

Q#	QuestionText	QuestionAnswer
1	Are customer on-line orders that are fulfilled from a distribution centre in Great Britain subject to the N Ireland customs declaration requirements?	All goods entering NI from GB will require customs declarations
2	Is there a technical API document for the full/supplementary declarations that you can send out?	yes, the bulk load API has been published on NICTA : <a href="https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/upload-api-reference/">https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/upload-api-reference/</a>
3	Do we need to tie the supplementary declarations back to the simplified declarations? At what level?	TSS will create the SFD on your behalf once the ENS is submitted by the carrier on TSS. Based on the delivery date provided in the ENS, TSS will contact the trader to confirm the data and submit the SDI on behalf of the trader also.
4	Will we need to register with TSS in order to receive and XI EORI number? Also, will we require an XI EORI Number (in addition to our GB EORI Number) in order to supply goods into NI on DDU Incoterms?	If you register on TSS before the 14th December, you will automatically receive an XI EORI number shortly. TSS is not mandatory though and you can also apply manually for both a GB and XI EORI online at <a href="http://gov.uk/eori">gov.uk/eori</a> Every company moving goods between GB and NI will require an XI EORI if based in NI. If you are the importer, then you will be responsible for the import declaration on all incoterms other than DDP terms. If you are on DDP terms, then the GB supplier is responsible for the import declaration. You will need to register with TSS if you intend to use the service in these cases.
5	Our 3PL provider is registered with TSS. Will we also need to register?	Yes, 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. Please encourage all your carriers, transport agencies, to register.
6	Are commercial / proforma invoices required at time of shipment for GB-NI shipments ?	Please see a summary of the Entry summary declaration (ENS) and a Simplified Frontier Declaration (SFD) data fields are: <ul style="list-style-type: none"> <li>• Transport identification (e.g., vehicle &amp; trailer number, nationality of carrier)</li> <li>• Method of payment for transport charges</li> <li>• Carrier's XI EORI (and name &amp; address if EU)</li> <li>• Consignee (buyer), consignor (seller), importer and exporter details (EORI or name and address)</li> <li>• Transport document certificates (e.g., CMR / road consignment note)</li> <li>• Mode of transport</li> <li>• Arrival port / departure port</li> <li>• Weight, goods description, packaging description and count of individual packages within each declaration item</li> <li>• Shipping marks to identify items or container number</li> </ul> To generate the supplementary declaration you will need: <ul style="list-style-type: none"> <li>• Country of origin, destination and dispatch</li> <li>• 10 Digit Import Commodity Code - TSS will generate the derivative codes (e.g. P&amp;R) and work with suppliers to generate Meursing information</li> <li>• Preference (e.g., whether preferential duty applies)</li> <li>• Valuation method and any supporting evidence (e.g., commercial invoice document)</li> <li>• Authorisation, licence or other document details as required</li> </ul> NB. This is an example of the required information, for a more comprehensive list please visit the ENS guide available here <a href="https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/declaration-data-requirements-ens-safety-security-declarations/">https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/declaration-data-requirements-ens-safety-security-declarations/</a>
7	If we do not have commodity codes and therefore can not fully complete a full submission what do we need to do.	TSS does not require commodity codes for standards goods movement. If you are moving SPS goods, controlled goods, excise goods you will need the commodity code to fulfil the ENS and SFD requirement. There is information available at <a href="https://www.gov.uk/trade-tariff">https://www.gov.uk/trade-tariff</a> If you register now for TSS at <a href="https://www.tradersupportservice.co.uk/tss">https://www.tradersupportservice.co.uk/tss</a> you can access all our training and education material also including NICTA <a href="https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/introduction-to-the-trader-support-service/">https://www.nicustomstradeacademy.co.uk/resources/how-to-guides/introduction-to-the-trader-support-service/</a>
8	if our haulier is acting on our behalf on the declarations for NI - do we still need to have an XI EORI number and if yes how do we obtain this?	Please see answers to Q5 and Q6.
