

# Weekly bulletin

169<sup>th</sup> edition

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## Trader Support Service (TSS)

### Weekly bulletin: Key updates to support you

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#### Don't miss out on the Windsor Framework Webinar



The Trader Support Service (TSS) is hosting a webinar – **Countdown to the Windsor Framework – 6 months to go** – which will take place at **13:00pm GMT on Tuesday 9 April**.

This is the first in our series of three webinars on our Windsor Framework countdown: 6 months to go, 3 months to go and 1 month to go, and is beneficial for all business involved in moving goods into Northern Ireland.

The purpose of this webinar is to help prepare you for the Windsor Framework implementation, including:

- A recap of the Windsor Framework
- Preparing supply chains for the Windsor Framework processes
- The Simplified Process for Internal Market Movements (SPIMM)
- The next steps and timeline leading to September 2024

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

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 the [Northern Ireland Customs & Trade Academy \(NICTA\)](#) following the event.

## Update on the changes to the Customs Declaration Service (CDS)

CDS is the HMRC system to which your information is submitted from the TSS Portal.

From 24 March 2024, changes came into effect on goods moving into Northern Ireland from Great Britain and to goods moving into Northern Ireland from a country outside of both the UK and the EU.

If you use the 'NIREM' code without declaring a valid UK Internal Market Scheme (UKIMS) authorisation, your goods may be treated as 'at risk' and duty could be calculated and charged at the EU rate.

### Steps you need to take to continue to use the 'NIREM' code to declare goods 'not at risk'

- If you have not applied for the UKIMS authorisation, you can check if you are eligible and [apply on GOV.UK using your Government Gateway account](#).
- Once you are authorised, you should make sure to update your TSS company profile on the portal with the details of your UKIMS authorisation and upload your UKIMS authorisation letter.
- Once you upload your UKIMS authorisation letter to your company profile, TSS will ensure your authorisation number is submitted on the declaration to CDS when you select the 'NIREM' code from the drop-down menu.
- If you are not eligible to move 'not at risk' under UKIMS, select 'none of the above' from the drop-down list.

### Moving goods into Northern Ireland without a UKIMS authorisation or where the goods don't meet the criteria to move under UKIMS

- From 24 March 2024, the Customs Declaration Service automatically checks the applicable rates of duty and works out if goods can be treated as 'not at risk' based on this.
- For movements from Great Britain to Northern Ireland, you won't need to pay duties if the applicable EU rate of duty is zero. Similarly, for movements into NI from a country outside both the UK and the EU, you will pay the applicable UK rate of duty if it is equal to or greater than the applicable EU rate of duty.

- ‘Applicable duty’ means the duty due that is calculated after any claims for preference or relief are taken into account. You must make sure you include any [claims for preference or reliefs](#) when making your declarations if you intend to use these.
- For goods that are ‘not at risk’ due to the applicable EU rate of duty being zero (or equal to or less than the UK rate, in the case of goods moving from a country outside both the UK and the EU), you must no longer use the ‘NIREM’ code on the TSS Portal if the goods do not meet the criteria to move under UKIMS.
- This means you cannot use the ‘NIREM’ code on the TSS Portal unless you are keeping records to show that the goods are for final sale or use by end consumers in NI (and GB in the case of movements from GB).
- You also cannot use the ‘NIREM’ code on the TSS Portal for goods that will be subject to processing in Northern Ireland, unless these goods meet the [additional processing criteria](#). You must instead use the additional information code ‘NIPRO’ for these goods as they are always ‘at risk’.

### **Other options to relieve duties on goods moving into Northern Ireland when you aren’t using the UKIMS authorisation**

- If you aren’t using the UKIMS authorisation or making goods movements that aren’t eligible under UKIMS, there are [other options to relieve duties on goods moving into Northern Ireland](#).
- You can find out more about other options to relieve duties on goods moving into Northern Ireland on [GOV.UK](#) or NICTA.
- You may be eligible to [claim a customs duty waiver](#), providing you have not already reached your ‘de minimis’ state aid limit, or by applying for a repayment or remission of duties under the [Duty Reimbursement Scheme](#), if you can evidence that the goods did not go on to enter the EU.

### **Further help and support**

If you would like support or further information on what you need to do, please contact TSS Contact Centre on 0800 060 8888 (0800 060 8988 for Welsh speakers) or visit the Northern Ireland Customs and Trade Academy.

The Northern Ireland Customs and Trade Academy website has [free materials](#) to support you when applying for the UKIMS authorisation, including webinars on UKIMS, frequently asked questions and a step-by-step video guide to the application process.

TSS can support you with making your UKIMS application, or if you wish to discuss other options to relieve duties on your movements into Northern Ireland.

If you have any other questions, visit [GOV.UK](#) or call the HMRC helpline on 0300 322 9434.

## GVMS feedback

### Improving the GVMS user experience

HMRC's aim is to make sure the Goods Movement Reference journey is quick and easy for users who are moving goods from Great Britain to Northern Ireland (GB-NI). They are looking for people who use the Goods Vehicle Movement Service (GVMS) to create GMRs for GB-NI movements. They need to speak to people who are responsible for the creation/management/editing of GMRs day-to-day.

HMRC wants to speak to:

- hauliers who move goods between GB-NI
- hauliers who use the Goods Vehicle Movement Service (GVMS) for creating GMRs
- people they haven't spoken to before

### Upcoming projects

HMRC has a number of projects over the coming weeks, including:

- Discovery User Research sessions (informal interviews)
- Usability Testing sessions (test the new designs)

To register your interest, please email Holly Draper, GVMS User Researcher, at:

[holly.draper@digital.hmrc.gov.uk](mailto:holly.draper@digital.hmrc.gov.uk)

## TSS update – What's changed?

As mentioned in last week's bulletin, the update that took place over the weekend resulted in changes to the **Document Records** in the Company Profile and implementation of new **Additional Information Codes** in CDS for Authorisation by Customs Declaration.

As part of the ongoing work TSS provides, several guides have also recently been updated and are linked below. All guides and more resources are available on [NICTA](#).

### Updated guides

[Checklist: Entry Summary Declarations for freight forwarders](#)

[Checklist: Entry Summary Declarations for hauliers and carriers](#)

[Checklist: Entry Summary Declarations for traders of controlled goods](#)

[Checklist: Entry Summary Declarations for traders of excise goods](#)

[Checklist: Entry Summary Declarations for traders of SPS goods](#)

[Checklist: Entry Summary Declarations for traders of standard goods](#)

[Data guide: TSS declaration data requirements](#)

[ENS Step-by-step guide: Standard Process and Consignment First Process](#)

[Full Frontier Declaration: Step-by-step guide](#)

[How to use the TSS Portal](#)

[Standalone Simplified Frontier Declaration: Step-by-step guide](#)

[Supplementary Declarations: Step-by-step guide](#)

[Tariffs on goods movements into Northern Ireland](#)

## Changes to VAT 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.

EORIs are needed for authorisations, including a UK Internal Market System (UKIMS) authorisation, and licences. To continue using these businesses 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
- **Licences:** 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 needed and [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](#).

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### 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.