



CUSTOMS MODERNISATION

Issued 15 September 2026

ICAEW welcomes the opportunity to comment on the call for evidence regarding customs modernisation, published by HMRC and HM Treasury on 23 June 2026, a copy of which is available from this [link](#).

ICAEW supports a modern customs regime that is digital, proportionate and internationally connected. Future reforms should focus on reducing administrative burdens, making better use of existing commercial data, maintaining a risk-based approach to compliance and aligning with international standards where appropriate. Digitalisation should simplify compliance and facilitate trade rather than introduce additional complexity or reporting requirements.

Customs modernisation should be designed around the needs of the businesses that use the system. This includes ensuring that customs authorisations and simplifications are easy to access and maintain, particularly for SMEs that rely on professional advisers and customs intermediaries. Application processes should be streamlined, duplication reduced and existing government-held information reused wherever possible. The success of modernisation should ultimately be judged by whether it makes international trade simpler, more efficient and more accessible for compliant businesses while maintaining effective border controls and protecting revenue.

This response of 15 September 2026 has been prepared by ICAEW's Tax Faculty.

Internationally recognised as a source of expertise, ICAEW's Tax Faculty is a leading authority on taxation and is the voice of tax for ICAEW. It is responsible for making all submissions to the tax authorities on behalf of ICAEW, drawing upon the knowledge and experience of ICAEW's membership. The Tax Faculty's work is directly supported by over 130 active members, many of them well-known names in the tax world, who work across the complete spectrum of tax, both in practice and in business. ICAEW Tax Faculty's Ten Tenets for a Better Tax System, by which we benchmark the tax system and changes to it, are summarised in Appendix 1.

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KEY POINTS

1. ICAEW welcomes the opportunity to comment on the future of the UK customs regime. We support the government's ambition to develop a customs system that is fit for an increasingly digital and internationally connected trading environment.
2. As a professional body representing chartered accountants, tax advisers and businesses of all sizes, our comments focus on high-level principles and the practical implications of customs policy and administration.

The future of international trade and the customs regime

3. International trade is becoming increasingly digitalised, with businesses generating and sharing greater volumes of data across supply chains and making greater use of automation, digital documentation and integrated business systems.
4. Customs modernisation should be judged by outcomes rather than technology adoption for its own sake, and should be delivered through a coherent cross-government roadmap rather than digital initiatives developing in isolation.
5. A risk-based approach should be retained and strengthened, using proportionate sampling and differentiated approaches for different types of trader; we have heard examples in which digital processes appear to have increased demands for evidence covering the full population of transactions, rather than enabling more targeted assurance activity.
6. International interoperability should remain a priority. The UK should retain flexibility to meet domestic needs, but unnecessary divergence from international standards risks increasing costs and complexity for businesses trading internationally.

The future of customs data

7. The core principle should be "provide information once, reuse it." Businesses already generate significant commercial, logistics, accounting and supply-chain data, and customs processes should make effective use of this rather than requiring repeated submission of the same information, reflecting the original ambition behind the Single Trade Window.
8. Businesses should not need to provide the same information separately to HMRC, DEFRA, Border Force and other government bodies where that information is already available elsewhere within government.
9. Digital services should be designed around genuine business and adviser use cases, and digitalisation should simplify compliance rather than expand it: businesses should not be asked to provide more data simply because technology makes it easier to request.
10. A modernised customs regime should include straightforward mechanisms for correcting errors, making amendments and regularising past transactions, and should support opportunities to simplify reporting for low-risk, highly compliant traders where this delivers genuine simplification without creating new burdens.

Customs authorisations and simplifications

11. The UK's flexible, decentralised approach to customs authorisations generally allows businesses to access facilitations that are appropriate to their circumstances. This flexibility should be retained rather than replaced by a single mandated model – for example, one requiring Authorised Economic Operator (AEO) status as the foundation for other simplifications, as the call for evidence notes is the approach in some other jurisdictions.
12. As digitalisation progresses, authorisations should become easier to obtain, maintain and use through simpler application processes, greater reuse of data already held by government and reduced duplication of information.
13. Government should continue developing trusted trader and authorisation models, but the benefits associated with trusted status should be clearer, more meaningful and more consistently delivered; members have questioned the practical benefits currently attached to some authorisations, including AEO status.
14. Government should review the authorisation landscape, reusing information already supplied for one authorisation wherever possible. Any reform must remain proportionate for SMEs, which rely heavily on advisers, customs agents and intermediaries.

