TSS Summer Update
August 2022
Agenda

Scan QR code to register to TSS now

- Recap of the Process GB to NI
  - TSS latest release
  - Trader Journey Assistant
  - Assisted completion service
  - NIP Bill update
  - Importance of UK TS

Q&A
Latest TSS release was implemented 19 June 2022

- Assisted Completion Service
- Improvements to maritime goods movements (amalgamations)
- Enhancements to prevent CDS rejections (portal warnings before declarations are submitted)
- Improved guidance on NICTA
- New deadline for the submission of Supplementary Declarations - now 9pm on the fourth working day of the month following the goods movement
Did you know there is a new decision engine?

**Trader Journey Assistant** tool will help you:

- Identify what steps you need to take to successfully move goods into and out of Northern Ireland, including what customs declarations are required for your journey
- Understand what guidance is available to help you navigate your customs journey and submit any declarations successfully
- Assess if you will need to pay customs duties and highlight options to reduce your tariff or duties

[Trader Journey Assistant - Northern Ireland Customs and Trade Academy](nicustomstradeacademy.co.uk)
Assisted Completion

This service eases the process of completing Supplementary Declarations by supporting with the following activities:

- Identification of required fields at consignment (header) and item level in the TSS Portal
- Classification and organisation of the data required for the declaration and provided by the trader
- Validation of data supplied by the trader (e.g., accuracy and customs rationality)
- Population of data required into the Supplementary Declaration on the TSS Portal
- Resolution of potential errors

Assisted Completion Guide - Northern Ireland Customs and Trade Academy (nicustomstradeacademy.co.uk)
NI Protocol Bill

On 13 June, the Foreign Secretary introduced the Northern Ireland Protocol Bill to Parliament. An official press release, issued on 13 June 2022, gives a condensed overview of the bill.

The UK Government has also published a document that summarises the issues arising from the Northern Ireland Protocol as it stands, and how the Bill seeks to resolve them.

For now, and as the new legislation progresses through Parliament, current arrangements will remain in place; with businesses able to continue to move goods into and out of Northern Ireland in the same way they do now.

To participate in DEFRA’s consultation, please contact: NIGBFoodSupplyChainForum@defra.gov.uk
New NIP Bill - Mythbusting

Breaking through the media coverage of the NIP Bill

- The Bill does not change anything now
- What happens if the Bill passes? When will that be?
- How can I get on the Green Channel?
- How will the dual regulatory scheme work?
- Can I have a say in how these schemes will work?
- Which subsidy and tax rules will apply in NI?
Register for the UK Trader Scheme

Register to be authorised on the UK Trader Scheme if you believe you can demonstrate your goods are ‘not at risk’ of moving to the EU and you meet the qualification criteria for the scheme.

This means your goods will not incur any EU import duty and have a zero tariff.

You must be authorised and able to demonstrate that your goods:

• Are not at risk of moving to the EU, by being able to show control over your GB to NI movements
• Are being sold to, or provided for final use by, end consumers located in NI; or are for internal UK trade, elsewhere in the UK

If you applied before the end of February 2021, you may receive a provisional authorisation for up to four months.

Want to know more?

NI Customs & Trade Academy has a 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
- Error Code Guidance here
- Recording of the Tariff on goods movements into NI webinar
Q&A

For more information, consult Government Guidance or Trader Support Service trainings.
Additional Information
<table>
<thead>
<tr>
<th><strong>TSS will...</strong></th>
<th><strong>TSS will not...</strong></th>
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<tbody>
<tr>
<td>Offer education and advice to help traders understand and prepare for the coming changes</td>
<td>Provide a personalised advisory service to individual traders typically offered by customs brokerages</td>
</tr>
<tr>
<td>Provide a digital first service with support for declarations for goods moving from Great Britain to Northern Ireland, using data provided by traders</td>
<td>Replace services offered by an existing intermediary market</td>
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<tr>
<td>Provide contact centre support to help traders with issue resolution on the new mandatory process</td>
<td>Raise non-standard documentation e.g., health certificates and cover other licences</td>
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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.
The Process: GB to NI
The TSS Process

The TSS process has three steps and we continue to introduce improvements 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/haulier before the goods moved.
3. The final step in the process is the submission of the **Supplementary Declaration (SD)**, this will always be completed after the goods have moved.
4. You can now also submit a **Full Frontier Declaration (FFD)** before the goods are moved from GB into NI **instead of steps 2) and 3)**.
Recap: TSS Simplified Declarations Process

