

Fortnightly bulletin

184th edition

Date 19 December 2024



Trader Support Service (TSS)

Fortnightly bulletin: Key updates to support you

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Bulletin publication break

The TSS Fortnightly Bulletin will not be published on 2 January 2025. This is due to a scheduled publication break to accommodate the year-end period.

Regular publication will resume on 16 January 2025. We appreciate your understanding and wish you a restful and productive end to the year.

Get ready to access your Trader Goods Profile: is your business subscribed to the Customs Declaration Service?

Information will be issued by HMRC and TSS in early 2025 on how Traders can access their Trader Goods Profile (TGP). However, TSS are informing Traders now that in order to sign in to their TGP their business will first need to be subscribed to the **Customs Declaration Service (also referred to as CDS)**.

Being signed up for the TSS does not mean that you are automatically subscribed to CDS. However, your business may already have done so, because subscribing your Government Gateway user ID to CDS allows you to do things such as:

- submit import and export declarations using software
- get your postponed import VAT statements or get your import VAT certificates so you can complete your VAT Return
- pay Customs Duty and import VAT

You do not need to subscribe to CDS again if you have already done so for either imports or exports.

What is the Customs Declaration Service (CDS)?

The Customs Declaration Service supports making import and export declarations when moving goods into and out of the UK.

When you submit declarations using the TSS Portal, TSS submits the information you provide to CDS on your behalf.

How do I subscribe to CDS?

You can [Subscribe to the Customs Declaration Service](#) on GOV.UK.

You'll need the Government Gateway user ID and password that you use for your business or organisation:

- If you do not have a user ID you can create one when you start
- You cannot use an agent Government Gateway user ID

Your EORI number and Customs Declaration Service accounts will be linked to your Government Gateway user ID. You cannot apply for more than one EORI number using this Government Gateway user ID.

If you need others in your business to use your subscription (and the services it gives access to) you can [add a team member when using your business tax account](#). You'll be able to control what each team member can access.

Your business will still need to be UKIMS authorised in order to have a Trader Goods Profile for simplified processes for Internal Market Movements.

For more information on the Trader Goods Profile, see [Bulletin 183](#), published on 5 December 2024.

2024/2025 Online Trade Tariff changes: is your commodity code affected?

As part of ongoing tariff updates, HMRC are making some commodity code changes from the end of the year to ensure that the UK's system remains in sync with the European Union's system.

- 67 commodity codes will **end** and be no longer usable as of 31 December 2024 (for example 8503009900)
- 49 **new** commodity codes will be **created** for declaring movements from 1 January 2025 (for example 8503002000)
- 69 commodity codes will be **absorbed** as of 1 January 2025 (for example 8503009900 is being absorbed into 8503009800)

You can review the full list of changes at [Tariff Stop Press Notice - 5 November 2024 - UK Integrated Online Tariff](#) on GOV.UK to assess the impact on the goods you move from GB to NI.

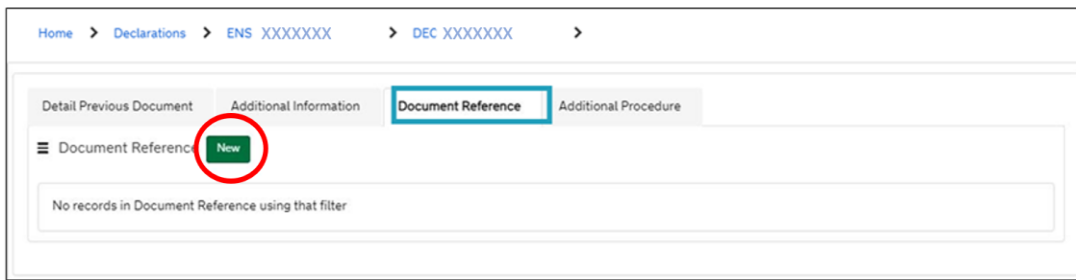
Please ensure that your systems and records are populated with the latest commodity codes from these dates to avoid any potential disruption.

How to add a Document Reference to your declaration to help avoid error code CDS40066

You may receive error code CDS40066 if you have not added all of the **Document References** needed for your goods movement.

To do this, navigate to the **Declaration Goods** tab at the bottom of the consignment page in the declaration, and click on the relevant item. This will be the item that matches the goods shipment / goods item reference in the error code. Next, navigate to the **Document**

Reference tab at the bottom of the item page and click **New** so you can add the relevant information for your document.



What do you need to populate the Document Code field with?

You will need to input documents depending on what your Commodity Code is (note that, separately, some Procedure Codes/Additional Procedure Codes/authorisations, etc., also require **Document References**). Your Commodity Code will be identified in the 'AddInfoText' section of the error code. The characters in the 'AddInfoCode' section of the error code may highlight some of the **Document Codes** you need to add.

A screenshot of a form with several input fields. On the left side, there are three fields: 'Item Reference' (a dropdown menu), 'Document Reference' (a text input field), and 'Document Part Reference' (a text input field). On the right side, there are three fields: 'Document Code' (a dropdown menu), 'Document Status' (a dropdown menu with '-- None --' selected), and 'Document Reason' (a text input field).

