

Manufacturing NI webinar (02/12-2020) on new Trader Support Service Questions & Answer Session

Please note- a recording of the session is available here: <https://youtu.be/-nbWmRvXcrA>

Q What does our supplier who ships raw materials direct to us need to do to comply with the NI Protocol on 1/1/2021?

Details about the processes required to move goods into NI after 1 Jan 2021 can be found here: <https://www.gov.uk/government/publications/moving-goods-under-the-northern-ireland-protocol>

Q How will the process of moving goods from our supplier to TSS for clearance work assuming the correct paperwork is available from the supplier?

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.

Once you have identified the declarant, the simplified frontier declaration is created and submitted by TSS before goods move from GB to NI. The SFD is created using standard shipment data provided by the carrier and details from the traders' registration profile. TSS will have a direct interface into CDS so submission of customs declarations will be immediate. If all the information provided to TSS is correct, then clearance should be swift. Traders will be required to submit a supplementary declaration form each time a consignment is moved from GB to NI. TSS will send a digital notification following goods movement. The trader can then log into their TSS account and populate the form online. Traders will have until the 4th working day of the following month to complete the supplementary declaration

Q Will our freight forwarder require the commercial invoice to be supplied at time of booking collection or will it be suffice for them to collect at the same time as the goods are collected? Will our freight forwarder then be required to manually enter details onto the TSS system (as well as GMVS) before the goods can move?

Hauliers/freight forwarders will need ensure they are registered to use TSS as they provide the information required to create the Entry Summary declaration (ENS) which is the trigger for the TSS involvement in the goods movement process. Please encourage all your carriers, transport agencies, to register. Please visit <https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/> for more information on ENS and the data required for TSS to process the ENS and generate the SFD. Once the ENS is submitted, the haulier/carrier will also be responsible for the GVMS record. Any carrier can consolidate goods and use the GVMS system. The critical point is that they



must have all customs declarations done on the goods ahead of time so the truck can move smoothly through the port.

In order to create the GVMS record, they will need the Movement Reference Number (MRN) which is provided by CDS when the SFD is made, in order to generate a Goods Movement Reference for all the consignments in the truck. The GMR is required before boarding. GVMS is a new government system which you need to register to use. A good overview of the GVMS platform can be found on the Institute of Exports website

<https://www.export.org.uk/news/515066/What-is-GVMS-the-UKs-new-border-IT-system-Heres-what-we-know--so-far.htm>

There is no requirement for a commercial invoice to travel with the goods.

Q When will visibility of the required input fields of TSS be available? Will there be a training platform, to enter test data?

A summary of Entry summary declaration (ENS) and a Simplified Frontier Declaration (SFD) fields are:

- Transport identification (e.g., vehicle & trailer number, nationality of carrier)
- Method of payment for transport charges
- Carrier's XI EORI (and name & address if EU)
- Consignee (buyer), consignor (seller), importer and exporter details (EORI or name and address)
- Transport document certificates (e.g., CMR / road consignment note)
- Mode of transport
- Arrival port / departure port
- Weight, goods description, packaging description and count of individual packages within each declaration item
- Shipping marks to identify items or container number

To generate the supplementary declaration you will need:

- Country of origin, destination and dispatch
- 10 Digit Import Commodity Code - TSS will generate the derivative codes (e.g. P&R) and work with suppliers to generate Meursing information
- Preference (e.g., whether preferential duty applies)
- Valuation method and any supporting evidence (e.g., commercial invoice document)
- Authorisation, licence or other document details as required

NB. This is an example of the required information, a more comprehensive description of the data including the ENS How-To Guides, and the information needed for bulk uploads (the API) can be found here <https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/>

We are working at pace to have a test system ready shortly.

Q What is the likelihood that we might see an agreed extension to Jan 1 date given the Covid impact on any preparation for both parties (EU and UK)

The Government has been clear that it will not extend the transition period and that it will end on the 31 December 2020. TSS is working at pace with HMRC, and CDS, to ensure that it will be able to support traders moving goods between GB and NI from 1 January 2021.

Q Does the EORI or XI EORI number need to appear on despatch documents or invoices or both?

An EORI number is required for all organisations which have a role in the declaration process. Typically this means the supplier, buyer and carrier will need an EORI number, in this case an XI EORI number. In some circumstances the buyer may not need an EORI number, for example goods delivered under DDP terms.

If in any doubt register on TSS and apply for an XI EORI number.

There is no requirement for an EORI number to be included on despatch documents or invoices.

Q What type of Transit Document will need to be raised for movements from GB to ROI via NI and also ROI to GB via NI. Can goods move from GB to ROI, and then move to NI transit created in ROI only?

The driver will require to travel with a number of documents depending on the nature of the goods and the customs procedures used. If goods are moving under the transit procedure the Transit Accompanying Document (TAD) must travel with the goods.

