

Call for Evidence on Customs Modernisation

13 July 2026



HM Revenue
& Customs



HM Treasury



Agenda

- **Introduction – Sarah McLean**
- **Future of Trade – Jack Trillo**
- **Future of Data – Gavin McCann**
- **Future of Trust – Adetola Osho**
- **Close – Sarah McLean**



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Introduction

- We're keen to work with industry to explore future innovation in the customs system.
- We have several initiatives to embrace digitalised trade in the short term. This call for evidence is your opportunity to help shape and inform where we could go further.
- This call for evidence focusses on key elements of the UK customs regime and we want to hear how we can improve processes for every kind of business.

Respond now to shape what HMRC prioritises next.

Your feedback will support us to better understand how the UK customs regime adapts to trade digitalisation .

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

For more information:
customsmodernisation@hmrc.gov.uk

Tell us how international trade is changing and how the UK customs regime is adapting

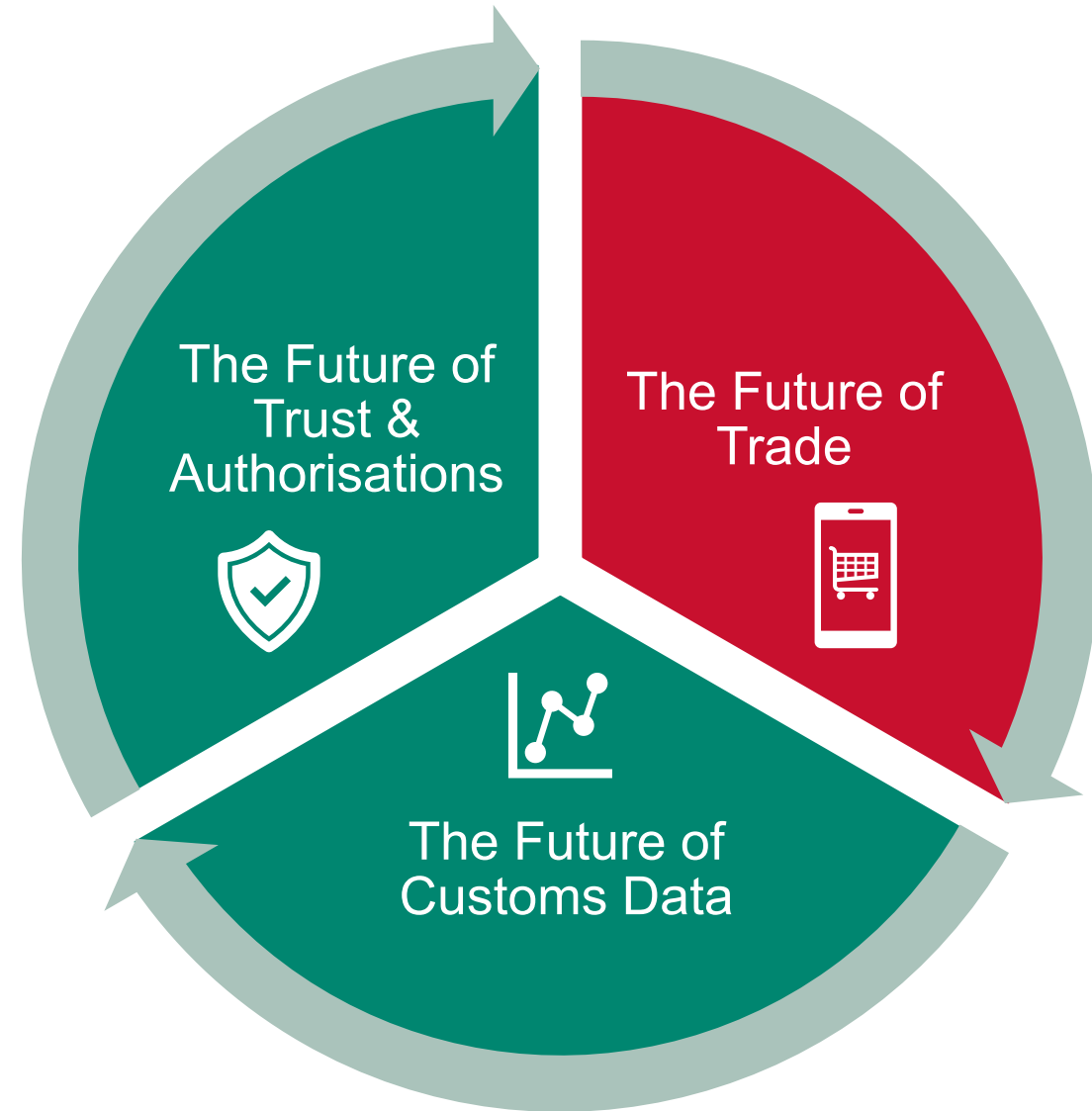
Global trade is evolving

Digitalisation is being adopted at different speeds by customs authorities around the world.

Your experience matters

We want to know how you are responding, and whether HMRC's pace and scale meet your expectations.

Your response will help HMRC understand the challenges and opportunities of trade digitalisation.



