



Global Trade Bureau:
**Customs Brokerage and
Compliance Services**

July 2021

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Key updates for navigating customs clearance and compliance changes

Over the past six months, customs clearance, compliance and cost have become an area of increasing focus as businesses take steps to ensure they can keep goods moving, are managing customs costs where possible, and are operating compliantly with new, post-Brexit customs legislation. Detailed below is a key update impacting on customs compliance and clearance.

Trader Support Service (TSS) for Northern Ireland imports - Businesses with more than 250 employees no longer eligible to use the TSS's Duty Deferment Account (DDA)

The Northern Ireland (NI) Protocol introduced the requirement for customs declarations when goods move from GB into NI. The Trader Support Service (TSS) is a free online brokerage system that businesses importing into NI can use to submit their customs declarations using the CFSP procedure. Declarations through TSS require a valid EU DDA to be in place.

However, HMRC have recently explained that businesses with over 250 employees can no longer use the TSS's DDA from 1 October 2021. This could be particularly problematic for the following reasons.

- If a 250+ employee business wants to continue using the TSS post 1 October 2021, it will have to obtain an EU DDA in the name of the entity being listed as the Consignee (Importer) on the customs declarations, linked to the relevant VAT registration number, even where nil payment customs declarations are being made.

- Many UK businesses are not classed as EU established for customs purposes – an outright barrier to obtaining an EU DDA - meaning a solution outside of the TSS may be required for moving goods into NI (involving also the need for possible customs representation).
- Furthermore, operating an EU DDA requires a Customs Comprehensive Guarantee, which increases the cost of distributing goods into NI. The overall process can take up to five months.

Owing to the above, businesses impacted by these measures are having to take action now to ensure they can continue to move goods into NI from 1 October 2021.

We understand some businesses have also encountered challenges with the TSS process (for example, due to limited customs expertise within a business to manage the process and interpret error messages from the system), impacting on customs clearances. This has led, in some cases, to the use of third parties to operate the TSS process on a business's behalf or a shift away from TSS towards a more traditional customs brokerage solution for NI movements.



Our flagship Global Trade Bureau, working closely with our Global Trade Advisory team, can support businesses navigate some of these challenges by embedding solutions to manage customs compliance and clearance challenges, including providing a customs brokerage service.

If you would like to discuss any of the items discussed in this newsletter or any other customs clearance and compliance points, please get in touch with your usual Deloitte contact or Caroline Barraclough on 020 7007 9287.

Find out more about the Global Trade Bureau [here](#).



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