

Weekly bulletin

164th edition

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Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

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Changes for Northern Ireland qualifying goods moving to Great Britain

As of 31 January 2024, some goods face full customs controls when moved from Irish ports to Great Britain.

Goods need to complete import processes if they are imported directly from Ireland into Great Britain.

Goods moving from Northern Ireland to Great Britain through Irish ports also have to complete import processes if they are:

- non-qualifying Northern Ireland goods
- excise goods (alcohol, tobacco, and energy products), weapons of mass destruction related goods (such as certain fissionable material), or endangered species (further details are available in the [Public Notice](#))
- goods which do not move directly to an Irish port once they have left Northern Ireland for example, goods which are held in storage in Ireland

When moving these goods, most traders need to make import customs declarations at the point of import and can no longer delay making declarations. Ports are required to control these goods moving from Ireland to Great Britain, meaning that unless they have received customs clearance, they will not be released from the port. A [step-by-step guide](#) for importing goods into the UK is available on GOV.UK.

What you need to do to move goods

You, or anyone who moves goods on your behalf, must be familiar with the new process.

This means:

- if you are moving qualifying Northern Ireland goods, you should confirm this to your haulier and / or carrier - you can find out more about [qualifying Northern Ireland goods](#) on GOV.UK
- you need to [register for a GB Economic Operators Registration and Identification \(EORI\) number](#) if you do not already have one
- as import declarations will need to be made through the [Customs Declaration Service \(CDS\)](#), you or your representative will also need access to CDS
- to make import declarations in your own records ([Entry In Declarants Records \(EIDR\)](#)) you need to [apply for authorisation to use simplified declarations for imports](#) if not already authorised
- if your goods are being moved from Ireland through Roll on Roll off (RoRo) ports in Great Britain, you need to make your customs declarations before the goods depart from Ireland, and follow [Goods Vehicle Movement Service \(GVMS\) processes](#)
- if hauliers are moving goods on your behalf, they need to [register for GVMS](#) if they haven't already done so, and you need to provide the Movement Reference Number (MRN) from your declarations to the person moving your goods for them to be able to [generate a Goods Movement Reference \(GMR\)](#) - hauliers need to provide a valid GMR for all lorries and trailers moving from Ireland to Great Britain that check-in with a carrier
- at inventory-linked ports or other locations, the haulier or the intermediary that is moving the goods on your behalf needs to follow standard processes to ensure your goods are presented to customs, declared, and cleared before they can be released into free circulation in Great Britain
- businesses making a full import declaration or simplified frontier declaration on CDS for goods moving from Ireland to Great Britain (including for excise goods), are no longer required to 'arrive' their declaration by the end of the next working day after arriving in Great Britain - for goods being entered into excise duty suspense, the import entry onto the Excise Movement and Control Systems (EMCS) must be made by the time they arrive in Great Britain
- if you are moving goods from Northern Ireland to Great Britain via Ireland, including qualifying Northern Ireland goods, you need to comply with some Irish customs requirements to exit through a port in Ireland, and check Irish customs guidance

More information on qualifying Northern Ireland goods

The Border Target Operating Model confirmed that import declarations are not needed for qualifying Northern Ireland goods moving directly from Northern Ireland or indirectly through Ireland to Great Britain, in line with the Government's commitment to unfettered access. There are some very limited exceptions where import declarations are required, such as an ongoing requirement to provide these for excise goods when moving qualifying Northern Ireland goods through Ireland to Great Britain. [Detailed guidance](#) is available on GOV.UK.

When moving qualifying Northern Ireland goods through Roll-on Roll-off ports from Ireland to Great Britain for which import declarations are not required, hauliers still need to complete a GMR. They should indicate they are moving such goods by selecting the 'oral or by conduct declaration or no declaration required' option when creating their GMR. Hauliers and drivers need to provide commercial evidence if asked to confirm that their goods are qualifying Northern Ireland goods, for example a dispatch notice, an invoice, or a consignment note. They also need access to a travel document issued in the UK setting out the destination of the goods, to show that the goods have merely passed through Ireland. The same document can be used for both purposes.

At inventory linked ports or other locations, similar processes are used to allow qualifying Northern Ireland goods to be released from inventories or local systems without requiring electronic declarations. You can check on GOV.UK [which locations need a declaration to be submitted before goods depart for Great Britain](#) and [which ports use GVMS](#).

Moving non-qualifying goods directly from Northern Ireland to Great Britain

If you move non-qualifying goods directly from Northern Ireland to Great Britain, you need to submit an import declaration.

If the goods are arriving in Great Britain from Northern Ireland through Roll-on Roll-off ports, you do not need to include your import declaration reference in a GMR. You need to update the status of your full import declaration to 'arrived' on the system by 11:59pm on the working day after the day your goods arrived in Great Britain.