Ensure the UK customs data model aligns to your business operations

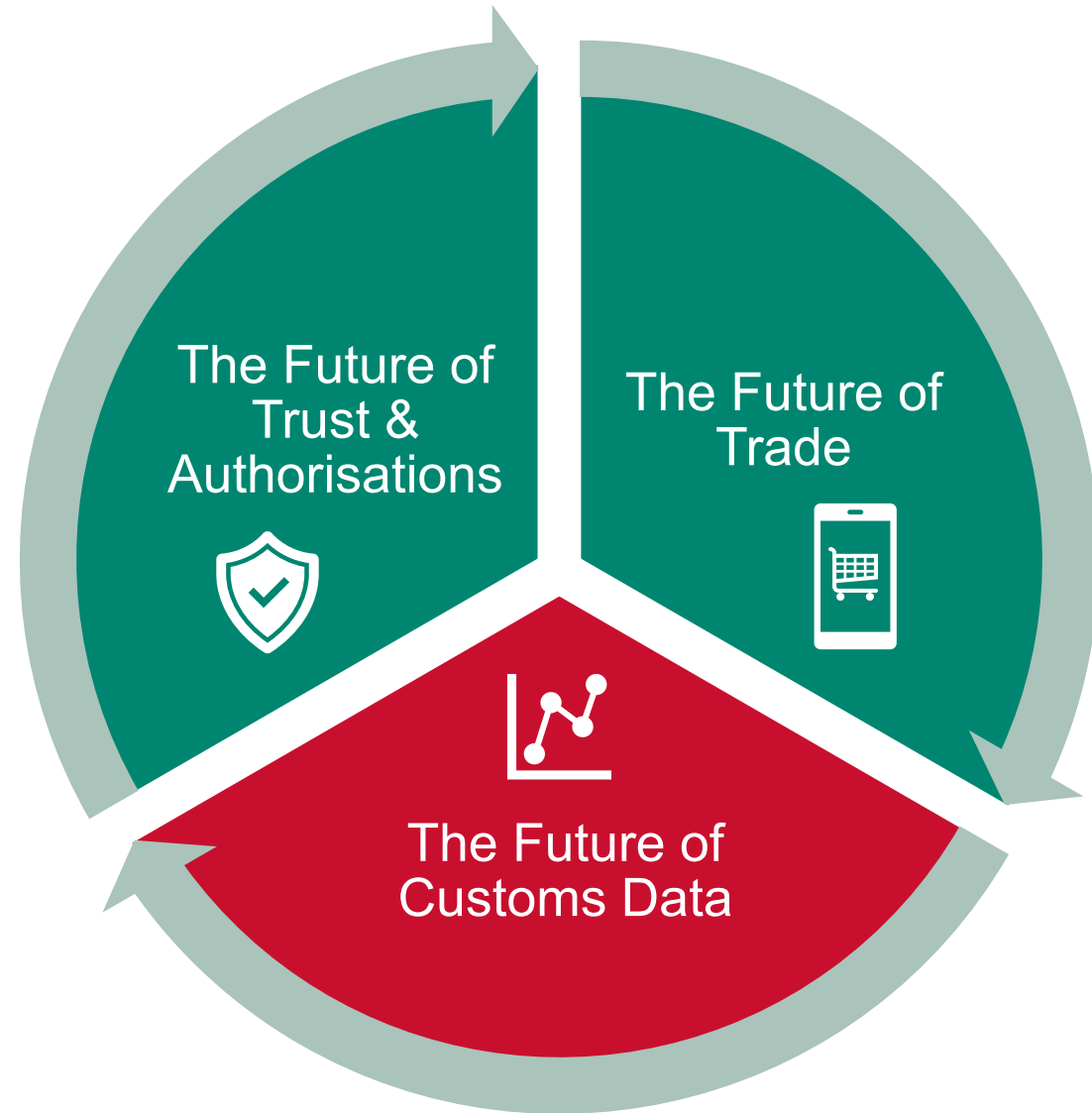
Your data is important

With trade becoming increasingly digitalised, we want to ensure how we collect customs data is compatible with how your supply chain data is created, stored, and shared.

Your experience matters

We want to know your views on supply chain data and interoperability standards, and any challenges that may need to be addressed to enable broad trade digitalisation and enhanced data sharing.

Your response will help ensure future improvements to the UK customs regime are suited to your business model and how you access and use data.



