



HM Government
UK TRANSITION

TSS Seminar 4 – What's new and what's been updated

February 2021



HM Revenue
& Customs



Agenda

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● Trader Support Service

Recap of the Process GB to NI

- TSS Transit Service
- ENS Consignment First
- SFD Controlled Goods
- Supplementary Declarations & Tariff Options

Q&A

The free-to-use digital service is helping businesses and traders of all sizes to navigate the changes to the way goods move once the Northern Ireland Protocol comes into effect on 1 January 2021

TSS' future will be reviewed after two years

TSS will....

- ✓ Offer education and advice to help traders understand and prepare for the coming changes
- ✓ Provide a digital first service with support for declarations for goods moving from Great Britain to Northern Ireland, using data provided by traders
- ✓ Provide contact centre support to help traders with issue resolution on the new mandatory process

TSS will not...

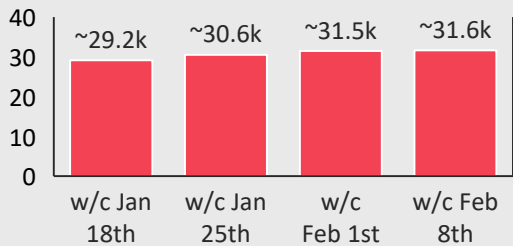
- ✗ Provide a personalised advisory service to individual traders typically offered by customs brokerages
- ✗ Replace services offered by an existing intermediary market
- ✗ Raise non-standard documentation e.g., health certificates and cover other licences

TSS Service Metrics

Declarations created since Go-live
As of Sunday 14th Feb

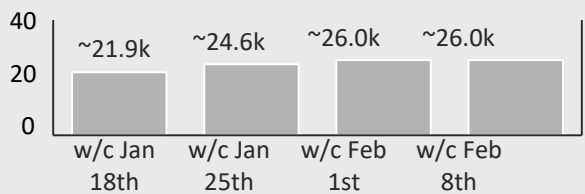
>32k
Total company registrations to date

ENS Declarations by created date, weekly totals



>170k
Total ENS Declarations (Consignments) created to date

SFD Declarations by created date, weekly totals



>133k
Total SFD Declarations (Consignments) created to date

100% Availability

- TSS offers free support and advice to Traders in managing legally required customs declarations
- **Declarations for over 170,000 consignments have been created using TSS since Jan 1st**
- TSS is a digital-first service, with ~60% of enquiries raised online. Inbound calls are answered within 6 seconds on average, average total hold is 42 seconds
- **Cases have doubled this week, as a result of outbound calls to support traders** helping them prepare for the submission of supplementary declarations on the TSS portal . More inbound calls are anticipated this week around the new supplementary declaration
- **Trader registrations have continued growing**, with ~25% of 33k total registrations since Jan 1st. Week-on-week increments have slowed; the service may have reached the majority of its target user base

ENS Transactions Profile

Continuing steady growth from day 1

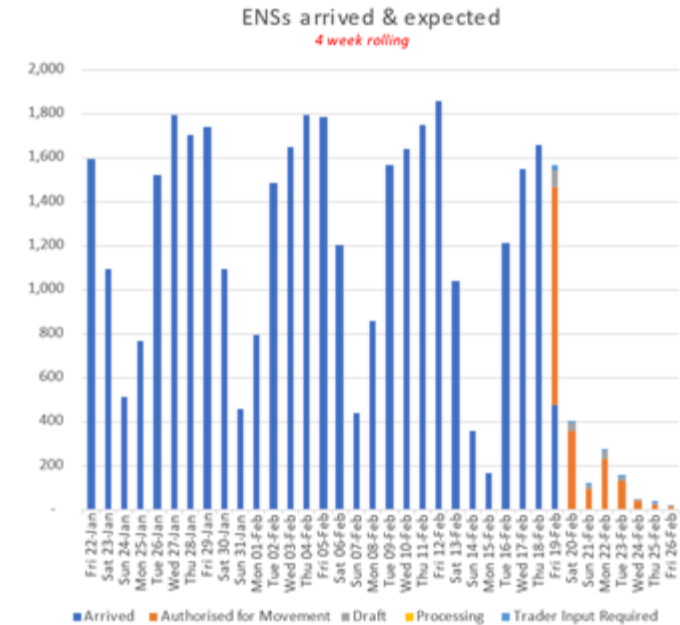
Weekly cycle with mid-week peaks

Daily peaks ~ 1,800 movements

Short term demand profile

ENSs 19-Feb-21

Total arrived & in draft **56,197**



The Process: GB to NI





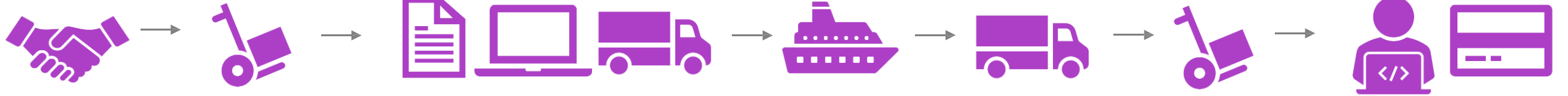
The TSS Process

You may have noticed that TSS has changed and we thought it would be useful to summarise the new functionality for you as ease of reference.

