



## INTRODUCTION OF MANDATORY REGISTRATION FOR CUSTOMS INTERMEDIARIES

Issued 21 September 2026

ICAEW welcomes the opportunity to comment on the Introduction of Mandatory Registration for Customs Intermediaries, published by HMRC on 23 June 2026, a copy of which is available from [this link](#).

- ICAEW supports mandatory registration for customs intermediaries, as it should help address errors and poor behaviour by customs agents.
- It would help consideration of the proposals if HMRC undertook research into the customs intermediaries' sector to identify how many agents are affiliated to a professional body and therefore are subject to regulatory supervision and oversight.
- To avoid duplication of effort for both HMRC and agents, ICAEW calls for customs intermediary registration to be incorporated into the existing mandatory tax agent registration (MTAR) regime, rather than developed as a separate regime.
- ICAEW considers that the same minimum registration requirements should apply across MTAR and customs intermediary registration, so that standards and sanctions operate consistently across all taxes administered by HMRC.

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This response of 21 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 supports mandatory registration of customs intermediaries because it should help address errors and poor behaviour by customs agents. Unlike the tax agent market, where we understand that between 60-65% of registered agents are affiliated to a professional body and thus are subject to oversight and supervision, we understand that the number of agents providing customs services who are affiliated to a professional body is much lower. This is a significant difference and given the potential risks in the customs sector is one that needs to be addressed. It would help consideration of the proposals if HMRC undertook research into the customs intermediaries' sector to identify how many agents are affiliated to a professional body and therefore are subject to regulatory supervision and oversight.
2. ICAEW calls for customs intermediary registration to be brought within the existing MTAR regime, rather than developed as a separate regime, to avoid duplication and additional costs and burdens for HMRC and agents.
3. To ensure that the same standards apply across the board and to ensure that sanctions apply across all taxes administered by HMRC, ICAEW considers that the same minimum requirements for registration should apply for MTAR and any extension to customs intermediaries.
4. In answering the specific questions below, we have excluded questions 3–6 as they are not applicable to ICAEW as a professional body.

## ANSWERS TO SPECIFIC QUESTIONS

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

5. ICAEW.

### ***Question 2: What type of business are you? (such as clothes retailer, car manufacturer, freight forwarder, fast parcel operator, haulier)***

6. Professional body.

### ***Question 7: What do you think the benefits and/or challenges are of the government introducing mandatory registration requirements that customs intermediaries must satisfy to submit customs declarations on behalf of traders?***

7. ICAEW welcomes mandatory registration of customs intermediaries. When mandatory tax adviser registration (MTAR) was introduced, we stated in para 23 of [ICAEW REP 69/25](#) that we did not agree with the exclusion from registration for customs and freight agents. ICAEW's members are aware of errors and poor behaviours by customs agents who are not subject to any regulatory supervision by a professional body.
8. The key challenge as set out in section 4 of the consultation document is designing the regime to meet the stated intention of not introducing onerous or duplicative processes, thereby imposing disproportionate burdens and costs if the mandatory registration framework for customs agents is developed separately to the existing MTAR legislation and processes. ICAEW is just one body where its members could be subject to both MTAR and mandatory registration for customs intermediaries.
9. ICAEW considers it imperative that customs intermediaries are brought within the existing MTAR regime. Otherwise, there will be duplication of work and costs by HMRC as it will need to develop a separate registration system to that already in place for MTAR. It must be in the public and HMRC's interests to bring customs intermediaries into MTAR rather than to go to the trouble and expense of designing, building and running another, albeit similar, registration system. It will also mean that agents could face providing the same information

twice, dealing with the same queries twice, etc – particularly given the significant commonalities between the existing MTAR regime and the proposed mandatory registration regime for customs intermediaries. Any duplication will inevitably increase costs and burdens (a situation we are already seeing in relation to MTAR) and could discourage agents affiliated to a professional body such as ICAEW from offering customs services. This would limit the choice of customs agents and discourage new entrants to the market who are already subject to high professional standards. Having a single regime would help to raise standards across the board.

10. ICAEW appreciates that customs intermediaries who submit customs declarations on behalf of traders must apply for and receive an Economic Operators Registration and Identification Number (EORI) and that the process for obtaining an EORI and accessing these services is broadly the same for customs intermediaries acting in a professional capacity as it is for traders submitting declarations themselves. This is similar to other taxes that are in scope of MTAR (eg, stamp duty land tax) and this should not preclude linking an agent's EORI number to the agents services account that they require for MTAR.