Futureproof the UK's approach to customs authorisations

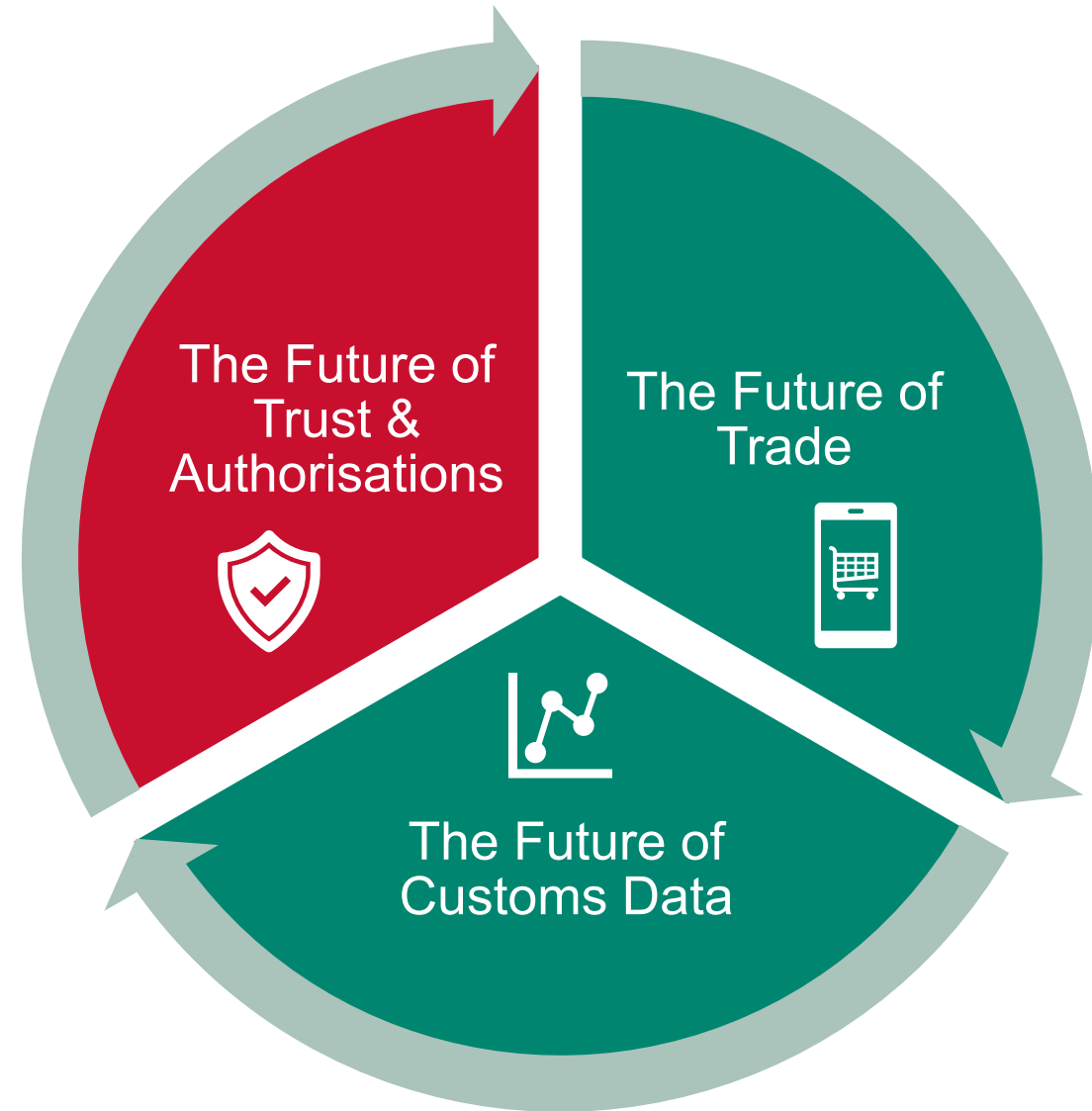
The Trusted Trader model is unique

We offer a wide variety of customs authorisations giving access to facilitations and benefits where trust is demonstrated and eligibility met.

Your experience matters

We want to know if an alternative model should be considered in the modern trading world, and any suggested improvements to our Trusted Trader model.

Your responses will help us ensure the authorisations model continues to be attractive to businesses and incentivise compliance.



Respond now to shape what HMRC prioritises next.

Your feedback will support us to better understand how the UK customs regime adapts to trade digitalisation.

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About You: Questions

1. What is the name of your business/organisation?

2. What type of business/organisation are you?

- A UK business trading internationally
- A business based outside of the UK which exports to/imports into the UK
- A customs intermediary
- A trade association or representative body
- Other (please specify)

3. If you selected “customs intermediary”, what type of intermediary are you? (Select all that apply)

- Customs agent or broker
- Express operator
- Freight forwarder
- Warehouse operator
- Haulier
- Other (please specify)

4. What is the size of your business?

- Sole trader
- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (over 250 employees)

5. How long has your organisation been involved in UK import or export activity? (Select one)

- I am not involved
- Less than 1 year
- 1–3 years
- 4–10 years
- More than 10 years

6. What role does your organisation play in this activity? (Select one)

- Imports goods
- Exports goods
- Both imports and exports
- Supports others to import and/or export (e.g. intermediary)
- Other (please specify)

About You: Questions

7. Do you use a customs intermediary to support your customs processes? (Select one)

- Yes
- No
- Not applicable

8. What type of goods does your organisation trade or support trade of? (Select all that apply)

- Food and agriculture
- Manufactured goods
- Chemicals
- Pharmaceuticals
- Consumer goods
