

Manufacturing NI webinar (29/10/20) on the new Trader Support Service Question and answer session

Please note that a video recording of the webinar can be accessed
<https://www.youtube.com/watch?v=3TyEXG6tIEk>

Q. Will the TSS system go live @3rd week of Dec?

A. Yes but please prepare before this. Make sure you are registered early November when the 2nd phase of portal will be ready. Master data can be preloaded to enable service to be automated.

The Contact centre will open on Monday 2nd November to support registrations. Steps to take now;

- Register on TSS
- Get EORI number
- Talk to suppliers regarding the terms of trade you will be using
- Identify your commodity codes
- Supplementary declarations – invoices / volumes / weights etc

Q. Is there a simple guide available for GB suppliers?

A. There is some guidance through HMRC for all UK. Talk to your suppliers and tell them to onboard with the TSS service as they will then have access to training and materials. Also talk to your existing hauliers and get them registered also for free training.

Q. How do firms handle imports when the destination is unknown?

A. It depends where it is from. If from GB then customs declarations are needed. Once full import declaration is done it is in free circulation in NI. If destined to ROI then you don't need to worry. If from rest of world then you need to submit customs declarations based on EU CET. If there is evidence of the goods not coming into Ireland then you can get a rebate.

From EU into NI via Dublin where no customs process is done. There are other sources of advice through INI / InterTradeIreland to look at complex journeys

Q. Will traders need software to access TSS?

A. No you can access through the online portal where you can upload info or if you are moving large volumes then you will be send the data in the form of an excel file.

Q. Will TSS cover goods coming via the land bridge?

A. You need authorisations for consignor and consignee so via Dublin route i.e. Holyhead to Dublin. Don't have relevant authorisations for continental Europe you will need to get your own Transit guarantee. TSS will assist with getting it to NI

Q. Spare parts from EU – will there be customs processes if they need to travel across to ROI?

A. Depends on the route type. If shipped directly to NI from EU it will be Intra EU. If across GB into NI it will need a customs transit. The route that will avoid a customs declaration will be EU-Dublin – NI

Q. Onward processing relief

A. If you have products from GB that is produced in GB or originates there once it goes from GB to NI then you have to do customs declarations. There are special rules for warehouse to warehouse or outward to inward processing relief. TSS will support the basic trader journey. If warehouse to warehouse, then it is more difficult to do a simplified frontier declaration.

If you are already using OPR then you should continue to use this. If parts going from NI-GB then they move freely but if moving back from GB-NI then inward processing relief needed.

Q. Will a haulier be responsible to upload safety and security declarations?

A. Yes the haulier is responsible and the carrier is responsible for creating this.

Q. If I am an NI manufacturer and manufacturer products destined for ROI do I need to do anything?

A. You will need to register with system to understand journeys and simplify processes.

Q. What information is there on 'At risk products'?

A. Subject to further negotiations. Evidence you would provide about your movements is critical and good visibility over where goods are moving. It won't be based on tariff classification of goods. The EU wants to protect integrity of EU internal and customs market.

Q. What about goods moving NI-GB under duty suspension?

A. There is unfettered access therefore no requirement for this apart from an export declaration

Q. Online shopping – do online vendors selling directly to NI customers from GB need a declaration?

A. The issue of ecommerce is complicated as there are provisions in the NI protocol that seem to exempt Business to Consumer type activities. That will be confirmed by the Joint committee in the coming weeks.

Q. Are EU goods that are purchased from a GB supplier at risk?

A. It depends on the route they follow. If EU goods are transiting then they are subject to transit movement and will not need anything extra. If they are landed in GB or processed in GB for onward movement into NI, a customs declaration would be needed.

Q. VAT – are NI goods still treated as before so we can zero rate?

A. Info published from HMRC this week. The UK position says that there won't be a separate NI VAT registration number. However, there will be alignment of NI VAT to EU VAT. The implication is on what can be claimed back and how that process works. There will be further guidance from HMRC on how that works.

Q. What is an NI qualifying good?

A. If sending from NI-GB that would apply to NI qualifying goods and anything in free circulation in NI will qualify. HMRC will publish some anti avoidance measures to circumvent the UK rules.

Q. What if there is no trade deal between UK and EU? Do these processes and services still apply?

A. Yes the NI protocol will still be implemented regardless. Only implication of no deal.

If there is a deal between UK-EU, there will be zero tariffs GB- NI. If there is no deal between UK-EU then there will be tariffs GB-NI.

Q. How do we prove movement if there are no outbound checks?

A. Anti-avoidance measures will be put in place. If I am an EU26 producer then I can take advantage of NI-GB by getting product into NI via Dublin for example.

Q. What about goods return from GB?

A. This needs further discussion and clarification and will depend on nature of the goods i.e. consumer v manufactured goods

Q. What about repayment of potential tariffs?

A. Until the UK agree at Joint Committee, they can't put a system or process in place to access reimbursement.

Q. What is the process for part works sent ex NI to GB and back to NI for final processing (within own company)?

A. This depends on the route. If the goods are moving back GB-NI then you could use suspended duty process but you would still need a declaration for the GB-NI route or transit. Any at risk process would need to be evidenced. Evidence for processing phase would be required. In general, this process needs to be mapped out carefully to understand movements to show minimum disruption / impact.

