

STATUTORY INSTRUMENTS

1981 No. 1260

CUSTOMS AND EXCISE

The Ship's Report, Importation and Exportation by Sea Regulations 1981

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| <i>Made</i> | - - - - | <i>28th August 1981</i> |
| <i>Laid before Parliament</i> | | <i>10th September 1981</i> |
| <i>Coming into Operation</i> | | <i>1st October 1981</i> |

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 35(4), 42(1) and 66(1) (a) and (c) of the Customs and Excise Management Act 1979⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:—

Citation, commencement, application, interpretation and revocation

1.—(1) These Regulations may be cited as the Ship's Report, Importation and Exportation by Sea Regulations 1981 and shall come into operation on 1st October 1981.

(2) These Regulations shall not apply to pleasure craft as defined in the Pleasure Craft (Arrival and Report) Regulations 1979⁽²⁾.

(3) In these Regulations “the Act” means the Customs and Excise Management Act 1979.

(4) The following Regulations are hereby revoked:—

- (a) The Ship's Report, Importation and Exportation by Sea Regulations 1965⁽³⁾;
- (b) The Ship's Report, Importation and Exportation by Sea Regulations 1965 (Amendment) Regulations 1971⁽⁴⁾;
- (c) The Ship's Report Regulations 1979⁽⁵⁾.

Commencement Information

II [Reg. 1](#) in force at 1.10.1981, see [reg. 1\(1\)](#)

(1) [1979 c. 2](#), as amended by section 10(2) of the Finance Act 1981 ([c. 35](#)).
(2) [S.I. 1979/564](#).
(3) [S.I. 1965/1993](#).
(4) [S.I. 1971/1300](#).
(5) [S.I. 1979/565](#).

[^{F1}PART I

PROCEDURE FOR SHIP'S REPORT REQUIRED UNDER SECTION 35(1) OF THE ACT

F1 Pt. 1 substituted (1.12.1986) by The Ship's Report, Importation and Exportation by [Sea \(Amendment\) Regulations 1986 \(S.I. 1986/1819\)](#), regs. 1, 3

Report procedure

2. Subject to regulation 6 below, the procedure for making report of a ship of which report is required under section 35(1) of the Act shall be in accordance with regulations 3 and 4 below.

3. The forms directed by the Commissioners under section 35(1) of the Act shall be completed by the master or, where the Commissioners so permit, a person authorised by him.

4. The forms duly completed in accordance with regulation 3 above shall be delivered by the master or a person authorised by him:—

- (a) in the case of a ship boarded by an officer, to the officer immediately, if so requested by him,
- (b) in any other case, to the proper place designated at the port of arrival:—
 - (i) within 3 hours of the ship having reached its place of loading or unloading; or
 - (ii) on the expiration of 24 hours following the arrival of the ship within the limits of that port if by then the ship has not reached a place of loading or unloading.

Copies of report documents

5.—(1) The master shall ensure that a copy of each of the forms referred to in regulation 3 above is retained on board ship for inspection by an officer as long as the ship remains within the limits of the port.

(2) At the request of an officer either the master or any person authorised by him shall furnish the officer with an additional copy of any such form.

Modified procedure for report

6. The Commissioners may relax all or any of the requirements of regulations 3 to 5 above as they see fit in relation to any ship arriving at any port in the United Kingdom.]

PART II

PROCEDURE FOR SHIP ARRIVING AT A PORT AND FOR THE UNLOADING, LANDING AND REMOVAL OF GOODS IMPORTED BY SEA

Procedure for ship arriving at a port

7.—(1) On the arrival of a ship at a port the master shall—

- (a) where a boarding station has been appointed at that port, immediately bring the ship to at that boarding station;

- (b) thereafter, or where no boarding station has been appointed at that port, bring the ship as quickly up to the proper mooring or unloading place as the nature of the port will permit without touching at any other place except as may be necessary for the safe navigation of the ship:

Provided always that nothing in this regulation shall affect the provisions of any regulations made under the powers conferred by the enactments relating to public health in force respectively in England and Wales, Scotland and Northern Ireland with respect to ships which are to be taken to mooring stations within the meaning of those regulations.

- (2) The ship shall not be moved from the said mooring or unloading place:—
- (a) except directly to some other mooring or unloading place; and
 - (b) unless the proper officer has been informed of such movement.