- Mixed goods
- Not applicable
- Other (please specify)

9. Which regions do you trade with or support trade with? (Select all that apply)

- EU
- Rest of Europe (non-EU)
- North America
- Australia
- Asia
- Africa
- South America
- Global/multiple regions
- Not applicable

10. Approximately how many cross-border movements does your organisation make or support each year? (Select one)

- Fewer than 100
- 100–999
- 1,000–9,999
- 10,000+
- Don't know

11. What is the approximate annual value of these movements? (Select one)

- Less than £1 million
- £1m–£10m
- £10m–£100m
- Over £100m
- Don't know

About You: Questions

12. Do you hold any customs authorisations? (Select all that apply)

- Duty Deferment Account (DDA)
- Temporary Storage
- Temporary Admission
- Customs Warehouse
- Inward Processing
- Outward Processing
- End Use/Authorised Use Relief
- Customs Comprehensive Guarantee (CCG)
- Simplified Import VAT Accounting (SIVA)
- Freeport Customs Special Procedure
- Freeport Customs Site Operator
- Individual Guarantees
- Guarantee Waiver
- BIRDS (Bulk Import Reduced Data Set)
- Entry In Declarants Records (EIDR)
- Simplified Declaration Procedure (SDP)
- Approved Exporter/Registered Exporter
- Authorised Banana Weigher
- Customs Supervised Exports (CSE)
- Designated Export Place (DEP)
- Fixed Transport Installations (FTIs) approvals
- AEO Customs simplifications (AEOC)
- AEO Security and Safety (AEOS)
- AEO C and S Combined (AEOF)
- Authorised Consignee
- Authorised Consignee (TIR)
- Authorised Consignor
- Use of Special Loading Lists
- Use of Seals as a Special Type
- Transit Declaration using Electronic Transport Document
- Seaport/Wharf Approvals
- Airport Approvals
- Rail Terminal Approvals
- UK Internal Market Scheme (UKIMS)
- UKIMS EIDR (Entry in Declarants Records)
- UK Carrier Scheme (UKC)
- I do not hold a customs authorisation or AEO

Future of Trade: Questions

13. In your experience, how well does the UK customs regime support your use of digital trade processes?

(Select one)

- Supports very well
- Supports somewhat
- Neither supports nor restricts
- Restricts use of digital processes
- Don't know

Please explain your reasoning for your answer.