- Trade transaction agreed including Incoterms®
- Decision on declarations/transport
- Haulier provides S&S information for ENS
- ENS provided by TSS using info provided by trader/haulier
- TSS also generates SFD
- TSS provides MRNs to haulier who populates GVMS
- Haulier obtains GMR
- Goods transported from GB to NI
- Once cleared, goods transported to NI premises
- Delivery completed
- Trader provides additional information for SD
- Duty paid for ‘at risk’ goods
- Repayments claimed if applicable

Enabled by TSS
Not part of TSS process
Recap: TSS Full Frontier Declarations process

- Trade transaction agreed including Incoterms®
- Decision on declarations/transport
- Haulier provides S&S information for ENS
- ENS provided by TSS using info provided by trader/ haulier
- Trader provides additional information for FFD
- Duty paid for 'at risk' goods
- Repayments claimed if applicable
- TSS provides MRNs for haulier to who populates GVMS
- Haulier obtains GMR
- Goods transported from GB to NI
- Once cleared, goods transported to NI premises
- Delivery completed

Enabled by TSS
Not part of TSS process
SFD Controlled Goods
SFD - Controlled & SPS Controlled Goods

Controlled goods includes not only HMRC customs controlled goods, such as excise goods or firearms, but also goods which are regulated by other Government departments such as DEFRA controlled SPS goods, to include live animals, food, meat, dairy, plant products and ozone depleting gases.

Controlled goods also includes goods moving under a customs special procedure or relief, such as Inward Processing.

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)
Moving SPS Goods
GB to NI

Roles & Responsibilities

24 hour notice period

Seller

Export Health Certificates

Buyer

CHED & TRACES NT

Import Declarations
GB to NI Process Workflow for SPS Goods

Port Health / Border Agencies
- Pre-notification 24 hours

Carriers
- Enter data in TSS

Gov Systems
- TRACES NT
- ECHO
- TRACES NT
- CDS & ICS NI

TSS
- Receive MRN for each consignment
- Raise GMR

Buyer (Importer)
- Complete CHED part 1 24 hour notice
- Update CHED with EHC & Seal no.
- Raise ENS & SFD

Supplier (Exporter)
- Arrange health / Phyto inspection
- Official Inspection & Exp Health Cert (EHC)
- Load & Seal Container

Consigee receives goods

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
- SD – Supplementary Declaration
- CHED – Common Health Entry Document
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.


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.
Step 6: With these data points, you can fill in several of the fields in the TSS portal – example shown here is document code...

Northern Ireland Online Tariff Tool

TSS Portal for ENS declaration for controlled goods

https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/the-tss-portal-how-to-create-new-ens-declarations-step-1/

https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/tariffs-guidance-on-using-the-online-tariff-tool/
Agenda

Scan QR code to register to TSS now

SFD Controlled Goods Demonstration Video

Supplementary Declarations
The TSS declarations process

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

The final step in the TSS declaration process is the submission of the Supplementary Declaration (SD).

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

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

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

1. Once your journey has begun, TSS will use GVMS’ GMR confirmation as the trigger to begin the SD process.
2. Using the EORI number listed in the ENS, TSS will contact the trader to request the additional data required to complete the SD. For goods that moved before mid-Feb, please begin completing your SD.
3. The SD itself must be completed before 9pm on the 4th working day of the following month. Upon submission of the SD, TSS will notify the trader if any duties are due.

Please note, the process for customs controlled and SPS controlled goods is now live along with the bulk API options and payment processing.
Do you know your tariff options?

Check if you need to pay a tariff on goods brought into Northern Ireland from Great Britain - GOV.UK (www.gov.uk)

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 claim a waiver if your goods are ‘at risk’
Register for the UK Trader Scheme

Register to be authorised on the UK Trader Scheme if you believe you can demonstrate your goods are ‘not at risk’ of moving to the EU and you meet the qualification criteria for the scheme.

This means your goods will not incur any EU import duty and have a zero tariff.

You must be authorised and able to demonstrate that your goods:

- Are not at risk of moving to the EU, by being able to show control over your GB to NI movements
- Are being sold to, or provided for final use by, end consumers located in NI; or are for internal UK trade, elsewhere in the UK

If you applied before the end of February 2021 you may receive a provisional authorisation for up to four months.

