

UK AEO Programme

**Small & Medium Enterprises in the
UK AEO Programme**

Sarah McLean

Head of Trusted Trader and Authorisations
Policy



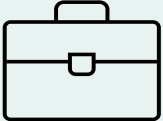
HM Revenue
& Customs



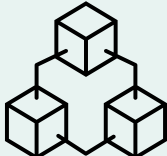
SMEs in the UK AEO Programme



The first UK AEO firm was an SME



C1200 AEO firms in the UK AEO scheme



2/3 UK AEO firms are SMEs



HM Revenue
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| **Borders and Trade**

SME AEO authorisation trends



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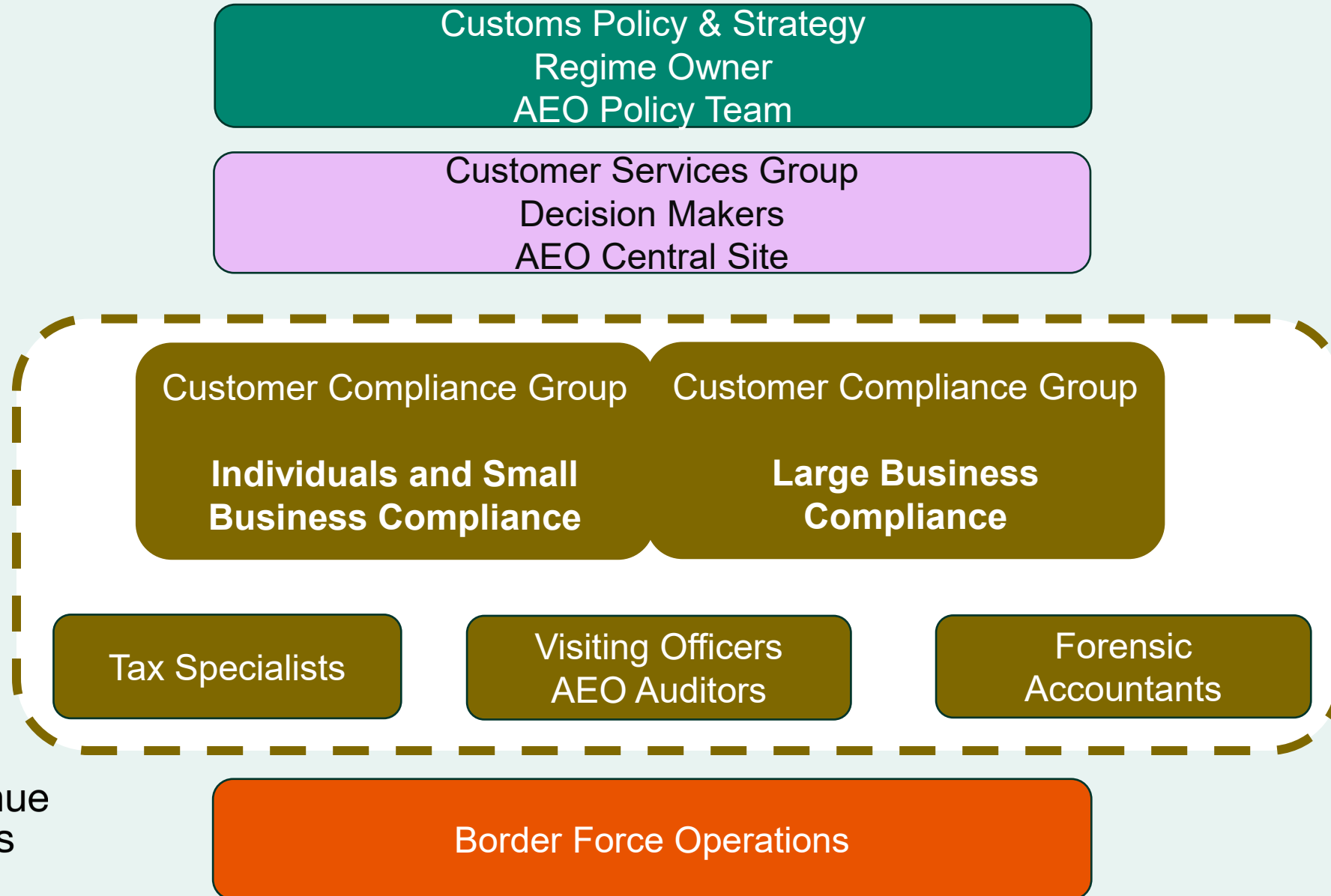
Organisational Structures that support SMEs



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AEO Programme Delivery Teams



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Individuals and Small Business Compliance

- Processes tailored to the SME sector to ensure traders are not disproportionately impacted by mandatory checks and controls.
- 180 Visiting Officers (auditors) responsible for auditing new applications and AEO active monitoring.
- Specialised staff dealing with Security and Safety audits.
- Access to HMRC forensic accountants and HMRC solicitors.



HM Revenue
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AEO Central Site Decision Makers

- 18 AEO specialists, who work across SMEs and Large Business AEO applications to ensure that standards are consistently met
- Provide specialised support on challenging cases.

Case Study

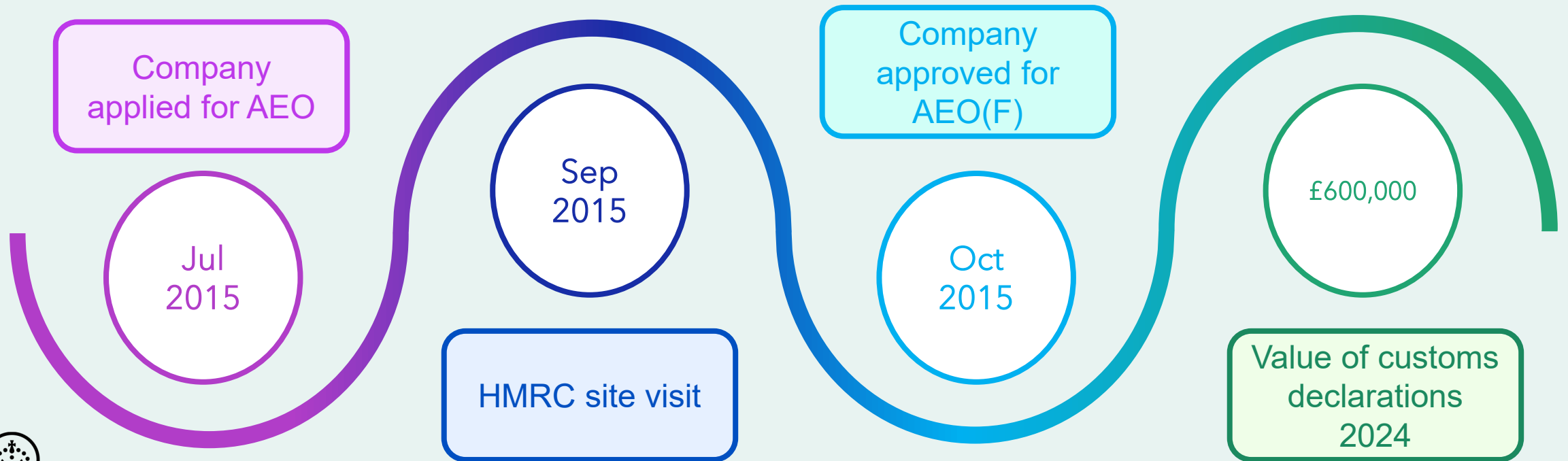


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Case Study

International freight forwarder specialising in the energy industry. The company is based in Scotland and has 2 sites.

Small firm with 24 employees and turnover of £2.4m



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Thank you



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