14. In your experience, what challenges do you face, or would anticipate when using digital trade processes to interact with the UK customs regime? (Select all that apply)

- Incompatible systems
- Unclear processes
- Complex data requirements
- Lack of guidance
- No challenges
- Other (please specify)

15. How do you expect your organisation's cross-border trade operations to change over the next 10 years? (Select all that apply)

- Increases in trade volumes
- Greater use of digital processes
- Greater supply chain complexity Expansion into new markets
- No significant change
- Other (please specify)

Please explain your reasoning for your answer.

16. What are the main opportunities that future changes in trade may create for customs processes?

17. What are the main challenges that future changes in trade may create for customs processes?

18. Where does the UK customs regime most need to change to adapt to the needs of digitalised trade?

Future of Trade: Questions

19. In your experience, how does the UK customs regime's approach to trade digitalisation compare to that of other countries you trade with? (Select one)

- Much more efficient
- Somewhat more efficient
- About the same
- Somewhat less efficient
- Much less efficient
- No experience of other jurisdictions

Please explain your reasoning for your answer.

20. In your experience, are there features of other countries' customs regimes that work well in terms of digitalised trade and should be applied in the UK? What are these, if so?

21. Should the UK take its own approach to customs modernisation or digitalisation, or align with approaches used by other countries? (Select one)

- It should take its own approach to customs modernisation, even if it means diverging from approaches used by other countries.
- It should only explore approaches to customs modernisation which align with other countries.
- It should take its own approach on certain elements and align with other countries on others.
- Other (please specify)

Please explain your reasoning for your answer.

22. Would there be benefits to businesses if the UK shared customs data with other countries' customs authorities to reduce burdens on trade and tackle non-compliance? Please describe any benefits or barriers this would present.

Future of Data: Questions

23. Are there any areas where current customs processes are not well aligned with how your organisation manages or shares trade data with customers or other parties in your supply chain?

- Yes – in multiple areas
- Yes – in a limited number of areas
- No – processes are broadly aligned
- Not sure

24. If yes, which areas are not well aligned? (Select all that apply)

- Data format or standards
- Timing of data submission
- Duplication of information
- System compatibility/interoperability
- Other (please specify)

Please explain the reasoning for your answer

25. Do you think any changes to the UK customs regime or customs declaration data requirements are needed to reflect increasing use of trade data and supply chain systems?

- Yes – significant changes may be needed
- Yes – some changes may be needed
- No changes are needed
- Not sure

26. If changes are needed, which areas might they relate to? (Select all that apply)

- Data requirements for customs processes
- How data from commercial or supply chain systems is accessed and used
- Risking and compliance processes
- Interactions with customs systems (e.g. submission processes)
- Other (please specify)

Please explain your reasoning for your answer, including the timeframe over which changes would be needed.

Future of Data: Questions

27. Looking ahead, do you expect the way your organisation uses trade data to change in ways that could have implications for customs processes?

- Yes – significant changes expected
- Yes – some changes expected
- No significant changes expected
- Not sure

28. If applicable, which types of changes do you expect? (Select all that apply)

- Increased use of ETDs and structured data
- Increased data sharing across supply chains
- Greater use of automated systems
- No expected changes
- Other (please specify)

29. In your view, how (if at all) should data generated through commercial or supply chain systems be taken into account in customs processes?

- It should not be used
- It should be used in a limited way alongside existing processes
- It should play a more significant role alongside existing processes
- It should form a primary input into customs processes
- Not sure

Please explain your reasoning for your answer.

30. What would be the benefits to your business if customs processes made greater use of supply chain data?

31. What would be the risks to your business if customs processes made greater use of supply chain data?

32. Are there any other alternatives to the current declaration based approach that we should consider beyond those that focus on supply chain data?

