Trader Support Service

TSS – Operational Updates

December 2020

Version 5.0

HM Revenue & Customs

Agenda

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- **Recap of what is changing and support available**
- Update on GB-NI declarations
- Update on NI-GB declarations
- Other updates

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The free-to-use digital service will help 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

These changes impact many businesses trading into or out of Northern Ireland

Business type	Example persona
Businesses based in NI that purchase goods from GB	**A construction company in Derry** buying tools from their supplier based in Cardiff
Businesses based in GB that sell goods to customers in NI	**A cider brewery in Yorkshire** selling to bars and restaurants across the UK, including in Belfast
Businesses that operate across the UK and transfer goods between GB and NI	**A computing chain** with outlets across the UK, which often organises supplies movement between stores
Carriers that transport goods between GB and NI	**A private haulier** who typically serves a number of clients across the UK in the construction industry
Forwarders that facilitate transportation movements for GB and NI traders	**A freight forwarder** that organises shipments on behalf of individuals and corporations

How does Northern Ireland trade change after the transition period?

Route		
1	**Great Britain to Northern Ireland**	**Goods will be subject to new declarations requirements, and may be subject to duties** if considered 'at risk' of moving to the EU (including Ireland)
2	**Northern Ireland to Great Britain**	**Moving goods should take place as it does now**, with no additional process, paperwork, or restrictions – except in extremely limited circumstances to take account of international obligations or duty suspension[1]
3	**Northern Ireland to and from Ireland**	**Trade in goods will continue unaffected**, with no change at the border, new paperwork, tariffs, or regulatory checks
4	**Northern Ireland to and from the Rest of the World**	**Trading will continue broadly as it does today**. Northern Ireland will benefit from future UK Free Trade Agreements, and the UK tariff regime[2] will apply to imports – unless goods are considered 'at risk' of moving to the EU
5	**Transit routes**	**Goods will be subject to specified processes**. **Transit can be used to move goods between Great Britain and Northern Ireland via Ireland**. Transit declarations will apply, and some traders would need to use sealed trucks

1. Requirement for duty suspension doesn't include excise duty suspension
2. The UK Global Tariff differs from the EU's Common External Tariff.

Note: Reflects UK Government Guidance as of 12/10/20

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For more information, consult Government Guidance or Trader Support Service trainings

How will different routes be served?

Route	Example	Service
Great Britain to Northern Ireland	**A construction company based in NI** purchasing tools from a supplier in Wales	TSS digital-first service with support for declaration submission
Northern Ireland to Great Britain	**A florist in GB** that buys flowers from a supplier in NI	TSS digital-first service with support for declaration submission for limited cases where declarations are required
Transit between Great Britain and Northern Ireland	**A clothing brand** that brings materials into NI from Great Britain via Dublin	TSS service to support traders with transit declaration TSS will also provide education on how to get necessary transit authorisations
Transit routes starting or ending outside of Northern Ireland or Great Britain	**A bike supplier in NI** that buys products from Turkey and moves them to NI via an ETSF in France	Covered by existing intermediary market TSS will also provide education on how to get necessary transit authorisations
Northern Ireland to and from the Rest of the World	**An art dealership** based in NI buying and selling paintings from clients in the USA	TSS working with existing intermediary market to understand how the TSS can help them support traders

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If I am moving goods from GB to NI, what do I need?

*TSS will complete requirements in blue on behalf of the trader/carrier

Standard Goods Process

- Entry Summary Declaration (ENS)
- Simplified Frontier Declaration (SFD)
- Supplementary Declaration (SDI)
- GVMS Goods Movement Reference (GMR)

SPS Goods Process

- Entry Summary Declaration (ENS)
- Simplified Frontier Declaration (SFD)
- Supplementary Declaration (SDI)
- GVMS Goods Movement Reference (GMR)
- Export Health or Phytosanitary certificate
- Certificate of Origin
- TRACES pre-import notification
- CITES licences
- CHED forms

Controlled & Excise Goods[1] Process

- Entry Summary Declaration (ENS)
- Simplified Frontier Declaration (SFD) with enriched dataset
- Supplementary Declaration (SDI)
- GVMS Goods Movement Reference (GMR)
- For controlled goods, you need additional licences & authorisations