9	For medicines, what would be considered as country of origin ? I ask as the medicines supply chain is complicated and one may have a product which has some components manufactured in China, actual manufacture in India, packaging and final certification in Germany , and the product is authorised for UK. SO where is the country of origin?	Rules of Origin are being reviewed by the UK and EU governments currently. Generally the place where the product is considered finished and ready to market is the final country of origin and what should be listed on the certificate. So using your example, your product would be considered a German good and therefore EU good being imported into the UK. Please note TSS will not be supporting certificates of origin, and traders are advised to consult customs firms to complete those requirements. TSS will provide training and guidance on rules of origin.
10	Are EHC required for Medical products? what happens if we can not identify products that require an EHC?	Medical products may be controlled and require specific licenses. There are also specific licensing requirements related to batch testing of pharma products. The licensing requirements will be phased in in three months from Jan 1, 2021. The fact that there is an agreement on medical products does not mean that customs processes are not necessary. They will be required from day one.
11	Dear Sir/Madam,The topic of my question is about how to declare goods moving from GB to NI, when there is NO CHANGE IN STOCK OWNERSHIP? In other words NO SALES TRANSACTION taking place at the time of the stock movement, as the stock is owned by the company I work for (Astellas Pharma Ltd) throughout the supply chain and it is simply transferred from GB storage locations to NI storage locations, all under the same ownership.The actual local sales of stock in NI happens some time later (depending on demand etc) from our distribution agent (Alliance Healthcare Belfast) to NI market (hospitals, pharmacies etc in Northern Ireland).Is there a specific procedure code / or a specific box in a specific declaration document which must be filled?How does one find out what such requirement is?We cannot(?) declare the current movements as import as there is NO sales happening between 2 different parties.It is essentially an intra-company stock transfer.Kind regards	Any time a good crosses from GB to NI, there is a need for a customs declaration. However, in cases where goods are being transferred from GB to NI within a single company, 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.
12	UPS is our contractor for air freight so please confirm why it is necessary to register again to use this service?	NI businesses will need to interact with CDS, the new customs system which will be in place for all NI trade from 1st Jan 2021. TSS is not a mandatory service, so if traders wish to submit declarations directly to CDS or via a broker then they are able to. However, if traders do want to use TSS to generate the ENS and SFD for a GB – NI movement, then the importer or supplier must register with TSS. Then TSS will contact the IOR to obtain the information needed to submit the supplementary dec on the trader's behalf.

13	Is the UPS service additional capacity or does the service just use up existing capacity?	Apologies, I am unsure of what you are asking. Please contact your service provider, UPS, for more information on their offering.
14	Will the GB - NI border be delayed to avoid a shortage of medicine? There is a real danger of medicine not flowing to NI given the boarder declarations required. Will they be delayed for a period of time?	There is a specific medical license grace period for 12 months as stated in the Command Paper <a href="https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/943251/2020-12-10_The_Northern_Ireland_Protocol.pdf">https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/943251/2020-12-10_The_Northern_Ireland_Protocol.pdf</a> , but traders should not think that this means that there is any grace period with regard to customs procedures. These will be required from day one. 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. Any contingency plans or waivers will need to be decided by HMRC and the UK government.
15	We have been getting some conflicting responses from TSS and our Freight Forwarder in relation to the requirements for ENS Safety & Security declarations. Is an ENS required for each consignee/customer in NI or can there be one single ENS at consignor EORI? Our business does B2B pharmaceutical supplies to independent retailers and wholesalers in NI. If ENS required by consignee then we may have to complete in the region of 60 declarations for next day delivery supply chain.	TSS is designed to interact with both haulier and trader to obtain the correct data at different points in the journey. An ENS is required per consignment ie. per import declaration you need to complete. Once the haulier submits the data required for the ENS, TSS will generate the SFD for each consignment from the ENS data, and upon delivery will request the SDI data from the importer/supplier dependent on incoterms. The new GVMS system will link your consignments to the vehicle via a GMR. For more information please refer to the slides sent with these answers.