TSS process has three steps and TSS have introduced improvement and enhancements to each of these stages.

1. The submission of an **ENS Safety & Security declaration**; and
2. The submission of a **Simplified Frontier Declaration (SFD)** – will have been completed by you or your carrier/hauler before the goods moved
3. The final step in the process is the submission of the **Supplementary Declaration for Imports (SDI)**, this will always be completed after the goods have moved.

Recap: TSS simplified declarations process



- ✓ Trade transaction agreed including Incoterms®
- ✓ Decision on declarations/transport

- ✓ Carrier provides S&S information for ENS
- ✓ ENS provided by TSS using info provided by trader/haulier
- ✓ TSS also generates SFD

- ✓ TSS provides MRNs for carrier to who populates GVMS
- ✓ Carrier obtains GMR
- ✓ Goods transported from GB to NI

- ✓ Once cleared, goods transported to NI premises
- ✓ Delivery completed

- ✓ Trader provides additional information for SDI
- ✓ Duty paid for 'at risk' goods
- ✓ Repayments claimed if applicable

■ Enabled by TSS
■ Not part of TSS process



Transit Movements



How can goods be moved from GB to NI via Ireland?

As of 1st January 2021, hauliers moving goods from GB to NI via Ireland can do so in only two ways:

1. Using Transit to move goods through Ireland
2. By exporting to Ireland and entering the goods into free circulation on the island of Ireland

Please note, TSS does not support option 2. A separate customs agent may be required.

Why should you use TSS Transit Service?

- **TSS Transit minimises the paperwork** associated with the declaration process meaning that **you can save time and money** on your admin overheads.
- **TSS Transit reduces the number of IE customs processes** you will need to interact with.

'A highly simplified end-to-end process. It's great to see TSS and HMRC using innovative thinking to create pragmatic solutions for traders'

- Hans Maessen

Former Head of the Dutch Customs Brokers Association &
one of the world's leading authorities on transit



What is required by the Transit process?

TSS will not complete requirements in blue on behalf of the trader/carrier, this is trader/haulier's responsibility

The TSS will support you with the requirements of the Transit process by providing:

- Entry Summary Declaration (ENS) into the Irish Import Control System (ICS)
- An entry into New Computerised Transit System (NCTS) system to generate the Transit documentation
- The NI Import declarations including Simplified Frontier Declaration (SFD) + Supplementary Declaration (SDI) after the goods have arrived
- The required Transit Guarantee
- The required communication to UK Border Force including to obtain the Transit Accompanying Document (TAD)

You will need to provide:

- Pre-Boarding Notification (PBN) to the Irish RoRo System
- Any additional certificates, licences and notifications required for SPS/excise/controlled goods

GB-NI via IE: TSS Transit process

1 Raise a Declaration on TSS

- Use TSS portal to submit an ENS declaration
- Selecting the 'GB-NI via IE' route option
- TSS will send a Transit template for your to complete and return

2 Start Transit

- TSS will send you the ENS MRN, the Transit LRN
- Trucks must be sealed before transport

3 Move goods

- Arrive at a Office of Departure to start the Transit and collect TAD (+MRN)
- TSS will notify Border Force
- Carriers must submit a PBN to the Irish Ro-Ro Service (Irish equivalent of GVMS)
- Complete ferry crossing from GB to IE, this fulfils the Office of Transit
- Clear Irish port & then continue to NI destination

4 End transit

- On arrival at NI destination
- Either:** Arrive at your authorised consignee location (Consignee ends transit on NCTS and contact TSS to confirm goods have arrived)
- Or:** Remote closing at point of unloading (regarded as an Office of destination closing) and contact TSS to confirm goods have arrived
- if Border Force require you to carry out Office of Destination functions at the port (Belfast, Larne or Warrenpoint) and/or need to inspect your goods, they will email you with instructions to take your goods to a specified location. You may unload your goods immediately provided Border Force has not requested a physical inspection within 6 hours of their notification.