If you move non-qualifying goods from the EU to Great Britain via Northern Ireland you also need to follow guidance on [making an indirect export from Northern Ireland](#).

Delaying declarations for goods brought into Great Britain

As of 31 January 2024, you can no longer delay sending HMRC the full information about your goods by up to 175 days after import.

If you moved goods from Northern Ireland or Ireland to Great Britain before 31 January 2024 and used the delayed declarations process, you need to submit your Supplementary Declarations and pay any customs duty within the 175 days deadline for the following movements:

- goods moved from Northern Ireland or Ireland to Great Britain which are not qualifying Northern Ireland goods
- goods moved from or through Northern Ireland to avoid the UK tariff or import processes
- goods moved from Ireland to Great Britain, having originally started their journey in the EU and passed through Northern Ireland

If you moved qualifying Northern Ireland goods from Northern Ireland to Great Britain through Ireland before 31 January 2024, and the deadline for submitting your Supplementary Declarations under the delayed declarations process expires **after** 31 January 2024 (you are still within the 175 days deadline), you no longer need to submit these declarations.

However, if the deadline for submitting your Supplementary Declarations for qualifying Northern Ireland goods moved from Northern Ireland to Great Britain through Ireland expired **before** 31 January 2024 (the 175 days deadline has passed), you need to submit your Supplementary Declarations to HMRC.

Further help and support

If you have any questions, visit [Imports and exports: general enquiries](#) on GOV.UK.

Updates to the Excise Movement and Control System (EMCS)

Some updated features of the Excise Movement and Control System (EMCS) are being tested in a public beta test. Users may notice a difference when they:

- report a receipt
- explain a delay, shortage or excess for a movement
- submit an alert about a movement or reject a movement
- cancel an electronic Administrative Document (eAD)

Other features within EMCS will be updated and beta tested when ready. Final improvements to the whole service will get released later this year.

Help us improve EMCS

You can play an instrumental role in helping to improve EMCS by taking part in the next beta test or signing up for a user research session. Your participation will help to ensure the new EMCS is user friendly and meets accessibility standards.

Take part in the next beta test

As part of the improvement development, HMRC are looking for customers to trial the latest updated features of EMCS for the next beta test and feed back your experiences. This will help ensure the system works well and is as user friendly as possible.

The test is for customers who currently submit draft movements and/or change of destinations using the existing HMRC platform.

HMRC expect the beta test to start in April 2024 and last approximately 10 weeks.

What you will do during the beta test

If you choose to take part, HMRC will ask you to continue using EMCS as you normally would.

During the beta test, some parts of EMCS will look and behave differently. However, your sign-in details and the information you need to give to create your draft movements and change of destinations won't change. HMRC will also provide dedicated support to help you complete your transactions without delay.

When the beta test ends, HMRC will invite you to give your thoughts and feedback. Your insights will be anonymised and used to help improve the service before its public release.

How to take part in user research for EMCS

The testing will take part in person or online, with you being asked to complete a task within EMCS. The task will be recorded to help HMRC remember what you did and what you said. HMRC may share the recording with other teams at [GOV.UK](https://www.gov.uk), but they will not share your personal details. It's up to you if you want to say 'yes' or 'no'.

How to sign up

If you would like to take part in the next EMCS beta test, please send an email to: emcsprojectsupport@hmrc.gov.uk.

To sign up for user research, [register here to take part in a user research session for EMCS](#). You will be asked to provide your name and email address, as well some basic information about your business. Your information will not be shared.

Advanced warning of TSS Portal outage



Planned updates to the TSS Portal, user guides and knowledge articles will require a short downtime of the TSS Portal. This is currently planned for Sunday 03 March 2024 from 17:00 to 22:00.

Open a Duty Deferment Account to manage your Northern Ireland declarations

Using your own duty deferment account (DDA) allows you to delay paying most customs or tax charges when you import goods or release goods from an excise warehouse.

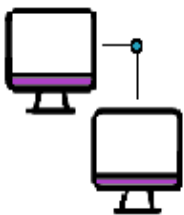
Both traders and agents/intermediaries can apply for a DDA.

As an agent or intermediary submitting customs declarations on behalf of a trader, you may use either your own DDA or your trader's, provided that your trader has authorised you to act on their behalf.

To apply for a DDA for use in Northern Ireland (NI), please provide all the information required for your application to be processed. HMRC aims to process the application as soon as possible.

More information about how to apply can be found on [GOV.UK](https://www.gov.uk). Once your application has been successful, refer to this [guidance](#) on Northern Ireland Customs and Trade Academy website on how to add the DDA details to your TSS profile and your Customs Declaration Service (CDS) customs financial accounts.

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 with submitting your declarations or have queries regarding customs regulations, reach out and request a screen-sharing session. The service supports different areas in TSS 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.

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