Fortnightly bulletin

185th edition

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Trader Support Service (TSS)

Fortnightly bulletin: Key updates to support you

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Reminder: New TSS 'Simplified processes for Internal Market Movements – Introduction Guide'

On 29 November 2024, new guidance was published on NICTA: the <u>Simplified processes for Internal Market Movements – Introduction Guide</u>. This guide provides an overview of the simplified processes for Internal Market Movements and how they can be used in the TSS Portal. It explains the conditions for using the simplified processes and what movements are available for TSS users along with considerations for hauliers, traders and agents (or intermediaries).

The simplified processes for Internal Market Movements contain a range of facilitations to ease the process of moving goods 'not at risk' of entering the European Union (EU) (parcels and freight) from a business in GB to a business in NI. These processes include:

- A simplified dataset known as the Internal Market Movement Information (IMMI)
- A Trader Goods Profile (TGP) to support the completion of the Internal Market Movement Information (IMMI)
- A new Entry in Declarant's Records (EIDR) authorisation available to UKIMS-authorised traders, known as UKIMS-EIDR

TSS will support both the IMMI and use of your TGP. The new arrangements are not yet in effect, but businesses should be fully prepared for them by 31 March 2025.

TSS will not support UKIMS-EIDR, as we already support movements using SCDP-EIDR, which is the full authorisation and how goods currently move on the TSS Simplified Procedure for standard goods, so we do not need this authorisation. You will continue to benefit from this simplification.

Windsor Framework: goods categorisation for checking eligibility to move goods using simplified processes

Traders using simplified processes for Internal Market Movements must check the category of their goods when transporting goods from Great Britain to Northern Ireland, to determine their eligibility to move goods using the Internal Market Movement Information (IMMI).

Categorisation is a process based on legal regulations, and the specific composition and origin of goods. This is not to be confused with classification, which is <u>identifying the relevant</u> commodity code for the goods.

Goods will be categorised as either Category 1, Category 2 or Standard goods. The category of your goods will inform how you can complete your IMMI, as less information is required for Standard goods.

- Category 1 goods are not eligible for the simplified processes
- Category 2 and Standard goods are eligible for the simplified processes

How will the category of goods inform how you can complete your IMMI?

Standard goods can move under a 6-digit commodity code. This includes certain sanitary and phytosanitary (SPS) goods moving under a NIRMS authorisation. Controlled (Category 2 goods) can move under an 8-digit commodity code.

How can I categorise my goods?

There are a number of services available to help you categorise your goods:

- Traders will be able to use the <u>Northern Ireland Online Tariff Tool (OTT)</u> to check eligibility. Traders can check the category of specific commodities using the OTT's open access tool. The OTT is a simple tool which helps traders navigate the different steps through a series of accessible questions.
- Traders can use their Trader Goods Profile (TGP) to check eligibility. A TGP will be
 automatically created when traders register for the UK Internal Market Scheme (UKIMS).
 TGP can be used to maintain a list of a business' commonly transported goods and their
 categorisation, which can be used by traders or intermediaries to populate data in the
 IMMI. This service will be available early 2025.
- Traders can use the Trader Support Service (TSS) to check eligibility. When you submit an IMMI on the TSS Portal, you will be able to get support to check the goods category. The TSS Portal will provide information about the goods category and support traders to complete the relevant Additional Procedure Code. This option to create and submit and IMMI will be available by 31 March 2025.
- Northern Ireland Online Tariff Tool API for software developers: HMRC have published the technical specifications.

What should I do to prepare?

You can check the category of your goods now by using the <u>Northern Ireland Online Tariff Tool</u> (OTT) to check eligibility to move goods on the simplified processes.

The TGP will be available in early 2025 and more information will be published shortly.

You will need to know the goods you move from GB to NI, including the country of origin and the 10-digit commodity code.

What if my goods are Category 1?

If your goods are Category 1 and therefore not eligible to use the simplified processes, you can continue to move your goods to Northern Ireland the same way you do now. You can use the TSS Portal to submit a Full Frontier Declaration or make use of the TSS Simplified Procedure by submitting a Supplementary Declaration post movement.