5 Complete Declaration

- Complete supplementary declaration by 4th working day of following month

GB-NI via IE: TSS Transit process

1 Raise a Declaration on TSS

- Use TSS portal to submit an ENS declaration
- Selecting the 'GB-NI via IE' route option
- TSS will send a Transit template for your to complete and return

2 Start Transit

-
-

A note on SPS goods and Transit

1. SPS goods must have appropriate accompanying certificates (EHC etc)
2. TRACES NT must be updated with the correct CHED form 24 hours in advance of arrival

[Getting Started \(europa.eu\)](http://europa.eu)

3 Move goods

-
-
-
-

4 End transit

-

End transit on NCTS and contact TSS

Or: Remote closing at point of unloading (regarded as an Office of destination closing) and contact TSS to confirm goods have arrived

- You may unload your goods immediately provided Border Force has not requested a physical inspection within 6 hours of their notification.

5 Complete Declaration

- Complete supplementary declaration by 4th working day of following month

Options for moving goods from NI to GB

As of 1st Jan, traders'/hauliers' options to move goods from NI to GB are to:

1. Move goods directly from NI to GB
2. Move goods NI to GB via IE as an indirect export*
3. Move goods under transit to GB via IE

*Routes in purple are directly supported by TSS.

Options for moving goods from NI to GB

2. Move goods NI to GB via IE as an indirect export

TSS will support this option if you are a NI trader moving goods to GB via IE, for example on the Dublin – Holyhead route

- TSS will submit an 'indirect' Export Declaration into CDS, with NI as the place of Export and IE as the place of Exit
- TSS will provide the export declaration movement references
- The Trader or Haulier will create PBN on Irish RoRo system

Please note, due to the complexity of the reverse transit route, TSS recommends using this indirect export option which we support

1. This does not apply if your goods are controlled goods. If this is the case, you need to follow normal rules for making import declarations. [Click here for more information.](#)
2. To record and retain information relating to your goods movement for input into a supplementary declaration within 175 days of your goods movement¹.

Consignment First



Consignment First

For those moving Groupage loads and/or when the truck movement details are not already known or the total size of the consignment to be shipped **TSS has launched a new Consignment First model.**

This allows for **consignment data to be entered on the TSS portal based individually and separately from entering data on headers relating to the truck movement details.**

This is an additional service for those moving groupage or similar loads so that **TSS users have the option of choosing which process suits their business model.**

For more information and to see how Consignment First could work for you please visit [User Guide](#)



TSS first release structure

Header

Vehicle and journey details



Consignments

A consignment header with details of all customers in the shipment



Items

A list and description of all of the items in each consignment



TSS Release 2 - A consignment first model for Groupage



Trader 1
Consignments

Trader 2
Consignments

Items

Items

Header



Groupage Operators can
'assign' Consignments to their
vehicle manifests



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- **Consignment First Demonstration Video**

<https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/how-to-create-and-submit-a-consignment-first-ens-declaration-video/>

SFD Controlled Goods



SFD Controlled Goods

Controlled goods include pharmaceutical products, food products, excise goods and other licensable products etc. If you are moving controlled goods between GB:NI the process for creating an SFD on TSS has changed. TSS will now require additional data to be submitted by you regarding the goods that you are moving.

This does not affect any goods that you have moved already but is a process that you will need to follow for new movements.

For more information, please visit our [Data requirements](#) & [User Guide](#).

To find out whether your goods are controlled, you can use the NI Trade Tariff Tool available here: [Northern Ireland Online Tariff: look up commodity codes, duty and VAT rates - GOV.UK \(trade-tariff.service.gov.uk\)](#)



SFD Controlled Goods – Additional SPS Requirements

In addition, if you are moving SPS goods such as livestock, products of animal origin or plants/plant products, you will need:

- To have **registered on TRACES before your movement begins**
- To **notify TRACES of your movement at least 24 hours in advance** of arrival at port of departure.
- This notification includes updating the relevant CHED form on TRACES and attaching **either an Export Health Certificate/Phytosanitary Certificate**
- https://webgate.ec.europa.eu/cfcas3/tracesnt-webhelp/Content/D_User%20Management/create-a-new-operator-in-TRACES.NT.htm

