
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 3

Simplified Customs declaration process

SECTION 1

General

Definition: simplified Customs declaration process

30.—(1) “Simplified Customs declaration process” means the process in relation to Customs declarations provided by regulation 32 such that the requirements made by or under Part 1 of the Act in relation to Customs declarations which would otherwise apply are disapplied or simplified.

(2) The simplified Customs declaration process does not apply to a Customs declaration made for a transit procedure⁽¹⁾.

Persons authorised to use the simplified Customs declaration process

31.—(1) A person (“an authorised declarant”) may use the simplified Customs declaration process if authorised to do so by HMRC.

(2) Subject to paragraph (4), the eligibility criteria to be so authorised are that the person—

- (a) meets the criteria which apply to be approved as an authorised economic operator as provided by regulation 93(1)(b) and (c), as if reference to suitability to be an authorised economic operator were a reference to suitability to be an authorised declarant;
- (b) demonstrates to an HMRC officer that appropriate procedures are in place such that the person can use the simplified Customs declaration process competently; and
- (c) has in place, as appropriate to the authorisation sought, a single guarantee or comprehensive guarantee⁽²⁾.

(3) HMRC may publish a notice setting out appropriate procedures for the purposes of paragraph (2)(b).

(4) A person who is an authorised economic operator may be authorised as an authorised declarant even if the person does not meet the eligibility criterion in paragraph (2)(b).

(5) An authorisation may be given in respect of—

- (a) a Customs declaration to be made which is identified in the authorisation; or

(1) See Part 3 of Schedule 2 to the Act concerning a declaration of goods for a transit procedure.

(2) “Comprehensive guarantee” is defined in paragraph 8(1)(b) of Schedule 6 to the Act.

- (b) Customs declarations of a type, and to be made within a period, which are identified in the authorisation.
- (6) The simplified Customs declaration process must be used in compliance with any conditions contained in the authorisation.
- (7) The simplified Customs declaration process may not be used by a Customs agent⁽³⁾ in respect of a Customs declaration where—
 - (a) the principal of the agent is an authorised declarant;
 - (b) the agent is not an authorised declarant; and
 - (c) the agent intends to act as an indirect agent on behalf of the principal in making the Customs declaration.

Simplified Customs declaration process

32.—(1) To comply with the simplified Customs declaration process, an authorised declarant must make the type of Customs declaration which applies in respect of the chargeable goods⁽⁴⁾ in two parts, comprising—

- (a) a simplified Customs declaration, which must be made by no later than the end of the period which applies to making the Customs declaration in respect of the goods; and
 - (b) except as provided by regulation 35, a supplementary Customs declaration which must be made by no later than the end of the applicable period set out in regulation 33.
- (2) Subject to regulation 34, by the end of the period which respectively applies to the making of the simplified Customs declaration or the supplementary Customs declaration, the authorised declarant must make available for inspection by an HMRC officer any documents required to accompany the respective declarations.
- (3) Notification by HMRC to the authorised declarant that the part of the Customs declaration which is the simplified Customs declaration is accepted, is notification of acceptance of the Customs declaration.
- (4) Subject to paragraph (6), a supplementary Customs declaration may only be made in respect of goods imported during the calendar month immediately before it is made.
- (5) Paragraph (6) applies where—
- (a) a supplementary Customs declaration is required to be made by an authorised declarant for the period beginning on exit day and ending immediately before 1st April 2019 (“the residual period”); and
 - (b) on or before the date on which the declaration is required to be made for the residual period, the authorised declarant is aware that a supplementary customs declaration will be required by the declarant for April 2019.
- (6) The authorised declarant may include the matters required to be included in the supplementary Customs declaration for the residual period with the supplementary Customs declaration for April 2019.
- (7) Where the authorised declarant makes the inclusion provided by paragraph (6), the requirement to make the supplementary Customs declaration in respect of the residual period by no later than the end of the applicable period set out in regulation 33 does not apply.

⁽³⁾ For Customs agents and indirect agents, see section 21 of the Act.

⁽⁴⁾ “Chargeable goods” is defined in section 2 of the Act.

Periods to make supplementary Customs declarations

33.—(1) Paragraph (2) applies where—

- (a) further to the acceptance of a Customs declaration, HMRC is required to calculate the amount of import duty; and
- (b) the Customs declaration—
 - (i) is not a declaration which applies to different consignments of chargeable goods imported over a period; and
 - (ii) is not a declaration for a temporary admission procedure⁽⁵⁾ where a partial relief from import duty applies.

(2) Where this paragraph applies, the period for the purposes of regulation 32(1)(b) is 10 days beginning with the date of release of the chargeable goods to the applicable Customs procedure.

(3) In any other case, the period for the purposes of regulation 32(1)(b) ends with the fourth working day after the end of the calendar month to which the declaration applies.

(4) Paragraphs (2) and (3) are subject to regulation 32(7).

Extended periods to make available documents for inspection

34.—(1) In a particular case, an HMRC officer may extend the period required by regulation 32(2) to make available for inspection by an HMRC officer documents required to accompany a supplementary Customs declaration.