Q. How will current EUR1 certs for duty suspension work for imports in NI after 1st Jan 2021?

A. Transit procedures will be the same as EU as today.

Q. Is there a dummy site to test relevant options?

A. It is hoped that there will be a dummy site by end of November 2020.

Q. Can an individual register for TSS for training?

A. Yes

Q. Will NI have its own country of origin status? And if you bring GB products into NI for onward into EU how will origin be calculated?

A. Once the product lands in NI then it is deemed to be in free circulation and it is not subject to other customs declarations within the EU. Whether or not NI will have its own country of origin status will depend on rule of origin chapter of the new free trade agreement.

Q. Does TSS cover requirements from GB-NI and then onward to ROI?

A. Typically not as it's not a GB-NI movement and you would need an import declaration into the EU and an export certificate at GB.

Q. Will I automatically receive an EORI number?

A. There will be auto enrolment on 23rd November. You can also register on [Gov.uk/eori](https://www.gov.uk/eori)

Q. Do I require Outward Processing Relief to have product processed (temporary) in GB and what do I do with product there on 1st Jan 2021?

A. You can export goods to GB from NI without an export declaration unless they are moving in duty suspension. If you use a special customs procedure in GB, you will need to do an export declaration.

Q. Is the responsibility on the supplier to clear the goods or the customer?

A. It is the responsibility of the 'declarant' to clear the goods. Who that is will depend on the Incoterms used. Only in the case of Delivered Duty Paid terms (DDP) will it be the responsibility of the GB supplier for goods going from GB to NI. In all other cases, the NI importer must file the customs declaration.

Q. We are an N.I. based Construction Company manufacturing products for installation at sites in Northern Ireland, ROI and back into UK Mainland. how do we tailor our customs declarations to deal with this end user profile?

A. You will need to keep up to date with the 'not at risk' policy to ensure you correctly manage any potential duty liabilities (if there are to be any) on goods bought in from GB to NI. Once the goods bought into NI are correctly declared and in free circulation, you can move them freely around the island of Ireland and also back into GB.

Q. In terms of goods moving from NI to GB - do we (a) have visibility on the declarations required for goods moving under duty suspension or (b) if not, have visibility on when those declarations will be available?

A. Goods moving under duty suspension from NI to GB will require a full frontier declaration

Q. Will TSS support goods from EU to NI? Are special transit arrangements required through GB?

A. The TSS does not have registered offices in the EU so is therefore unable to support these types of movements. Special transit will be required but TSS cannot operationally support this. TSS will however provide training in this area.

Q. If raw materials are purchased in GB and processed in NI, Then some of these goods are expected to be sent to ROI (At Risk) how are the UK be expecting the ratio of at risk/non risk raw materials to be determined? (Best guess/forecasts? etc)

A. The not at risk policy has not yet been agreed with the EU and therefore it is a question of assessing this when the policy is published. In the meantime, it is worth verifying if you are able to identify which goods are likely to move to ROI and which can be proved would actually remain in NI

Q. Where can I get the best information for the TSS function?

A. Register on the TSS website. There are weekly bulletins on latest information and the



TSS will be releasing detailed information on the service and how to use it via the education modules launching in November.

Q. Goods returns - For Eg product made but rejected by customer or in need of rework back in NI?

A. We are obtaining clarification on returns policy, but it is anticipated that these goods will be subject to temporary admission and therefore will not need to be declared into the CDS system.

Q. What is the process for part work in progress orders? Goods sent Ex NI to GB for work then returned to NI for final process?

A. Goods moving between GB and NI while undergoing further processing can be moved by the inward goods process relief policy which requires a full frontier declaration

Q. We transfer goods interdivisional (between branches of the same company) from NI to GB and vice-versa. We do not sell the goods so there is no commercial invoice. What documentation should we supply to TSS in this case - as no purchase or sale is taking place?

A. There is no need for a commercial invoice in this case. HMRC will accept a stock transfer form or other evidence of the intercompany transfer.

Q. Can we claim the duty back if we ship the product back to GB and how do we prove the move if there are no outbound checks?

A. If the goods are shipped to GB they are in effect remaining in the UK customs union. If you can prove this, e.g. your internal stock processing / movement registers you may even be exempt from initial duties depending on the nature of the not at risk policy when it is published

Q. How will 'at risk' values be determined for multiple finished goods (bound for NI, GB or ROI) derived from the same raw material purchased from GB, for example flatbed sheet metal?

A. The At Risk/Not at Risk decision is subject to Joint Committee approval so we can give limited responses on this question. It is unlikely that the classification will depend on a list of "at risk" goods, but rather the visibility and evidence parties can raise as to the fact that they know their GB to NI movements do not implicate EU trade (i.e. are at risk of moving into IE) will be important.

Q. If you are bringing raw material from Holland to NI, is the route via Dublin more favourable rather than GB mainland to NI as the latter movement would have to follow the GB to NI new arrangements? Or does Transit mean using the GB to NI does not need to follow the new declaration process?

A. The Holland to NI route could be classed as an intra-EU movement if you use the Transit



process to cover the whole journey, as you say therefore not requiring the new GB to NI procedures.