1. For excise goods moving under duty suspension, you will need an EMCS pre-import notification

Note: Reflects UK Government Guidance as of 12/10/20

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For more information, consult Government Guidance or Trader Support Service trainings

Safety & Security – Entry Summary (ENS) declarations

From 1 January 2021 electronic Entry Summary (ENS) declarations are required for goods imported into Northern Ireland from Great Britain and Rest of World

- TSS will support registered businesses by raising ENS declarations into the ICS system on their behalf free of charge
- Alternatively, you can access the ICS system through Third-party software and guidance is available on gov.uk website https://www.gov.uk/government/publications/import-control-system-guidance-for-the-uk. You'll also need a Government Gateway user ID and password

The party responsible for ensuring safety and security information is submitted, is the 'active means of transport'

- For **RoRo accompanied** goods, the responsible party is the Haulier or Haulage company that is contracted to drive the goods from A to B
- For **RoRo unaccompanied** goods, the responsible party is the Ferry operator.
- You can ask someone like a customs intermediary or third-party to do this for you but you will retain overall responsibility for making sure an ENS is submitted.
- For Short Straits Sea Voyages you need to submit the ENS a minimum of 2 hours before the goods arrive in Northern Ireland
  [NB. the ENS is also required for the GVMS submission which is required before arriving at the departure port]

What about if I am moving goods from GB to NI via IE under the Transit procedure?

*Please note that the transit process is currently under negotiation and this slide is based on our understanding as of December 2020

TSS will complete requirements in blue on behalf of the trader/carrier

Transit Requirements*

- GB Exit Summary Declaration (EXS)
- Entry Summary Declaration (ENS) into Irish ICS[1]
- Journey notification onto Irish version of GVMS (AIS[2])
- NCTS entry & Transit Accompanying Document (TAD)
- Additional docs as required for SPS/excise/controlled goods
- Import declaration into NI (SFD + SDI)

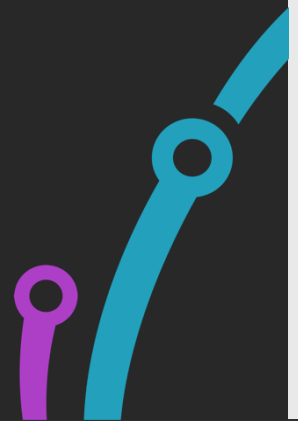
- Transit Authorisations:
  - Transit Guarantee
  - Office of Departure/authorised consignor
  - Office of Destination/authorised consignee
  - Office of Transit

1. Additional information on ICS (Import Control System) can be found here: https://www.revenue.ie/en/customs-traders-and-agents/documents/electronic/ics-trade-guide.pdf
2. Additional information on AIS (Automated Import System) can be found here: https://www.revenue.ie/en/customs-traders-and-agents/customs-electronic-systems/ais/what-is-ais/index.aspx

Emerging Policies

In addition to customs administration procedures, if you are placing products on the market you will also need to consider:

- Labelling and packaging requirements
- CA and CE certifications



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For more information, consult Government Guidance or Trader Support Service trainings

Who are the key actors in the supply chain…

Business Type	Description
Freight Forwarders	Support with logistics and customs administration
Carrier - Haulier, Airfreight, Sea Ferry	Mover of the goods
Consignors (Suppliers)[1]	Sender of the goods
Consignees (Buyers)[1]	Receiver of the goods
Intermediaries/brokers	Arrange customs administration on behalf of others

… and what roles may they play?

- Organising transport
- Safety and security declarations
- Moving the goods
- Customs declarations
- Payment of duties, tax and excise
- Customs guarantee (for transit)

Incoterms® determine who plays these roles

1. For internal company transfers, the consignor and consignee is the same entity

Incoterms® 2020[1] define the responsibilities of each 'actor' in the supply chain

Custom Process	Loading at origin	Export customs declaration	Carriage to port of export	Unloading of truck in port of export	Loading on vessel/ airplane in port of export	Carriage (sea/air) to port of import	Insurance	Unloading in port of import	Loading on truck in port of import	Carriage to place of destination	Import customs clearance	Import duties and taxes	Unloading at destination
EXW	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FCA	Seller	Seller	Buyer/Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FAS	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
FOB	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CPT	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer/Seller	Buyer/Seller	Seller	Buyer	Buyer	Buyer
CFR	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CIF	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer
CIP	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer/Seller	Buyer/Seller	Seller	Buyer	Buyer	Buyer
DPU	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Seller
DAP	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer	Buyer	Buyer
DDP	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Buyer

