



Modernising Authorisations

Modernising Authorisations (MA) will improve the way customs and excise authorisations are accessed and managed, introducing a single digital platform to streamline processes for new and existing authorisation holders.

Authorisations allow businesses to manage their customs obligations or undertake excise activities, to improve the flow of trade at the border and reduce costs for businesses.

Due to be introduced later in 2024, MA will bring a number of improvements for businesses, including:

- A single digital platform: all customs and excise information in one place.
- Grouping customs authorisations: from 42 standalone customs authorisations to five groups, making it easier to apply for authorisations and have access to similar authorisations.
- Improved application process: saving valuable time for businesses and cutting admin burdens.
- Improved guidance and support: improved technical guidance and more in-form guidance to support you through applications.

New customs grouping model

Where customs authorisations have similar criteria, and where there are similarities in the benefits they offer, we have grouped authorisations together and standardised 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.

There will be five new customs authorisation groupings.

Excise authorisations will not be included in customs groupings.



New Customs Authorisations groupings

Authorised Economic Operator (AEO)

- AEO Customs Simplification (C)
- AEO Safety and Security (S)
- AEO C and S combined (F)

Duty Deferment Accounts

- DDA

Declarations and Simplifications

- Bulk import reduced Data Set (BIRDs)
- Entry in Declarants Records (EIDR)
- Simplified Declaration Procedure (SDP)
- Registered Exporter
- Approved Exporter
- Authorised Banana Weigher
- Customs Supervised Exports (CSE)
- Designated Export Place (DEPS)
- Non-Inventory Linked Port-Loaders
- Post and Parcels Export Regime
- Fixed transport Installations (EIDR for FTIs) approvals

Ports and wharves

- Seaport/Wharf Approvals
- Airport Approvals
- Railport Approvals

Northern Ireland

- UK Internal Market Scheme (UKIM)
- Postal Carriers

Fiscal

- Temporary Storage
- Temporary Admission
- Customs Warehouse
- Inward Processing
- Outward Processing
- End Use/Authorised Use Relief
- Simplified Import VAT Accounting (SIVA)
- Freeports Custom Special Procedure
- Guarantees and Guarantee Waiver
- Individual Guarantee

Transit

- Authorised Consignee
- Authorised Consignor
- Use of Special Seals
- Transit Declaration
- Use of Special Loading Lists
- Authorised Issuer for Proof of Union Status
- Transit Waiver

Freeport Custom Site Operator (CSO)

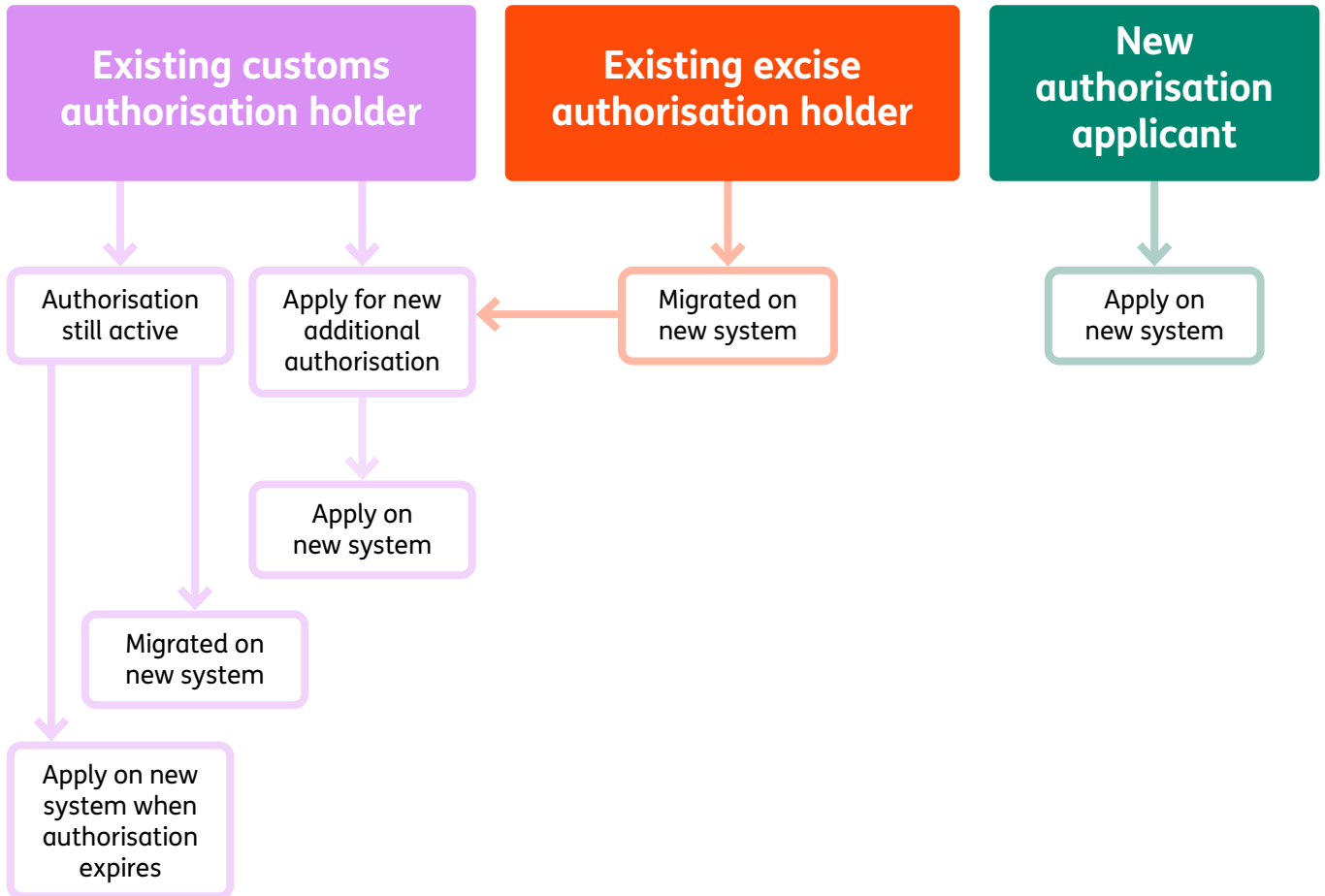
- Freeport CSO

DDA will continue to exist as a standalone authorisation. This is because DDAs are primarily used as a payment mechanism to allow traders to pay customs, excise and VAT. The role of DDAs goes beyond customs, therefore including DDA in one of the customs groups would not make sense for the many non-customs DDA users.

Freeport Custom Site Operator approvals will remain stand alone as they follow a different approval process.

What happens next?

If you already hold a customs or excise authorisation, your authorisation will not change when the new system comes into force on 30 September 2024.



What can I do now to prepare?

If you are a business or trader and are interested in becoming an authorisation holder, you will need a Government Gateway Account. You can create one by visiting [GOV.UK](https://www.gov.uk).

If you are an existing authorisation holder, you don't need to take any action now, but can prepare for the launch of the new system by logging into your Government Gateway Account and keeping your details up to date with HMRC. (see diagram).

If you have any queries on MA, email us at customsauthorisationspolicy@hmrc.gov.uk