
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 2

Customs declarations

SECTION 1

UK establishment and goods excluded from sections 2 to 4 of this chapter

Eligibility of persons to make Customs declarations: UK establishment

15.—(1) Subject to paragraph (2), a person eligible⁽¹⁾ to make a Customs declaration in respect of chargeable goods⁽²⁾ may not do so unless the person is established in the United Kingdom.

(2) The requirement provided by paragraph (1) does not apply to—

- (a) a person who declares chargeable goods for a special Customs procedure⁽³⁾ except a storage procedure;
- (b) a Customs agent⁽⁴⁾ acting in that capacity; or
- (c) a person who makes a Customs declaration of a type described in sections 2 to 4 of this chapter.

Goods excluded from sections 2 to 4

16. None of the provisions in sections 2 to 4 of this chapter apply to chargeable goods which are the subject of—

- (a) an application for repayment or remission of import duty which has not been rejected or determined;
- (b) a tariff suspension further to any regulations made under section 12 of the Act; or
- (c) a restriction on import imposed under an enactment, except that regulation 22(4) applies notwithstanding that the chargeable goods are the subject of such a restriction.

(1) Persons eligible are set out at paragraph 2(1) of Schedule 1 to the Act.

(2) “Chargeable goods” is defined in section 2 of the Act.

(3) “Special Customs procedure” is defined in section 3(4) of the Act.

(4) Requirements of establishment in respect of Customs agents are imposed by regulation 80(1).

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⁽⁵⁾ orally in respect of the following chargeable goods—

(a) non-commercial goods;

(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.

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

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⁽⁶⁾ 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⁽⁷⁾; 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.

SECTION 3

Customs declarations made in paper form

Customs declarations made in paper form

22.—(1) An individual who is a qualifying traveller may make a Customs declaration in an appropriate paper form in respect of goods carried at the time of import by the individual.

(2) In paragraph (1), “appropriate paper form” means the form provided by a notice published by HMRC.

(3) HMRC must publish such notice.

(4) A person may make a Customs declaration for a transit procedure⁽⁸⁾ or a temporary admission procedure by means of—

- (a) a carnet;
- (b) in cases of import by rail, a consignment note; or
- (c) in cases of import by air, a manifest,

as appropriate to the procedure and the goods.

⁽⁶⁾ “A temporary admission procedure” is defined in paragraph 15 of Schedule 2 to the Act.

⁽⁷⁾ 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.

⁽⁸⁾ “A transit procedure” is defined in paragraph 5 of Schedule 2 to the Act.

(5) In paragraph (4)—

(a) “carnet” means a document as so described in—

- (i) the ATA Convention;
- (ii) the Istanbul Convention; or
- (iii) the TIR Convention,

where the form of the carnet is that provided by the version of the relevant convention which is current at the time the declaration is made;

(b) “consignment note” means a document as so described in Annex B (Uniform Rules concerning the Contract of International Carriage of Goods by Rail) to the Convention concerning International Carriage by Rail (9 May 1980) and where the form of the note is that provided by the version of Annex B(9) which is current at the time the declaration is made;

(c) “manifest” means a document as so referred to in Chapter VII of Annex I to the Convention on a Common Transit Procedure (Interlaken, 20 May 1987) and where the form of the manifest is that provided by the version of the Convention(10) which is current at the time the declaration is made.

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—

(9) The current edition of the Convention is dated 1 December 2010 and the current edition of Annex B is dated 1 May 2016. The Convention and Annex are available from: <https://cit-rail.org/en/rail-transport-law/cotif/>. Available in hard copy from the International Rail Transport Committee, General Secretariat, Weltpoststrasse 20, CH-3015 Bern, Switzerland. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(10) Available electronically from https://www.unece.org/fileadmin/DAM/tir/handbook/english/newtirhand/TIR-6Rev10_En.pdf. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

- (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.

SECTION 5

Customs declarations: consequential provision

Customs declarations made orally: notification and acceptance

28.—(1) This regulation applies in respect of chargeable goods where a Customs declaration is made orally as provided by section 2 of this chapter.

(2) The following are treated as occurring when an HMRC officer gives the information described in regulation 17(3)(b)—

- (a) notification of importation of the goods; and
- (b) acceptance⁽¹¹⁾ of the Customs declaration and notification of its acceptance to the declarant.

Customs declarations made by conduct: notification, acceptance and discharge

29.—(1) Paragraphs (2) to (4) apply in respect of chargeable goods where a Customs declaration for the free-circulation procedure is made by conduct as provided by section 4 of this chapter.

(2) In relation to regulations 24 and 25—

- (a) notification of importation of the goods is to be treated as occurring on entering the channel of a Customs office or the lane past a Customs office, as the case may be; and
- (b) acceptance of the Customs declaration and discharge of the goods from the free-circulation procedure are to be treated as occurring on exiting the channel or the lane, as the case may be.

(3) In relation to regulation 26, the following are treated as occurring when the goods are delivered by the postal system to the addressee in the United Kingdom in the normal course of post—

- (a) notification of importation of the goods;
- (b) acceptance of the Customs declaration; and
- (c) discharge⁽¹²⁾ of the goods from the free-circulation procedure.

(4) Where paragraph (2) or (3) applies, no notification of the acceptance or discharge is required to be made to the declarant.

(5) Where a Customs declaration for a temporary admission procedure is made by conduct as provided by regulation 27—

- (a) notification of importation of the goods is to be treated as occurring on undertaking the conduct; and
- (b) acceptance of the Customs declaration is to be treated as occurring on completing the conduct.

⁽¹¹⁾ See paragraphs 10 and 12 of Schedule 1 to the Act on acceptance of Customs declarations.

⁽¹²⁾ See paragraph 17 of Schedule 1 to the Act on discharge of goods from a Customs procedure.

(6) Where paragraph (5) applies, no notification of the acceptance is required to be made to the declarant.