Customs Intermediaries: Introduction of Mandatory Registration

JCCC Meeting

Mark McGuire and Dipayan Chakraborty

13 July 2026

HM Revenue & Customs

Why Government is Consulting

- Support a trusted and professional customs intermediary sector.
- Address stakeholder concerns about poor behaviour by a minority of intermediaries whose behaviours can undermine confidence in the customs system.
- Improve confidence for traders who rely on intermediaries to meet their customs obligations.

Builds on our previous engagement, including the 2022 Independent Customs Regime call for evidence, Voluntary Standard consultation in 2023 and launch of the Customs Standard in 2026.

What is Proposed

- Mandatory registration for customs intermediaries who submit customs declarations on behalf of traders.
- Common baseline mandatory requirements for all registered intermediaries.
- Proportionate, risk-based approach to assurance and compliance.
- Graduated interventions where registered intermediaries fail to meet ongoing requirements.
- Greater transparency and assurance across the customs intermediary sector.

Scope

In scope

- Customs intermediaries that submit customs declarations on behalf of traders and interact directly with HMRC systems.
- UK-wide regime covering both import and export activity.
- A consistent approach across customs activity, regardless of declaration type or customs procedure.
- Intermediaries acting in either a direct or indirect representative capacity.

Out of scope

- Intermediaries who provide advice only
- Hauliers and carriers
- Self-representation.

High-Level Model

- Register with HMRC before acting as a customs intermediary and submitting customs declarations on behalf of traders.
- Meet a set of common mandatory requirements and associated checks.
- Maintain compliance with the mandatory requirements on an ongoing basis to remain registered.
- Be subject to a risk-based enforcement approach where there is evidence of non-compliance with the mandatory requirements.

Mandatory Minimum Requirements

- ❑tax affairs up to date;
- ❑not subject to refusal to deal with;
- ❑not disqualified to act as director of a company;
- ❑not insolvent;
- ❑no unspent criminal conviction;
- ❑do not have a history of serious customs non-compliance.

Enforcement Approach

- Focus on supporting compliance before taking formal action (Opportunity for intermediaries to rectify issues where appropriate)
- Risk-based and proportionate approach
- Graduated interventions depending on severity and persistence of non-compliance
- Stronger sanctions reserved for serious or repeated breaches (blocking access to CDS a last resort)
- Designed to protect compliant intermediaries while addressing poor-performing actors.

Key Message

- The customs intermediary sector plays a vital role in helping traders meet their customs obligations.
- A small minority of non-compliant actors can undermine confidence in the customs system and create risks for traders and HMRC.
- Mandatory Registration aims to support a trusted and professional intermediary sector through the introduction of a common set of mandatory requirements and associated checks.

We are seeking your expert feedback to help us shape a proportionate, risk-based and effective registration regime that works for traders, intermediaries and HMRC.

Next steps

- The government welcomes engagement from any individual or business with views on the proposed introduction of mandatory registration for customs intermediaries.
- HMRC will be holding several webinars to engage with interested parties on the consultation. Should your members wish to attend, they can email us at customsintermediariesconsultation@hmrc.gov.uk
- HMRC will review responses and stakeholder evidence after close of consultation.
- Your response will support us to drive up standards in the customs intermediary sector.

Respond now to shape the development of mandatory registration policy

Call for evidence closes:
21 September 11:59pm.

For more information:
customsintermediariesconsultation@hmrc.gov.uk