16	Express Freight Service, should the shipper (EU) or the importer (UK) apply for this? My understanding was importer however the registration states the shippers details need to be added	Please see answer to Q6.
17	Our UK affiliate will move goods under a DDP incoterm to end customers in NI. Our understanding is that the UK affiliate could act as importer into the NI with an XI EORI. Is this a correct understanding? In addition, is the NI end-customer (Consignee) required to also have an XI EORI (or are Name and Address sufficient)?	Yes this is correct. 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. We would still urge the NI importer to register for an XI EORI.
18	If my business use a third party to distribute my goods in N. IRE, can they as my distributor make customs declarations and register in TSS portal on our behalf?	You would still need to register to provide the details of the goods to both the carrier and TSS. Please see previous answers.
19	Is there a technical API document for the full/supplementary declarations that you can send out?	Please see Q3.
20	Is a custom declaration required for clinical supplies shipped from the GB to NI	Yes, all goods moving from GB to NI will require a customs declaration in line with the NI Protocol.
21	Can you provide a non freephone number for the TSS contact centre - as 0800 number cannot be accessed from outside the UK	Please use the help desk option to chat with a contact centre agent live or raise a query for them to contact you.
22	Is there a charge for you to lodge customs declarations in NI for companies?	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.
23	If we have a 3rd party distributor that manages all distribution, including supply to NI, do we (as product owner) still need to register with TSS, or is it sufficient that our 3rd party distributor registers and submits the relevant customs declarations?	See previous answers.
24	Good morning, can you please clarify the definitions of net and gross weight ?	net weight is the weight of the goods only, gross includes packaging
25	Will there be a requirement for those receiving medicines in NI from GB, such as NHS hospitals, to have an EORI number?	It depends on who is the importer of record. Our understanding is that GB suppliers who supply direct to hospitals are generally doing so on DDP terms. This means the GB supplier will be the importer of record for the purposes of customs decs. The GB supplier therefore needs to register on TSS if it intends to use it.
26	we have to return to the manufacturer in Germany medical equipment ventilator parts for repairs - they will not be returned until after 01/01/2021 How do we send - as they could be liable for tax tariffs on return as NO trace of them leaving UK As repairs therefore NOT liable for taxes and tariffs when returned Any ideas no one has been able to help so far ??	Goods returned to a supplier in the EU after 1 Jan 2021 can use Returned Goods Relief to remove any tariffs on re-entry to the EU. Evidence has to be retained to show that the goods were originally supplied from the EU, however, it will not matter that there is no import declaration as the goods were brought into the UK before 31/12/2020. Goods moving between GB and NI will continue to following domestic VAT rules, so GB sellers will charge VAT on their sales, and NI buyers will be able to use the invoice to deducted input tax, subject to existing rules. The exception is intra-company movements where the company moving the goods will need to account for import VAT, this can be claimed as input tax on their VAT return, subject to the normal input tax rules. There will be no interaction with the customs import processes for goods moving GB to NI, and no import VAT will be charged on import declarations for goods moving GB to NI.  Goods moved between NI and the EU in both directions will remain subject to EU rules, and be treated as intra-EU sales and purchases. NI sellers of goods to companies in the EU will continue to zero rate the sales as EU removals. NI buyers of goods from the EU will continue to account for acquisition tax. If the goods are moving from NI to Germany direct (not using the GB landbridge) that is an internal EU movement and no customs process is necessary. If goods are moving from NI to GB, and are not in duty suspension (as would be the case here) no export decs are necessary.  As now, businesses will be responsible for accounting for VAT on their UK VAT returns. Duty might be payable on at risk movements (depending on the decision in the joint committee). The duty payable would also be subject to whatever agreement was reached between the UK and EU. If the consignee uses their own or TSS' DDA then there would be no delay to the goods moving into NI from GB. There is no import VAT on goods moving between GB and NI as there is a single VAT area in the UK and a single VAT number. NI remains in the UK VAT area, although it will be aligned with IE VAT rates and some rules so that NI and IE businesses are on a level playing field for VAT. Therefore, GB-NI VAT will not be import VAT so is not charged as part of the customs process. If a tariff is charged on GB-NI movements and the trader uses the TSS then its Duty Deferment Account (DDA) will mean immediate clearance without the need for duty to be paid before clearance. Businesses can also use their own DDA or that of an intermediary. The TSS will have its own DDA, and can make this available to traders who do not have DDAs of their own.
