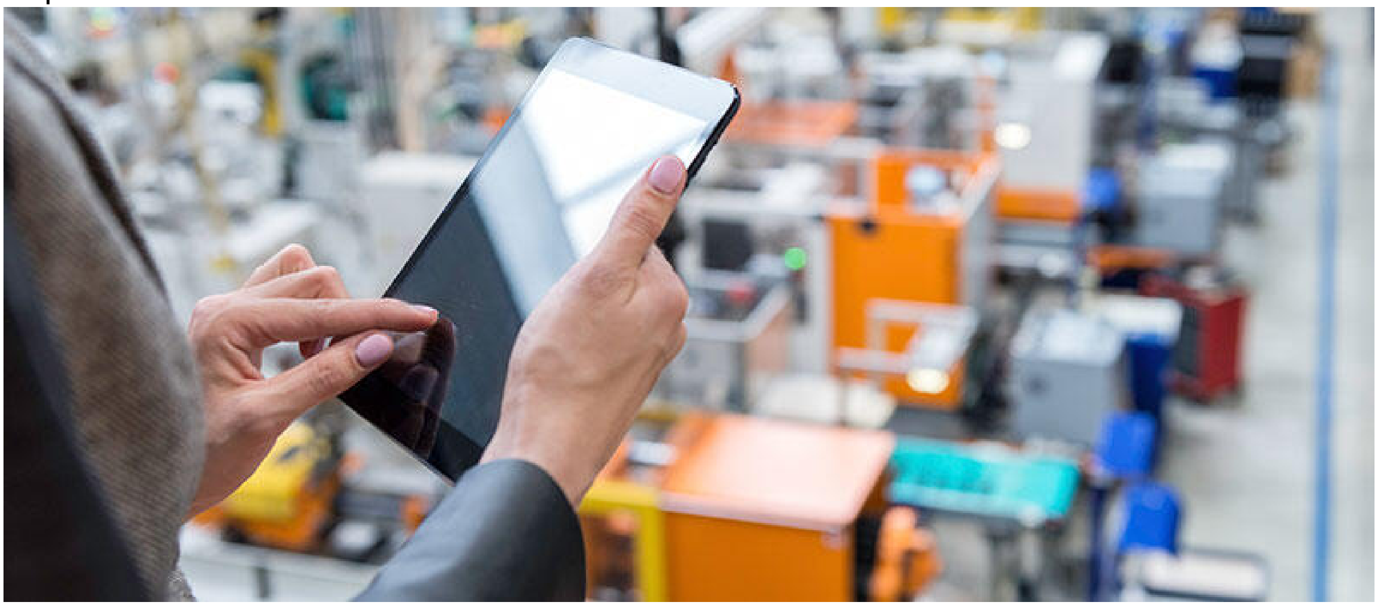
Customs Electronic Trade Documents: HMRC event

Indirect Tax

September 2026



25 August 2026

The CIOT's Indirect Taxes Committee's scope includes the customs regime, and we have representatives on HMRC's Joint Customs Consultative Committee and sub-groups.

It was through this engagement that we were invited to HMRC's event on 'Trade Digitisation in Practice: Evidence, Security, Opportunity' in June 2026. This brought together representatives from the Department for Business and Trade, industry, finance, academia and technology to discuss how electronic trade documents can become trusted, machine-readable data, with the aim of streamlining and simplifying international trade and global collaboration.

Background: paper to digital for the UK border

Following a period of consultation, in the May 2022 Queen’s Speech to both Houses of Parliament, the Electronic Trade Documents Bill was introduced. Its main purpose was to put digital documents on the same legal footing as paper documents, with a view to reducing bureaucracy and creating efficiencies. In July 2023, the Electronic Trade Documents Act (ETD Act) 2023 was laid, granting eligible digital trade documents the same legal effect as paper equivalents, including documents such as bills of lading, cargo insurance receipts and bills of exchange.

International interoperability

As electronic trade documents (ETDs) rely on the cross-border interoperability of third-party systems, the ETD Act 2023 allows for the conversion of digital and paper documentation so that businesses can work with customers in countries that are either ETD ready or not. Attendees were informed about the UK’s work with other countries, which includes working with the World Trade Organization on its cross-border paperless trade projects.

Digital trade corridors

The event showcased ongoing projects between the UK, France and Germany in respect of digital trade corridors (also known as paperless corridors), where digital customs documentation is exchanged through cross-border interoperable systems via APIs. Trials to date have resulted in efficiencies such as reduced border waiting times and trade processing times.

Looking ahead

It is envisaged that major shipping carriers will have moved to 100% adoption of electronic bills of lading by 2030. In the 2025 HMRC transformation roadmap, it was announced that HMRC are developing a new AI service for the Online Trade Tariff for anticipated use in 2027/28. HMRC recently ran a survey on the paused Single Trade Window project for businesses to provide feedback on their challenges and priorities at the border.

HMRC is currently seeking feedback on digital trade documents in its consultation ‘Modernising the UK Customs Regime’, which closes on 15 September 2026. The

CIOT is interested in hearing about member experiences using ETDs, both positive and challenging, as member feedback assists us in our engagement with HMRC. Please contact technical@ciot.org.uk.

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