Customs duty and processes in the spotlight

Indirect Tax



24 March 2025

The Joint Customs Consultative Committee arranged for its stakeholders, including the CIOT, to meet with the Exchequer Secretary to the Treasury James Murray MP. The meeting was to give stakeholders the opportunity to raise key points important to their sectors to improve importing and exporting across the UK border.

The Joint Customs Consultative Committee (JCCC) (tinyurl.com/43aun6vf) is an HMRC forum attended by representative stakeholders to discuss customs procedures and documentation relating to the entry and clearance of goods across the UK border. The CIOT is a member of the JCCC, as well as its Northern Ireland and guidance sub-groups.

In order to make best use of time at the meeting with the Exchequer Secretary, stakeholders were invited to submit key points in advance. The CIOT submitted three points collated from member feedback:

- We would like tax agents to be able to provide a wider range of customs services to clients, such as applications for customs or excise authorisations, or liaising with HMRC on the client's behalf. There is a disparity between the level of services that a tax agent can provide when comparing customs duty or excise with VAT; the 64-8 agent authorisation is currently not available for customs duty or excise.
- We would like to see increased coordination between the VAT and customs teams within HMRC. Errors in import customs processes can prevent the recovery of import VAT; for example, via postponed VAT accounting or import VAT paid at the border or via a deferment account. Resolving import VAT recovery issues can rely on support from customs teams correcting documentation post-import.
- We would like to see improvements in service standards in relation to post-clearance activity, including post-clearance audits, post-clearance amendments and refund/remission requests. Member feedback has highlighted experiences of delays and difficulty in reaching HMRC staff with the level of technical knowledge to resolve issues, with engagement increasingly having to be conducted via correspondence, where a call with a more experienced HMRC officer could clear matters up more effectively in a much shorter timeframe.

Our first point about tax agent serviceswas raised in the meeting. This is particularly timely with the recent announcement that HMRC's 'Modernising Authorisations' project is cancelled (tinyurl.com/mt924wnm). The project aimed to deliver a new digital customs and excise authorisations system that would simplify the application process for its users, allowing a 'tell us once' approach across multiple authorisation applications. For now, businesses must continue with the current individual authorisations applications processes, which still cannot be fully outsourced to a tax agent.

Due to time constraints, our other points, as well as issues raised by other stakeholders that could not be addressed in the allocated meeting time, were collated into a written submission made to the JCCC, to be addressed in due course.

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