

Weekly bulletin

172nd edition

Date 18 April 2024



Trader Support Service (TSS)

Weekly bulletin: Key updates to support you

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Advanced warning of TSS outage: update summary

On Saturday 20 April from 17:00 to 23:00, 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. **In addition, Supplementary Declaration submission will remain disabled until 08:00 on Monday 22 April 2024.**

Following the update, you may notice that functionality has been introduced to enable the importer's details to automatically populate once a valid GB EORI number has been input in the **Importer EORI** field.

Parties

*Importer EORI

GBXXXXXXXXXXXX

Warning: you must provide the name and address for a GB EORI used in the importer EORI field. The trader has not provided permission to share their details

Trader Name: Name Withheld

GB Importer EORI

*Importer Name

*Importer Street and Number

*Importer City

*Importer Postcode

*Importer Country

There will also be updates to Additional Information codes and the following guides:

- Data guide: TSS declaration data requirements
- ENS Step-by step-guide: Standard Process and Consignment First Process
- Entry Summary (ENS) Declarations (Great Britain to Northern Ireland): Checklist for hauliers and carriers of standard goods
- Entry Summary (ENS) Declarations: Checklist for freight forwarder of standard goods
- Entry Summary (ENS) Declarations: Checklist for traders of controlled goods
- Entry Summary (ENS) Declarations: Checklist for traders of excise goods
- Entry Summary (ENS) Declarations: Checklist for traders of sanitary and phytosanitary (SPS) goods
- Entry Summary (ENS) Declarations: Checklist for standard goods
- Full Frontier Declaration: Step-by-step guide
- Registration: Step-by-step guide
- Reliefs and Duty Suspension: Overview and considerations for data input in TSS declarations
- Standalone Simplified Frontier Declaration: Step-by-step guide

All these guides and more resources are available on [NICTA](#).

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'd 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

- [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.

Windsor Framework: 30 September customs changes webinar

On 9 April, the Trader Support Service (TSS) hosted a webinar – ‘Windsor Framework: 30 September customs changes – 6 months to go’. This was the first webinar in a series of three 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.

If you couldn’t make the webinar or would like a recap, the session was recorded and uploaded to [NICTA](#), where you can also access several other short webinars on core topics relating to changes to Northern Ireland trade that took effect on 1 January 2021.

Could you benefit from joining the UK Internal Market Scheme?

If you move goods into Northern Ireland and meet the criteria to declare them ‘not at risk’ and they will remain in NI, then you could benefit from joining the UK Internal Market Scheme (UKIMS). You can [apply to join UKIMS](#) on GOV.UK.

Benefits of UKIMS

UKIMS allows trusted traders to declare eligible goods ‘not at risk’. That means you won’t pay EU duty for eligible goods moving from Great Britain to Northern Ireland. You’ll only pay UK duty when moving eligible goods into Northern Ireland from a country outside both the UK and the EU.

From 30 September 2024, you’ll be able to move goods staying in the UK using a much shorter, simpler movement dataset containing standard commercial information. You’ll also have a unique ‘Trader Goods Profile’ populated with goods you move – this means you won’t need to provide a commodity code for each movement of goods.

Businesses sending parcels to another business (B2B movements) between Great Britain and Northern Ireland will follow the same processes as freight from 30 September 2024. To use these processes, either the business sending or receiving the parcel will need to have UKIMS authorisation.

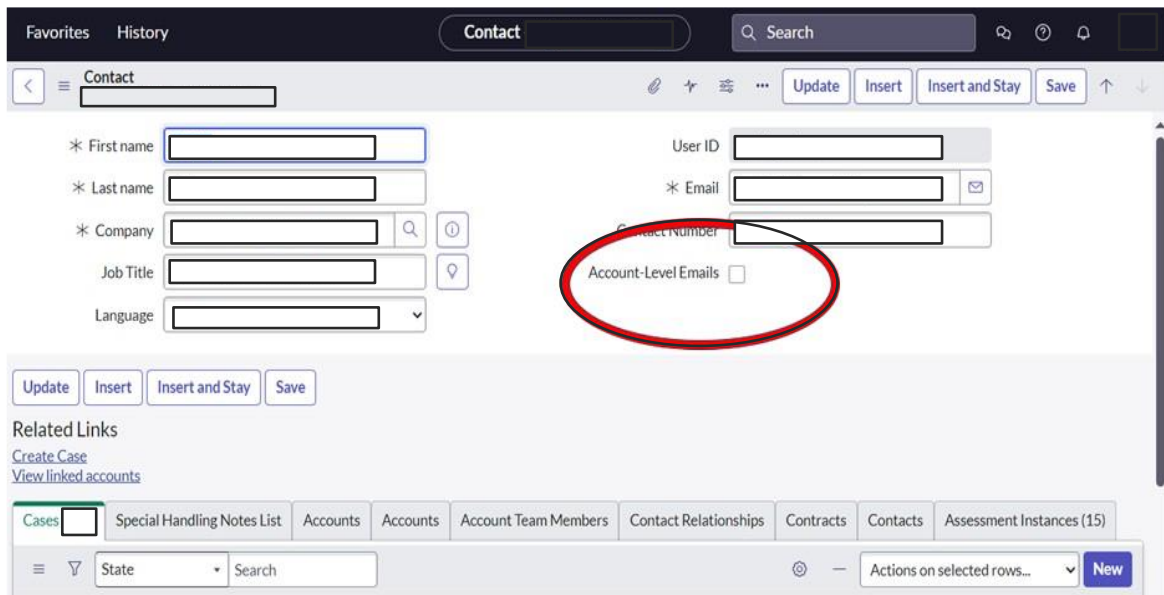
More information

There’s a [UKIMS factsheet](#) on NICTA that includes frequently asked questions and a step-by-step video guide on how to complete the form.

For more information, please contact the [Trader Support Service](#) or [HMRC imports and exports general enquiries](#).

Bulletin subscription

This bulletin is only sent to registered TSS users. To subscribe, please check that your email address is added to the TSS Portal, then select 'Send account-level emails to specific contacts'. This will ensure you receive all TSS correspondence.



The screenshot shows the 'Contact' form in the TSS Portal. The form includes fields for First name, Last name, Company, Job Title, Language, User ID, Email, and Contact Number. The 'Account-Level Emails' checkbox is circled in red. Below the form are buttons for 'Update', 'Insert', 'Insert and Stay', and 'Save'. There are also 'Related Links' for 'Create Case' and 'View linked accounts'. At the bottom, there is a navigation bar with tabs for 'Cases', 'Special Handling Notes List', 'Accounts', 'Account Team Members', 'Contact Relationships', 'Contracts', 'Contacts', and 'Assessment Instances (15)'. A search bar and a 'New' button are also visible.

You can find recent Bulletin editions on [NICTA](#) and catch up on previous articles.

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