ANSWERS TO SPECIFIC QUESTIONS

Question 1: What is the name of your business/organisation?

15. ICAEW

Question 2: What type of business/organisation are you?

16. Trade association or representative body

As a professional body, questions 3 to 12 are not relevant.

Question 13: In your experience, how well does the UK customs regime support your use of digital trade processes? (Select one)

- 17. Neither supports nor restricts.
- 18. The UK customs regime offers a growing range of digital services and access to customs data. However, delivering a process digitally does not necessarily make it efficient or easy to use. For example, free access to customs declaration data through Trade Reporting Extracts is welcome, but restricted reporting periods, download limits, inflexible adviser permissions and arrangements that do not accommodate multiple users or groups of companies can turn an ostensibly digital service into a time-consuming and largely manual process.
- 19. The success of digitalisation should be assessed by whether it reduces overall administrative burden and reflects genuine business and adviser use cases, rather than simply by whether a process has been placed online.

Question 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)

- 20. Incompatible systems; unclear processes; complex data requirements; lack of guidance; other.
- 21. Under "other", we would note:
 - a. Reporting and download restrictions;
 - b. Inflexible permissions and delegated-access arrangements;
 - c. Insufficient support for multiple users and groups of companies;
 - d. Difficulties correcting data after submission; and
 - e. Fragmentation between different government systems.

As a professional body, question 15 is not relevant.

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

- 22. The growing use of digital documentation, structured trade data, automation and integrated supply-chain systems creates a significant opportunity to simplify customs compliance and improve the targeting of compliance activity. Developments such as the legal recognition of electronic trade documents, growing supply-chain traceability requirements and initiatives such as the EU's Digital Product Passports illustrate how businesses are generating increasing volumes of structured data. These developments involve different data ecosystems that are not automatically compatible, but they may create richer sources of structured information that, subject to appropriate standards, assurance and legal access, could support customs processes.
- 23. The core principle should be that businesses can provide information once and have it reused, where appropriate, across customs and other border processes. Better use of good-quality commercial and supply-chain data could reduce duplicate reporting, improve

data quality and allow government to target interventions more effectively, meaning less intervention for low-risk traders and more focused use of government resources.

24. There is also an opportunity to improve interoperability between government bodies and deliver the original objective behind the Single Trade Window: a coherent border regime in which businesses do not need to navigate multiple systems or repeatedly provide the same information to HMRC, DEFRA, Border Force and other authorities. That objective remains valid, notwithstanding the decision not to proceed with the Single Trade Window in its previous form, and future reforms should draw lessons from that programme.
25. Realising these opportunities will require a coherent, cross-government strategy and delivery roadmap; digitalisation initiatives that develop in isolation, without a clear overall destination, risk failing to deliver these benefits in practice.

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

26. The principal challenge is ensuring that customs processes evolve alongside digital business practices without increasing complexity or administrative burden. There is a risk that businesses will be required to provide increasing volumes of data simply because technology makes it easier for government to request it – better availability of data should enable more targeted compliance activity, not merely increase the quantity of information businesses must produce and reconcile. In practice, customs assurance can still involve extensive or full-population evidence requests rather than proportionate, risk-based sampling, and addressing this should be a priority as digitalisation progresses.
27. A further risk is fragmentation: if HMRC and other government bodies develop separate systems, definitions or reporting requirements, businesses could be required to maintain multiple digital processes for the same movements.
28. Digital exclusion, implementation costs, cyber security, data quality and access to suitable software will also need to be considered, with particular care for SMEs and businesses that rely on agents or advisers rather than maintaining dedicated customs teams.
29. A further challenge will be ensuring that UK reforms keep pace with international developments and remain compatible with the systems and standards businesses use to trade internationally.

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

30. The UK customs regime should place greater emphasis on:
 - a. Collecting information once and sharing it appropriately across government, reducing duplicate reporting requirements.
 - b. Interoperability between commercial and government systems, including the international data standards already used in electronic trade documents such as bills of lading and air waybills.
 - c. Providing effective digital routes to amend or correct declarations.
 - d. Designing services around genuine trader and adviser use cases, simplifying interactions between traders, intermediaries and government.
 - e. Improving the practical value of trusted trader and authorisation regimes.
31. A modernised regime must include straightforward mechanisms for correcting errors, amending declarations and regularising past transactions. Amendment processes can be prolonged and difficult, involving extensive evidence requests and a lack of clear or appealable decisions – digital systems should make declarations easier both to submit and to correct, with any new correction or voluntary-disclosure functionality clearly communicated and supported by usable guidance. The objective should be a coherent border regime rather than a collection of separate digital initiatives.