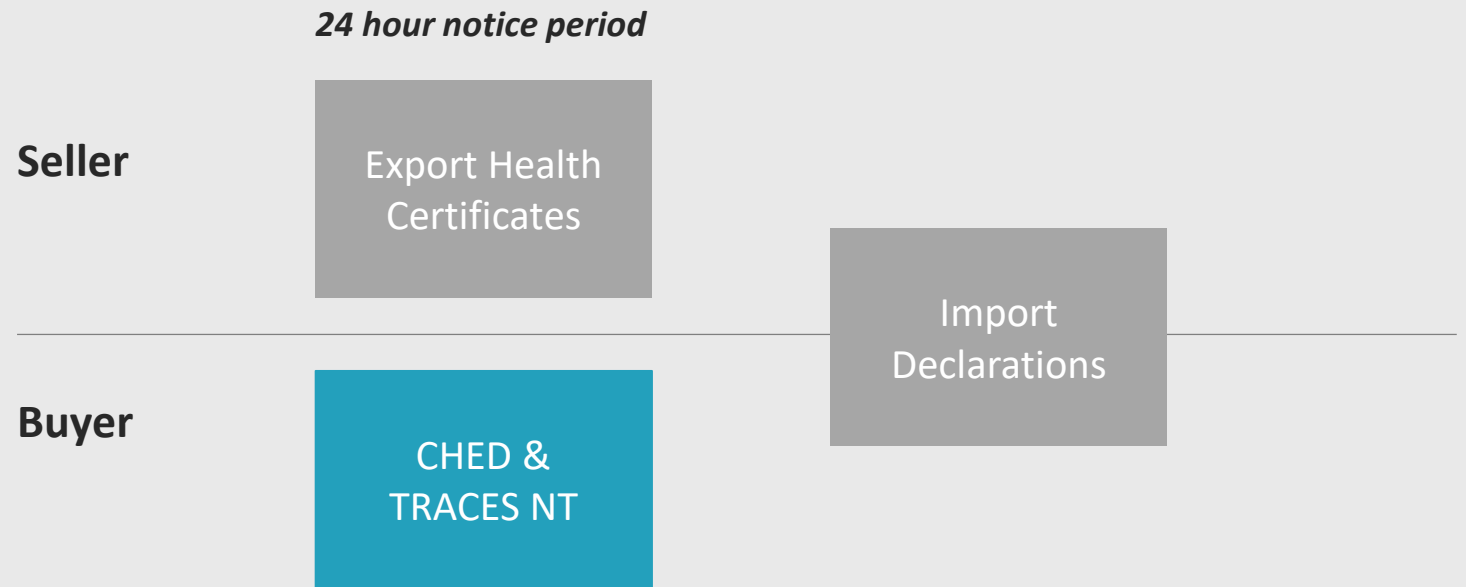
In order for TSS to generate your SFD, you will be required to submit:

- **CHED reference**
- **Any other licences** (e.g. CITES authorisation)

If you have not done this before you commence your movement, your SPS goods may be held at port until an inspection can take place.