About You: Questions

33. Does your organisation face interoperability issues when sharing supply chain data? (Select one)

- Frequently
- Sometimes
- Rarely
- Never

34. Where do these issues most often occur? (Select all that apply)

- Between internal systems
- With logistics providers
- With customs intermediaries
- With financial institutions and intermediaries
- With customers
- With government systems
- With non-governmental regulators and licencing authorities
- No issues
- Other (please specify)

35. Are you familiar with digital interoperability frameworks (such as UN/CEFACT, Peppol or TradeTrust)? (Select one)

- Yes
- No

36. If yes, how effective do you think these frameworks are in improving data sharing? (Select one)

- Very effective
- Somewhat effective
- Not very effective
- Not effective at all
- Too early to say
- Don't know

Please explain your reasoning for your answer.

37. If you use a customs intermediary, would greater use of supply chain data change how you work with your customs intermediary?

- Yes
- No
- Not sure
- I don't use an intermediary/I am an intermediary

Over what timeframe you would expect these changes to take place?

Future of Data: Questions

38. What opportunities could this create in your relationship with your intermediary?

39. What challenges could this create in your relationship with your intermediary?

40. If you are an intermediary, community system provider (CSP) or software provider, would greater use of supply chain data change the way your organisation operates? (Select one)

- Yes – significantly
- Yes – to some extent
- No
- Not sure

Please explain your reasoning for your answer, including over what timeframe you would expect these changes to take place.

41. If you are an intermediary, community system provider (CSP) or software provider, is your organisation already developing ways to support new approaches to sharing customs data?

- Yes – actively developing solutions
- Exploring options
- Not currently
- Don't know

42. What actions from government would most help your organisation to support new approaches to customs data sharing?

Future of Trust: Questions

43. In the UK, we have a flexible and decentralised approach to trust where traders can select and apply for a range of customs authorisations that support their needs. We do not mandate that all traders hold specific customs authorisations. In your experience, how beneficial is the current UK approach to customs authorisations? (Select one)

- Very beneficial
- Somewhat beneficial
- Not very beneficial
- Not beneficial at all
- Don't know

Please explain your reasoning for your answer.

44. In your experience, what benefits does the current approach provide? (Select all that apply)

- Flexibility to choose relevant authorisations
- Lower administrative burden
- Easier access to customs processes
- Supports business growth
- No clear benefits
- Other (please specify)

45. In your view, should alternative approaches to customs authorisations be considered? (Select one)

- Yes
- No
- Not sure

46. If yes, what alternative approaches should be considered?

About You: Questions

47. In your experience, how easy is it to apply for and maintain customs authorisations? (Select one)

- Very easy
- Somewhat easy
- Neither easy nor difficult
- Difficult
- Very difficult
- Not applicable

Please explain your reasoning for your answer.

48. In your experience, what are the main challenges in applying for or maintaining customs authorisations? (Select all that apply)

- Application process is complex
- Requirements are unclear
- Processing times are long
- Duplication of inputting information
- Ongoing compliance is burdensome
- No challenges
- Other (please specify)

49. What changes would make customs authorisations easier to use and comply with?

50. In your view, should the UK approach to customs authorisations change to reflect developments in technology and trade? (Select one)

- Yes
- No
- Not sure

Please explain your reasoning for your answer.

51. If yes, what types of changes would you most like to see? (Select all that apply)

- Greater use of digital/data-based processes
- Faster or simplified authorisation processes
- More tailored authorisations for different business types
- Greater alignment with other countries' trusted trader models
- Other (please specify)

Please explain your reasoning for your answer, including the timeframe over which changes would be needed.

About You: Questions

52. In your experience, what benefits would encourage you to adopt new or adapted authorisations? (Select all that apply)

- Faster processing of goods
- Reduced administrative burden
- Greater certainty in compliance
- Access to simplified procedures
- Delay or suspend duties/VAT
- No additional benefits needed
- Other (please specify)

53. In your experience, how effectively does the customs intermediary sector support businesses in using customs authorisations? (Select one)

- Very effectively
- Somewhat effectively
- Neither effectively nor ineffectively
- Somewhat ineffectively
- Very ineffectively
- Not applicable

Please explain your reasoning for your answer.

54. What improvements could be made to how intermediaries interact with customs authorisations?

Further Suggestions

55. Do you have any other suggestions which haven't been captured by the above questions?