### What criteria do you need to meet to obtain authorisation to the UK Trader Scheme?

*NB. There is no longer the requirement for a fixed place of business in NI!*

| Establishment criteria | You must be established in NI OR  
|                        | Have a fixed place of business in NI and meet other criteria such as having an indirect customs rep in NI (the TSS) OR  
|                        | Be established in GB and meet other criteria such as having an indirect customs rep in NI (the TSS).* |
| Compliance             | You must have a good customs and tax compliance record and no record of serious criminal offences related to your economic activity. |
| End use criteria and record keeping | You must be able to maintain records that support the not ‘at risk’ criteria, i.e. goods that will be for sale to, or for final use by, end-consumers in either the UK (for GB-NI movements) or in NI (for RoW-NI movements). |
| Processing requirements | You must meet additional requirements if you want to declare goods which will be subject to processing as ‘not at risk’. |
In order to declare goods are ‘not at-risk’, you must:

1. Be authorised under the UK Trader Scheme; and

2. Use code ‘NIREM’ on your TSS supplementary declaration to claim your goods are ‘not at risk’ and do not need to pay EU import duty.

3. Maintain evidence for five years that goods entered Northern Ireland for the purpose of either:
   - sale to consumers in Northern Ireland (for example, a sale in a retail store), or
   - business use in Northern Ireland (for example, a business purchasing stationary, or a farmer purchasing a tractor, for their own use)

If you cannot provide evidence to support a declaration for the above purposes then you will not be able to declare your goods not ‘at risk’.
If you move goods that will be subject to processing into Northern Ireland, then you will need to meet additional criteria to be able to declare these goods as not ‘at risk’, beyond those set out in the previous slide:

1. **Small processor exemption**: businesses that fall below the turnover threshold (£500,000)

2. **Approved Processing Sector**:
   - sale of food to consumers in the UK;
   - construction in NI by the importer;
   - direct provision of goods for health or care services by the importer;
   - not-for-profit activities by the importer;
   - final use of animal feed on premises in NI by the importer
Making a declaration for goods you bring into Northern Ireland from Great Britain based on expected outcomes

If you cannot make a declaration based on knowledge of the specific destination of all the goods in a consignment (for example, a large shipment of widgets), you may still be able to declare based on expectations of which of your goods should be considered ‘not at risk’ at the point you bring them into Northern Ireland.

For example, if you do not know, at the point of entry, which item within the consignment will go where but do know that 70% of your goods consignment typically moves into the EU, but 30% goes to end customers in NI you can declare 30% as ‘not at risk’. The approach is known as ‘apportionment’.
Apportionment - Criteria

To use apportionment you must:

- Be authorised under the UK Trader Scheme.
- Notify HMRC of your intent to use apportionment.
- Have stable enough supply chains or sales stable enough to allow you to accurately assess (within a 10% margin of error) what proportion of the consignment will be sold to, or finally used by, end consumers located in Northern Ireland (or in the case of shipments from GB; in England, Scotland or Wales), for example, from historical performance or future contracts.
- Be able to provide evidence to support the declarations that you make and demonstrate that the declarations you have made are accurate.
If your goods are ‘at risk’ of moving into the EU, you may be able to claim a waiver to waive the ‘at risk’ duties.

**What is a waiver?**

If your imports fall into the ‘at risk’ category, and a duty is liable, you may claim a waiver for this duty. The waiver is provided as ‘de minimis aid’ up to a maximum of €200,000 over three fiscal years. *Lower allowances apply for certain sectors.*

*If you are a business owner, claiming a waiver could be highly beneficial for you. You do not need to register for the UK Trader Scheme to claim a waiver.*

**How do I claim a waiver?**

- You will need an EORI number.
- Submit details in the online form within 10 working days of making your declaration.

  https://publiconline.hmrc.gov.uk/lc/content/xfiforms/profiles/forms.html?contentRoot=repository:///Applications/Customs_C/1.0/DEMAIDA&template=Demaid.xdp

For more information check the HMRC website;

https://www.gov.uk/guidance/claim-a-waiver-for-duty-on-goods-that-you-bring-to-northern-ireland-from-great-britain#how-to-claim
We have now launched the Declaration Assistant to help traders clear their backlog of supplementary declarations.