Ensure you have agreed the Incoterms® for the supply of goods and that everybody involved in the movement of those goods understands their role and responsibilities

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1. Please refer to to TSS user guide for incoterms employed by CDS

Incoterms® define the responsibilities of each “actor” in the supply chain

Incoterms®	Who arranges transport[1]	Who submits declarations[1]	Who pays duty (if goods ‘at risk’)[1]
EXW: Ex Works	NI receiver	NI receiver	NI receiver
DDP: Delivered Duty Paid	GB sender	GB sender	GB sender

1. A sender or receiver can also ask a forwarder or agent to complete steps on their behalf

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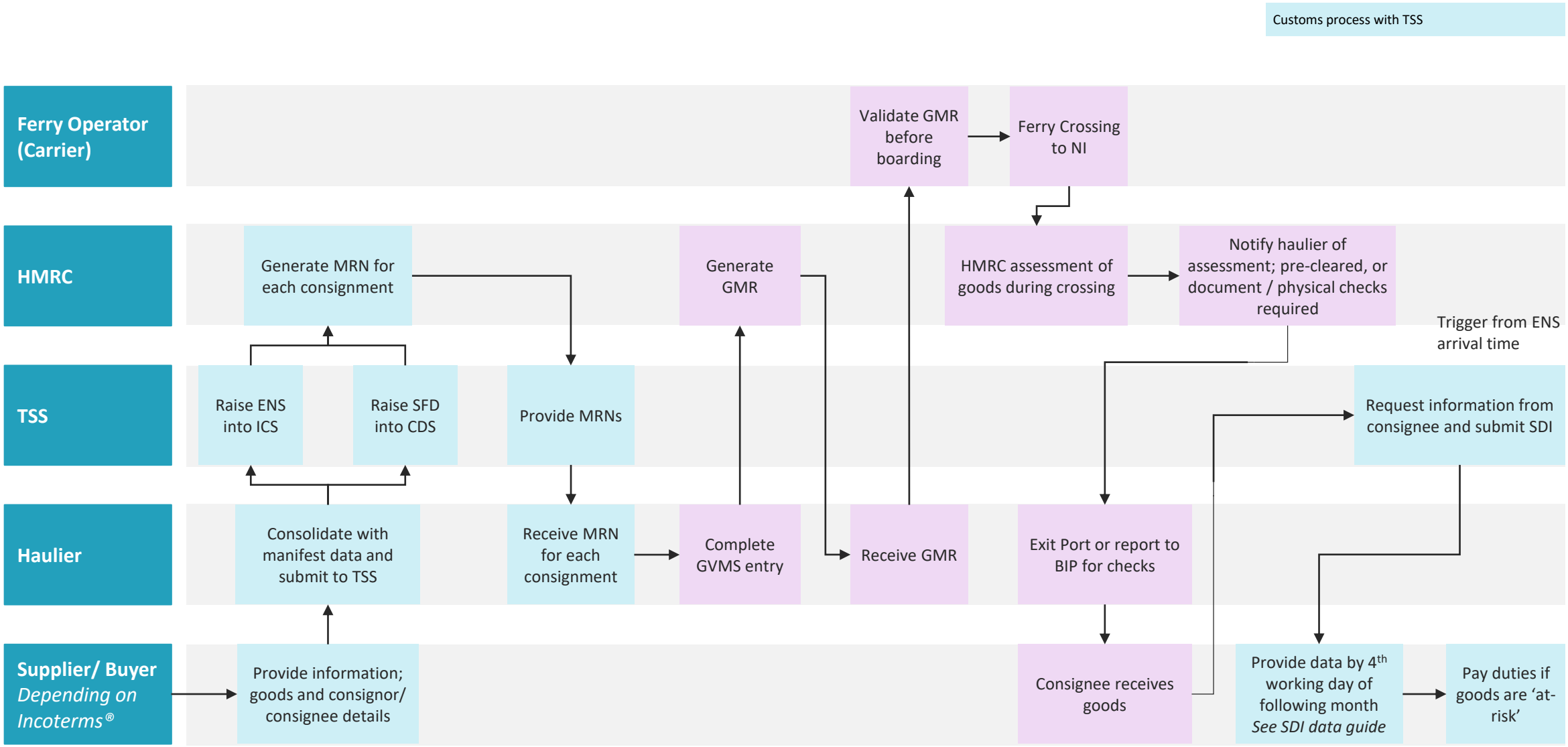
What information would you need to provide?

