

Weekly bulletin

165th edition

Date 01 March 2024



Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

Contents

Important information about using your UK Internal Market Scheme Authorisation	1
Don't miss out on the next UK Internal Market Scheme Webinar.....	3
Updates to the Excise Movement and Control System (EMCS)	4
Advanced warning of TSS Portal outage	5
Proof of Union Status	5
How to resolve Error Code CDS40066.....	6

Important information about using your UK Internal Market Scheme Authorisation

Changes to our system

From 24 March 2024, HMRC changes to the Customs Declaration Service (CDS) will affect how you make declarations into Northern Ireland.

After this date, to use your UKIMS authorisation, you (or your agent or intermediary) will need to start using some new codes and your UKIMS authorisation number. These changes will apply to goods moving into Northern Ireland from Great Britain (GB-NI) and to goods moving into Northern Ireland from a country outside of both the UK and the EU (Rest of World-NI).

There are points to note if you are:

- moving goods that will be subject to processing in Northern Ireland
- moving goods subject to tariff-rate quotas, such as steel
- seeking to waive duties under the customs duty waiver scheme (CDWS)

Further guidance on these changes will be published on GOV.UK from 24 March 2024.

If you use the Trader Support Service

If you are using the TSS Portal to complete your declarations, you won't need to do anything differently to use your UKIMS authorisation. You can continue to select the 'NIREM' code from the drop-down menu when moving goods that meet the 'not at risk' criteria under the UK Internal Market Scheme.

However, if not already done, **you must ensure that you have uploaded your UK Internal Market Scheme letter** to your TSS company profile before 24 March 2024, so that TSS have a record of the authorisation number you intend to use. TSS will use the information stored on your company profile to enter into your declaration when you select 'NIREM'. You should also make sure you are using the correct Economic Operator Registration and Identification (EORI) number (see further information below). For additional support related to the TSS Portal, please contact the TSS Contact Centre at 0800 060 8888.

Using the correct EORI number on declarations into Northern Ireland

From 24 March, to use the UK Internal Market Scheme authorisation, you will need to use the EORI number associated with your UK Internal Market Scheme authorisation.

If you hold a valid XI EORI number, you will have received a letter from HMRC in December 2023 to tell you when to start using your XI EORI number, so please follow the guidance set out in your letter. By the time these CDS changes are delivered from 24 March 2024, you should be using your XI EORI number when moving goods into Northern Ireland if you hold one, as this will be the EORI that is associated with your UKIMS authorisation.

If you are established in parts of the United Kingdom other than Northern Ireland and do not hold an XI EORI number, you may continue to use your GB EORI number.

If you are not established in Northern Ireland, you will need to use an indirect representative that is established when moving goods into Northern Ireland, such as the [Trader Support Service](#).

If you need to use a Duty Deferment Account (DDA) for movements into Northern Ireland, you should also ensure that you have one that is assigned to the EORI against which your UKIMS is held.

Please note, although the UK Internal Market Scheme authorisation can be associated either with an XI EORI or a GB EORI number, the UK Internal Market Scheme authorisation number will always begin 'XIUKIM' as it is a Northern Ireland authorisation.

If you do not submit the ENS, safety and security declaration to move your goods

HMRC have also written to customs agents and intermediaries to explain these changes. To avoid any risk of disruption, you may wish to ensure that your agent has the necessary information from you, to comply with the new process.

This means, if you haven't done so already, you should tell your agent or intermediary which EORI number they should use for your movements. You'll also need to make them aware that the goods you intend to bring into Northern Ireland are eligible to be declared 'not at risk' under UK Internal Market Scheme.

Help and support from HMRC on XI-EORI

For further information and support please call the HMRC Customs and International Trade Helpline on 0300 322 9434 or textphone 0300 200 3719.

Don't miss out on the next UK Internal Market Scheme Webinar



The Trader Support Service (TSS) is hosting a webinar on **The UK Internal Market Scheme – Benefits & Changes**, which will take place at **12:00pm GMT on Monday 11 March**.

This webinar is to help further educate traders with the UK Internal Market Scheme, including:

- The benefits of, and how to use your UK Internal Market Scheme authorisation
- Importance of uploading your UK Internal Market Scheme authorisation letter to your TSS Company Profile
- Importance of using the correct EORI number (XI or GB)

There are limited spaces available so please make sure you [register for the event here](#).

Once registered, we will issue instructions on how to join the webinar closer to the time of the event.

Please be aware that this session will be recorded and uploaded to [NICTA](#) following the event.