As a professional body, question 19 is not relevant.

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

32. ICAEW is not in a position to recommend wholesale adoption of a particular overseas customs regime. However, international developments support a number of principles that should inform the UK approach. International developments indicate growing interest in reducing duplicate reporting and improving interoperability between businesses and government through common standards, digital documentation and better reuse of information generated through commercial systems. Examples include "tell us once" approaches to government data collection, greater use of electronic trade documents and trusted trader models that offer meaningful simplifications for compliant businesses.
33. ICAEW considers that the most important lessons from international developments are not necessarily specific technologies or platforms, but the underlying principles:
 - a. Businesses should not be required to provide the same information multiple times to different government bodies.
 - b. Digital trade systems should be designed around internationally recognised standards wherever possible.
 - c. Customs requirements should align with information already generated through commercial and supply-chain systems.
 - d. Trusted and compliant businesses should benefit from proportionate levels of intervention and reporting.
 - e. Digitalisation initiatives should be developed as part of a coherent long-term strategy rather than a series of disconnected projects.
34. ICAEW continues to support the principle that businesses should be able to provide border-related information once and have it reused appropriately across government. This was one of the core ambitions of the Single Trade Window programme and remains a worthwhile objective, regardless of the specific mechanism used to achieve it. Reducing duplication and improving interoperability would deliver greater benefits than simply digitising existing reporting requirements.

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

35. It should take its own approach on certain elements and align with other countries on others.
36. The UK should retain flexibility to design customs processes that meet domestic requirements, but international interoperability should be a central objective, and unnecessary divergence from international standards avoided. Alignment is particularly important for data standards, digital trade documentation, business identifiers, supply-chain information and trusted trader arrangements – businesses trading internationally should not need to maintain materially different data and systems for every jurisdiction in which they operate. The UK should therefore distinguish between matters where a domestic approach delivers a genuine benefit and matters where divergence would simply increase cost without improving compliance or border security.
37. The UK should also be willing to adopt simplifications unilaterally where these reduce burdens for importers without compromising revenue protection or border security, rather than waiting for international alignment in every area.

Question 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?

38. Yes, there could be significant benefits where appropriate legal, security and governance safeguards are in place.
39. International data sharing could:
- Reduce duplicate reporting.
 - Improve the quality and timeliness of information available to customs authorities.
 - Facilitate trade for compliant businesses.
 - Support more effective risk assessment.
 - Help target non-compliant movements.
 - Potentially allow information submitted as an export declaration in one jurisdiction to support import processes in another.
40. Potential barriers include differences in data standards and quality, legal gateways, confidentiality, commercial sensitivity, cyber security and uncertainty over responsibility for correcting inaccurate information. Data sharing should result in a corresponding reduction in the information businesses must supply; it should not create an additional reporting layer alongside existing declarations.

Question 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?

41. Yes, in multiple areas.
42. The declaration-based model does not always reflect the way trade data is now generated and shared within commercial supply chains, particularly given the volume of structured data businesses now hold in electronic trade documents, inventory management systems and other logistics and commercial platforms.

Question 24: If yes, what areas are not well aligned?

43. Data format or standards; timing of data submission; duplication of information; system compatibility/interoperability; other.
44. Data format and standards, and system compatibility, are the most significant areas of misalignment. Many commercial and logistics systems use established international standards, including those associated with electronic transport documentation such as bills of lading and air waybills, while customs declarations require data in different formats and structures, with limited interoperability between the two. This means data must frequently be manually reconciled or re-entered, rather than flowing directly from source systems into the declaration process, even where the underlying information is accurate and already available.

Question 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?

45. Yes, some changes are needed.
46. The existing declaration-focused model is not always fully aligned with increasingly digital and data-driven supply chains. Government should explore greater use of information already generated in commercial and supply-chain systems where this can reduce duplication, improve data quality and simplify compliance. This should not, however, result in businesses being expected to provide additional data without a clear purpose or a corresponding reduction in existing requirements.

Question 26: If changes are needed, what areas might they relate to?

