

## CUSTOMS AND INTERNATIONAL TRADE COMPLIANCE FORUM

### Changes to Customs Authorisations from 30th September 2024

**A**s predicted 2024 has so far lived up to the title 'interesting times' for anything customs and international trade and there is much more to come both in the second half of 2024 and 2025.

In the area of Customs Authorisations such as Inward Processing Relief there is going to be a lot of change, most of which will be beneficial to users but in exchange there will be some tightening up of requirements and compliance.

Where customs authorisations have similar criteria, and where there are similarities in the benefits they offer, the intention is to group authorisations together and standardise applications. This will mean where a trader meets the core criteria for one authorisation in a group, traders will only need to provide supplementary information to apply for additional authorisations saving time, money and avoiding an opportunity for errors.

The new application system and the groupings come into force on 30th September 2024. The new system (portal) will be reached via the Government Gateway.

Across all the customs authorisations there are around 1200 authorisation questions with some overlapping across multiple or indeed all authorisations. The Modernising Authorisations project has reduced the questions on the application forms by over 30% and has amended the wording on the questions to standardise the wording to enable answers to be used across multiple authorisations.

The 30% reduction has been achieved by:

- Merging questions together
- Removing duplicates
- Removing questions no longer needed under Modernising Authorisations
- Removing questions where HMRC should already know the answer ('do you hold AEO status', for example)

The portal will include short explanations for each question but will be limited to high level explanations. There will also be revised pages on .gov (these pages are now referred to as Public Notices). The new Customs Authorisations Handbook will elaborate on these explanations.

The new system will also remember answers to questions and where the same questions occur, will autofill the answers for any new subsequent applications. Applicants will be able to review this standing data and amend it as necessary.



A new requirement for all non-AEO authorisations will be a need for applicants to demonstrate competence in customs matters (this is already required for AEO authorisations).

HMRC do not intend to publish a list of recognised qualifications or training providers that are 'recognised'. Instead they will require an applicant to demonstrate that any training they have undertaken or qualifications they have achieved in this area covers as a minimum the content which is to be covered in the new on-line HMRC Awareness Learning tool.

This modular learning package covers a basic introduction to border and customs activity to facilitate understanding of the roles and responsibilities of those involved in moving goods across Great Britain's borders. Having completed this e-learning the following should be understood:

- The fundamentals of how customs activity operates
- What customs authorisations offer
- The requirements to attain and operate customs authorisations
- How to ensure that customs activity is compliant and meets customs controls expectations

Record keeping is of course also high on the learning list. Use of the HMRC Awareness Learning tool, and taking training courses or qualifications will not be mandatory as HMRC will still accept three or more years of practical experience in the appropriate areas as indicating 'competence'. Of course those wishing to use this option will need to convince HMRC that what they have been doing has been correct and compliant and that they have a good knowledge of basic customs and Authorisations. Three years of endless re-working of customs declarations or failed audits or other non-compliances are not going to meet the requirement!

CILT is part of the Modernising Authorisations Task and Finish Group where we are working with HMRC to refine and develop the new Authorisations system to ensure it meets the needs of both Trade and Government.

If you would like to be part of the CILT review team please contact the CILT Customs and International Trade Compliance Forum for further information. ■

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## GOLF SOCIETY

### Match versus the Oil Industry Golf Society

**T**his is the oldest regular event played at our founding venue, Denham Golf Club. The Golf Society's first captain, John Smith, was a member at Denham Golf Club and of the Oil Industry Golf Society. He arranged this annual match which has been played since 1995 and was originally sponsored by BP.

Teams are made up of 8 players (four pairs) and matches are played over 18 holes as a 4BBB Stableford, followed by the famous Denham GC carvery lunch (jacket & tie required).

This event is great fun and provides another excellent opportunity for networking with members of both societies. CILT GS was victorious last year, so we need to field a strong team in defence of the trophy.

All CILT Golf Society members are eligible to bid for a place in what we hope will be a team that is up to the challenge. ■