

# Transitional Simplified Procedures

## Using TSP for the import of goods to the UK from the EU



### What is TSP?

HMRC has introduced TSP to help make the import of goods to the UK from the EU after Brexit easier, by giving traders extra time to supply customs forms and apply any applicable duties.

**TSP will apply only in the event of a no deal Brexit.**

### When can I use TSP?

TSP can only be used for goods imported from the EU. For goods imported from the rest of the world, release is only granted for the goods by Customs upon completion of a customs declaration and payment of duties and VAT (if applicable) have been made.

### Who should apply?

HMRC have automatically enrolled 95,000 VAT registered companies - If you haven't already, you should receive a letter from HMRC containing your TSP registration number.

Non VAT registered businesses will not be automatically enrolled. If you are a non VAT registered business and wish to use the TSP scheme you should apply at <https://bit.ly/2oO95CC>

Automatic enrolment is for Standard Goods TSP only.

If you intend to use alternative customs special procedures for the movement of your goods you should not apply for TSP.

### Using TSP for controlled goods

If you import controlled goods, you will need to use Controlled Goods TSP. For more details and to apply go to <https://bit.ly/2N1IURZ>

### Before your goods enter the UK...

**Before your goods enter the UK**, you'll need to record:

- Your unique reference number for the consignment
- A description of the goods and the commodity code
- Quantity you've imported
- Purchase (and if available) sales invoice numbers
- The customs value
- Delivery details
- Supplier emails
- Serial numbers of any certificates or licenses

You'll also need to update your records with the date and approximate time the goods arrived in the UK

### Key points in using TSP

- Check what tariffs apply to your goods after Brexit and whether you will need to pay customs duties for these goods. Details can be found at [www.gov.uk/hmrc/brexit-import-duty](http://www.gov.uk/hmrc/brexit-import-duty)
- If duties will be payable, you will need to apply for a deferment account before you import your goods under TSP. To apply for deferment account visit [www.gov.uk/hmrc/defer-payment-of-duties](http://www.gov.uk/hmrc/defer-payment-of-duties)
- Under Standard Goods TSP a simplified declaration can be made at the frontier or you can make an entry in to your own records, referred to as Entry in Declarants Records (EIDR). Supplementary declarations will then need to be made for all goods, after the goods have crossed the border by the 4<sup>th</sup> of the following month. (Although your first declaration can be delayed until 6 May 2020 to give you time to adapt to the new processes).
- Duties will be payable on a monthly basis, by Direct Debit. Customs duties (for VAT and non VAT registered companies), & VAT (for non VAT registered companies) will be taken from your account on 15<sup>th</sup> of each month
- For VAT registered companies, you should be able to account for VAT on your normal VAT Return

**In order to make supplementary declarations yourself you would require access to relevant software. However, Velta can submit these to HMRC on your behalf via CHIEF and/or CDS**

#### Checklist for instructing Velta to conduct clearances under TSP on your behalf

We will require the following details from you:

- ☐ EORI number
- ☐ TSP registration number
- ☐ Commodity codes for goods
- ☐ Customs deferment account number (if duties apply to your goods) - And a signed authorisation for us to access this
- ☐ Copy of your EIDR (Entry in declarants records)