(2) But any such extended period must not exceed—

- (a) except in respect of documents which concern the value of the chargeable goods, the period of 120 days beginning with the date of release of the chargeable goods to the applicable Customs procedure; and
- (b) in respect of documents which concern the value of the chargeable goods, the period of three years beginning with the date of release of the chargeable goods to the applicable Customs procedure.

Exceptions to requirement to make a supplementary Customs declaration

35.—(1) A supplementary Customs declaration is not required in respect of chargeable goods where the Customs procedure for which the goods are declared by the authorised declarant is a storage procedure⁽⁶⁾.

(2) A supplementary Customs declaration is not required in respect of chargeable goods where—

- (a) the Customs procedure for which the goods are declared (“the current declaration”) by the authorised declarant is a special Customs procedure⁽⁷⁾, except a storage procedure;
- (b) the goods were discharged to the current procedure by reason of previously being declared (“the previous declaration”) by the authorised declarant for a special Customs procedure;
- (c) the previous declaration—
 - (i) was not made using the simplified Customs declaration process or, if it was so made, the declaration included making a supplementary Customs declaration; or
 - (ii) was made by the EIDR procedure; and
- (d) the current declaration is made by the EIDR procedure.

⁽⁵⁾ “A temporary admission procedure” is defined in paragraph 15 of Schedule 2 to the Act.

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

⁽⁷⁾ “Special Customs procedure” is defined in section 3(4) of the Act.

- (3) A supplementary Customs declaration is not required in respect of chargeable goods where—
- (a) the value of the goods does not exceed £900 and the weight of the goods does not exceed 1000kg;
 - (b) an HMRC officer considers that all the information required to discharge the goods from the Customs procedure has been provided by or with the simplified Customs declaration without the need for a supplementary Customs declaration; and
 - (c) the simplified Customs declaration is not made by the EIDR procedure.
- (4) Paragraphs (1) to (3) do not apply where—
- (a) the chargeable goods are subject to a quota;
 - (b) the amount of import duty is dependent on whether or not the quota has been exceeded;
 - (c) whether or not the quota has been exceeded is determined by reference to the time when a Customs declaration is accepted; and
 - (d) to enable an HMRC officer to determine the amount of import duty, the information provided in, or accompanying, a supplementary Customs declaration is required.
- (5) In a case to which paragraph (4) applies—
- (a) a request that HMRC apply the tariff which applies if the quota is not exceeded must be included in the supplementary Customs declaration; and
 - (b) where the simplified Customs declaration is made using the EIDR procedure, the time when the declaration is entered into the EIDR electronic system is the time by reference to which it is determined whether or not the quota has been exceeded.

SECTION 2

Simplified Customs declarations using the EIDR procedure

EIDR procedure

36.—(1) “EIDR procedure” means to make a simplified Customs declaration by way of entering into an EIDR electronic system—

- (a) the declaration;
 - (b) the information required to be contained in the declaration; and
 - (c) the documents required to accompany the declaration.
- (2) But no simplified Customs declaration may be made using the EIDR procedure in respect of—
- (a) a declaration for a storage procedure;
 - (b) a declaration for a transit procedure;
 - (c) a declaration for the free-circulation procedure⁽⁸⁾ where, were the declaration made and the goods to which it would have related were discharged from the procedure, the goods would be subject to the suspension of excise duty; or
 - (d) a Customs declaration which also is required to constitute an entry summary declaration.
- (3) In paragraph (1), “EIDR electronic system” means an electronic system which is—
- (a) operated by the person making the Customs declaration; and
 - (b) used for keeping and maintaining records (“EIDR records”) of the matters in subparagraphs (a) to (c) of paragraph (1).

⁽⁸⁾ See section 3(3)(a) of the Act.

Persons authorised to use the EIDR procedure

- 37.—(1) A person may only use the EIDR procedure if authorised to do so by HMRC.
- (2) A person to whom paragraph (1) applies is “an authorised EIDR declarant”.
- (3) The eligibility criteria to be so authorised are that the person—
- (a) meets the criteria which apply to be approved as an authorised economic operator as provided by regulation 93(1)(c), (d), (e) and (g), as if reference to suitability to be an authorised economic operator were a reference to suitability to be an authorised EIDR declarant; and
 - (b) has in place, as appropriate to the authorisation sought, a single guarantee or comprehensive guarantee.
- (4) The authorisation as an authorised EIDR declarant must identify any conditions which apply in respect of using the EIDR procedure, which may include—
- (a) whether or not notification to HMRC is required when a Customs declaration has been made using the procedure; or
 - (b) a requirement to provide information to the operator of a temporary storage facility such that the operator can determine when the chargeable goods which are the subject of a Customs declaration cease to be subject to the control of an HMRC officer under paragraph 1(2) of Schedule 1 to the Act.
- (5) An authorised EIDR declarant must, when required to do so by an HMRC officer—
- (a) allow access by the officer to the EIDR electronic system operated by the declarant; or
 - (b) provide to the officer from that system such information,
- as the officer reasonably requires in order to verify EIDR records or records showing whether or not any goods have been imported which are subject to a prohibition or restriction on import imposed under an enactment.
- (6) Where paragraph (5) applies, the chargeable goods to which the records relate are not discharged from the Customs procedure until—
- (a) the verification has occurred to the officer’s satisfaction; or
 - (b) the officer confirms the goods are discharged notwithstanding that such verification has not occurred.