47. 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; other.
48. Under "other", we suggest: cross-government data reuse and the interaction between customs data and authorisation processes.
49. Better data should enable more proportionate compliance assurance, including targeted sampling where appropriate, rather than an expectation that businesses will routinely produce full transaction populations. Any changes should be introduced through a phased, clearly communicated roadmap, with each material change supported by user testing, clear guidance and sufficient time for businesses, intermediaries and software providers to adapt.

As a professional body, questions 27 and 28 are not relevant.

Question 29: How should data generated through commercial or supply-chain systems be taken into account in customs processes?

50. It should play a more significant role alongside existing processes.
51. Commercial and supply-chain information can reduce duplication, improve data quality and enable better risk management. Government should seek to use structured information already generated through normal business operations rather than requiring the same information to be re-entered into separate systems.
52. However, commercial data should not immediately replace all existing customs processes; any expanded use should be introduced incrementally and supported by clear rules on data quality, responsibility, auditability, correction, retention, access and assurance.
53. The approach should also recognise that particular data elements may be generated by different participants across a supply chain, and that an importer or intermediary may not control every source system.

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

54. For the businesses and advisers represented by ICAEW, potential benefits include:
 - a. Reduced duplication of information, resulting in lower administrative costs.
 - b. Fewer manual submissions and reconciliations.
 - c. Improved data accuracy and consistency.
 - d. Faster customs processes.
 - e. More effective risk assessment.
 - f. Fewer interventions for low-risk traders.
 - g. Better alignment between customs requirements and ordinary business processes.
 - h. Better use of adviser and intermediary resources.
55. The principal benefit would arise where using supply-chain data eliminates or materially simplifies an existing requirement; merely adding supply-chain data to the current declaration model would not deliver the same benefit.

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

56. For the businesses and advisers represented by ICAEW, potential risks include:
 - a. Inconsistent data definitions and standards.
 - b. Incompatibility between commercial and government systems.

- c. Uncertainty over data ownership and responsibility, including the risk that businesses could be held accountable for information generated by other supply-chain participants.
- d. Inaccurate data being replicated across multiple systems.
- e. Cyber security and confidentiality risks.
- f. Difficulty correcting or challenging information once it has been shared, particularly where it originated with another supply-chain participant rather than the business itself.
- g. Increased data requirements without a corresponding reduction in existing obligations.

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

- 57. HMRC should explore whether trusted trader status, strong systems and controls and reliable compliance histories could permit reduced reliance on transaction-by-transaction declarations in appropriate circumstances. Some members have suggested that highly compliant traders could move towards models based on minimal border declarations combined with periodic reporting and payment, supported by robust audit trails and access to underlying business records. This would allow compliance activity to focus on higher-risk traders while facilitating legitimate trade.
- 58. Elements of the UK tax and duties system, including Duty Deferment Accounts and Postponed VAT Accounting, demonstrate that some financial accounting and payment obligations can operate on a deferred or periodic basis. Government could explore whether analogous principles could support carefully targeted customs simplifications, without assuming that the underlying declaration requirements should disappear.
- 59. Any move towards self-assessed or periodic customs compliance should proceed only where it:
 - a. Delivers a demonstrable reduction in overall administrative burden.
 - b. Maintains effective revenue and compliance assurance.
 - c. Provides certainty over valuation, classification, origin and liability.
 - d. Includes workable correction and reconciliation mechanisms.
 - e. Accommodates the role of intermediaries.
 - f. Involves genuine simplification of what is reported (for example, aggregated or summary-level data), rather than requiring the same transaction-level detail on a quarterly or periodic cycle.
- 60. The appropriate model may differ between large, highly compliant businesses and SMEs, and any alternative should therefore be appropriately targeted rather than imposed as a universal model.

As a professional body, questions 33 to 41 are not relevant.

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

- 61. Government should:
 - a. Establish a coherent cross-government strategy and roadmap.
 - b. Adopt common and internationally interoperable data standards.
 - c. Reduce duplicate reporting obligations and enable appropriate data reuse between government bodies.
 - d. Engage early with traders, intermediaries, advisers and software providers.
 - e. Design services around real business and adviser use cases.

- f. Provide secure and flexible delegated-access arrangements that support multiple authorised users and groups of companies.
- g. Provide straightforward correction and amendment functionality.
- h. Communicate service changes and limitations clearly, supported by timely, accessible and maintained guidance.

Question 43: In your experience, how beneficial is the current UK approach to customs authorisations?