27	We have products where we do not have precise country of origin. {the products comes from various country which can be identified specifically} Can these products move or do we have to stop trade? This could lead to a medicine shortage.	Rules of Origin requirements for GB-NI movements will be determined once any FTA is agreed with the EU. In general the absence of origin documentation does not prevent the movement of goods, however, it is required to access preferential tariffs under the terms of an FTA.
28	Our logistics provider (FedEx) is telling us TSS isn't applicable for them as they currently already have CSFP (Customs Simplified Freight Procedures) in place. Is this correct?	Express operators such as FedEx are typically used to handling customs administration services for their customers today. They can choose to use TSS or their existing internal systems and processes

29	Will a supplier to NI need to complete customs declarations via TSS as well as through their carrier?	No, customs declarations only need to be submitted by one party for each shipment. You can decide who that will be and the incoterms will define their respective responsibilities
30	Goods move from EU to NI, the goods bought from EU by UK and then sold onto NI by UK. UK will need to make an intrastat, will the NI customer need to perform a declaration/intrastat?	if the goods move directly from the EU to NI there is no customs declaration requirements so Intrastat reporting will be required.
31	Control Drugs require full declaration from Jan 1st. What happens if we don't have the necessary information? Can the goods move? This could lead to a medicine shortage	If the controlled drug refers to medicines, please see answer to Q16 with reference to the new waiver being introduced.
32	TSS is purely for goods entering NI? For those goods that are then ongoing to the Irish Republic are deal with separately?	If goods are destined to enter IE after entering NI they can be flagged as at risk and will then be subject to any EU tariffs (if applicable) and allowed to enter free circulation in the island of Ireland
33	Is it not true that the movements NI to GB with no additional process etc still requires agreement from the EU?	Goods moving from NI to GB will have unfettered access to GB and no new processes or declarations will be required - subject to a limited number of exceptions.
34	If you can't provide a full declaration because of lack of data what will happen?	HMRC will set out its approach to compliance in the early part of 2021 in due course. In general, if goods are being moved from the EU to GB or GB to NI the businesses involved in the supply and movement of the goods must ensure the correct declarations are made. Failure to do so could result in the goods being denied access to ports or delayed on entry. We understand that EU Member States will prevent goods entering or leaving the EU where they do not have the correct customs and other documentation required.
35	How many businesses have signed up to the TSS compared to how many you were expecting? Is business really ready?	As of 10th Dec over 19,000 traders have now registered to use the TSS. 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.
36	What time delay do you anticipate this process to cause?	We are unable to comment on any impact to supply chains due to the wide variety.
37	For goods coming from non EEA countries (viz. India), please confirm nothing changes for UK or for NI?	All goods that are cleared into GB from ROW will be customs cleared as they are today into free circulation in the UK via CHIEF. For all goods moving into NI whether from GB or ROW will need to submit declarations into CDS, as CDS will be the customs operating system for NI. Goods moved from Great Britain to Northern Ireland will be subject to new processes including import declarations, and may be subject to duties if 'at risk'. Goods movement declarations and safety & security declarations will apply to goods sent from Great Britain to Northern Ireland. Tariffs may need to be paid on goods deemed 'at risk' of moving to the EU (subject to ongoing negotiations).
