
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 5

Advance electronic declarations by qualifying travellers

Advance electronic declarations by qualifying travellers

39.—(1) Paragraphs (2) and (3) apply in respect of goods imported by an individual who is a qualifying traveller which are personal gifts or non-commercial goods contained within the individual's accompanied baggage where—

- (a) a Customs declaration is made for the free-circulation procedure in respect of the goods;
- (b) the declaration is made in accordance with the electronic form specified in a public notice made under paragraph 4(a) of Schedule 1 to the Act;
- (c) the declaration is complete; and
- (d) a relief from import duty is not available in respect of the goods to the individual at the time of import.

(2) Notification of acceptance of the declaration is to be treated as occurring at the time that an HMRC officer is satisfied that the goods have been presented⁽¹⁾ to Customs on import.

(3) Notification of discharge of the goods from the free-circulation procedure is to be treated as occurring—

- (a) subject to paragraph (5), at the time when the individual as a pedestrian exits a channel of a Customs office whilst taking the goods with the individual; or
- (b) where the individual is driving, or being driven in, a vehicle carrying the goods which has prominently displayed on its windscreen a sticker stating “Nothing to declare”, at the time when the vehicle exits a lane past a Customs office.

(4) Paragraph (5) applies where—

- (a) the goods are delayed in transit to the United Kingdom;
- (b) in consequence, the individual as a pedestrian exits a channel of a Customs office without taking the goods with the individual; and
- (c) subsequently, the goods arrive in the United Kingdom.

(5) Notification of discharge of the goods from the free-circulation procedure is to be treated as occurring at the time an HMRC officer is satisfied that the goods have been presented to Customs on import.

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

⁽¹⁾ See section 34 of the Act on presentation of goods.

- (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.
- (7) For the purposes of paragraph (3)(b), 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.