Business Type	Required information
Hauliers	• Transport routes and identifiers (vehicle ID, flight no. ferry booking) • GVMS information • Transport charges • EORI number • Transport mode • Road Air or Sea booking details
Consignors (Suppliers) or Consignees (Buyers)	• Goods descriptions • Value • Net Weights • PO / Invoice data • exporter EORI number, importer EORI number, location address **Post goods movement:** • Commodity Codes • Additional codes (e.g. Meursing code) • Certificates & Licences • Country of Origin

Same information and processes apply for intra-company transfers

Freight forwarders could provide some or all of this information based on the agreement with their partners

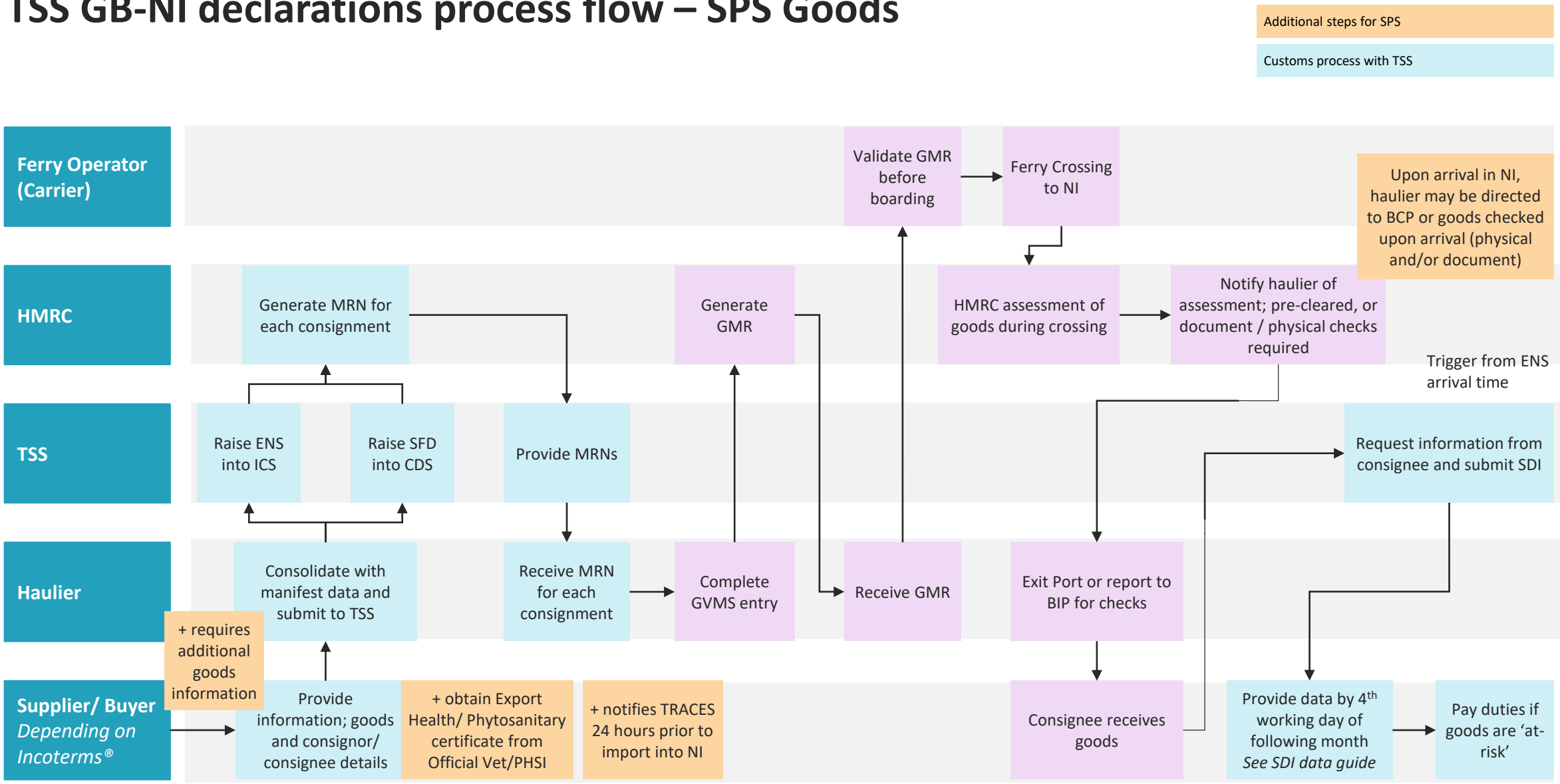
TSS GB-NI declarations process – Customs Freight Simplified Procedures