New TSS guidance coming: start preparing your TSS Company Profile to use the Windsor Framework simplified processes

TSS will soon be publishing new guidance: **TSS Permissions Management for TGP and UKIMS**. This will explain how you can set up your TSS Company Profile in order to use your Trader Goods Profile (TGP) and submit the Internal Market Movement Information (IMMI) on TSS.

What can I do now to prepare?

- Upload your UKIMS authorisation letter
 - If you have not done so already, adding this authorisation letter will give your business access to the IMMI and your TGP. Without your letter on your TSS company profile, the IMMI option will not be available to use by you or your haulier or intermediary, nor will you be able to access your TGP, as a UKIMS authorisation is required for both. Once you upload your UKIMS authorisation you can use it for eligible movements now to Northern Ireland, by declaring goods 'not at risk'.
- Add your NIRMS scheme number to your TSS company profile
 If you have not done so already, adding your NIRMS scheme number to your TSS company profile allows TSS to auto populate some information on your behalf. It also allows you to categorise your NIRMS eligible goods as standard goods via the TSS Portal and your TGP.
- Subscribe your business to the Customs Declaration Service
 To use your TGP your business must be subscribed to the Customs Declaration Service.
 We published guidance on how to do this in TSS Bulletin 184.

The new TSS guidance will provide you with step-by-step instructions for your **UKIMS** authorisation, such as how to upload this to TSS and how to set up and manage your third-party permissions so your haulier and or intermediary can submit an IMMI on your behalf.

You can set up your UKIMS authorisation access permissions now, ready for use when the IMMI is available for movements from 31 March 2025.

The new TSS guidance will also provide you with step-by-step instructions for **TGP**, such as how to set up your TGP, how to set up your TSS Profile to access your TGP, how to set up and give third-party permissions to access your TGP, either to use it on an IMMI or to manage and maintain the TGP data on your behalf.

You will be able to access your TGP in early 2025. HMRC and TSS will publish further information on this shortly.

UK imports: reminder of the new Safety and Security requirements for Entry Summary Declarations from 31 January 2025

On 7 November 2024, we published information in <u>TSS Bulletin 181</u> on the extended waiver for UK Import safety and security declarations, which are now due from 31 January 2025.

Safety and security declarations will bring important additional information to support the fight against illicit goods such as drugs and weapons entering the UK and help to ensure that interventions at the border are based on risk.

There is no requirement for a safety and security declaration for <u>qualifying Northern Ireland Goods</u> which will continue to benefit from unfettered access arrangements. This means the vast majority of goods moving from Northern Ireland to Great Britain will not require Entry Summary Declarations.

Businesses moving non-qualifying Northern Ireland goods, which are goods under a customs special procedure or in an authorised temporary storage from Northern Ireland to Great Britain, will be required to submit an Entry Summary Declaration prior to the goods arriving in Great Britain. The requirement for an Entry Summary Declaration is in addition to the existing requirement for an import and export declaration for non-qualifying Northern Ireland goods.

HMRC has released further information on <u>Preparing for the new safety and security declaration requirements</u>, including a short video <u>published on YouTube</u>.

TSS will be available to support traders with the submission of the Import Safety and Security declaration for eligible goods from Northern Ireland to Great Britain.

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

As part of ongoing tariff updates, HMRC made some commodity code changes at the end of 2024 and the beginning of 2025 to ensure that the UK's system remains in sync with the European Union's system. Commodity codes can be 'created', 'absorbed' into other commodity codes, or 'ended', which means they are no longer available for use.

- You can check if your commodity is impacted by viewing the tariff and new measures by using the Northern Ireland Online Tariff.
- To review the full list of changes, you can view them in the Tariff updates section on the UK Integrated Online Tariff and assess the impact on the goods you move from GB to NI.

Tariff changes to fluorinated gas tariff measures which impact Northern Ireland declarations from 1 January 2025

From 1 January 2025, changes are being introduced to fluorinated gas measures in the Northern Ireland Tariff. Some products that do not contain fluorinated gas may be impacted as you may need to complete a document code as a positive declaration that they do not contain fluorinated gas.

