

Mandatory registration for customs intermediaries: CIOT input

Indirect Tax

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Over summer 2026, HMRC consulted on introducing mandatory registration for customs intermediaries. CIOT provided feedback through round table meetings with HMRC.

Customs intermediaries tend to be freight forwarders or logistics businesses, though there are several accountancy firms listed in HMRC's register of customs agents.

Customs intermediaries, also known as customs agents or customs brokers, are businesses that prepare and submit import and export declarations on behalf of their customers so that their goods are cleared through customs at the border. They appear on HMRC's published register of intermediaries, though this list is separate to the proposed mandatory registration considered by the consultation.

Published on 23 June 2026, the consultation, 'Introduction of Mandatory Registration for Customs Intermediaries', sought views on the scope of a registration including:

- the scope of the registration requirements;
- which intermediaries should be in scope or excluded;
- the proposed mandatory requirements and associated checks;
- the proposed enforcement approach; and
- how the proposals could be implemented proportionately.

CIOT representatives from the Professional Standards Team and the Indirect Taxes Committee met with HMRC to discuss various points in the consultation that may affect CIOT members.

On the scope of registration, we noted that customs advisers who are not on the register of customs intermediaries appeared to fall outside the scope of the proposed mandatory registration. We also highlighted that the mandatory registration of tax advisers has statutory exceptions for import VAT and customs duty, so customs advisory work appeared to be outside the scope of both regimes.

Some customs intermediaries are subject to anti-money laundering (AML) supervision, and we explained that the calculation of customs duties would fall within the scope of the AML regime. We asked whether there might be a carve-out for businesses subject to AML supervision, and HMRC said that no final decisions have been made on the position for customs advisers who are not on the customs intermediaries register.

Regarding enforcement, we noted that the consultation proposes the temporary suspension of intermediaries where non-compliance issues are unresolved, meaning that they would be unable to submit customs declarations on behalf of customers. We queried whether such a suspension could be extended to submissions for tax.

We also queried the scope of the proposed enforcement provisions relating to 'persons of control' in a firm. In advisory firms, these are generally partners or directors, although we noted that as customs advisory work is a niche specialism, such advisers may be senior managers working for tax partners, and the processing of customs declarations would normally be undertaken at a more junior level. We stressed that the penalty regime must be proportionate.

We also discussed the alignment of proposed standards for customs intermediaries with the standards published under the mandatory tax adviser registration regime.

Although it was not possible for HMRC to provide certainty on the points under discussion during a period of open consultation, we anticipate that decisions will be announced at the Autumn Budget 2026.

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