

Weekly bulletin

168th edition

Date 21 March 2024



Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

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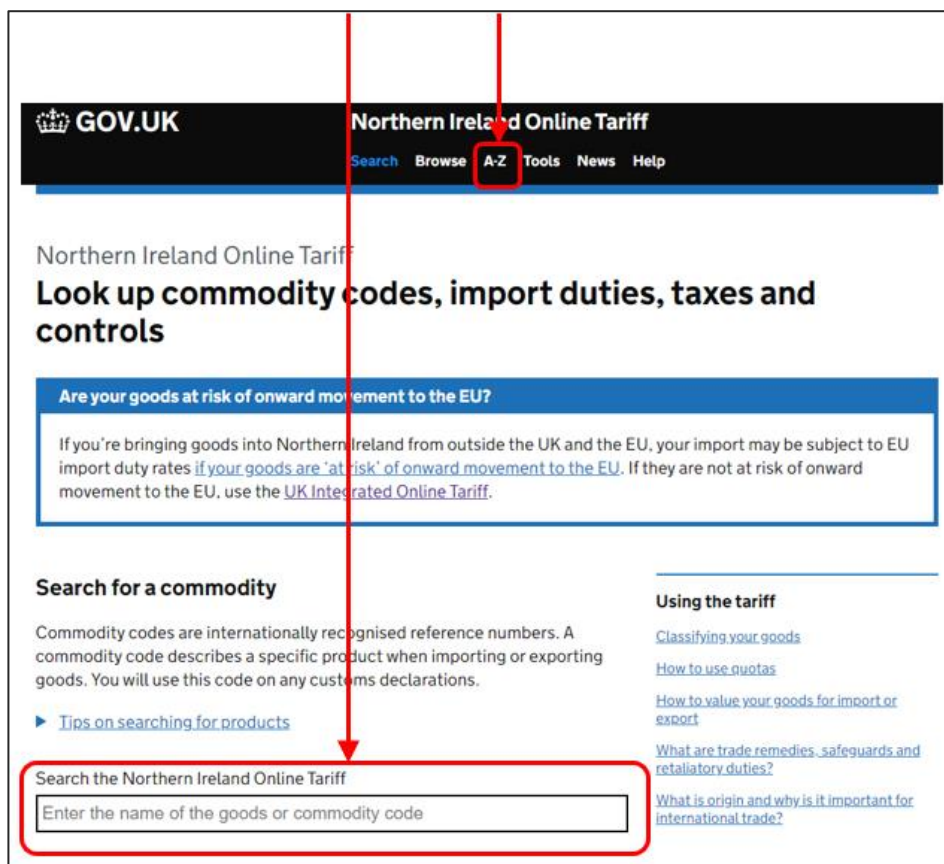
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Commodity code tariff link

It's likely that over the coming weeks, many traders will see error code CDS40066 as a result of updates to the commodity code structure where some codes are being added, changed or merged.

To support traders who are uncertain which commodity code applies to their goods, HMRC has implemented a [Tariff Tool](#) to search for commodity codes and look up the respective import measures, including duties, taxes and controls.

You can either fill in the search bar for a comprehensive list of relevant duties and commodity codes or use the A-Z tool in the banner to look for things that are not named commodities in the Tariff (shown below in the image). For example, laptops are 'Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display'.



Advanced warning of TSS outage: update summary

A planned update on 23 March 2024 will require a short downtime of the TSS Portal, from **8pm on Saturday 23 March until 4:30am on Sunday 24 March**.

This latest release will provide updates to several user guides as well as updates to the portal as shown below.

1. Changes to the Document Records in the Company Profile

Within the **Documents Records** section of the company profile, you'll find that a new field called **Associated EORI** becomes available when you're adding a 'UKIMS' **Document Record**.

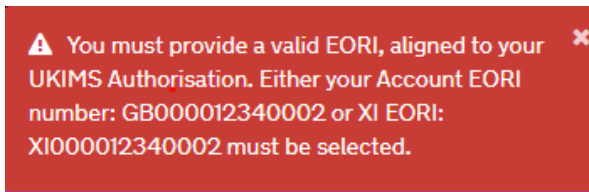
You should complete this field with the GB or XI EORI that is aligned to your UKIMS Authorisation, i.e. the EORI the trader used when you applied for UKIMS.

TSS will use the completed UKIMS **Authorisation Number** and **Associated EORI** to populate required fields on the declaration. This means you don't have to enter your UKIMS authorisation details every time you declare NIREM on a goods item line.