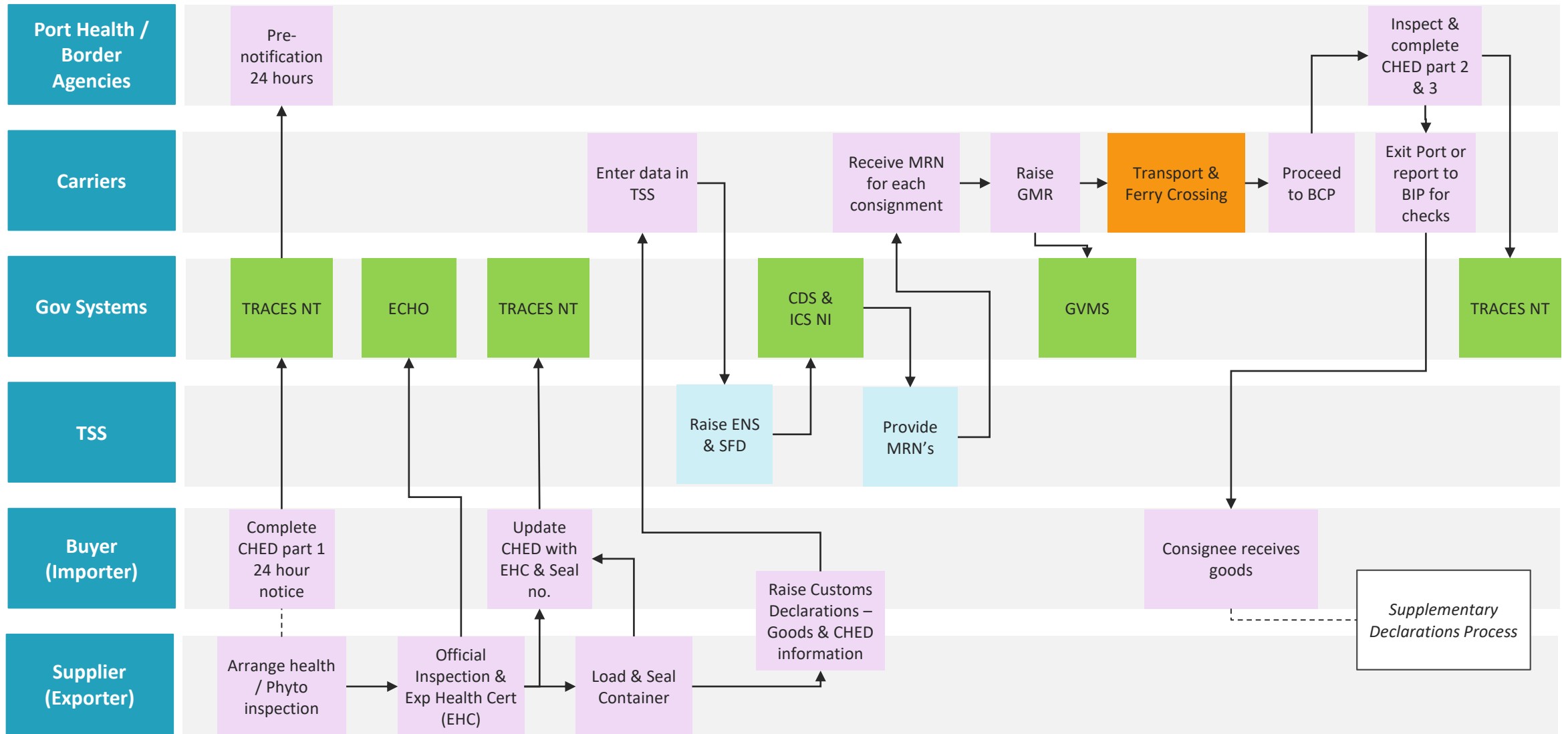
GB to NI Importing SPS Goods

Roles & Responsibilities



GB to NI Import Process Workflow for SPS Goods

Customs process with TSS



Glossary

ENS – Entry summary declaration
 SFD – Simplified frontier declaration
 CDS – Customs Declaration Service

ICS – Import Control System
 MRN – Movement Reference Number
 GVMS – Goods Vehicle Movement System

GMR – Goods Movement Reference
 SDI – Supplementary declaration Import
 CHED – Common Health Entry Document

Agenda

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- **SFD Controlled Goods Demonstration Video**

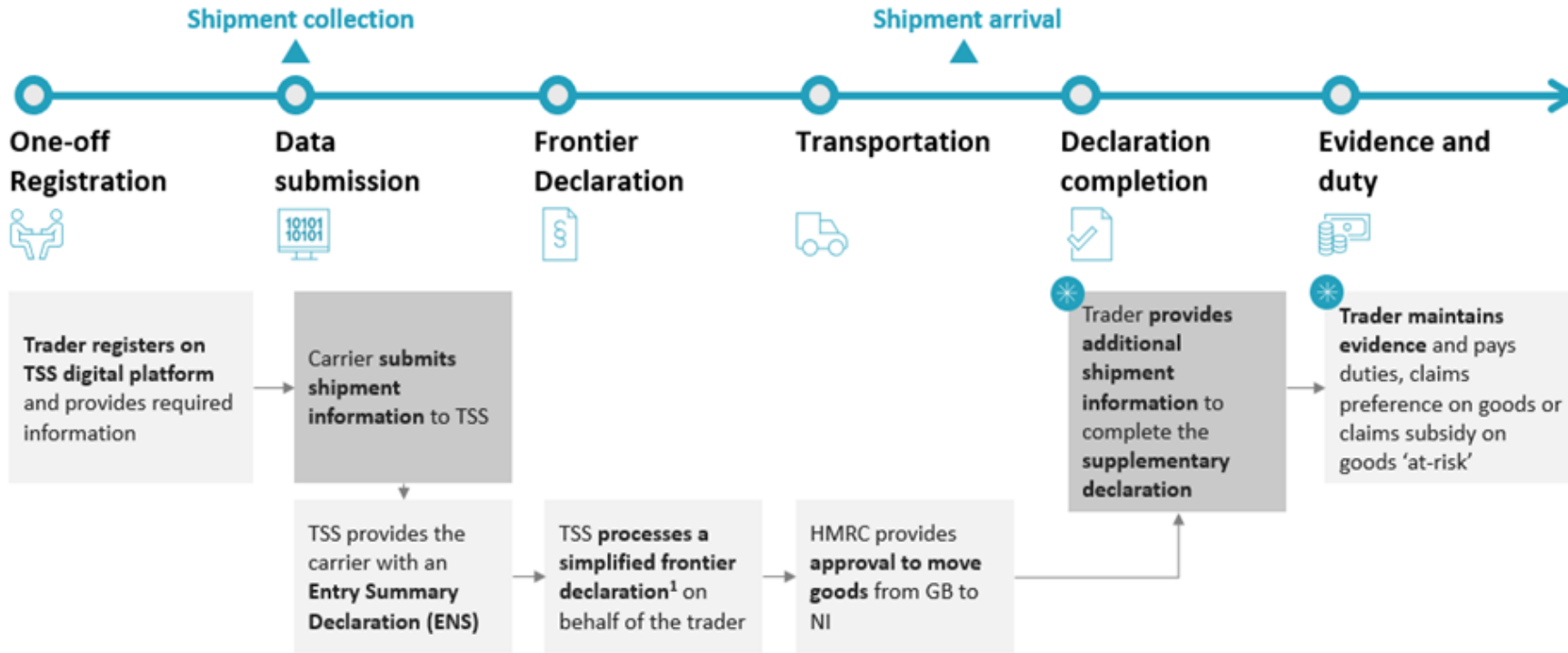
<https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/tss-portal-overview- consignments-with-controlled-goods/>

Supplementary Declarations



The TSS declarations process

 Focus of this guide



1. Based on ENS combined with master data from registration details

Supplementary Declaration

The final step in the TSS import declaration process is the submission of the Supplementary Declaration for Imports (SDI).

