

Prepare for Brexit

Direct and Indirect representation

Customs brokers can be used to submit customs declarations on your behalf to HM Revenue and Customs (HMRC). If you make your own customs declarations it is known as self representation, otherwise there are two types of customs representation a broker could use: direct and indirect.

To help you choose which representation you need, we have outlined key aspects of both below.

PwC can act as your direct or indirect representative, and we have joined with the customs experts Cardinal Maritime Ltd who can also act as your indirect representative.

Direct

Direct representation is usually undertaken when a UK broker makes customs declarations for a UK business. Direct representatives act in the name of, and on behalf of, the importer. As the importer, you are responsible for the accuracy of the customs declaration, compliance requirements and any customs debt owed to HMRC.

From 1 January 2021, customs brokers will be able to make simplified declarations using Entry in the Declarant's Records (EIDR) as a direct representative. Previously, a broker had to act as an Indirect representative to make simplified declarations.

Indirect

Indirect representation is usually undertaken when a UK broker makes customs declarations on behalf of a non-UK established importer or uses their own simplified declarations approval for an importer.

Indirect representatives act in their own name, on behalf of the importer and the customs agent can be considered jointly and severally liable for any potential customs debt.

Sub-agent

Your customs broker may want to delegate a task to a sub-agent, if they chose to do this then the sub-agent will be acting in the same representation manner as the primary agent, for example if PwC represented you in a direct representation manner, the sub agent will also be classed as a direct representative.

Appointing a representative

Appointing a Direct representative requires a simple declaration signed by yourself (the principal).

Appointing an Indirect representative is a more complex process in which the empowerment to act as an Indirect representative must be considered in addition to a contract which underpins this empowerment.

If you decide you would like us or our partner Cardinal to act as your customs representative or would like any further information on how we can help, please get in touch with PwC Customs Services. Our team will be able to assist you in terms of the next steps which are required to take to manage customs declarations through a customs intermediary.

PwC customs intermediary services



customs.services@pwc.com



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Find more at [GOV.UK](https://www.gov.uk)

Monday to Friday 8am to 6pm excluding bank holidays. From 1 January 2021 – Saturdays and Sundays 9am to 1pm