

# Weekly Bulletin for registered users

4<sup>th</sup> Edition

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HM Revenue  
& Customs



# Trader Support Service (TSS)

## Weekly bulletin for registered users

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### HMRC updates VAT guidance

HMRC has updated its guidance on VAT rules around movements of goods between Great Britain (GB), Northern Ireland (NI) and the European Union (EU) from 1 January 2021.

The guidance, [available here](#), sets out any changes as well as those procedures that remain in force as part of new trading rules resulting from the Northern Ireland Protocol.

VAT procedures staying the same include NI remaining part of the UK's VAT and excise system, and all businesses operating in NI retaining their current VAT registration.

New from 1 January 2021: businesses moving their own goods between GB and NI (ie intra-company) will have to account for import VAT, although this may be recovered as input tax on the same return, subject to the normal rules.

### Bulk data upload: starting the process

For those businesses needing to upload data in bulk to TSS, an API to facilitate this process is now available. The API allows for the mass creation of Entry Summary Declarations (ENS) and Simplified Frontier Declarations (SFD) for GB-NI movements.

This [guide](#) provides those interested in using the API with early visibility of its details.

It is provided before the availability of the API test service to allow you to start to design and begin initial development or customisation of your systems to use the API.

### Get ready for declarations

From 1 January 2021, Safety & Security (ENS) and import declarations are required for moving goods from GB to NI. As part of its support for traders and intermediaries, the TSS will provide a digital platform for submission of both types of declarations.



A new guide outlining the data required for Entry Safety & Security (ENS) declarations is now available.

This [guide](#) provides an overview of the information required from carriers before goods move and sets out how businesses can prepare.

To make sure you are ready to make these declarations it is important to check you have completed all the fields in your TSS Account. Examples of these include EORI number, VAT Registration Number, Commodity Codes and Deferment Approval Number. Guidance on these fields can be found in this guide:

<https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/registering-your-business/>

### **New course on logistics: open for bookings**

Logistics will be pivotal to keeping the flow of goods running smoothly after 1 January 2021. A new course introducing you to the logistics specific to GB:NI trade has launched and TSS registrants are encouraged to book.

Attend this course on either [11 December](#) or [17 December](#) and you'll gain an understanding of the following:

- The Northern Ireland Protocol and its impact on GB:NI trade
- Goods movement journey after 1 January 2021
- Key players in this goods movement
- Supply chain traceability: documents to keep
- New processes for the freight journey: GVMS and declarations
- How TSS can help with GB:NI trade logistics

### **EORI numbers – what happens now**

From 1 January 2021, businesses trading between GB and NI will need an EORI number beginning with XI as well as a GB-prefixed EORI.

If you already have an EORI number that starts with GB and HMRC thinks you need one that starts with XI, you will be automatically sent one in mid-December 2020. To help with this process it is important you enter your existing EORI number or VAT Registration Number in your TSS Account.

Traders who have been allocated the XI prefix will receive a letter confirming this in mid-December.



A half-hour webinar recording - [viewable anytime here](#) to suit your schedule – explains all you need to know about GB- and XI-prefixed EORIs.

### Ask your carrier/hauler to register for TSS

TSS declarations are triggered by the submission of an Entry Safety & Security (ENS) by your carrier/hauler.

However, if your carrier/hauler is not registered with TSS, this cannot be done through the TSS portal and your goods may not be able to move from GB to NI.

Declarations will only be able to be processed if carrier/hauliers have also registered with TSS.

Please make sure that your transport partners are registered with TSS to ensure your declaration process is triggered.

Why not pass on this [link](#) to the downloadable guide *Registering Your Business*: it has all you need to know about registering.

### Get ready: preparation you can do now

There are activities you should be undertaking now to help prepare your business for changes taking effect from 1 January 2021:

- o Contact your suppliers and carriers to ensure they have all registered on the TSS
- o Make sure you have understood and agreed the Incoterms® your suppliers will use to supply your goods in future
- o Register for an EORI number if you have not already done so at [www.gov.uk/eori](http://www.gov.uk/eori)
- o Identify the commodity codes for goods you buy from/ sell to GB.
- o Make sure you enter you have entered all of your data into your TSS Account. For example your EORI Number and VAT Registration Number
- o Keep checking [the TSS training site](#) for new courses and guides. These are published on a regular basis, with guides to EORI numbers, working with intermediaries and Supplementary Declarations coming very soon

You'll find a useful reference list by visiting the [EU exit readiness checklist](#) on the [nibusinessinfo.co.uk](http://nibusinessinfo.co.uk) site, a free service offered by Invest Northern Ireland.



Don't forget the TSS contact centre is now open and if you have any queries on how to use the service, there are links on the TSS portal to raise an enquiry.