

Weekly bulletin

170th edition

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Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

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VAT margin scheme: you may need to take action 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.

Don't miss out on the 'Windsor Framework: 30th September customs changes – 6 months to go' webinar

The Trader Support Service (TSS) is hosting a webinar – **Windsor Framework: 30th September customs changes – 6 months to go** – which will take place at **13:00pm GMT on Tuesday 9th 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.

Advanced warning of TSS outage: New TSS features and NICTA updates coming in April

Later this month there will be an update to the TSS Portal as well as improvements to the Northern Ireland Customs and Trade Academy (NICTA) website.

These changes will require a short downtime of the portal, which is currently planned for Sunday 14 April 2024 from 17:00 to 22:00.

A short summary of these changes will be provided in next week's bulletin.

GVMS feedback

Improving the GVMS user experience

HMRC's aim is to make sure the GMR journey is quick and easy for users who are moving goods from Great Britain (GB) to Northern Ireland (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)

Please email Holly Draper, GVMS User Researcher, to register interest:

holly.draper@digital.hmrc.gov.uk

UK Internal Market Scheme (UKIMS)

Apply now, don't delay

If you are moving goods that are for sale or final use by end consumers in Northern Ireland (NI) (and Great Britain (GB) in the case of goods moving from GB), you will be able to declare your goods 'not at risk' of moving to the EU if you are authorised under UKIMS.

'Not at risk' goods will be charged:

- no duty if entering NI from free circulation in GB (England, Scotland and Wales)
- the UK rate of duty if entering NI from a country outside both the UK and the EU
- the UK rate of duty if entering NI from GB and the goods were not in free circulation in GB

Can I apply for UK Internal Market Scheme (UKIMS) if I also move goods into the EU?

Yes – you will be able to declare your goods 'not at risk' if they are brought into NI for sale or final use by end consumers in NI (and GB in the case of movements from GB). You will need to keep the supporting evidence for each consignment you [move into NI](#).

For goods that will not remain in NI (and GB in the case of goods moving from GB), you cannot use your UKIMS authorisation to declare those goods 'not at risk'. 'At risk' goods will be charged the applicable EU rate of duty. If you have evidence to demonstrate that the goods did not go on to enter the EU, you may be able to benefit from the Duty Reimbursement Scheme. Claims can be backdated to January 2021. You can find more information on [how to claim and the evidence you may need](#) on GOV.UK.

Can I move goods if I am a manufacturer or moving goods that will be subject to processing in NI under UKIMS?

The UKIMS authorisation significantly expands the criteria for businesses moving goods that will be subject to commercial processing in NI, to move these goods 'not at risk'.

This means:

- the turnover threshold to move goods under UKIMS for companies involved in processing (including manufacturing), **has quadrupled from the previous £500,000 limit up to £2m** for goods that moved on or after 30 September 2023 – provided they can show those goods stay in Northern Ireland (and Great Britain in the case of movements from GB)
- manufacturers with a higher turnover can still move goods for processing under the scheme if they are for use in the **animal feed, healthcare, construction, or not-for-profit sectors** (if for use in NI) and for goods that moved on or after 30 September 2023, this includes where the eventual product is sold on to one subsequent entity in the supply chain
- inputs into food production for sale to consumers across the UK will continue to benefit from inclusion in the ‘not at risk’ definition

All other goods not for processing (machinery, office materials etc.) moved by manufacturers can benefit from the full UKIMS arrangements if they remain in Northern Ireland (or GB in case of movements from GB). There is no turnover limit for goods that will not be subject to processing.

How can I apply for UKIMS?

Further information on the UK Internal Market Scheme is available on the [Northern Ireland Customs & Trade Academy \(NICTA\)](#) website. You will need to apply online to be authorised, and you can do this on [GOV.UK](#).

You'll need to sign in with your Government Gateway user ID and password (if you do not have a user ID, you can create one when you first try to sign in).

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