TSS will contact the party responsible for raising the Import declaration and request the additional information required for TSS to submit the SDI on your behalf.

TSS will request this using the trader details (e.g. EORI no.) and delivery date provided by your carrier in ENS.

Please note submitting the SDI is a legal requirement and your import is not complete without it.



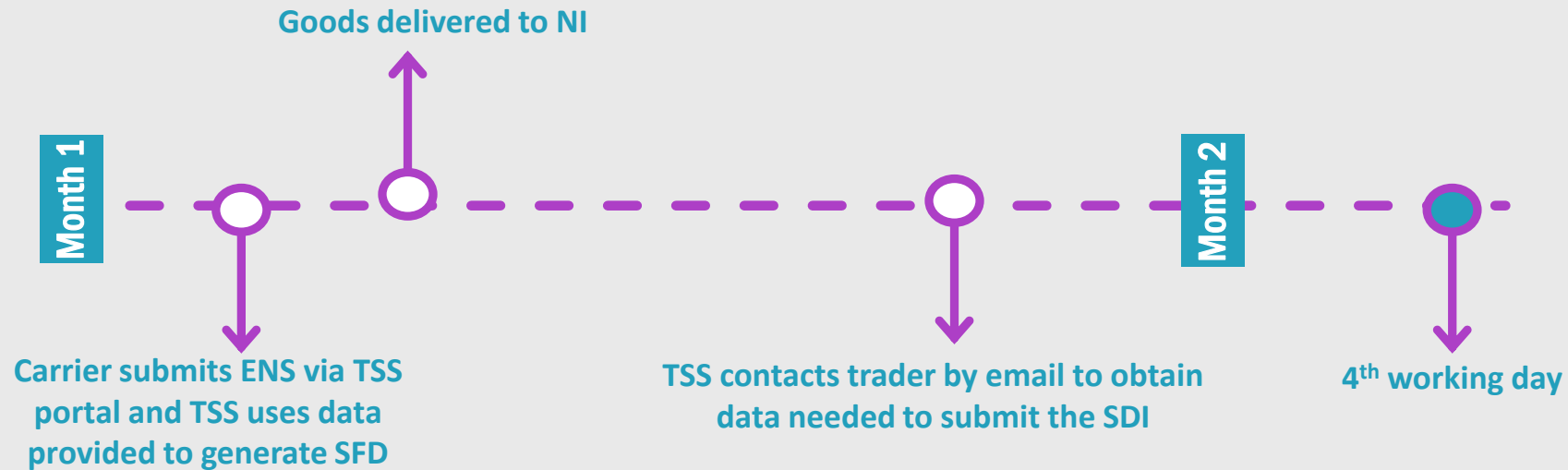
Steps to take

- 1. Record data required for the SDI** (see our TSS [Preparation Guide](#))
 - Keep records of goods movement and goods-specific data – e.g. a consignment of a specific type of lightbulb
- 2. Determine the commodity code for each of the goods that have moved** (see our guide [here](#))
- 3. Identify if goods are eligible for zero or preferential tariff under the UK-EU free trade deal** (see HMRC's [guidance](#))
- 4. Apply for authorisation under [UK Trader Scheme](#) and identify if your goods can be declared not 'at risk'**
 - There will be no duty payable on goods brought into NI from GB when it can be proven those goods are not 'at risk' of moving to the EU
- 5. Check if you are able to claim a waiver (particularly if you are a small/infrequent trader)**
 - If your imports fall into the 'at risk' category, you may claim a waiver for the import duty if you are within the 'de minimis' threshold (up to a maximum of €200,000 over three fiscal years, more guidance [here](#))

How does it work?

1. Once your journey has begun, TSS will use GVMS' GMR confirmation as the trigger to begin the SDI process.
2. Using the EORI number listed in the ENS, TSS will contact the trader to request the additional data required to complete the SDI. For goods that moved before mid-Feb, please begin completing your SDI.
3. The SDI itself must be completed before the 4th working day of the following month. Upon submission of the SDI, TSS will notify the trader if any duties are due.

Please note, the process for controlled and SPS goods will be released shortly along with the bulk API options.



