
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

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⁽¹⁾.

(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
- (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⁽²⁾ in respect of a Customs declaration where—

- (a) the principal of the agent is an authorised declarant;

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

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

- (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.