38	Will shipments from GB to NI be subject to VAT as well as customs?	Yes, please see answer to Q29.
39	Are human blood products considered to be SPS Goods?	Please see Q16. Certain 'controlled' or 'non-standard' goods will require additional certification and licences. If you need further clarification, please provide the following details: - What goods you are buying and selling? - Where are you based? - Where do you sell goods to and buy goods from?
40	The import declaration process will be handled by our 3PL (Haulier) to our customers in NI; is it compulsory for our NI customers to have any EORI?	please see previous answers.
41	Can you clarify the timings of sending an authorised / Dispatched EHC into Haulier/TSS - how is an EHC line identified by the border operators?	You will need to access Export Health Certificate Online (EHCO). A Health Certificate will be re-quired, issued by an Official Vet or Local Authority Inspector. Please see following link for <a href="https://www.gov.uk/government/publications/find-a-professional-to-certify-export-health-certificates">https://www.gov.uk/government/publications/find-a-professional-to-certify-export-health-certificates</a> For guidance on obtaining an Export Health Certificate please see the following link, there are different requirements depending on the nature of the goods <a href="https://www.gov.uk/guidance/get-an-export-health-certificate?utm_campaign=transition_p3g&amp;utm_medium=cpc&amp;utm_source=seg&amp;utm_content=ala_act57&amp;gclid=CLKtt76_wuwCFQVAGwodV7ECiA">https://www.gov.uk/guidance/get-an-export-health-certificate?utm_campaign=transition_p3g&amp;utm_medium=cpc&amp;utm_source=seg&amp;utm_content=ala_act57&amp;gclid=CLKtt76_wuwCFQVAGwodV7ECiA</a> SPS goods entering Northern Ireland may require to enter through a Border Control Post and may be subject to SPS checks. TSS' 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 <a href="https://www.tradersupportservice.co.uk/tss">https://www.tradersupportservice.co.uk/tss</a> In addition, you should consult with your contacts in DHSC and medicines regulator to determine how this will be handled once the grace period expires.
42	Is it possible to do just one full export declaration to cover everything or do you always have to do the summary and then the simplified declarations?	You can certainly do a full frontier declaration using a customs broker or intermediary. TSS is a basic service, free to use and therefore if you want to use TSS you must comply with its system which is to do an SFD and then a Supp Dec.
43	We have service engineers who carry goods/spare parts via ferry to NI & IE. What will the procedure be for them? Some goods will remain at the hospital where the repair takes place, most will come back to GB via ferry.	Service engineers who are bringing their own tools into NI or which are intended for own use will be not at risk goods under the JC agreement. You will need to apply for not at risk status for these movements using the form that will be available on Dec 14th. You can also use temporary admission for some of these products which does not require the same customs process, but can be a customs declaration by conduct.
44	If we ship from UK to NI under DDP is it only us and supplier who will require an XI EORI number or will the receiving customer (hospital also require XI EORI)?	It will only require the Suppliers XI EORI number
45	If goods are shipped direct from Germany directly to N Ireland- do the same processes and requirements apply please?	This is an intra EU movement and therefore does not require any additional processes, meaning it can move the same as it does today.
46	Can the Supplier help the Haulier by uploading initial manifest data into TSS on their behalf?	Yes anyone can submit the data needed to complete the ENS; a lot of the goods information will need to come from the supplier but it will ultimately be the haulier's responsibility to ensure the information is correct.
47	What is the expected time scale from Haulier submitting manifest data & then receiving back MRN number, and from submission of GVMS entry to receiving GMR ?	The TSS uses automated interfaces to process the manifest and return the MRN so this process is expected to be virtually immediate. We cannot comment on the GVMS system which is a HMRC service