The commodity codes covered by these exceptions are 8418 30, 8418 40, 8418 69 00, 8419 89 98, 9027 89 90, 8419 33 00, 8421 19 20 and 8421 19 70.

Document code Y167 has been added to Appendix 5A in preparation for changes to the fluorinated gas measures in the Northern Ireland Tariff applicable from 1 January 2025.

After 1 January 2025, Northern Ireland declarations which do not include the necessary document codes to satisfy the tariff measures will be rejected. Please ensure your declaration is completed accurately. For pre-lodged declarations concerning goods moving after 1 January 2025, declarations will need to either be submitted with the required document code(s) or be amended before the declaration has arrived.

Advanced warning of TSS outage: new TSS features and NICTA updates

In February there will be an update to the TSS Portal as well as further 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 February 2024 from 17:00 to 22:00. Further information on the update will be available in the next bulletin.

Are you ready to move business-to-business (B2B) parcels from Great Britain into Northern Ireland?

The new arrangements for parcels moving from Great Britain (GB) to Northern Ireland (NI) will come into effect when the Windsor Framework is fully implemented. Businesses should be fully prepared by 31 March 2025.

As part of this, you will need to provide your parcel carrier with information about your business-to-business (B2B) parcels so that they can submit this to the Customs Declaration Service (CDS). This means that businesses sending B2B parcels from Great Britain to Northern

Ireland will have to provide additional information to their parcel carrier, and in certain cases need to pay duty.

If you make B2B parcel movements, either you or your parcel recipient will need to check eligibility to apply for the UK Internal Market Scheme (UKIMS), if you haven't already done so. Having UKIMS authorisation (whether it's your or your recipient's) will enable eligible goods moving from a business in GB to a business in NI to move without the need for a full declaration and without incurring duty. This is part of the simplified processes for Internal Market Movements that are being introduced under the Windsor Framework.

However, if neither the sending or receiving business is UKIMS authorised, this movement will be subject to additional requirements and 'at risk' duties may be calculated and charged. You will need to check the specific arrangements for parcel movements with your fast parcel operator rather than the Trader Support Service (TSS).

Visit GOV.UK to:

- Find out how to <u>apply for UKIMS authorisation</u> and the requirements you will need to meet.
- Read the statutory guidance for <u>businesses sending parcels to Northern Ireland</u>.

Post webinar Q&A

As a haulier how will I know if the goods I am moving are using an IMMI? Where do I get the information?

Have you, the haulier, had a discussion with the customer you are moving the goods for?

It is the trader's decision if they want to use the simplified processes for Internal Market Movements to move 'not at risk' goods to NI. If they want to benefit from the processes and submit an IMMI pre-movement so they don't need to complete the Supplementary Declaration post movement, they can do this in a manner of ways:

- They can complete the IMMI themselves and provide you with the MRN. They will need to confirm this is how the goods are to move so you can complete your GMR with the correct information.
- They can get you, the haulier, or a third-party agent/intermediary to complete the IMMI
 on their behalf. If you are completing the IMMI on your customer's behalf, they will need
 to have given you the appropriate permissions on their TSS company profile to do so and
 provided you with the information needed to submit the IMMI.

TSS will be publishing Trader and Haulier checklists in due course to support you with the process and information needed to move the goods under the Windsor Framework simplified processes.

I am a haulier doing third party work. We receive an MRN from our customer and create a GMR so how does this affect us?

If the trader is completing the movement information and providing you, the haulier, with the MRN to create the GMR, you can continue to use this process.

The decision is with the traders if they wish to use the simplified processes and complete the IMMI instead of the process they use today. This is still the case if you submit the IMMI on their behalf.

If a trader can use the simplified processes for Internal Market Movements they should tell you their requirements. As the haulier you should be aware of the status of the goods being moved to NI, for example 'standard non-controlled 'not at risk' goods'. As mentioned in the above article, changes to GVMS will require additional information to be submitted if goods move using the TSS simplified procedure.

An MRN will still be issued if the trader completes the IMMI pre-movement, and this is required for GVMS.

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