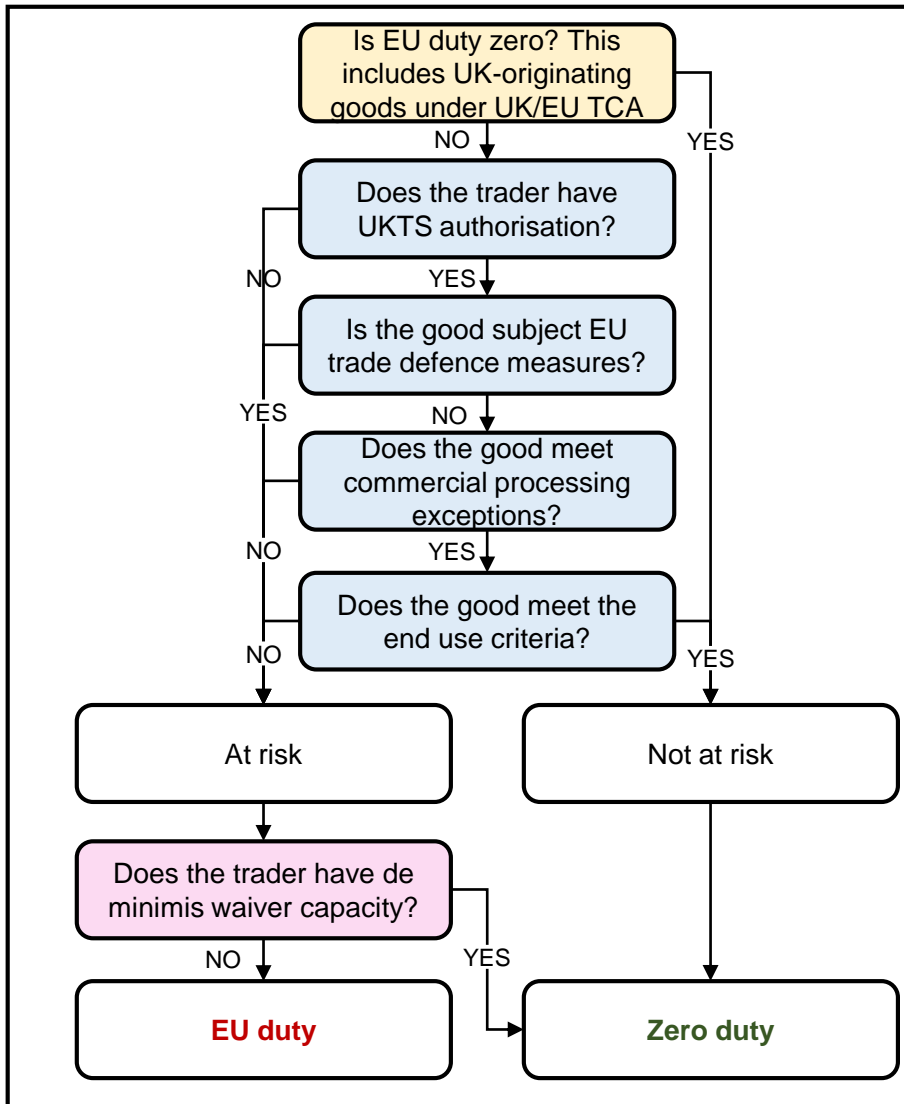
Agenda

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- **Supplementary Declarations Demonstration/Video**

