



Tax update Spring 2025: Simplification, Administration and Reform

Customs measures

As part of the Tax Update on 28 April 2025, the government announced a package of measures to simplify customs processes, reduce burdens on businesses, and improve customer experience, whilst ensuring we control goods movements in the right way. For more information on the customs measures announced, please visit [GOV.UK](https://www.gov.uk).

This document sets out further detail on the following:

- Temporary Admission
- Customs Digitalisation
- Transit
- Authorisation by Declaration
- Customs treatment of Post and Parcel Exports
- Inland Border Facilities

Temporary Admission

We are introducing three kinds of change to improve users' experience of using Temporary Admission (TA):

- Extending and simplifying limits to how long certain kinds of goods can usually stay within TA.
- Targeted removal of specific restrictions on who is eligible to use TA and how certain goods can be used while they are within TA.
- Improving written guidance for TA users.

Customs Digitalisation

The government is taking forward a number of initiatives aimed at supporting businesses to digitalise their trading systems and facilitate how they meet customs requirements and border processes:

- **US Verifiable Credentials Pilot:** A technical pilot with US Customs and Border Protection (CBP) to test methods to speed up processes for UK and US businesses' trade.
- **ETD Technical Demonstrator:** Testing how data from Electronic Trade Documents (ETDs) could be harnessed to meet customs requirements and improve the customs regime.
- **ETDA Task & Finish Group:** A government-led group with industry stakeholders aiming to promote the uptake of the Electronic Trade Document Act (ETDA) and understand the use of ETDA-compliant systems within industry.

Transit

The government will engage with businesses on a package of potential improvements to modernise the transit process. This engagement will seek to clarify:

- The benefits of introducing Transit Security Accompanying Documents (TSADs) for businesses.
- Whether proposals to streamline the existing simplified process will reduce costs for businesses and encourage more transit movements to start at a business premises.

Authorisation by Declaration

The government is increasing how often importers can use certain customs procedures that suspend or relieve import duties without advance authorisation from HMRC, from 3 to 10 times per 12 months.

This will enable importers to make more use of these procedures to suspend or relieve duties without getting an authorisation from HMRC beforehand.

This will be particularly helpful for smaller (or) less frequent importers, making it easier for them to access relief or suspension of import duties, and responds to feedback from users.

Customs Treatment of Post and Parcel Exports

Following the 2023 consultation into post and parcel exports, a consultation response has now been published on GOV.UK.

As part of the response, HMRC will be:

- Introducing a new authorisation scheme which will require foreign designated postal operators who operate ETOEs and their sites to be approved by HMRC. The authorisations will allow HMRC to proportionately control ETOE's exports, whilst allowing goods to be exported using the simplified postal processes.
- Conducting a further review into the Export Memorandum of Understanding and Transshipment Memorandum of Understanding to clarify the rules and ensure they align with similar facilitations.

Inland Border Facilities

The government will be amending Trader Provided Free (TPF) legislation. This will allow HMRC to require ports to provide offsite customs infrastructure if they are assessed as having insufficient onsite space.