

# Weekly bulletin

177<sup>th</sup> edition

Date 23 May 2024



## Trader Support Service (TSS)

### Weekly bulletin: Key updates to support you

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### Claiming preferential rates of duty on goods movements from GB to NI under UK-EU Trade and Cooperation Agreement (TCA)

Traders can claim preferential tariff rates on any goods moved that are UK origin under the TCA on goods moved directly from Great Britain (GB) to Northern Ireland (NI) if the goods can be proven to be of preferential UK origin (produced/manufactured).

Simply purchasing from the UK does not mean the goods automatically qualify as UK originating goods, and a preferential rate under TCA must be claimed on your customs declaration.

To claim preferential tariff rate for your goods under the TCA, they must meet the rules of origin set out in the agreement.

The TCA defines a product as 'originating' if:

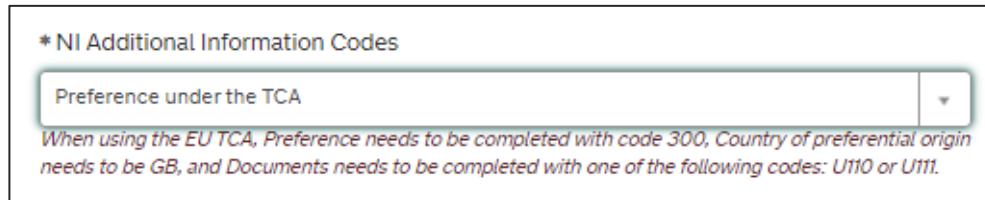
- it is [wholly obtained](#) in the UK
- it is produced in the UK exclusively from UK/EU originating materials ([cumulative origin](#))
- it has been substantially transformed in line with the relevant product specific rule included in the TCA

Product specific rules for your commodity can be found on the [Northern Ireland Online Tariff](#).

## How to claim a preferential tariff rate on declarations in the TSS Portal

To claim preference under TCA in the TSS Portal:

- Select 'Preference under the TCA' under **NI Additional Information Codes**



\* NI Additional Information Codes

Preference under the TCA

*When using the EU TCA, Preference needs to be completed with code 300, Country of preferential origin needs to be GB, and Documents needs to be completed with one of the following codes: U110 or U111.*

- Select code '300' in the **Preference** field



\* Preference

300

- Enter 'United Kingdom' in the **Country of Preferential Origin** field



\* Country of Preferential Origin

United Kingdom

Traders claiming preferential tariffs must provide evidence on their declarations that their goods meet the rules of origin supplied in the TCA. To do so, add the **Document Reference** and use one of the following codes:

- **U110** – if the claim is based on a [statement on origin for a single shipment](#)
- **U111** – if the claim is based on a [statement on origin for multiple shipments](#) of identical products to cover a 12-month period
- **U112** – if the claim is based on [importers knowledge](#), using status code 'JP'

The following must be retained in the importer's records for at least 4 years from the date of importation:

- Any documents supporting the claim for a preferential tariff rate
- Any other documents that prove the goods meet the requirements of the TCA (for example, suppliers' declarations and invoices)

HMRC may audit traders at any time, therefore sufficient evidence must be kept and produced if requested.

For more information on rules of origin for goods moving between the UK and EU please see [GOV.UK](https://www.gov.uk).

## Advanced warning of TSS outage: new TSS features and NICTA updates coming in June

There will soon 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, which is currently planned for Sunday 2 June 2024 from 17:00 to 22:00.

We will provide a short summary of these changes in next week's bulletin.

## Keeping books and records – why it is so important

All businesses must keep and preserve certain records and accounts and be able to present these upon request to HMRC. Customs, excise and VAT are known as the indirect tax pillars, so when goods are moved, stored and sold, HMRC are able to see record-keeping evidence in support of every stage of the transaction and movement. This is called a 'full visible audit trail'.

There are no rules on how you must keep records. You can keep them on paper, digitally or using programs such as book-keeping software – you just need to ensure you have an efficient process in place.

Effective record management enables you to:

- protect your business-critical records and improving business resilience
- make sure your information can be found and retrieved quickly and efficiently
- comply with legal and regulatory requirements
- reduce risk for litigation, audit and government investigations
- minimise storage requirements and reducing costs

HMRC are also able to provide reports for businesses, so you can carry out reconciliation exercises. For example, you can request [Customs Declaration Service data](#) for imports and exports activities so that you are able to cross check with your own business records.

Further guidance on data protection and best practice for archiving documents can be found on [GOV.UK](https://www.gov.uk).

## 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 GB to NI. 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 GB and NI 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 a UKIMS authorisation.

### More information

There's a [UKIMS factsheet](#) on the Northern Ireland Customs and Trade Academy website. This 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](#).

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### 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.