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

TSS GB-NI declarations process flow – SPS Goods



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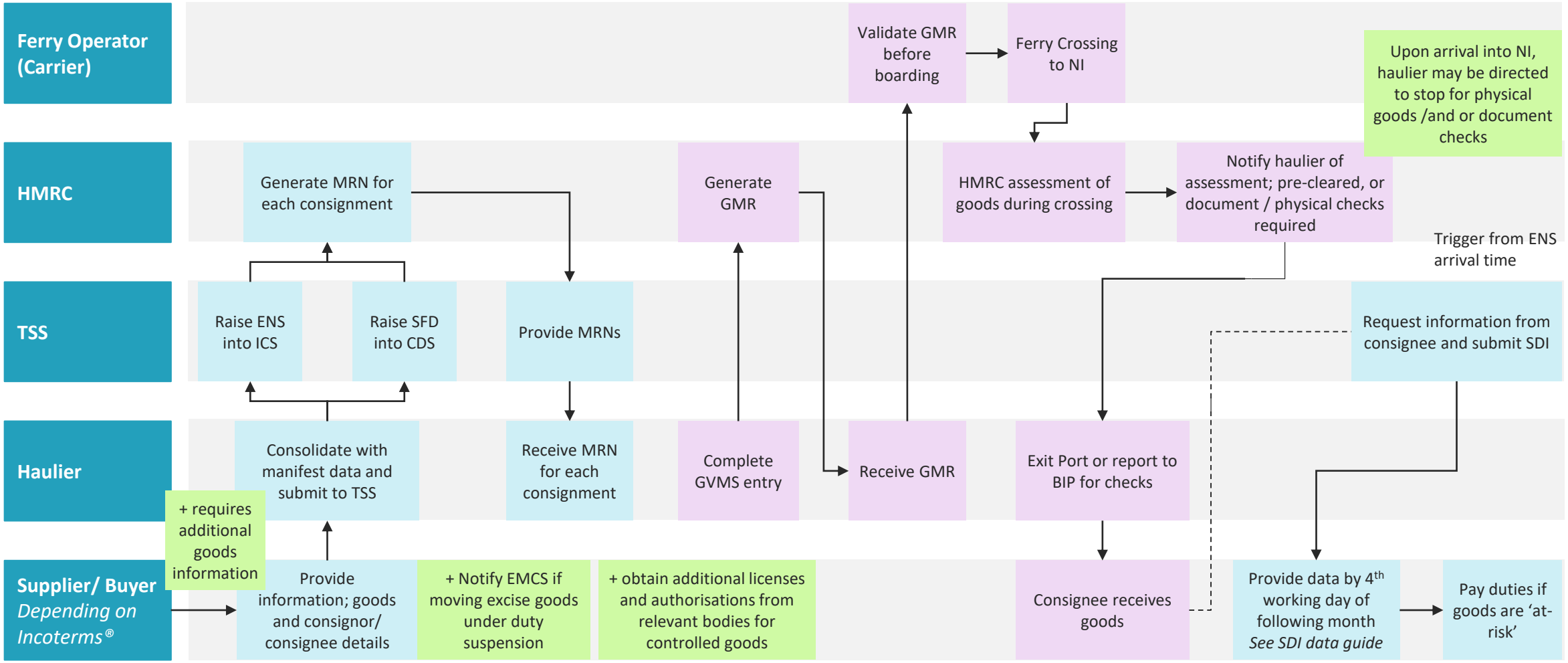
TSS GB-NI declarations process flow – Excise & Controlled Goods