Commencement Information

I2 [Reg. 7](#) in force at 1.10.1981, see [reg. 1\(1\)](#)

Unloading, landing and removal of goods imported by sea

8. Goods imported by sea shall not be landed except at an approved wharf, and shall not be unloaded, landed or removed from the place of landing or from a [^{F2}temporary storage facility]:—

- (a) outside such hours as the Commissioners may appoint;
- (b) without the authority of the proper officer;
- (c) until ^{F3}... report of the importing ship has been made, save as permitted by the Commissioners;
- (d) until ^{F4}... the goods [^{F5}are released to a Customs procedure], save as permitted by the Commissioners; or
- (e) on a Sunday or a holiday, save as permitted by the Commissioners:

Provided that:—

- (i) paragraphs (a), (c), (d) and (e) of this regulation shall not apply in relation to [^{F6}catch (fish and other aquatic life) that are regarded as domestic goods by virtue of regulation 105 of the Customs (Import Duty) [^{F7}(EU Exit)] Regulations 2018,]
- (ii) paragraphs (c) and (d) shall not apply in relation to the unloading or landing of goods for deposit in a [^{F8}temporary storage facility],^{F9}...
- (iii) paragraph (d) shall not apply in relation to passengers' baggage [^{F10}; and]
- [^{F11}(iv) paragraph (d) shall not apply in relation to goods—
 - (aa) to which [^{F12}regulation 39A (advance electronic declarations by qualifying travellers: other chargeable goods) ^{F13}...131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations, making of declarations) [^{F14}, or 131F (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations)] of the Customs (Import Duty) (EU Exit) Regulations 2018]applies; and
 - (bb) which have been declared, and the declaration has been accepted by HMRC, in accordance with provision made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018.]

Status: Point in time view as at 01/01/2022.

Changes to legislation: There are currently no known outstanding effects for the The Ship's Report, Importation and Exportation by Sea Regulations 1981. (See end of Document for details)

- F2** Words in reg. 8 substituted (31.12.2020) by The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 (S.I. 2018/1247), regs. 1(2), **4(2)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F3** Word in reg. 8(c) omitted (1.12.1986) by virtue of The Ship's Report, Importation and Exportation by Sea (Amendment) Regulations 1986 (S.I. 1986/1819), regs. 1, **4**
- F4** Words in reg. 8(d) omitted (31.12.2020) by virtue of The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 (S.I. 2018/1247), regs. 1(2), **4(2)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Words in reg. 8(d) substituted (31.12.2020) by The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 (S.I. 2018/1247), regs. 1(2), **4(2)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F6** Words in reg. 8(e)(i) substituted (31.12.2020) by The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 (S.I. 2018/1247), regs. 1(2), **4(2)(c)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F7** Words in reg. 8(e)(i) inserted (31.12.2020) by The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326), regs. 1(2), **2(2)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F8** Words in reg. 8(e)(ii) substituted (31.12.2020) by The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 (S.I. 2018/1247), regs. 1(2), **4(2)(c)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F9** Word in reg. 8(e)(ii) omitted (31.12.2020) by virtue of The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326), regs. 1(2), **2(2)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F10** Word in reg. 8(e)(iii) inserted (31.12.2020) by The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326), regs. 1(2), **2(2)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F11** Reg. 8(e)(iv) inserted (31.12.2020) by The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326), regs. 1(2), **2(2)(d)**; S.I. 2020/1643, reg. 2, Sch.
- F12** Words in reg. 8(e)(iv)(aa) substituted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **3(2)**; S.I. 2020/1643, reg. 2, Sch.
- F13** Word in reg. 8(e)(iv)(aa) omitted (1.1.2022) by virtue of The Customs Importation (Miscellaneous Provisions and Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1312), regs. 1, **3(2)(a)**
- F14** Words in reg. 8(e)(iv)(aa) inserted (1.1.2022) by The Customs Importation (Miscellaneous Provisions and Amendment) (EU Exit) Regulations 2021 (S.I. 2021/1312), regs. 1, **3(2)(b)**

Modifications etc. (not altering text)

- C1** Reg. 8 excluded (1.1.1992) by The Customs Controls on Importation of Goods Regulations 1991 (S.I. 1991/2724), regs. 1, 7, **Sch. 3**

Commencement Information

- I3** Reg. 8 in force at 1.10.1981, see **reg. 1(1)**

[^{F15} Removal of goods imported by sea from RoRo or other listed locations

8A.—(1) Paragraph (2) applies where goods are subject to regulation 131(2) (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) or 131F(3) (chargeable goods carried by relevant vehicles destined of other listed locations: making of declarations) of the Customs (Import Duty) (EU Exit) Regulations 2018.