Document Record	
* Document Type UKIMS	Verified Date
* Authorisation/Document Reference Number	* Associated EORI

Please note that the **Associated EORI** field is mandatory when adding the **Document Type** 'UKIMS' to the **Document Records**. The field will only accept the GB EORI or XI EORI listed in your company profile.

Once you've submitted, the field will be read only and if you've completed incorrectly, you'll receive the following error message:

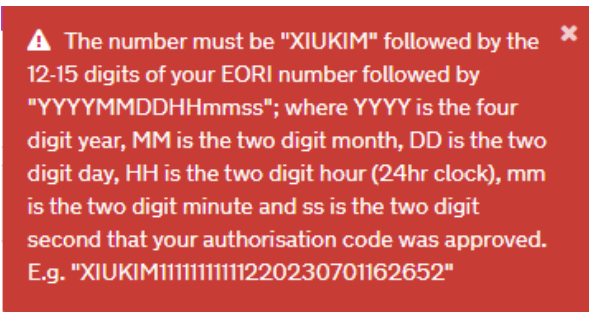


Changes will also apply to the **Authorisation/Document Reference Number** field within the **Document Record**.

When the **Document Type** 'UKIMS' is selected, this field will only accept the following format: 'XIUKIM' followed by 12-15 digits. This will be the EORI number followed by YYYYMMDDHHmmss

Document Record	
* Document Type UKIMS	Verified Date
* Authorisation/Document Reference Number XIUKIM12345678900020230701162652	* Associated EORI XI000012340002

If the format entered isn't correct, you'll receive this error message:



2. New Additional Information Codes in CDS for Authorisation by Customs Declaration

Authorisation By Customs Declaration (ABD) is a method of import which enables Traders to import goods under the following special procedures without the need for a pre-approved authorisation:

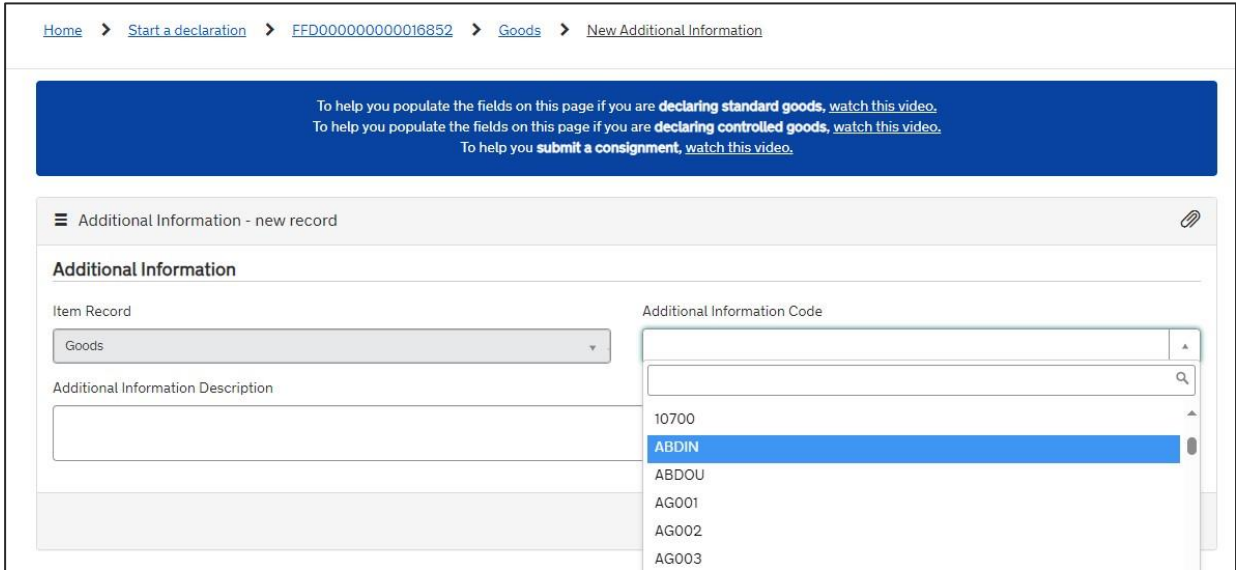
- Outward Processing (OP)
- Inward Processing (IP)
- Temporary Admission (TA)
- Authorised-Use (known as End-Use in Northern Ireland)

TSS provides traders with the option to use Authorisation by Declaration through a Full Frontier Declaration. This update will include two new Additional Information (AI) Codes to support ABD requirements, available for use from 24 March 2024. For the full list of AI Codes and accompanying guidance, you or your representative should refer to [GOV.UK](https://gov.uk).