- 62. Somewhat beneficial.
- 63. While the flexible and decentralised approach has clear advantages, the practical value of, and relationship between, different authorisations are not always clear – for example, how special-procedure authorisations relate to wider trusted trader models, and whether the practical benefits currently attached to AEO status are sufficient to justify the investment required to obtain and maintain it. The underlying flexibility should be retained, but the landscape should be simplified and the benefits made clearer and more reliable.

Question 44: What benefits does the current approach provide?

- 64. Flexibility to choose relevant authorisations; easier access to customs processes; supports business growth.

Question 45: Should alternative approaches to customs authorisations be considered?

- 65. Yes.

Question 46: If yes, what alternative approaches should be considered?

- 66. Alternative approaches could include:
 - a. A more coherent trusted trader framework covering related authorisations.
 - b. Greater recognition of reliable customs and wider tax compliance histories.
 - c. Reuse of information and assurance already held by government, including through reusable digital business credentials.
 - d. Modular authorisations that allow businesses to add relevant facilitations without repeating the full approval process.
 - e. Proportionate processes reflecting business size, risk and complexity.
 - f. Clearer progression routes between individual authorisations and broader trusted trader status.
- 67. Any consolidation should preserve the ability of businesses to obtain only the facilitations relevant to them. Simplification should not become a requirement to enter a wider and more burdensome authorisation merely to access a specific procedure.

Question 47: How easy is it to apply for and maintain customs authorisations?

- 68. Neither easy nor difficult.
- 69. Experiences vary significantly by authorisation, business and existing customs capability. We have therefore selected "neither easy nor difficult" overall, although feedback received from members indicates particular complexity, duplication and uncertainty in some application and maintenance processes. The practical benefits of some authorisations, particularly AEO, are not always sufficient to justify the resources required to obtain and maintain them, and the current balance between compliance obligations and practical benefits should be reviewed.

Question 48: What are the main challenges in applying for or maintaining customs authorisations?

70. Application process is complex; requirements are unclear; you have to submit the same information multiple times; ongoing compliance is burdensome; other.
71. Under "other", we suggest: the practical benefits are not always sufficiently clear; the interaction between different authorisations and trusted trader statuses is unclear; and some businesses perceive a mismatch between the effort required to obtain and maintain AEO status and the operational benefits ultimately received. Businesses are more likely to invest in obtaining and maintaining authorisations where the associated benefits are tangible, clearly explained and consistently delivered.

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

72. HMRC should:
 - a. Simplify application, renewal and variation processes.
 - b. Reuse information already held across customs and other government systems, reducing duplicate evidence requirements.
 - c. Clarify the relationship between different authorisations and trusted trader statuses.
 - d. Provide clear and maintained guidance.
 - e. Improve digital application and management services.
 - f. Support appropriate delegated access for advisers and intermediaries.
 - g. Enable multiple authorised users within businesses and groups.
 - h. Publish expected processing times.
 - i. Set out the practical benefits associated with each authorisation.

Question 50: Should the UK approach to customs authorisations change to reflect developments in technology and trade?

73. Yes.
74. The underlying flexible approach remains appropriate, but the way authorisations are applied for, maintained and used should evolve alongside digital trade and improved data sharing. Change should focus on improving the value and usability of authorisations rather than simply digitising existing application and monitoring requirements.

Question 51: What types of changes would you most like to see?

75. 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.
76. Under "other", we suggest: reuse of data and assurance across different authorisations; a clearer relationship between special-procedure approvals, AEO status and other trusted trader statuses; secure delegated access for authorised advisers; and more tangible and consistently delivered benefits.
77. Government should first rationalise the existing landscape and establish a clear long-term model. Digital improvements and reuse of information could then be introduced progressively, with businesses given sufficient notice of substantive changes.

Question 52: What benefits would encourage you to adopt new or adapted authorisations?

78. Faster processing of goods; reduced administrative burden; greater certainty in compliance; other.
79. Under "other", we suggest: reduced frequency or scope of interventions for compliant businesses; the ability to undertake certain checks through internal controls and assurance

processes rather than at the border where appropriate; simpler amendment and correction processes; reduced duplication across different approvals; recognition by other government bodies and, where possible, international partners; and access to clearly defined customs simplifications.

80. Benefits must be tangible, reliable and proportionate to the effort required to obtain and maintain an authorisation. Scepticism about the practical benefits of AEO status illustrates the importance of demonstrating real value rather than relying on the status of an authorisation alone.

