

# Weekly bulletin

## 151st edition

Date: 09/11/2023



## Trader Support Service (TSS)

### Weekly bulletin: Key updates to support you

#### Contents

Second-hand motor vehicle VAT-related payment scheme: update to deadline .....	1
If you receive error code CDS40011.....	2
Keeping books and records: why it is so important.....	2
TSS Portal update: what has changed? .....	3
Benefit from our TSS screen-sharing service by booking a session.....	3

### Second-hand motor vehicle VAT-related payment scheme: update to deadline

**In September, HMRC issued a reminder about the upcoming changes to VAT on sales of second-hand cars in Northern Ireland**



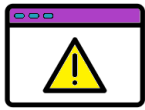
HMRC advised that if businesses have second-hand motor vehicles in stock that they bought in GB and moved to NI before 1 May 2023, they can continue to use the VAT margin scheme if those vehicles are sold by 31 October 2023. If they were to be sold after 31 October 2023, the business would have to account for VAT on the full selling price of the vehicles.

HMRC has listened to feedback from businesses about the 31 October deadline and has extended the period that businesses can continue to use the VAT margin scheme for vehicles they had in stock on 1 May 2023. Businesses can now use the VAT margin scheme for eligible motor vehicles that they purchased in Great Britain (GB) and moved to Northern Ireland (NI) before 1 May 2023 if they still had these vehicles in stock on 1 May 2023, and resell them by 30 April 2024.

Further information is available in the 'Motor vehicles you had in stock on 1 May 2023' section on [GOV.UK](https://www.gov.uk).

## If you receive error code CDS40011

### Information to help you resolve error codes



If you encounter the CDS error code 'CDS40011' whilst submitting your declaration, this is because a data value is missing for a relevant field, i.e. a field on the declaration may have been left blank.

The error message should point you to the field to be reviewed. The requirements for that field will vary based on the requirements of your movement. The [Data guide: TSS declaration data requirements](#) on NICTA has more information relating to the specific fields.

If you are unfamiliar with error codes within the TSS system, please review this [short video guide](#) on what they are, how they are identified within the system, and how to interpret the information when an error code is presented to you.

There is also written guidance on NICTA that provides information on common error codes and how to resolve them. Be sure to bookmark these guides for quick reference in future:

- [Error code guidance for Entry Summary Declarations and Simplified Frontier Declarations](#)
- [Error code guidance for Supplementary Declarations and Full Frontier Declarations](#)

## 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 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](#).

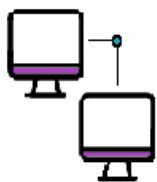
## TSS Portal update: what has changed?

### Easy access to case-related declarations



Hyperlinks have been added to auto-generated emails during case creation. When you receive automatically generated emails relating to cases on the TSS Portal, the case number and related declaration are now hyperlinked to the relevant page on the TSS Portal to provide quick access.

## 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 them with 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.

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



[Trader Support Service \(@Trader\\_SS\\_UK\) / X \(formerly known as Twitter\)](#)



[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