



Update - We are introducing a dedicated Account Manager for insolvency related Customs queries

Our bulletin of 2 November 2021 has prompted further questions, so we have updated this guidance to include some background on Customs, its responsibilities, and a list of the taxes/duties it covers. We hope this helps you.

Background

Customs work in partnership with UK Border Force and other government agencies to manage customs administration, collecting customs duties, and regulating import and export trade. They also support traders and promote export-led growth.

They facilitate trade for compliant customers and goods while using a range of tools to tackle non-compliance to maximise revenue collection.

This list below, gives a flavour of some of their responsibilities:

- Customs Warehousing
- Simplified Customs Declaration Process
- Duty Deferment Accounts
- Customs Comprehensive Guarantees
- Authorised/End Use
- Inward and outward processing of goods
- Temporary Admissions
- New Community Transit System (NCTS)
- Customs Supervised Exports
- Temporary Storage of goods
- Pre-clearance of goods

What taxes/duties does Customs cover?

- Customs duty
- Excise duties
- Anti-Dumping duty
- Countervailing duty

Taxes/duties Customs does not cover

- Corporation Tax, Capital Gains Tax, Inheritance Tax, Insurance Premium Tax, Stamp, Land and Petroleum Revenue Taxes
- Value Added Tax (VAT)
- Environmental taxes
- Climate change and aggregates levy and landfill tax
- National Insurance, Pay as You Earn (PAYE)
- Tax Credits

As part of HMRC's work to improve the customer journey for Insolvency Practitioners (IPs), from 15 November, we're introducing a dedicated Account Manager specifically for insolvency related Customs queries.

The Account Manager will:

- resolve current issues and manage them through to completion
- give customs advice for complex processes and authorisations
- provide an escalation route for unexpected issues, through a dedicated mailbox
- call IPs to communicate updates and discuss any issues
- escalate issues and work to fill any gaps in guidance
- provide advice in advance of any future changes
- be the route for escalating Customs related complaints
- intervene when IPs are experiencing difficulties with their normal contact routes into Customs operational teams.

What we need you to do

Queries should be e-mailed to Phil Taylor at customsclientsupport@hmrc.gov.uk. The e-mail should include **INSOLVENCY** in the header.

The mailbox will launch from Monday, 15 November 2021.

If you have any questions about this guidance please direct them to R3 or your representative group who will take them forward with HMRC.