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

As part of the improvement development, HMRC are looking for customers to trial the latest updated features of EMCS by taking part in the next beta test or signing up for a user research session and feeding back their experiences. Doing this will help ensure the system works well, is as user friendly as possible and meets accessibility standards.

Take part in the next beta test

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 where you will be 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.

Proof of Union Status

Further to the TSS Special Bulletin issued on 12 February 2024 and the recently published guidance on GOV.UK regarding [Proof of Union Status](#) we are providing additional clarity:

If goods are moved from NI into a non-Union country (including GB), they lose their Union (EU) status unless the goods are placed under the internal (T2) transit procedure. Use of the internal T2 transit procedure provides proof that the goods have Union status and no other type of proof will be required. There is no change for movements moving under the T2 transit procedure.

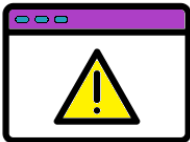
The Proof of Union Status (PoUS) system simply digitalises an existing process. T2L/T2LF requests can now be presented electronically, replacing the need for paper documents. As per existing processes, where goods are **not** moving under the T2 Transit process, and are moving, for example, from NI to the EU through non-EU waters, T2L/T2LF documents are used to prove Union status, which removes the need to declare goods.

This benefit is granted to NI businesses under the Windsor Framework, which allows goods produced in NI to be classed as Union Goods. The Union Goods classification is a customs term of art. **It does not relate to the origin of the goods, or mean they are considered to have been produced in the EU customs territory, only that they have the right to circulate freely in the EU single market. Indeed, goods that originate outside of the EU and the UK can receive this designation. This is a unique benefit available to NI traders even though NI is part of the UK customs territory.**

Proving Union status when moving goods into the EU removes the need for further customs processes or duties and is a benefit available to NI traders. Where the T2 transit procedure is used, no additional information is required to prove Union status. Where a T2L/T2LF is used, this would now need to be presented via the PoUS system. The alternative would be that NI firms would be required to undertake new (and unnecessary) burdens when moving goods through GB to the EU (if T2 transit is not used) or arriving at French ports directly (if a T2L is not used), removing the benefits afforded to them, and discouraging movements through GB or indeed to trade broadly across the EU.

Proving Union status is optional. Traders can continue to use existing alternative processes to move goods if they wish. Additionally, goods moving by land between Northern Ireland and Ireland do not require Proof of Union status.

How to resolve Error Code CDS40066



When submitting declarations on TSS, you may occasionally receive error messages if data has been entered incorrectly or if there is any missing information.

To help overcome these issues, we recommend referring to the [Data Guide](#) on NICTA for information on the requirements of each field on the TSS Portal, and how to input the necessary data.

Error Code CDS40066 arises when the Tariff condition of your commodity code has not been fulfilled at the item level. [You can look up commodity codes](#) on GOV.UK.

Commodity codes are internationally recognised reference numbers that describe a specific product when importing or exporting goods. These 10-digit codes enable you to classify the products for your goods movement and are essential in linking the goods to duty and VAT rates. You can use the Northern Ireland (EU) Online Tariff to look up the commodity codes for your goods, ensuring that you satisfy specific 'Conditions' and 'Measure type' in the 'Credibility checks' box for the commodity code

Example scenario

The example below shows a Tariff validation failure occurring in item line number 3 with the rejection description 'The declared price must be equal or greater than 0.301 EUR/KGM'.

```
ErrorMessage
ValidationCode: CDS40066;CodeDescription: Tariff condition not fulfilled:->Shipment->Item Line(3);FriendlyName: Goods Item
Additional Information: M: The measure type '483' on commodity code '2009311900' has a measure condition
Additional Information: 28: The measure condition 'M' has an action code
: The declared price must be equal or greater than 0.301 EUR/KGM
```

This means that for commodity code 2009311991 the tariff condition does not accept a unit price (Customs value in euros divides by weight in kgs) higher than 30 Euros per 100 KG of the item.

Credibility checks				
Country	Measure type	Conditions	Legal base	Footnotes
All countries (101)	Declaration of subheading submitted to legal restrictions (unit price)	Conditions	R0927/12	CD651

Declaration of subheading submitted to legal restrictions (unit price) for All countries

From 1 Feb 2013

Meet one of the following conditions and supply the relevant document code(s) on your declaration.

Document code	Requirement	Action
Threshold condition	The price of your goods is equal to or exceeds 0.301 EUR / kg	Declaration to be corrected - box 33, 37, 38, 41 or 46 incorrect
Threshold condition	The price of your goods is equal to or exceeds 0.00 EUR / kg	Declared subheading allowed

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