

Weekly bulletin

173rd 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'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

- [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.

Moving samples of goods for trade promotion into Northern Ireland

If you're moving commercial samples into Northern Ireland (NI) you may be able to claim relief from Customs Duty.

What is a 'commercial sample'?

A 'commercial sample' is defined as an item that can only be used in the UK as a demonstration sample of goods in soliciting orders for the types of goods they represent from potential customers of that product.

How to prepare commercial samples

For a product to qualify as a commercial sample, it needs to be altered in a way that makes it unsuitable for resale. There are different methods, such as damaging the item or labelling items with permanent marker. These and other methods are listed in the 'How to prepare your goods to be used as commercial samples' section on [GOV.UK](#).

For example:

- For clothes, a cut or a tear made in the outer part of the garment and not on the seams or at the bottom – this should be visible when the clothes are worn

- For garments, the words ‘sample, not for resale’ printed in indelible ink would also qualify as a suitable alteration

How to claim duty relief for samples in TSS declarations

Before moving the samples, please be aware that:

- Samples of low value still require a commercial invoice
- The commercial invoice must reflect an accurate value of the samples
- You should check if your goods are controlled goods and if you will need licenses and/or certificates

Visit [Guidance on controlled goods and the online tariff tool](#) on NICTA for further information.

If the samples are staying in NI (or in the UK) only

If you are authorised under the [UK Internal Market Scheme](#), you can declare your samples ‘not at risk’ by selecting ‘Goods are not ‘at risk’ (NIREM)’ in the **NI Additional Information Codes** field. The field is located under the **Goods Information** section in Supplementary Declarations or Full Frontier Declarations.

The screenshot shows a 'Goods Information' form with the following fields:

- * Commodity Code: 2203000100
- National Additional Code: (empty)
- TARIC Additional Code: (empty)
- * Country of Origin: Germany
- CUS Code: (empty)
- Country of Preferential Origin: (dropdown menu)
- * Preference: 100
- * NI Additional Information Codes: Goods are not 'at risk' (NIREM)** (highlighted with a red box)
- * Procedure Code: 4000
- * Additional Procedure Code: 000
- * Goods Description: (empty)

You could use Additional Procedure Code (APC) ‘C30’ to claim duty relief if:

- Your samples are moved to Ireland or the EU
- The samples are remaining in NI but you do not hold UKIMS authorisation (if the commodity code has a positive duty amount)
- You are unable to declare your samples ‘not at risk’
- The goods commodity code is ‘not at risk’ due to applicable duties

Please note this APC does not provide relief from Excise Duty. You should follow the full guidance on [GOV.UK](#).

Update summary

On Saturday 20 April, updates were made to the TSS Portal as well as improvements to the Northern Ireland Customs and Trade Academy (NICTA) website.

Following the update to the TSS Portal, you may notice that functionality has been introduced to automatically populate the importer's details when they've input a valid GB EORI number into the **Importer EORI** field.

Parties

* Importer EORI
GBXXXXXXXXXX
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 were also updates to **Additional Information Codes** and the following guides:

Guide/Output

- 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](#).

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 help with submitting your declarations or have queries regarding customs regulations, reach out and ask for 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 and provide 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