48	What method, how will we receive the trigger to send supplementary declaration?	Please see previous answers.
49	If shipments are Free of Charge - does the same process apply please?	A customs process is required if goods are moving across the boundary regardless of the pricing attached to them. This is an incoterm which defines the responsibility of each party in the shipment. The customs processes are the same

50	Will a CD export licence be required for selling product to NI hospitals from the UK?	There are no export declarations required for movements from GB to NI. Medical licenses will be required but these have been waived for the first three months <a href="https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/943251/2020-12-10_The_Northern_Ireland_Protocol.pdf">https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/943251/2020-12-10_The_Northern_Ireland_Protocol.pdf</a>
51	Who needs the XI EORI number...the supplier or the customer?	The 'declarant' is the organisation or entity responsible for submission of the customs declaration and any potential duty payments. This is defined in more detail by the Incoterms used to ship the goods. The EORI number of the declarant is used to process the declaration. You will need to ensure you understand the Incoterms on which you will be receiving goods. Talk to your suppliers and carriers about this. The TSS training modules on EORI and INCOTERMS are available here <a href="https://www.nicustomstradeacademy.co.uk/resources/gbni-trade-guides/">https://www.nicustomstradeacademy.co.uk/resources/gbni-trade-guides/</a>
52	are there exceptions for customs docs when the goods are low value?	Goods of all value will be required to follow the process described for goods moving GB to NI. Goods moved as merchandise in baggage can use a simpler declaration process where the goods are valued at less than £900. Further details will be published soon. There may be specific exemptions in the case of FPOs, but that decision of the Joint Committee has not yet been clarified.
53	will gvms be live from Jan for all EU shipments into the UK and UK to the EU or just for Ireland?	Yes, HMRC is working at pace to ensure GVMS will be ready for Jan 1 2021.
54	Who should apply for the XI EORI number,...the UK supplier or the NI customer?	Please see previous answers.
55	If we move goods from EU (NL) warehouse to NI customer directly and then in case part is not required by customer we move it to GB warehouse. I understand none of these two movements NL---&#62;NI---&#62; GB require customs declaration?	If you move goods from mainland EU to NI, this is an intra EU movement and requires no additional processes. Processes for moving goods between customs warehouses in NI and GB are still under review and more information will be issued in due course. We can say that goods moving in duty suspension, such as an NI bonded warehouse to a GB bonded warehouse would require an export declaration. If your NI to GB movement is not in duty suspension no customs process is required, as the goods are in free circulation in NI.
56	will a UK deferment account also cover NI if duty is payable?	please see answer to Q29.
57	Do companies need a specific authorisation to be able to use the Simplified Frontier Declaration process via TSS, or is registration with TSS sufficient ?	All traders who register to use TSS can utilise our CFSP authorisation and duty deferment account if they do not have one and all traders will be able to utilise the simplified procedure with TSS. 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.
58	can we use postponed VAT reporting on the imports into NI?	please see answer to Q29.
59	Are we able to see what the TTS portal looks like and what details need to be entered?	Yes, the test environment will be available later this week. Please register your interest at <a href="https://www.tradersupportservice.co.uk/">https://www.tradersupportservice.co.uk/</a> Additionally, a webinar was held earlier this week showing a demo of the ENS portal, it will shortly be uploaded here <a href="https://www.nicustomstradeacademy.co.uk/resources/webinars/">https://www.nicustomstradeacademy.co.uk/resources/webinars/</a>
60	Under DDP terms, as the seller, would both our GB EORI and XI EORI be used on the paperwork?	Please see previous answers.
61	Hello, are controlled drugs subject to a full declaration or simplified frontier procedure will be enough?	TSS will be using SFD with an enriched data set + SDI to process controlled goods. Please refer to the slides sent over for more details.
62	As a GB business with stock held in NI, will we need to actively notify HMRC that we will need an XI VAT number for shipments from NI to EU? If so, are we expected to do that?	please see answer to Q29.
63	IF supplier is already registered & awaiting XI EORI number - all movements to be done by 3pl whose EORI numbers will be used for NI movement	Please see previous answers.
64	What about non traded goods ie those that are provided for clinical trials from GB or EU . That can be drugs, human tissue/ blood or other ancillary supplies. I think a specific webinar in conjunction with MHRA to explain what is required in these non-traded situations is very necessary	Please see previous answers.