If you are authorised on the UKTS or are claiming the waiver, then this tool will help you identify the completion requirements for your supplementary declaration backlog.

Part C of the assistant also gives examples of how goods in a consignment can be grouped under a single commodity code. The tool provides you with a template of how you can fill in your supplementary declaration.

Please read carefully the criteria in the tool to see if your goods movement can use the assistant.

https://www.nicustomstradeacademy.co.uk/supplementary-declaration-assistant/
Supplementary Declarations Demonstration/Video

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

https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/how-to-create-and-submit-a-supplementary-declaration-video/
Check if you need to pay a tariff on goods brought into Northern Ireland from Great Britain - GOV.UK (www.gov.uk)

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. **Customs Duty Waiver** - Check if you fall within the ‘de minimis’ threshold and are able to 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 (unless you use a customs special procedure or relief).
Key Points for your Supplementary Declaration

• **Prepare** - read the TSS online guides; Declaration data requirements: Supplementary declarations - Northern Ireland Customs and Trade Academy (nicustomstradeacademy.co.uk)

• **Declaring ‘at risk’ or ‘not at risk’**
  It is important to use the correct AI codes in order to correctly declare if your goods are at risk or not;
  • ‘NIDOM’ for goods from GB to NI moving under free circulation, or
  • ‘NIIMP’ for goods moving under special procedures.
  And for each item on the declaration;
  • ‘NIREM’ for goods not at risk, or
  • ‘NIAID’ to claim a waiver for any duties due if the goods are at risk.

• **What other specific information do I need to provide?**
  Some goods require additional information such as licences and controls which are described in the EU Taric guide for commodity codes (see our guide Guidance on controlled goods and the online tariff tool - Northern Ireland Customs and Trade Academy (nicustomstradeacademy.co.uk)).
Customs Special Procedures & Reliefs
For more information, consult Government Guidance or Trader Support Service trainings.

If your goods are classed as ‘at risk’, you may be able to get relief from customs/excise duties and/or import VAT, by using a customs procedure.

**Customs Warehousing** - allows for goods not in free circulation in GB or NI to be stored without payment of customs duty and, where appropriate, excise duty or import VAT, in a customs warehouse.

**Inward Processing** allows for the payment of customs duties, import VAT and excise duties to be suspended on goods moving into NI whilst processing is taking place.

**Outward Processing** allows for the temporary movement of goods out of NI for processing or repair, and to move the processed products into NI whilst retaining domestic status or, with partial relief from import duties.

**Returned Goods Relief** allows you to claim duty or VAT relief on goods being re-imported, for example, for goods moving EU – GB – NI or, if you move goods between GB and NI.

**Temporary Admission** allows goods to be moved into NI temporarily (for a period up to 24 months) with total relief from import duty.

**Authorised Use** - provides for customs duty to be charged at a reduced or nil rate for certain goods sold into NI, provided those goods are put to a prescribed use and processed within a specific period.
Currently, TSS offers the use of special procedures and other procedures on a full frontier declaration.

You will need to declare your goods moving under a customs special procedure or claim relief by using the correct procedure code and additional procedure code on your FFD.

A procedure code is a 4-digit code which identifies the customs and/or excise regimes which goods are being entered into or removed from.

- An additional procedure code is a 3-digit code which identifies any unique circumstances which apply (e.g. a duty relief), and you may require more than one additional procedure code depending on what you intend to do with the goods.

- Further guidance on procedure codes and additional procedure codes is available online.
Procedure Codes & Additional Procedure Codes

The customs procedure codes (CPC) in CHIEF have been divided into two parts in CDS:

1. Procedure Codes (4-digits)
2. Additional Procedure Codes (3-digits)

Each code will have its own set of conditions and restrictions that must be considered.

The procedure code indicates why the goods are being brought into Northern Ireland. With each procedure code, there are certain additional procedure codes that can be used to provide relief from customs duties, import VAT, and/or excise. This is dependent on certain conditions that are found in the procedure and additional procedure completion notes.

INFORMATION: Changing the Procedure code may invalidate any Additional Procedure Code values. Invalid APC records will be removed.
Completion Notes

- The completion notes for the procedure codes can be found in Appendix 1 in Volume 3 for CDS of the UK Tariff.

