
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 2

Customs declarations

SECTION 2

Customs declarations made orally

Customs declarations made orally: general

17.—(1) The following regulations of this section are subject to paragraphs (2) and (3).

(2) A Customs declaration which would, by virtue of provision made by this section, be a Customs declaration made orally 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 oral declaration is made.

(3) An individual makes a Customs declaration orally only if—

(a) the individual—

(i) makes the declaration to an HMRC officer at a Customs office;

(ii) identifies the goods in respect of which the declaration is being made; and

(iii) where paragraph (4) applies, identifies the person on whose behalf the goods are imported; and

(b) the officer informs the individual that the officer is satisfied that a declaration is being made.

(4) An individual may make a Customs declaration orally 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: non-commercial goods, personal gifts and goods in baggage

18. An individual may make a Customs declaration for the free-circulation procedure⁽¹⁾ orally in respect of the following chargeable goods—

(a) non-commercial goods;

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

- (b) personal gifts; or
- (c) goods contained within accompanied baggage if—
 - (i) the individual is a qualifying traveller;
 - (ii) the value of the goods does not exceed £900; and
 - (iii) the weight of the goods does not exceed 1000kg.

Free-circulation procedure: miscellaneous goods

19. An individual may make a Customs declaration for the free-circulation procedure orally in respect of the goods listed in Part A (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.

Temporary admission procedure: musical instruments, packaging, broadcast equipment and disaster relief material

20.—(1) An individual may make a Customs declaration for a temporary admission procedure(2) orally in respect of goods which are portable musical instruments where the individual—

- (a) is a qualifying traveller; and
- (b) the instruments are intended to be used for professional purposes in the United Kingdom.

(2) An individual may make a Customs declaration for a temporary admission procedure orally in respect of goods which are—

- (a) packaging used to contain goods which are being imported, where the packaging—
 - (i) is intended for export on completion of that use in accordance with the applicable export provisions(3); and
 - (ii) has a permanent, indelible marking showing the name and address of the person who is established outside of the United Kingdom to whom the packaging is to be exported;
- (b) radio or television broadcasting equipment, including a vehicle adapted for use in the production of such broadcasts made by such equipment, if the individual is established outside of the United Kingdom; or
- (c) intended to be used to relieve the effects of a disaster affecting the United Kingdom.

Temporary admission procedure: miscellaneous goods

21. An individual may make a Customs declaration for the temporary admission procedure orally in respect of the goods listed in Part B (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) “A temporary admission procedure” is defined in paragraph 15 of Schedule 2 to the Act.

(3) Section 35 defines for the purposes of Part 1 of the Act what is meant by an export of goods from the United Kingdom being in accordance with the applicable export provisions.