(2) Relevant goods imported by sea must not be removed from an approved wharf unless—

- (a) the goods have been discharged from the free-circulation procedure; or
 - (b) the movement is approved by an HMRC officer.
- (3) If an HMRC officer has indicated to the person who made the Customs declaration in respect of the goods that the officer intends to take steps to verify the declaration, approval is to be treated as granted to move the goods from an approved wharf to an HMRC inland border facility.
- (4) Where paragraph (3) applies the goods must—
- (a) be taken directly from the approved wharf to an HMRC inland border facility; and
 - (b) arrive at the HMRC inland border facility in the same condition as the goods were at the time of importation.
- (5) In this regulation—
- “HMRC inland border facility” means a place used by HMRC to exercise search and examination powers under the Customs and Excise Management Act 1979;
- “Relevant goods” means any goods other than goods which were Union goods—
- (a) in the Republic of Ireland immediately before they were imported into the United Kingdom; or
 - (b) in Northern Ireland immediately before they were removed to Great Britain;
- “Union goods” has the same meaning as it has in article 5(23) of [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code as it has effect in EU law.]

F15 [Reg. 8A](#) inserted (1.1.2022) by [The Customs Importation \(Miscellaneous Provisions and Amendment\) \(EU Exit\) Regulations 2021 \(S.I. 2021/1312\)](#), regs. 1, **3(3)** (as amended by [S.I. 2021/1442](#), regs. 1, **2**)

Transfer of imported goods from one ship to another for landing

9. Goods unloaded from an importing ship into another ship for landing at an approved wharf shall not, except with the permission of the proper officer, be again removed into another ship before being so landed, but shall forthwith be taken to and landed at that wharf.

Modifications etc. (not altering text)

C2 [Reg. 9](#) excluded (1.1.1992) by The Customs Controls on [Importation of Goods Regulations 1991 \(S.I. 1991/2724\)](#), regs. 1, 7, **Sch. 3**

Commencement Information

I4 [Reg. 9](#) in force at 1.10.1981, see [reg. 1\(1\)](#)

PART III

LOADING OF GOODS INTO AN EXPORTING SHIP AND MANIFESTS

Loading of goods into an exporting ship

- ^{F16}(a) **10.** (1) ^{F16}(a)
- (b) In paragraph (4) of this regulation:—

Status: Point in time view as at 01/01/2022.

Changes to legislation: There are currently no known outstanding effects for the The Ship's Report, Importation and Exportation by Sea Regulations 1981. (See end of Document for details)

[^{F17}(i) and in sub-paragraph (ii) below, “transit accompanying document” has the meaning given in paragraph 2(5) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018, and]

(ii) “loading pass” means a document relating to goods which a proper officer in his discretion may issue indicating the existence of a [^{F18}transit accompanying] document relating to those goods and containing such other information as the proper officer considers appropriate.

(2) [^{F19}No] person shall load into a ship or make waterborne for loading any goods for exportation or as stores:—

- (a) outside such hours as the Commissioners may appoint;
- (b) except at an approved wharf;
- (c) without the authority of the proper officer, save as permitted by him;
- (d) before entry outwards of the ship; or
- (e) on a Sunday or a holiday, save as permitted by the Commissioners.

^{F20}(3)

(4) Where the goods are said to be moving under the [^{F21}common] transit procedure the proper officer may withhold his authority required by paragraph (2)(c) of this regulation until the person applying for his authority either, produces to him the [^{F22}transit accompanying] document or, instead of it, furnishes him with a loading pass which satisfies him that the goods are being moved under [^{F23}the aforementioned procedure].

- F16** Reg. 10(1)(a) omitted (31.12.2020) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), [3\(3\)\(a\)\(i\)](#); S.I. 2020/1643, reg. 2, Sch.
- F17** Reg. 10(1)(b)(i) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), [3\(3\)\(a\)\(ii\)](#); S.I. 2020/1643, reg. 2, Sch.
- F18** Words in reg. 10(1)(b)(ii) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), [3\(3\)\(a\)\(iii\)](#); S.I. 2020/1643, reg. 2, Sch.
- F19** Word in reg. 10(2) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), [3\(3\)\(b\)](#); S.I. 2020/1643, reg. 2, Sch.
- F20** Reg. 10(3) omitted (31.12.2020) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), [3\(3\)\(c\)](#); S.I. 2020/1643, reg. 2, Sch.
- F21** Word in reg. 10(4) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), [3\(3\)\(d\)\(i\)](#); S.I. 2020/1643, reg. 2, Sch.
- F22** Words in reg. 10(4) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), [3\(3\)\(d\)\(ii\)](#); S.I. 2020/1643, reg. 2, Sch.
- F23** Words in reg. 10(4) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), [3\(3\)\(d\)\(iii\)](#); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I5 [Reg. 10](#) in force at 1.10.1981, see [reg. 1\(1\)](#)

Delivery of manifest and contingent manifest facility

11.—(1) The manifest due to be delivered pursuant to paragraph (2), or (3)(c), of this regulation shall:—

- (a) contain such particulars as the Commissioners direct of all goods shipped as cargo into the exporting ship which has been cleared outwards;
- (b) be accompanied by such other documents relating to the cargo as the Commissioners direct; and
- (c) be accompanied by a declaration, made by the person discharging the obligation to deliver the manifest, that the manifest contains a true account of the cargo of the exporting ship which has been cleared outwards.

