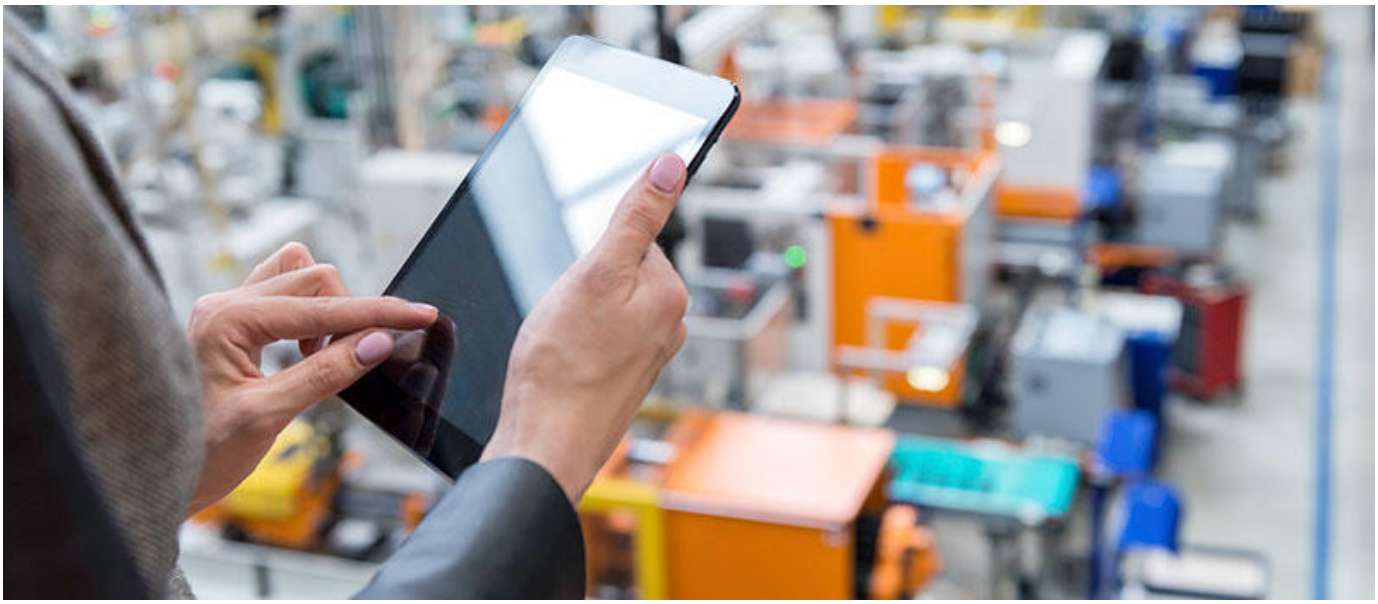
Stay informed: explore recent customs news updates

Indirect Tax | OMB | Large Corporate



29 September 2025

To help you stay ahead of changes such as the implementation of new processes, case law developments and procedural updates, the CIOT and ATT regularly publish news items, key updates and practical resources on their websites. Recently, we have highlighted changes to customs processes and liability for import VAT and import duties.

The CIOT's and ATT's latest news items include key updates on customs processes for shipping goods that require safety and security declarations from Great Britain to Northern Ireland and a summary of the *Roseline Logistics Ltd* case, which focuses on joint and several liability to import VAT and import duties.

Import Control System 2 now live

HMRC's Joint Customs Consultative Committee has recently provided a key update on the replacement of the Import Control System Northern Ireland (ICSNI) with

Import Control System 2 (ICS2) for submitting entry summary declarations on goods moved from Great Britain to Northern Ireland.

Businesses were expected to migrate by 1 September 2025, but due to readiness issues, HMRC are allowing continued use of ICSNI until the end of December 2025. This grace period is intended to support businesses and intermediaries still preparing for the change. The key points relating to this are:

- If you are already using ICS2, continue as normal.
- If you are not ready, you can continue using ICSNI until the latest date on which you must start using ICS2 — this will be no later than the end of December 2025.
- Trader Support Service users should continue to use ICSNI or ICS2 if you are already doing so. Trader Support Service users will be registered for ICS2 automatically.
- If you do not use the Trader Support Service, you will need to register via the EU Shared Trader Interface.

More information on ICS2 and how to register can be found in HMRC guidance: Register to use the Import Control System 2 (tinyurl.com/y573ynec).

To read the full update on the CIOT website, see: Customs procedures: shipping goods that require safety and security declarations from Great Britain to Northern Ireland (tinyurl.com/yar86hb).

***Roseline Logistics Ltd*: A reminder on joint and several liability**

The recent case of *Roseline Logistics Ltd v HMRC* [2025] UKFTT 427 (FC) serves as a timely reminder of the risks faced by those involved in satisfying customs obligations – especially around joint and several liability for import VAT and customs duty.

In short, Roseline Logistics Ltd was held liable for £1.1 million in unpaid import VAT after it made declarations claiming postponed VAT accounting for an importer that was not entitled to claim it, as the importer was not VAT-registered. The case emphasises the importance of:

- verifying a client’s eligibility before submitting customs declarations;
- ensuring proper appointment as a direct agent; and

- understanding that acting as a direct agent does not automatically protect you from joint and several liability if there is a breach of customs obligations.

The case underlines the importance of robust due diligence and record-keeping procedures. It is also an important reminder that importers and exporters can also be held jointly and severally liable. The appointment of a customs agent does not discharge a business from its compliance responsibilities. HMRC will expect importers and exporters to be able to justify the information appearing on their customs declarations.

To read the ATT's summary of the *Roseline Logistics Ltd* case, see: 'Customs Agents: Why the Roseline case is a cautionary tale you can't ignore' (tinyurl.com/m4x6xwcr).

Other news

Explore our latest news and insights. Other recent CIOT news items relating to customs include:

- Customs: Import/export between Great Britain and Northern Ireland – User research for the Trader Support Service (tinyurl.com/4utns4xs)
- UK Customs: New Parcel Arrangements under the Windsor Framework (tinyurl.com/t4x2jae4)
- Moving parcels from GB into NI – customs webinar (tinyurl.com/k77mkvpx)

The CIOT is a member of the Joint Customs Consultative Committee (tinyurl.com/2vpfxd3a), which is HMRC's import and export forum to discuss customs procedures and documentation relating to the entry and clearance of goods with stakeholders. If you would like to raise a topic in this forum, please contact technical@ciot.org.uk.

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