**Question 8: What are your views on the proposed scope of the mandatory requirements?**

11. Generally, ICAEW considers that the proposed scope is correct.

**Question 9: Do you consider the proposed minimum requirements appropriate and proportionate, and are there specific requirements that should be added, removed or amended?**

12. We note that the following requirements are identical to the requirements for MTAR:
  - the tax affairs of the agent and its relevant individuals are up to date;
  - the agent or its relevant individuals are not subject to a decision by HMRC to refuse to deal with them;
  - the agent or its relevant individuals are not disqualified to act as a director of a company;
  - the agent or its relevant individuals do not have an insolvency practitioner acting in relation to them; and
  - the agent or its relevant individuals do not have unspent criminal convictions for relevant offences.
13. However, the following three MTAR registration requirements in s227(2), FA 2026 are not listed in the consultation:
  - the agent or its relevant individuals are not subject to a relevant anti-avoidance measure;
  - the agent or its relevant individuals have not, in the previous 12 months, had a relevant anti-avoidance penalty imposed on them; and
  - the agent or its relevant individuals are not subject to a relevant MTAR suspension or relevant MTAR ineligibility order.
14. ICAEW considers that if HMRC wants to exclude an agent from MTAR for breach of any of the conditions set out in para 13 above, then it would also not want that agent to be acting as a customs intermediary.
15. ICAEW notes the proposed new requirement that a history of serious customs non-compliance would preclude registration. It would be helpful if HMRC could expand on what it considers would fall within this condition (eg, would it be linked to conditions that apply for authorised economic operator status or the civil penalty regime for customs contraventions). Again, ICAEW considers that HMRC would not want an agent with serious customs non-compliance registered as tax agent under the MTAR regime.
16. This points to including customs intermediaries within MTAR and consideration given to expanding the list of registration conditions in s227(2), FA 2026 to include not having a

history of serious customs non-compliance. Suitable commencement and transitional provisions would be needed before introducing a new registration condition.

17. We understand that it is not proposed that anti-money laundering (AML) supervision will be a registration requirement for customs intermediaries. While some customs intermediaries must register for AML supervision, it is not a universal requirement.
18. While AML supervision is outside the scope of this consultation, we suggest that HMRC reviews the 'exclusion' set out at [Check if you need to register for money laundering supervision if you're an accountancy service provider - GOV.UK.](#). This is because the customs declaration determines the import VAT and customs duty liability so is effectively serving the same function as a tax return. Customs agents often have to apply their judgement when completing the declaration if they have not received all of the information needed (eg, relating to the classification, valuation, or origin of the goods). They may also advise a client on which customs procedures they might want to use. In principle it is difficult to distinguish such services from those of a tax adviser under the AML rules, and so we believe they should be treated consistently under the Money Laundering Regulations. Furthermore, a customs intermediary might spot something in the underlying records that gives rise to concerns and should support the objective of the regulations that only legitimate businesses are trading in the UK. We view the role of the customs intermediary as an equally important 'gatekeeper' role.

***Question 10: What are your views on the proposed enforcement approach, including the use of a graduated and proportionate model?***

19. The enforcement approach is aligned with the approach in MTAR which adds further weight to this being an expansion of MTAR rather than a separate regime.

***Question 11: The government intends to provide a transitional period to support implementation of the proposed requirements. What length of transitional period do you consider appropriate, and are there any specific factors that should be taken into account in determining its duration?***

20. This will depend on the requirements and whether they can be met currently or whether there needs to be a period of adaptation. For example, not all third-party payroll providers were registered for AML supervision but are in scope of MTAR. They were given a longer period (six months) before MTAR applies to allow them time to get AML supervision in place.
21. We also note that there is not currently an agent authorisation model for customs intermediaries. In ICAEW REP 78/26 on Customs Modernisation, ICAEW advocated for improvements to how authorised intermediaries interact with HMRC's systems on behalf of businesses. If agent authorisation needs to be developed to enable effective and secure intermediation (including recognising that a business may engage multiple customs intermediaries), the benefits of progressing an agent authorisation model for customs agents ahead of introducing mandatory registration should be considered.

***Question 12: Do you foresee any broad unintended consequences, or impacts on trade arising from the implementation of these proposals?***

22. The answer to this depends on the registration requirements and how the enforcement approach is applied and whether it operates in a reasonable and proportionate manner. ICAEW has repeatedly requested that HMRC publishes a transparent framework of the governance arrangements that sit behind MTAR sanction decisions.
23. If a customs intermediary fails a registration condition and it is not an issue that can be fixed (ie, an unspent criminal conviction for a named relevant individual), that could create a risk of traders not being able to import/export goods.
24. As no sanctions have yet been applied under MTAR, it is too early to comment on the broader consequences that may arise by extending mandatory registration to customs intermediaries.

25. If this is developed as a separate registration scheme with differing registration conditions to MTAR, this could give rise to the unintended consequence that an agent could be suspended or be ineligible for one regime but then change their business offering and be able to register under the other regime. That would not be in the public interest and would defeat the policy intention.

***Question 13: Are there any other design considerations the government should take into account when developing mandatory registration requirements, including any additional steps it could take to support high-quality intermediaries and prevent non-compliant or harmful intermediaries from operating?***

26. The key design consideration is that there should be no duplication with the MTAR regime. Instead, customs intermediaries should be brought within the existing MTAR regime. This could be achieved by removing the current exemption for customs intermediaries from Sch 20, Finance Act 2026.
27. We acknowledge that the MTAR regime requires agents and their relevant individuals to agree to follow the HMRC Standard for Agents and that there is also the recently issued voluntary standard for customs intermediaries published by the British Standards Institute. The former is primarily a behavioural and professional conduct framework, and the latter is primarily an operation quality-management framework. ICAEW considers the two frameworks to be complementary rather than mutually exclusive.
28. ICAEW is also concerned about linking registration to EORI numbers. How will HMRC distinguish between traders and intermediaries with existing EORI numbers for the purposes of registration?

## 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](#)