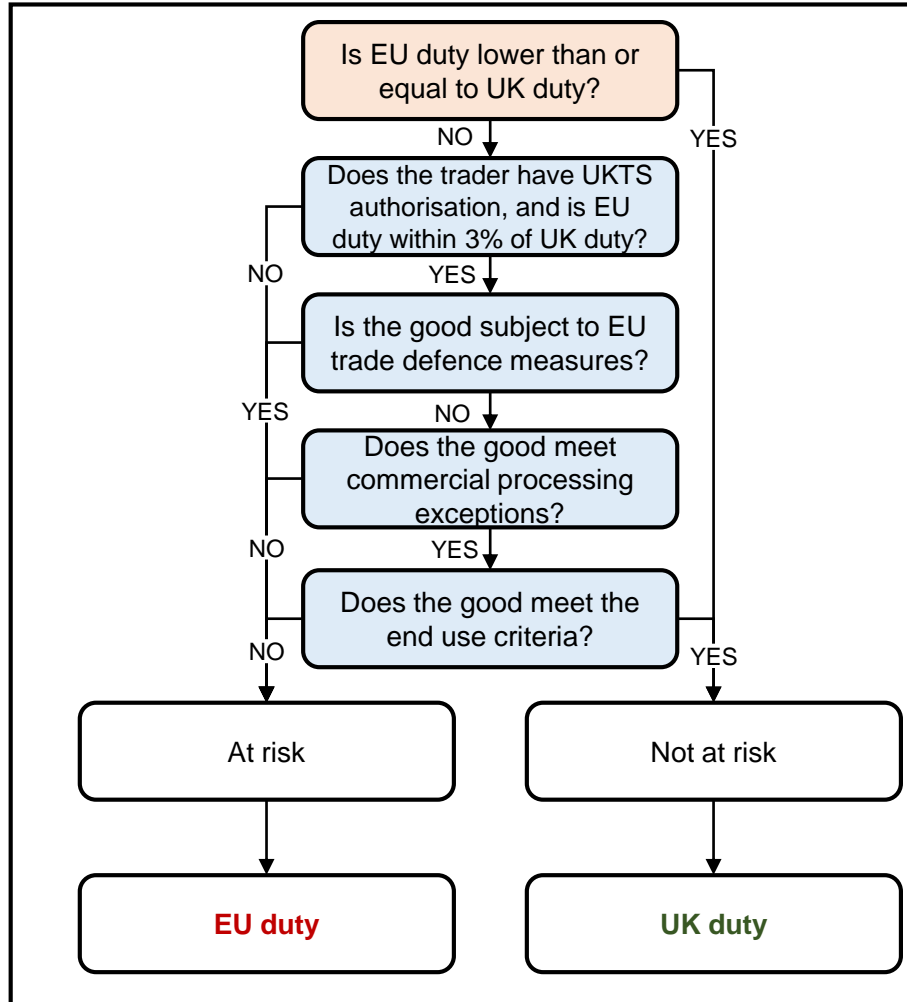
<https://www.nicustomstradeacademy.co.uk/resources/webinars/#supplementary-declarations-gbni>



Traders moving goods into NI from GB will have a range of options for reaching a zero-tariff outcome. The UKTS has been designed to be accessible to different types of traders, but not all traders will choose to use it.

The TSS will help traders to understand these options and provide information to help them choose the best approach to suit their specific circumstances.

<p>UK/EU Trade and Cooperation Agreement (TCA)</p>	<p>Traders bringing goods into NI can claim a preferential rate if their goods are UK-originating, according to the Rules of Origin (RoO) agreed in the UK/EU TCA.</p> <p>This could be the best option for traders with controlled supply chains of UK goods, or traders who cannot use the UKTS because they do not qualify for one of the commercial processing exemptions.</p>
<p>UK Trader Scheme (UKTS)</p>	<p>Traders can declare goods “not at risk” if they can meet the authorisation requirements and declare that their goods will be sold or used in the UK.</p> <p>This could be the best option for traders bringing finished goods into NI for sale (e.g. retailers), or processors who qualify for one of the commercial processing exemptions.</p>
<p>Waivers</p>	<p>Instead of using the UKTS or the TCA, traders can claim a De Minimis tariff waiver.</p> <p>This could be the best option for small or infrequent traders, or processors who are bringing non-UK goods into NI and who do not qualify for one of the commercial processing exemptions.</p>



Traders importing goods into NI from RoW will also have a range of options for ensuring they pay the UK tariff rather than the EU tariff.

Traders won't be able to use the UK/EU TCA when moving non-UK goods into NI, but they may be able to claim preferential rates under other trade deals.

Applicable UK and EU duties

Goods will be “not at risk” when duties payable in the UK are the same as duties payable in the EU. This includes cases where UK and EU MFN tariffs are the same, but also when goods are eligible for preferential duties under both UK and EU trade deals (e.g. Japanese goods).

UK Trader Scheme (UKTS)

Traders can declare goods “not at risk” as long as they can meet the authorisation requirements and declare that their goods will be sold or used in Northern Ireland. For RoW-NI movements, there is an additional tariff differential test.

What are the options for minimising your tariff exposure?

Four checks you can perform now;

1. **EU Common External Tariff** - Check if the EU imports have zero tariff for your goods on an MFN basis
2. **UK Trader Scheme** - Check if your goods can be declared not 'at risk' and you are eligible for the UK Trader Scheme
3. **Preferential Rules of Origin** - Check if you can claim preferential tariffs as result of EU-UK TCA and reduce the tariff to zero
4. **Duty Waiver** - Check if you fall within the 'de minimis' threshold and are able to a claim a waiver if your goods are 'at risk'

If none of the above applies, and your goods are 'at risk', you will be subject to the EU Common External Tariff on your imported goods as stated within the TCA and be liable for the associated duties .



Want to know more?

NI Customs & Trade Academy has wide range of short courses and TSS How-to Guides on all aspects of new trading processes that took effect from 1 January 2021

For more information visit:

<https://www.nicustomstradeacademy.co.uk/>

- [Data requirements](#)
- [Preparation steps](#)
- Step-by-step [User Guide](#)
- Recording of the [Supplementary declaration demo](#)
- Recording of the [Tariff on goods movements into NI webinar](#)

Q&A



Thank you