- The completion notes for the additional procedure codes can be found in Appendix 2 in Volume 3 for CDS of the UK Tariff. You can have multiple additional procedure codes per goods item.

- Only certain combinations of procedure codes and additional procedure codes can be used. TSS filters the related additional procedure codes when you select your procedure. Please see the correlation matrix for a list.
How to navigate procedure completion notes

The first and second digits of the procedure code indicate the customs procedure to which the goods are being entered. Appendix 1 is divided into a series of procedures as follows:

01 Series Procedure Codes: onward dispatch (OSD)
07 Series Procedure Codes: excise warehouse
40 Series Procedure Codes: release to free circulation
42 Series Procedure Codes: onward supply relief (OSR)
44 Series Procedure Codes: end use
51 Series Procedure Codes: inward processing (IP)
53 Series Procedure Codes: temporary admission (TA)
61 Series: Re-importation of goods
71 Series: Customs Warehousing (CW)
Additionally, some procedures and additional procedures require a **security deposit** to be made.

These include:

- Special Procedures Authorised by Declaration (i.e. where full authorisation for special procedures is not held, such as for Temporary Admissions);

- and additional procedure codes which require a security (e.g. D Series).

Security deposits can only be supported with your own Duty Deferment Account (DDA), CDS Cash Account, or Immediate Payment by Electronic Credit Transfer.
If you intend to use a security deposit, you must declare document code 955D in your Document reference tab to avoid future delays with repayment:

Further information on using security deposits can be found in Section 8 of the Payments guide.
Returned Goods Relief (RGR) is a form of customs relief

<table>
<thead>
<tr>
<th>Definition</th>
<th>Returned Goods Relief (RGR) is a customs relief that removes the need to pay duty on goods that are being re-imported into the UK that have previously been exported.</th>
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</table>
| Conditions to be fulfilled | ▪ Goods must have been in free circulation in the UK when they were exported.  
▪ In most cases, the time limit for such a claim is within 3 years of their export.  
▪ This relief can be claimed only during import. |
| Goods that are eligible for RGR | ▪ Goods exported from UK as free circulation goods and those that benefit from agricultural measures.  
▪ Goods exported from UK following inward processing or exported under temporary admission.  
▪ Goods declared for outward processing that are unprocessed and in same state of original export. |
# Example - Use Cases

<table>
<thead>
<tr>
<th>Why traders would use</th>
<th>Trader groups likely to use</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1a. Returns Good Relief</strong></td>
<td>▪  To claim duty relief on goods that are being returned</td>
</tr>
<tr>
<td></td>
<td>▪  Traders that transfer parts or finished goods between sites (e.g. manufacturers)</td>
</tr>
<tr>
<td></td>
<td>▪  Traders receiving customer returns from GB (e.g. retailers)</td>
</tr>
<tr>
<td><strong>1b. Returns Good Relief</strong></td>
<td>▪  To claim relief on goods that lose preferential treatment upon export from EU, entry into free circulation in GB, and entry into NI.</td>
</tr>
<tr>
<td></td>
<td>▪  Traders that are not eligible for UKTS (due to establishment criteria) whose goods do not qualify for preferential tariff</td>
</tr>
</tbody>
</table>

1. Final applicability will be based on latest HMRC guidance on RGR applicability
In summary, RGR can be used to export EU goods to NI that were in free circulation in GB.

You can declare RGR using procedure codes 6110*, 6111*, 6121*, 6122*, 6123*, 6131* on your TSS FFD. You will need evidence of Import/Export and Country of Origin. You can prove this via:

- a document that proves the goods were previously in the EU
- a copy of the export invoice or MRN
- a copy of the export airway bill or bill of lading
- a commercial certificate of shipment prepared at the time of export
- a certificate of posting relating to the export of the goods
- a copy of the import invoice, if it clearly shows that the goods are being returned
- a suitable statement from the manufacturer or exporter, if other than yourself
- a preferential origin form EUR1 in certain cases, contact our helpline on Telephone: 0300 200 3700 for further details
- in the case of collectable items, catalogue information or qualified opinion from collectors’ or auction house
- stock record book.
- Form 1314 and INF3 which may be used to support claims to relief

For more information on RGR, please visit Pay less import duty and VAT when re-importing goods to the UK - GOV.UK (www.gov.uk)
Thank you