
STATUTORY INSTRUMENTS

2018 No. 1248

The Customs (Import Duty) (EU Exit) Regulations 2018

PART 2

Presentation of goods to Customs

Notification of importation

4.—(1) Subject to paragraph (2) and regulations 5 and 6, a notification of the importation of goods⁽¹⁾ into the United Kingdom must be given to HMRC by one of the following—

- (a) the person who imports the goods;
- (b) a person on whose behalf another person imports the goods;
- (c) a person who is responsible for the carriage of the goods when they are imported;
- (d) a person who makes a Customs declaration⁽²⁾ in respect of the goods; or
- (e) a person approved by HMRC in relation to premises where goods are kept for a storage procedure⁽³⁾ where the goods are declared for a storage procedure.

(2) Where regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) applies, notification must be given by the person who makes a Customs declaration in respect of the goods.

(3) The notification must—

- (a) contain the matters specified, and be accompanied by the documents specified, in a notice published by HMRC Commissioners;
- (b) be made in the form and manner specified in that notice; and
- (c) subject to paragraph (5), be given within—
 - (i) three hours from the time of arrival of the goods at a place specified in that notice, or
 - (ii) if that place is closed on the expiry of three hours from the time of arrival of the goods, one hour of that place next opening.

(4) HMRC Commissioners must publish a notice specifying the matters referred to in paragraph (3) and may, for example, specify that details of the following be included in a notification of importation—

- (a) the person making the notification;
- (b) the goods; or
- (c) any entry summary declaration, Customs declaration or temporary storage declaration made in respect of the goods.

⁽¹⁾ See paragraphs 1 and 2 of Schedule 6 to the Act on notification of importation.

⁽²⁾ Section 37(8) of the Act explains references to a person who makes a Customs declaration.

⁽³⁾ “A storage procedure” is defined in paragraph 2 of Schedule 2 to the Act.

(5) A qualifying traveller may give a notice of importation before importation in relation to non-commercial goods contained within accompanied baggage if—

- (a) a Customs declaration for the free-circulation procedure⁽⁴⁾ is made in respect of the goods before importation; and
- (b) at the time of importation, no relief from import duty is available in respect of the goods to that individual.

No requirement to present on import: force majeure

5.—(1) There is no requirement for a person to present goods⁽⁵⁾ to Customs on import if in the opinion of an HMRC officer⁽⁶⁾ the importation was not intended and was caused by abnormal and unforeseeable circumstances beyond that person's control.

(2) In considering whether an importation was not intended and was caused by abnormal and unforeseeable circumstances beyond a person's control, an HMRC officer must consider the following criteria—

- (a) whether or not the goods are salvage;
- (b) the location of the goods;
- (c) whether or not the owner of the goods can be identified; and
- (d) whether or not the person who would otherwise be required to present the goods acted reasonably in all the circumstances.

No requirement to present on import: temporary unloading

6. There is no requirement to present the goods to Customs on import where—

- (a) goods are unloaded from a vessel or aircraft solely to enable other goods on that vessel or aircraft to be unloaded or other goods to be loaded;
- (b) the goods are reloaded onto the vessel or aircraft as soon as practicable after the other goods have been unloaded or loaded; and
- (c) the vessel or aircraft proceeds on its journey with the goods on board.

⁽⁴⁾ “The free-circulation procedure” is defined in section 3 of the Act.

⁽⁵⁾ See section 34 of the Act on presentation of goods.

⁽⁶⁾ “HMRC officer” is defined in section 37(1) of the Act.