Transit processes require transit movements to be started and ended at approved locations, either a government office of departure/destination or an authorised consignee/or premises. The TAD is printed at the approval location and given to the driver. The transit process also requires a guarantee. Where goods are moved under transit where there are multiple destinations it would be more typical to move goods into an approved location to end the transit movement and release the goods before moving them on to the various end locations.

Q How do I convince my haulier that they need to engage with TSS and provide information directly to TSS re the Safety and security declaration?

It is vital for all parties involved to register. The supplier and receiver will need to be registered in order to provide the correct goods information to fulfil the ENS/Supplementary declaration. Without being registered, TSS cannot contact these parties to obtain the correct info on behalf of traders. Hauliers will need to be registered also as they provide the information required to create the Entry Summary declaration which is the trigger for the TSS involvement in the goods movement process. Without the correct documentation your haulier will not be able to clear the ports or the ferries, so please encourage all your carriers, transport agencies, to register.

We attach a copy of a letter from Lord Agnew to the haulier community which you can share with your haulier so they understand the urgency of the situation.

Q Can you confirm that risk will be more determined by destination of goods, opposed to the actual commodity code of the goods?

The precise definition of what constitutes a “not at risk” good is under review by the Joint Committee. Those goods at risk will, pay the EU's tariff on import (subject to any FTA), goods determined to be not at risk under this process will pay the UK's tariff on import. As soon as we have more information on what we acknowledge is a critical area for traders we will include that in our weekly TSS bulletins for those who have registered. While we cannot say this for certain it seems unlikely that that the decision about what is “not at risk” will be determined by a list of goods, rather than evidence of where the goods actually move.

- Q We are a wholesaler in NI with 70% of Business in ROI and we purchase around 70% of our goods from GB - therefore is there a chance that a lot the 70% of our goods from GB would be subject to duties? Am i better bringing these into Holyhead or straight into Belfast? Also for the other 30% which normally comes in from Rotterdam, this normally crosses through GB before getting to NI, are we better going straight from Rotterdam to Dublin if thats available Or is a landbridge across GB still effective?

Traders moving goods from GB to NI will have to submit import declarations for those goods on entry to NI. The assessment of whether the goods are at risk of moving into the EU, and therefore whether the EU's tariff will be applied to those goods is made at the point of entry to NI. There will be no checks between NI and IE. Goods in general circulation on the Ireland of Island can move freely between NI and ROI as they do today. The UK government has committed to make full use of the waivers and reimbursements of tariffs foreseen under the NI Protocol to minimise the burden on businesses. More details on the at risk provisions will be published in due course.

Goods moving from NI to GB will have unfettered access to GB and no new processes or declarations will be required. This means where goods in NI are returned to GB they should not need any declarations. The short term definition of NI qualifying goods means that goods in free circulation will get unfettered access to GB, this definition would include all of the above categories of goods.

Any goods moving from the EU-26 directly (i.e. not through the GB landbridge) to NI or IE will not need any customs processes as this is regarded by customs as an intra-EU movement.

TSS is set up to handle customs declarations for traders moving goods across the GB/NI boundary. It is a digital first service and is not set up to provide in depth customs consultancy advice. For more advice on optimising trade routes/supply chain please talk to a customs intermediary. <https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/>

- Q Do we need to be registered for CFSP to use TSS?

No, TSS is a free to use government service and all traders who register to use TSS can utilise our CFSP authorisation and duty deferment account if they do not have one. Additionally, there is no cost to use any TSS service including the contact centre and the educational material provided by the NI Customs and Trade Academy.

Q Under a DDP incoterm, the importer of record is still legally responsible for the declared HS code and the correct payment of duty. We intend to use a DAP term - but want the supplier in GB to submit the initial data for the consignment to TSS - and we will fulfil the requirements for the supplementary and detailed submission post arrival. If we just use a DDP do we lose visibility of the duty paid and classification?

It is the responsibility of the 'declarant' to make declarations for goods moving into NI. Who that is will depend on the Incoterms used.

If goods are moving GB to NI delivered duty paid (DDP), then the GB supplier is responsible for the import declaration and would pay any duties liable. Under delivered at place (DAP) and any other Incoterm it would be the NI importer who would be responsible for the import declaration and any duties payable (if applicable). Please note that in terms of TSS processes all parties have a role to play from freight forwarder to haulier to customs broker. 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 buyer is responsible for ensuring the customs declaration is submitted. You should talk to your GB suppliers and find out the terms of trade you will be on. In all cases except DDP, you will have the responsibility to make the customs declaration and TSS can do that on your behalf provided you are registered. Please visit <https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/how-to-use-incoterms/> for more details.

Q If we clear all the goods coming to us in NI from GB supplier (Ex Works) do they still need an EORI number?

No, if your supplier does not have any declaration obligations in respect of their goods moving from GB to NI they will not need an EORI number for these movements. If the GB business also trades with the EU they will need a GB EORI number for this trade.

