
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 2

Customs declarations

SECTION 4

Customs declarations made by conduct

Customs declarations made by conduct: general

23.—(1) The following regulations of this section are subject to paragraph (2).

(2) A Customs declaration which would, by virtue of provision made by this section, be a Customs declaration made by conduct in respect of chargeable goods, is not such a declaration where another form of Customs declaration is made in respect of the goods before the conduct occurs.

(3) An individual may make a Customs declaration by conduct on behalf of another person (“P”) where—

- (a) the individual is an employee or officer of P;
- (b) the goods in respect of which the Customs declaration is made are imported by P; and
- (c) the individual has the authority of P to make the declaration.

Free-circulation procedure: baggage, musical instruments and other goods

24.—(1) An individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of the goods listed in Part C (baggage, musical instruments and other goods) of the Oral or By conduct list, if at the time of import a relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.

(2) The conduct referred to in paragraph (1) is where the individual as a pedestrian enters a channel of a Customs office whilst taking the goods with the individual.

(3) For the purposes of paragraph (2), the channel must be—

- (a) the first such channel available to the individual to make a Customs declaration after arrival in the United Kingdom; and
- (b) either—
 - (i) signed as “Green” or “Nothing to declare”; or
 - (ii) the only channel which exists or is operating.

Free-circulation procedure: miscellaneous goods

25.—(1) Subject to paragraph (4), an individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of the goods listed in Part D (miscellaneous goods) of the Oral or By conduct list, if at the time of import a relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.

(2) The conduct referred to in paragraph (1) is where—

- (a) the individual drives a vehicle in a lane past a Customs office or the individual allows himself or herself to be carried in a vehicle which is so driven; and
- (b) the vehicle has prominently displayed on its windscreen a sticker stating “Nothing to declare”.

(3) For the purposes of paragraph (2)(a), the Customs office must be the first such office available to the individual to make a Customs declaration after arrival in the United Kingdom and the lane must be designated as a lane to be used for the purpose of making a Customs declaration by conduct as provided by this regulation.

(4) The goods to which paragraph (1) applies must be, as appropriate, the vehicle or carried in the vehicle.

Free-circulation procedure: posted goods

26.—(1) Subject to paragraph (3), a person may make a Customs declaration for the free-circulation procedure by the conduct described in paragraph (2) in respect of goods which are to be delivered by the postal system and consist of goods in respect of which, at the time of import, a relief from import duty is available to the addressee of the goods.

(2) The conduct referred to in paragraph (1) is where the person allows the goods to be imported into the United Kingdom by submitting them to the postal system.

(3) But such a declaration is to be treated as withdrawn if the goods are not delivered by the postal system in the normal course of post.

Temporary admission procedure: miscellaneous goods

27.—(1) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in paragraph (2) in respect of goods which are—

- (a) portable musical instruments where the individual—
 - (i) is a qualifying traveller; and
 - (ii) the instruments are intended to be used for professional purposes in the United Kingdom;
- (b) intended to be used to relieve the effects of a disaster affecting the United Kingdom; or
- (c) listed in Part E (miscellaneous goods) of the Oral or By conduct list, if at the time of import a relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.

(2) The conduct referred to in paragraph (1) is that described in regulation 24(2) or 25(2).

(3) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in regulation 25(2) in respect of goods which are listed in Part F (means of transport, pallets and containers) of the Oral or By conduct list, if at the time of import a relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.