65	what is the cut off point entering on the tss and sending the goods	The ENS SFD and GVMS requirements will all need to be complete before the goods arrive in NI. The ENS is technically required 2 hours before arrival at the port of entry.
66	Are we required to use this service if we transfer goods from a GB UK depot to our Northern Ireland Belfast depot? Are declarations required?	Yes, all goods moving from GB to NI will require a customs declaration in line with the NI Protocol.
67	If the owner of the clinical supplies is in Japan, do they need to complete the custom declaration?	Goods from Japan are outside the EU so the buyer will already be completing full import declarations to enter GB and NI today, unless they are entering a customs facilitation in the UK. In general terms if goods have cleared UK customs they are in full circulation in GB and will be subject only to the GB to NI processes. You may avoid paying a duty twice in this case if you can satisfy the not at risk provisions set forth in the Command Paper and Draft JC Decision published last week (add ref).
68	If part of a shipment supplied by a GB Business to a Business in NI was subsequently some time later to end up in the Republic then would there be duty on that part of the shipment ? If yes then who would be liable for the duty on that part of the shipment the GB Supplier or the NI Business ?	If the movement is at risk, then a duty would have to be paid which might be reclaimed if the importer can show the goods have not moved into IE. If you can satisfy the not at risk requirements (link to our guidance, Command Paper and Draft Decision), then no duty has to be paid. The duty payable would also be subject to whatever agreement was reached between the UK and EU. If the consignee uses their own or TSS' DDA then there would be no delay to the goods moving into NI from GB. There is no import VAT on goods moving between GB and NI as there is a single VAT area in the UK and a single VAT number. NI remains in the UK VAT area, although it will be aligned with IE VAT rates and some rules so that NI and IE businesses are on a level playing field for VAT. Therefore, GB-NI VAT will not be import VAT so is not charged as part of the customs process. If a tariff is charged on GB-NI movements and the trader uses the TSS then its Duty Deferment Account (DDA) will mean immediate clearance without the need for duty to be paid before clearance. Businesses can also use their own DDA or that of an intermediary. The TSS will have its own DDA, and can make this available to traders who do not have DDAs of their own.
69	If we send a van with goods to be delivered to 20 different pharmacies in NI then will we be declaring all of the goods in one go (as one consignment) or will we need to declare for each of the different deliveries?	Each consignment will require an ENS and SFD.
70	Has there been any VAT guidance issued on the movement of customer owned goods between GB and NI and vice versa?	please see answer to Q29. and <a href="https://www.gov.uk/government/publications/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021">https://www.gov.uk/government/publications/accounting-for-vat-on-goods-moving-between-great-britain-and-northern-ireland-from-1-january-2021</a>

71	When will the portal for submitting declarations be live so we can see what it looks like? When will the format and content of data needed to provide to hauliers be clarified? Is it an attachment of fields to be filled in for example?	The portal will be live around the 21st Dec but a demo of the portal will be available on video on the TSS webinar website <a href="https://www.nicustomstradeacademy.co.uk/resources/webinars/">https://www.nicustomstradeacademy.co.uk/resources/webinars/</a>
72	How long does it take from first input into TSS to GMR being given	That depends on your procedures. The declarations are processed automatically and will be created shortly after data is submitted to the system.
73	Why is the XI number being issued so late? how can you expect business to be ready?	Businesses will still be able to access a XI prefix EORI (and all other TSS materials and services). We have extended the window to get an XI EORI via TSS registration and this will now be available until 14 December 2020. After this date there will be a process to apply for an XI EORI directly from HMRC.
74	Please can you advise if unlicensed products under HS code 3004900000 can move unrestricted through customs without an EU QP batch release certificate? We have process already in place to communicate to HPRA imported batches.	There is an agreement to delay the requirement for batch release certification for three months. However these will be needed later, so preparation should be made for them <a href="https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/943251/2020-12-10_The_Northern_Ireland_Protocol.pdf">https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/943251/2020-12-10_The_Northern_Ireland_Protocol.pdf</a>