Q Where goods are purchased by an NI company from mainland Europe to supply to multiple customers directly from supplier both in NI and ROI can this be done as one purchase/paperwork and still have the haulier deliver to customers after coming off the ferry in Dublin. ie not have paperwork for each customer as the purchase from supplier is made by one company?

As NI is part of the UK customs territory but will also remain aligned to the EU customs zone. Direct movements of goods between NI and EU Member States will continue to be treated as intra-EU movement of goods.

Q ASM advise that they are not offering a software solution or support for CDS as it is unworkable for goods into & out of N Ireland. Has a decision been made on whether entries will be made via CDS or CHIEF?

All imports into NI from GB and ROW will need to submit declarations into CDS, as CDS will be the customs operating system for NI.

CDS is live and can accept all import and export declaration types. The vast majority of additional delivery for the Northern Ireland Protocol for CDS is in a live testing environment. TSS is based on using CDS and is in advanced stages of testing. TSS is working at pace with HMRC, and CDS to ensure that it will be able to support traders moving goods between GB and NI on Day 1.

Q On SPS goods, will there be any exceptions made for perishable products such as salads/baby leaf?

As the island of Ireland is a single zone for SPS purposes applying EU rules, SPS goods moving to NI and IE including livestock will be subject to EU controls and therefore submit data to EU systems including TRACES. We will be releasing more information on SPS goods shortly on <https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/>

Q How do we know if the products we trade in are considered 'at risk' or not?

The definition of an NI qualifying good is currently under review by the Joint Committee. Those goods at risk will, pay the EU's tariff on import (subject to any FTA), goods determined to be not at risk under this process will pay the UK's tariff on import. TSS is aware this is a critical issue for traders and will release more information on this once available.

Q If we use one haulier to pick up goods in France - these are dropped off in GB (Liverpool) and then picked up by another haulier to transport to ourselves in NI. Can Transit be used for this movement?

Yes, transit is a benefit where goods cross through Gb on their way to NI. The transit movement will need to be started at an authorised location in France and be covered by a guarantee. The transit movement will need to be ended at an authorised location in NI.

Q You mention an exception to goods NI to GB is goods under duty suspension - does this exception include goods which have moved GN>NI>GB under an IP/OP authorisation and what is required in terms of customs?

Goods, which are moving from NI to GB as part of a special customs procedure such as IP/OP, require export declarations for the NI to GB portion of the journey.

HMRC will publish details on the process for moving goods between GB and NI under inward/outward processing relief shortly.

Q After registration on TSS when will the XI number be issued?

XI EORIs will be issued by 11 December.

Q Can we use our XI EORI for GB, EU and ROW trade?

An XI EORI is used for interactions with customs systems and customs decisions relating to NI, so movements between GB and NI, and imports/export to/from NI and rest of world locations.

A business with an XI EORI will also have a GB EORI, and will need to use their GB EORI for trade between GB and the EU and ROW.

TSS will support traders with declarations and advise when an XI EORI should be used.

For more information on EORI number please visit our training materials at <https://www.tradersupportservice.co.uk/tss>

Q If goods are traveling from NI to UK for onward sailing to USA are there new procedures involved?

NI to GB movements are intra UK and do not require any new customs processes. Goods for export from the UK will need export declarations, as the export will be from GB this would follow the GB export processes from 1 Jan 2021.

Q For GB to NI will all plant based products require a phyto cert? Will perishable products be exempt or will there be a way to fast track the process?

Yes, as the island of Ireland is a single zone for SPS purposes applying EU rules, SPS goods moving to NI and IE including livestock will be subject to EU controls and therefore submit data to EU systems including TRACES.

Plants will require a Phytosanitary certificate and products of animal origin will require will need to access Export Health Certificate Online (EHCO). A Health Certificate will be required, issued by an Official Vet or Local Authority Inspector. Please see following link for <https://www.gov.uk/government/publications/find-a-professional-to-certify-export-health-certificates>

For guidance on obtaining an Export Health Certificate please see the following link, there are different requirements depending on the nature of the goods https://www.gov.uk/guidance/get-an-export-health-certificate?utm_campaign=transition_p3g&utm_medium=cpc&utm_source=seg&utm_content=ala_act57&gclid=CLKtt76_wuwCFQVAGwodV7ECiA

SPS goods entering Northern Ireland may be subject to SPS checks at a Border Control Post.

TSS's education partner, the Northern Ireland Customs and Trade Academy will be providing specific training support on these requirements. Please register for TSS now to access all the training information <https://www.tradersupportservice.co.uk/tss>

Q Our SOI customers are asking do we need to issue a commercial invoice for when we despatch goods, we currently use a carrier to deliver our goods to SOI.



Please can you confirm what is meant by SOI.

Q If the Haulier is ROI registered can they register on TSS?

TSS is a free to use service, primarily designed to assist NI and GB traders in managing the new processes in place as a result of the NIP.