Question 53: In your experience, how effectively does the customs intermediary sector support businesses in using customs authorisations?

81. Somewhat effectively.
82. Customs intermediaries provide essential expertise and enable many businesses, particularly SMEs, to meet customs obligations. Their effectiveness is nevertheless constrained by systems and authorisation processes that do not consistently provide adequate delegated access, multi-user functionality or visibility of client applications.

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

83. Customs authorisation processes should better reflect the reality that many businesses, particularly SMEs, rely on customs intermediaries and professional advisers to help them navigate customs requirements.
84. Improvements could include:
- a. Flexible, secure arrangements that allow authorised intermediaries to manage authorisation-related processes on behalf of clients.
 - b. Accommodating multiple authorised users within intermediary firms and client organisations, rather than access being dependent on a single individual, account or email address.
 - c. Better guidance on the respective responsibilities of traders and intermediaries.
 - d. Improved visibility of application progress, outstanding actions and renewal requirements across an intermediary's full client base.
 - e. Simpler processes for updating authorised representatives and agent relationships.

Question 55: Do you have any other suggestions which have not been captured by the above questions?

85. Government should establish a coherent cross-government strategy and delivery roadmap for customs modernisation. The original policy objective behind the Single Trade Window remains valid: businesses should be able to provide border-related information once and have it reused appropriately across government, rather than navigating separate departmental systems and repeatedly supplying the same information.
86. The overriding test for future reform should be whether it reduces the total compliance burden. Digitalisation should not lead to additional data requests, parallel reporting obligations or routine full-population assurance activity simply because more information is technically accessible. Improvements should be developed with traders, intermediaries, advisers and software providers, with clear standards, effective correction mechanisms and sufficient time for implementation.
87. The success of customs modernisation should ultimately be judged by reduced administrative burdens, improved certainty, more efficient trade and better-targeted compliance activity, rather than by the adoption of technology for its own sake.
88. Government should also ensure that businesses actively involved in importing and exporting goods remain central to the design and testing of future customs reforms, alongside representative bodies, intermediaries and software providers.

APPENDIX 1

ICAEW TAX FACULTY'S TEN TENETS FOR A BETTER TAX SYSTEM

The tax system should be:

1. **Statutory.** Tax legislation should be enacted by statute and subject to proper democratic scrutiny by Parliament. A clear statutory basis ensures legitimacy, accountability, and public trust in the tax system.
2. **Certain.** As far as possible, the application of tax rules and compliance processes should be certain. Taxpayers should not normally need to resort to the courts to understand how the rules apply to their affairs.
3. **Simple.** The tax system should be easy to understand for all taxpayers and advisers. Complexity undermines trust, creates unfairness, and discourages compliance.
4. **Easy to administer.** Tax liabilities should be straightforward to administer for HMRC, agents, and all taxpayers. Taxes should be designed to work effectively in a digital environment, while administration must remain accessible to those with limited digital capability.
5. **Properly targeted.** Anti-avoidance rules and other targeted measures should be proportionate, clearly defined, and carefully scoped to achieve their policy objective without undermining simplicity or certainty. Poorly targeted measures add complexity and uncertainty, harming compliance.
6. **Stable.** Changes to the tax system should only be made when clearly justified by economic, social, or environmental goals. Transparent, purposeful reforms build confidence and move the system toward greater coherence and long-term stability.
7. **Subject to proper consultation.** Other than in exceptional circumstances, tax changes should be subject to open and meaningful consultation. Adequate time for stakeholder input improves policy quality, practicality, and public trust.
8. **Regularly reviewed.** Tax rules, reliefs, and policy-driven interventions should be subject to regular, transparent review to assess whether they remain relevant, effective, and aligned with current policy goals. Outdated or unjustified provisions should be reformed or repealed to maintain coherence.
9. **Fair and accessible.** The tax system should be fair and accessible in design and in operation, ensuring equitable treatment of taxpayers. Revenue authorities must exercise their powers proportionately, and all taxpayers should have timely access to HMRC assistance, independent appeal, and redress.
10. **Efficient.** The tax system should raise revenue in a way that minimises unnecessary distortions, compliance burdens, and resource misallocation. While all taxes affect behaviour to some degree, tax design should avoid cliff edges, unintended incentives, or inefficiencies that reduce economic wellbeing unless these serve a clearly defined policy aim.

For more information, please see [Ten Tenets for a Better Tax System | ICAEW](#)