(2) Subject to paragraph (3) (b) of this regulation and save as may be permitted otherwise by the Commissioners, the owner or master of every exporting ship, or in the case of the exporting ship being subject to a charter by demise at the time of its clearance outwards, the charterer or master of that ship shall by himself or his agent deliver a manifest to the proper officer within 14 days after the clearance outwards of the ship.

- (a) (3) (a) In sub-paragraphs (b) and (c) below the expression “any terminating day” means such day, if any, which is the first to be specified by the Commissioners or the person who has been permitted by them to be subject to sub-paragraph (c) below in accordance with respectively the first or the second of the following procedures:—
 - (i) a day specified by the Commissioners in a notice served on the person permitted by them to be subject to sub-paragraph (c) below or deposited at the address given for these purposes in the application described in sub-paragraph (b) below, being a day occurring at least one month after the day of the service or deposit of the notice, and
 - (ii) a day specified by the person permitted by the Commissioners to be subject to sub-paragraph (c) below in a notice furnished to them and containing such particulars as they may require, being a day occurring at least one month after the day on which the notice was furnished;
- (b) Where, as a consequence of an application (containing such particulars as the Commissioners may require) by the owner of a ship to be used as an exporting ship, or, in the case where such a ship will be subject to a charter by demise at the time of a clearance outwards of it, by the person who will be the charterer at the time, the Commissioners permit him in their discretion to be subject to sub-paragraph (c) below, paragraph (2) of this regulation shall not apply in respect of the clearance outwards of the aforementioned ship occurring on or after the day appointed by the Commissioners for these purposes and not later than any terminating day;
- (c) In the case of the clearance outwards of an exporting ship which occurs on or after the day appointed by the Commissioners for these purposes and not later than any terminating day, the person permitted by the Commissioners to be subject to this sub-paragraph, shall by himself or his agent deliver a manifest to the proper officer within 7 days, or such longer period as may be permitted by the Commissioners, after a demand for it is made by the proper officer on him within 6 months after the aforementioned clearance outwards.

Commencement Information

I6 [Reg. 11](#) in force at 1.10.1981, see [reg. 1\(1\)](#)

^{F24}**12.**

Status: Point in time view as at 01/01/2022.

Changes to legislation: There are currently no known outstanding effects for the *The Ship's Report, Importation and Exportation by Sea Regulations 1981*. (See end of Document for details)

F24 Reg. 12 omitted (31.12.2020) by [The Customs \(Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1247\)](#), **reg. 4(3)**

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N. Godfrey
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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations re-enact, with modifications described below, the Ship's Report, Importation and Exportation by Sea Regulations 1965 as varied by the Ship's Report, Importation and Exportation by Sea Regulations 1965 (Amendment) Regulations 1971 and the Ship's Report Regulations 1979 and lay down:—

- (1) the procedure for making report of a ship arriving at a port, either from overseas or carrying goods brought in the ship from overseas and not yet cleared;
- (2) the procedure to be followed on the arrival of a ship at a port;
- (3) provisions for regulating the unloading, landing, movement and removal of goods on importation by sea; and
- (4) provisions for regulating the loading of goods into ships for exportation or as stores, and the documents required to be furnished.

The modifications:—

- (a) limit the requirement that no goods shall be loaded without the authority of the proper officer to goods not otherwise covered by Commissioners directions under other statutory provisions.
- (b) enable an exporter to deliver a loading pass instead of showing a Community transit document to the loader or to the export officer where certain goods are moving under a Community transit procedure.
- (c) provide for waiver of the standard rule that a manifest of export cargo be delivered to Customs within 14 days of any sailing in those cases where the details are maintained in suitable records and can be produced on demand by Customs if needed by them.
- (d) remove all former requirements relating to the Customs Assigned Number (CAN) system which was abolished by the Finance Act 1981.

Status:

Point in time view as at 01/01/2022.

Changes to legislation:

There are currently no known outstanding effects for the The Ship's Report, Importation and Exportation by Sea Regulations 1981.