For more information on how to populate the **Document Reference** field, please refer to the [Guidance on resolution to common error codes for Supplementary and Full Frontier Declarations](#) on NICTA. For further guidance specifically relating to Document Code errors please refer to the [Document Code Guide](#).

HMRC has a [Tariff Tool](#) to search for commodity codes and look up the respective import measures and controls.

A screenshot of the HMRC Tariff Tool search page. The page is titled 'Search for a commodity' and contains several sections. A red arrow points to the search input field, which contains the text 'Enter the name of the goods or commodity code'. The page also includes a 'Using the tariff' section with links to 'Classifying your goods', 'How to use quotas', 'How to value your goods for import or export', 'What are trade remedies, safeguards and retaliatory duties?', and 'What is origin and why is it important for international trade?'. There is also a 'Latest news' section with links to 'Version 1 API retirement', 'Tariff Stop Press Notice - 20 Apr 2023', 'Enhanced API documentation', and 'See all latest news'. At the bottom, there is a 'Search for a commodity' button.

The UK and the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)

On 15 December 2024, the UK acceded to CPTPP. This means that from 15 December 2024, UK traders are able to trade with the following Parties under CPTPP:

- Japan
- Singapore
- Chile
- New Zealand
- Vietnam
- Peru
- Malaysia
- Brunei

What is CPTPP?

The Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) is a free trade agreement that was first signed on 8 March 2018 in Santiago, Chile, by 11 countries. It covers a vast free trade area consisting of 12 sovereign countries, spanning the Asia Pacific region and the Americas – and now the UK.

GOV.UK have published some [sector explainers](#) for the following sectors: construction, digital and data, food and drink, life sciences, services and investment and manufacturing.

How to claim CPTPP preferential rates on movements on TSS?

For further information, please see the [CPTPP guidance](#) and the two [Reference Documents](#), CPTPP Preferential Tariff and CPTPP Origin.

When completing a declaration in TSS please follow these instructions:

For '**Document Code**' (CDS DE 2/3) enter:

- 9081 to identify a claim under CPTPP and complete the **Document ID** field with 9U01, 9U02 or 9U03 (see below) with status code JP
- One of the following proof of origin codes together with an appropriate status code:
 - 9U01: the Certification of Origin made out by the exporter
 - 9U02: the Certification of Origin made out by the producer
 - 9U03: the Certification of Origin made out by the importer

For **'Preference' (CDS DE 4/17)** the data element must include a preference code in the 300 series.

For **'Country of preferential origin' (CDS DE 5/16)** enter the CPTPP Party of preferential origin.

Further information on completing data elements can be found on [GOV.UK](https://www.gov.uk).

More UK businesses in Climate Change Agreements are required to report tax subsidies

Check to see if you meet the latest financial threshold

UK businesses in Climate Change Agreements (CCA) that receive annual subsidy awards of more than £100,000 through the Climate Change Levy (CCL) need to report this information to HMRC by 31 January 2025.

HMRC are currently collecting CCA subsidy award information for the period between 1 January and 31 December 2023.

- If you're above the threshold for calendar year 2023, you'll need to complete the online form on GOV.UK and submit this by 31 January 2025
- If your business is registered in Northern Ireland, and trading in goods or the wholesale electricity market, you will need to report your annual CCA subsidy award if it's more than £86,994; visit GOV.UK for more information on [which business are in scope](#)

[HMRC is required](#) to collect data from UK businesses whose annual tax subsidy award is over the defined thresholds. The data provided will be published to show all subsidy awards above the reporting thresholds, promoting accountability and transparency.

Read [Report Climate Change Levy subsidies to HMRC](#) on GOV.UK for further guidance and to access the online form to report your CCA tax subsidy award.

If you have any queries, please contact: energy.taxes@hmrc.gov.uk.

Post webinar Q&A

Due to popular demand, here we look to address commonly asked questions from the Windsor Framework TSS webinars which are available to watch back on [NICTA](#).

What options are available for companies who cannot use the simplified processes for Internal Market Movements?

If you're moving goods into Northern Ireland that qualify as 'at risk' of being moved into the EU then nothing will change, and you can continue using the same procedures to move your goods. These procedures include various schemes to help traders, such as:

- Goods movements from GB to Northern Ireland where the EU common external tariff is zero
- Preferential rates of Duty for certain goods under the TCA rules of UK Origin
- The customs duty waiver subsidy you can apply up to a certain amount
- If you've moved goods on an 'at risk' basis and can prove that the goods remained in Northern Ireland, you can apply to reclaim the import Duty using the Duty Reimbursement Scheme

Further information is available on [NICTA](#) or by contacting TSS.

TSS will continue to help Traders who have questions on all types of movements, so just because we're prioritising the Windsor Framework in these webinars that doesn't mean we're going to stop supporting all Traders moving Goods from GB to NI. The purpose of these webinars is to ensure that those of you that can take advantage of the new simplified processes will be well informed enough to do so, should you choose.

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