The two new AI Codes will be available in TSS from 24 March 2024, are:

- ABDIN: this code denotes a request for use of a Special Procedure under Authorisation by Declaration depending on the procedure code entered in the Full Frontier Declaration - AI code 00100 must be declared in addition to ABDIN
- ABDOU: this code is subsequently used when the goods are being removed from the Special Procedure from which they were entered using Authorisation by Declaration - AI code 00100 must be declared in addition to ABDOU

Please note you must not declare AI codes ABDIN and ABDOU before 24 March 2024, otherwise your declaration will be rejected.



VAT margin scheme: you may need to act before 30 April 2024

In September 2023, HMRC wrote to businesses that buy used motor vehicles in Great Britain (GB) and move them to Northern Ireland (NI) for resale.

They asked businesses to check their records for any vehicles held in stock since before 1 May 2023. This was because of changes to the way they would have to account for VAT on sales of second-hand motor vehicles they resold after 31 October 2023.

Based on feedback from businesses, HMRC extended this date to 30 April 2024.

This is a reminder that you will not be able to use the VAT margin scheme for these vehicles after 30 April 2024.

What you need to do

If you have second-hand motor vehicles in stock that you bought in GB and moved to NI before 1 May 2023, they are only eligible for the VAT margin scheme if you resell them on or before 30 April 2024.

If you resell these vehicles on or after 1 May 2024, you need to account for VAT on the full selling price.

Second-hand motor vehicle payment scheme

HMRC introduced the second-hand motor vehicle payment scheme on 1 May 2023.

You may be eligible for a VAT-related payment under this scheme if you bought second-hand vehicles in GB and moved them to NI for resale on or after 1 May 2023. This scheme has replaced the VAT margin scheme.

You should charge VAT on the full selling price of the vehicle when you sell it. However, the VAT-related payment will mean that when you resell the vehicle in NI you'll pay the same net amount of VAT as you would if using the VAT margin scheme.

More information - about claiming a VAT-related payment

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](#)
- [Motor vehicles you had in stock on 1 May 2023](#)

If you contact HMRC, they can deal with you more quickly if you quote their reference number and give them your contact details.

Changes to VAT and Economic Operators Registration and Identification (EORI) Guidance

If a business deregisters for VAT, any Economic Operators Registration and Identification (EORI) number(s) they hold will also be removed at the same time.

Businesses established in GB and NI require an EORI number in order to complete customs declarations, hold customs authorisations including a UK Internal Market System (UKIMS) authorisation, and for various licences. In the event that a business has de-registered for VAT and had their EORI number removed as a result, they will need [to apply for a new GB EORI number](#) and take the following action:

- Authorisations (including Duty Deferment Accounts and guarantees) – contact the supervising office; this can be found in the authorisation correspondence received originally
- Licenses – to continue using these please contact the issuing government department

A GB EORI number is usually confirmed immediately.

Once a business has a GB EORI, they will then be able apply for an XI EORI number, if necessary and if [they meet the relevant criteria](#). The number will be issued within five working days of applying.

If a business needs help getting a new EORI number, they can [contact HMRC](#).

Updates on the movement of steel: prepare to start using new AI code 'NIQUO'

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

To continue to move steel without being subjected to safeguard charges where relevant quotas are open, from 24 March 2024, you (or your agent or intermediary) **should no longer use the code 'NIREM'**.

Instead, **you must use the code 'NIQUO'** in the additional information field.

If you use the code 'NIQUO' to move steel subject to safeguard charges from any country outside the UK or the EU to Northern Ireland (ROW-NI), you must still provide the UK Quota order number in the **Quota Order Number** field.

Guidance for moving steel into Northern Ireland is set out in the [Steel Notice](#) on GOV.UK. This will be updated on 24 March 2024.

How to get further support

TSS can support you with your steel movements into Northern Ireland. Please contact TSS if you need further support on how to make these changes on your goods movements.

For additional support and on moving steel into NI, please call the Customs and International Trade Helpline on 0300 322 9434 or textphone 0300 200 3719.

If you have any further queries on this article, please contact:

nistakeholderengagementteam@hmrc.gov.uk.

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