:00 – 16:00	20/10/2023	15:00 – 16:00
02/10/2023	09:00 – 10:00	26/10/2023	11:00 – 12:00
04/10/2023	11:30 – 12:30	31/10/2023	09:00 – 10:00
06/10/2023	15:00 – 16:00		

Registering to the Northern Ireland Retail Movement Scheme:			
20/09/2023	15:00 – 16:00	12/10/2023	10:00 – 11:00
28/09/2023	12:30 – 13:30	17/10/2023	14:30 – 15:30
02/10/2023	15:00 – 16:00	25/10/2023	09:30 – 10:30
TRACES Registration:			
25/09/2023	15:30 – 16:30	10/10/2023	15:30 – 16:30
29/09/2023	11:00 – 12:00	18/10/2023	10:30 – 11:30
02/10/2023	11:30 – 12:30	24/10/2023	14:00 – 15:00
05/10/2023	12:00 – 13:00	30/10/2023	15:30 – 16:30

### How to join the webinars and demonstration sessions

You can register and book a place for the webinars or demonstration sessions via the [Defra: Information and Training Sessions](#) page on Eventbrite. The links on that page provide more information on the topic areas covered in each event.

### GB-NI Food Supply Chain Forum

DEFRA also encourage you to attend their fortnightly GB-NI Food Supply Chain Forum where they will continue to provide the latest updates on the Windsor Framework. If you would like to attend and do not already have the invite, please email:

[NIGBFoodSupplyChainForum@defra.gov.uk](mailto:NIGBFoodSupplyChainForum@defra.gov.uk)

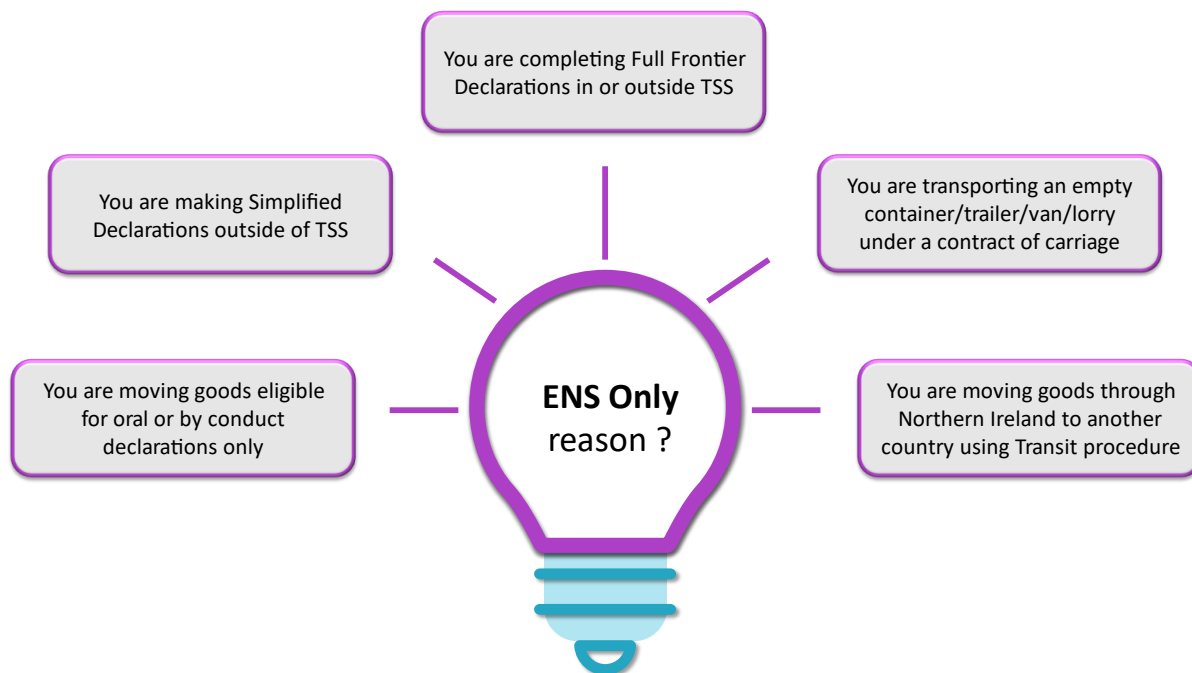
Should you have any questions or queries about this in the meantime, please email:

[traders@defra.gov.uk](mailto:traders@defra.gov.uk)

## TSS feature spotlight: 'ENS Only Reason'

Goods moving into Northern Ireland are subject to EU Customs Union rules. Therefore, goods movements into Northern Ireland (NI) will require a safety and security declaration, called an Entry Summary Declaration (ENS).

There are certain situations in which the best option is to complete an Entry Summary Declaration Only Movement in TSS:



For an explanation of each scenario, visit the [Common questions and answers](#) section of the [ENS Step-by-step guide](#) on NICTA.

### Changing your mind

Should you wish to complete the rest of the Simplified Journey (i.e. Simplified Frontier Declaration and Supplementary Declaration) in TSS, you can trigger a Simplified Frontier Declaration from inside an 'ENS only' declaration by using the new **Create SFD from ENS** as long as your Entry Summary Declaration has not achieved "Arrived" status

Exporter

\* Exporter EORI  
GB000012340003

Exporter EORI Unknown

**Create SFD from ENS** Cancel Consignment Cancel & Copy Consignment Copy Consignment Save (Ctrl + s)

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

HMRC 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 on GOV.UK at [Claim a waiver for duty on goods that you bring to Northern Ireland from Great Britain or countries outside the UK and EU](#).

From 30 September it will become a mandatory requirement for businesses to be registered to continue to make claims for Customs Duty waivers.

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

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.

### **Why this is important:**

The Trader Support Service (TSS) has removed the Subsidies Recording functionality from the TSS platform (and all TSS notices associated with it). Instead, the new HMRC digital service will automatically record any Customs Duty waiver that you claim in your TSS declarations (when using Additional Information code 'NIAID' in Supplementary Declarations and Full Frontier Declarations).

Once registered, you will be able to view your allowance (subject to sectors that you operate in) and monitor the amount claimed against your undertaking since 6 April 2020.

Traders who receive de minimis state aid must also report via this new digital service. If you do not register and record the de minimis aid you have already received, your claims will not be accepted.

It is a government requirement to keep accurate and up-to-date records of the de minimis aid you have successfully claimed for a period of up to ten years from your claim.

### **How to register**

To register for the service, you will need to make sure that you:

- ✓ Have an Economic Operators Registration and Identification number (EORI number).
- ✓ Have a Government Gateway user ID and password. If you do not have a user ID, you can create one the first time you register for the service.
- ✓ Have a record of the amounts of non-customs de minimis state aid payments you have received for the current year and the last two tax years.
- ✓ In a VAT group, you should add all the businesses that are in that VAT group to your undertaking.

Visit [Check if you can claim a waiver for goods brought into Northern Ireland](#) on GOV.UK and start your registration today.

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### Follow us on social media for updates on new features:



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[Trader Support Service - Home | Facebook](#)



[Trader Support Service | LinkedIn](#)



[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