Additional steps for Excise and Controlled Goods

Customs process with TSS



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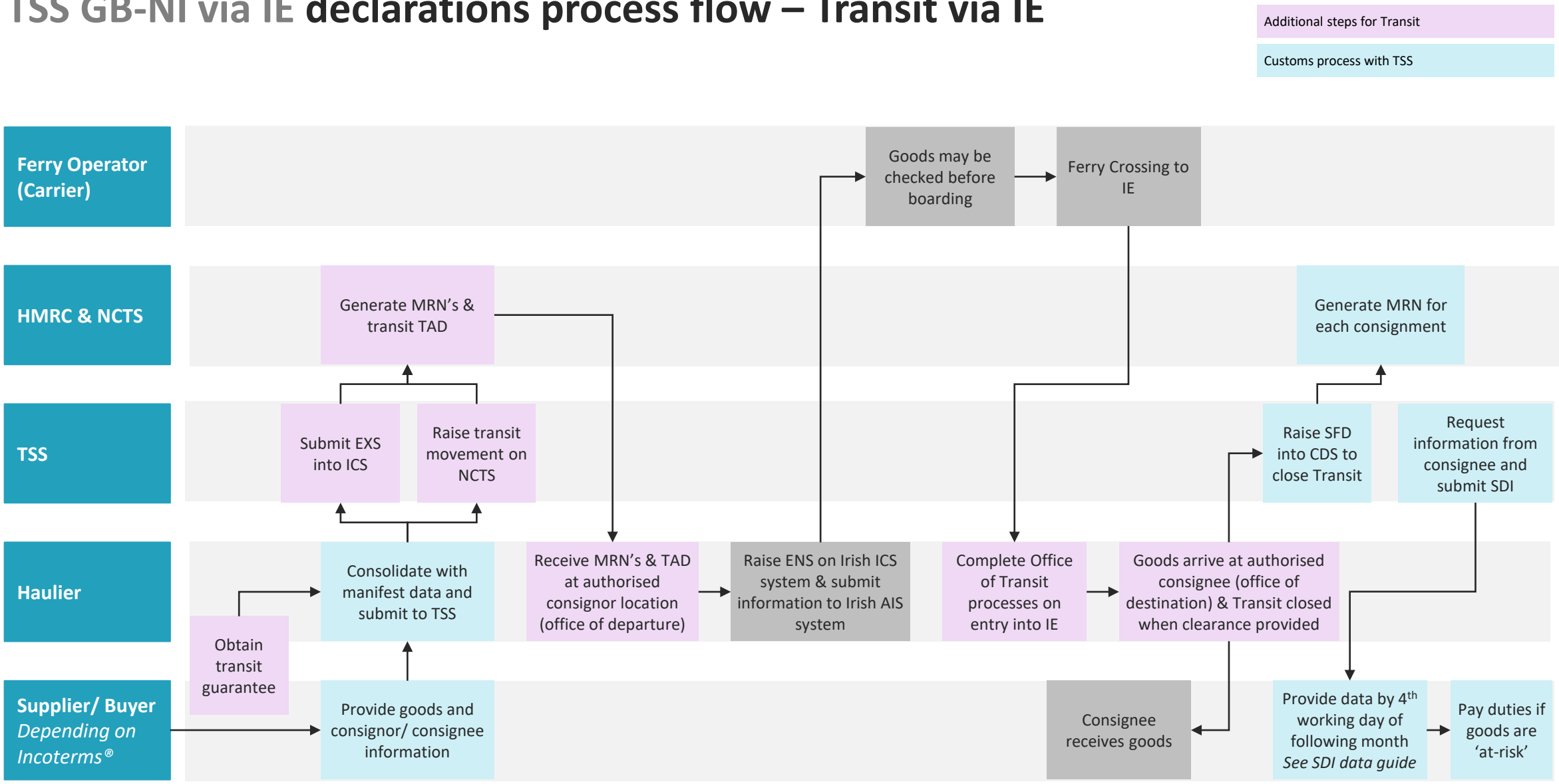
TSS GB-NI via IE declarations process flow – Transit via IE



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GMR – Goods Movement Reference
SDI – Supplementary declaration Import
TAD – Transit Accompanying Document
NCTS – New Computerised Transit System
EXS – Exit summary declaration

Onboarding checklists are available for these roles on NICTA

Your checklist will depend on your business:

- If you are an **NI or GB trader** (you send or receive goods to/from NI)
- If you are a **Carrier or Haulier** (you transport goods to/from NI)
- If you are an **Intermediary or Freight Forwarder** (you arrange transport and/or customs administration for goods moving to/from NI)

These checklists provide an overview of steps for all routes, but are primarily focused on the TSS process for goods movement from GB to NI and may not be exhaustive. You may need to complete additional steps if required for your goods movement, or take specialist advice to comply with legal obligations

Example: Readiness checklist for NI and GB traders

☑ **Registration**

- Register – and understand the changes to trade and the nature of your goods movement
- GB EORI, and an XI (or EU) EORI
- Ensure all partners are registered to TSS

☑ **Your carriers and suppliers** Agree Incoterms® and consider contracting an intermediary to complete declarations on your behalf

- Depending on your responsibilities, you may need to prepare goods data to NI receivers
- Ensure your carriers are ready to submit Safety and Security declarations for your goods

☑ **Your products:**

- Assign commodity codes, (and P&R codes / Meursing codes if applicable)
- Identify category of goods (e.g. Controlled, SPS and Excise) and arrange necessary licences and certificates

☑ **Declarations**

- Understand the data requirements and process for simple declarations including:
  - ENS requirements (carrier/trader responsibilities & bulk upload API if required)
  - Supplementary declaration and necessary record-keeping
- Where TSS does not provide support, understand the necessary actions

Visit NICTA for a more detailed checklist and information on where to find additional support

Agenda

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Recap of what is changing and support available

Update on GB-NI declarations

- **Update on NI-GB declarations**

Other updates

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When are declarations required for NI-GB movement of goods?

Declarations required from NI-GB

In general, goods moving from NI to GB will not require export declarations

Export declarations are required for specific goods and under certain circumstances

The scenarios in which declarations may be required are:

- Certain goods subject to P&Rs (e.g. CITES goods movements)
- Goods not in free circulation, including those under special procedures
- Indirect exports starting outside NI

For more information, consult Government Guidance or Trader Support Service trainings

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Overview of key NICTA training modules and guides

Already available

- **Introduction to Customs** (Training and Guide)
- **Introduction to TSS** (Video, Training, Webinar and Guide)
- **GB:NI Trade Goods movement** (Training and Guide)
- **How to Register your Company** (Guide)
- **How to use Incoterms®** (Guide)
- **Overview of Tariff Classification** (Training and Guide)
- **ENS Safety Security Declarations** (Guide)
- **Upload API Reference** (Guide)
- **Logistics GB:NI** (Training)
- **Introduction to XI EORI numbers** (Webinar)
- **VAT & GB:NI Trade** (Webinar)

Coming next

- **Working with your carrier and agent** (Guide – release early Dec)
- **SD Data requirements** (Guide – release early Dec)
- **EORI numbers** (Guide – release early Dec)
- **Declarations overview** (Guide)
- **Other journeys and transit** (Guide)
- **SPS** (Guide)

Scan QR code to register now and get update on modules availability

Guidance is available on the use of an API for automatic creation of consignments and consignment items (bulk upload) for ENS

- Bulk upload is relevant primarily for larger organisations, freight forwarders and carriers/hauliers with large numbers of items in each consignment
- TSS is proposing a facility that mimics the manual process of creation of header, consignment and item information into TSS Declarations Portal
- The Upload API reference on NICTA sets-out detailed guidance on API use for automatic creation of consignments and consignment items (bulk upload) for ENS on TSS
- Test environment will be available as of December 11th 2020
- To be informed about Test environment interested party need to submit a request through the TSS contact centre

For more information, consult Government Guidance or Trader Support Service trainings

Register now – don’t get left behind!

Thousands of traders already registered

Scan QR code to register

Register for TSS by visiting tradersupportservice.co.uk

Sign up to TSS training courses available on NICTA

Businesses may need to take additional professional advice on the most suitable customs arrangements to meet their specific needs

If interested in the TSS GB-NI digital solution

Stay posted for **further information and trainings**

Other journeys

Find an intermediary or **engage with your intermediaries to understand and prepare for changes** affecting your business

Contact centre is now available for registrations enquiries

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Thank you